

**COUNTY OF ONONDAGA, NEW YORK  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
EFFECTIVE JANUARY 1, 2014**

**PREPARED BY THE COMPTROLLER'S OFFICE**

**COUNTY COMPTROLLER  
ROBERT E. ANTONACCI II, CPA**

**DEPUTY COMPTROLLER/ACCOUNTING  
JAMES V. MATURO**

**DEPUTY COMPTROLLER/AUDITING  
PHILIP M. BRITT**

**CHIEF GOVERNMENTAL ACCOUNTANT  
ANTHONY P. CALOGERO**

**EXECUTIVE ASSISTANT  
NANCY L. CAMPOLITO**

**ACCOUNTING STAFF**

KAREN J. BUSKO

SHARON C. HUGHES

SUZANNE M. COWIN

SHARON L. MASTROENI

LISA M. VERUCCI-NAVE

JOYCE E. WILSON

**AUDITING STAFF**

ROXANNE R. BUGNACKI

HEATHER M. DIBLASI

JUDITH E. ELLIS

JENNIFER A. FRICANO

ROBERT M. HOLLISTER

LINDA M. MARNELL

JULIUS F. PERROTTA

**INDEPENDENT AUDITORS**

TESTONE, MARSHALL, & DISCENZA, LLP

**COUNTY OF ONONDAGA, NEW YORK  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FISCAL YEAR ENDED DECEMBER 31, 2013  
 TABLE OF CONTENTS**

---

PAGE

***INTRODUCTORY SECTION (UNAUDITED)***

List of Principal Officials .....	i
Organization Chart .....	ii
Letter of Transmittal.....	iii

***FINANCIAL SECTION***

<b>Independent Auditors' Report</b> .....	ix
<b>Management's Discussion and Analysis (Unaudited)</b> .....	xii

**Basic Financial Statements:**

Government-wide Financial Statements:

Statement of Net Position .....	1
Statement of Activities.....	3

Fund Financial Statements:

Balance Sheet - Governmental Funds.....	5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds To the Statement of Activities.....	9
Statement of Net Position - Internal Service Fund.....	10
Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Fund .....	11
Statement of Cash Flows - Internal Service Fund.....	12
Statement of Net Position - Fiduciary Funds.....	13
Statement of Changes in Net Position - Fiduciary Funds.....	13
Combining Statement of Net Position - Component Units.....	14
Combining Statement of Revenues, Expenditures, and Changes in Net Position - Component Units.....	16
Notes to the Financial Statements .....	18

Required Supplementary Information:

Budgetary Comparison Schedule	
Budget and Actual (Non-GAAP Budgetary Basis):	
General Fund .....	44
Water Environment Protection .....	46
Other Postemployment Benefits Plan Schedule of Funding Progress.....	46
Notes to the Required Supplementary Information .....	47

**COUNTY OF ONONDAGA, NEW YORK  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FISCAL YEAR ENDED DECEMBER 31, 2013  
 TABLE OF CONTENTS (Continued)**

---

PAGE

***SUPPLEMENTAL FINANCIAL INFORMATION***

**Combining Financial Statements and Budgetary Comparison Schedules:**

Combining Balance Sheet - Nonmajor Governmental Funds.....	48
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds .....	50
Budgetary Comparison Schedule	
Budget and Actual (Non-GAAP Budgetary Basis)	
General Grants Fund .....	52
ONCENTER Fund.....	55
County Road Fund.....	56
Road Machinery Fund .....	57
Water Fund .....	58
Van Duyn Extended Care Fund .....	59
Library Fund .....	60
Library Grants Fund.....	61
Community Development Fund.....	62
Debt Service Fund .....	63

***STATISTICAL SECTION (UNAUDITED)***

Net Position by Component-Last Ten Fiscal Years.....	64
Changes in Net Position-Last Ten Fiscal Years.....	66
Fund Balances, Governmental Funds-Last Ten Fiscal Years.....	68
Changes in Fund Balances, Governmental Funds-Last Ten Fiscal Years .....	70
Assessed Value and Actual Value of Taxable Property-Last Ten Fiscal Years .....	72
Principal Property Taxpayers- Current Year and Nine Years Ago .....	73
Property Tax Levies and Collections-Last Ten Fiscal Years .....	74
Overlapping and Underlying Governmental Activities Debt .....	75
Legal Debt Margin Information- Last Ten Fiscal Years .....	76
Ratios of Outstanding Debt by Type- Last Ten Fiscal Years .....	77
Demographic and Economic Statistics- Last Ten Calendar Years .....	78
Principal Employers- Current Year and Nine Years Ago.....	79
Full-time Equivalent County Government Employees by Function/Program- Last Ten Fiscal Years .....	80
Capital Asset Statistics by Function/Program- Last Ten Fiscal Years .....	82

**THIS PAGE INTENTIONALLY LEFT BLANK**

**INTRODUCTORY**  
**SECTION**  
**(UNAUDITED)**

**COUNTY OF ONONDAGA, NEW YORK**

**LIST OF PRINCIPAL OFFICIALS**

**COUNTY LEGISLATURE**

EFFECTIVE JANUARY 1, 2014

CHAIRMAN: J. RYAN MCMAHON II

PEGGY CHASE	CASEY E. JORDAN	MICHAEL E. PLOCHOCKI
JIM CORL	PATRICK M. KILMARTIN *	KATHLEEN A. RAPP
JOHN C. DOUGHERTY	DAVID H. KNAPP **	CHRISTOPHER J. RYAN
LINDA R. ERVIN *	DANNY J. LIEDKA	DEREK T. SHEPARD JR.
KEVIN A. HOLMQUIST	BRIAN F. MAY	JUDITH A. TASSONE
	MONICA WILLIAMS	

\* FLOOR LEADERS

\*\* CHAIR, WAYS & MEANS COMMITTEE

**COUNTY COMPTROLLER**  
ROBERT E. ANTONACCI II, CPA

**COUNTY EXECUTIVE**  
JOANNE M. MAHONEY

**CHIEF FISCAL OFFICER**  
STEVEN MORGAN

**COUNTY SHERIFF**  
KEVIN E. WALSH

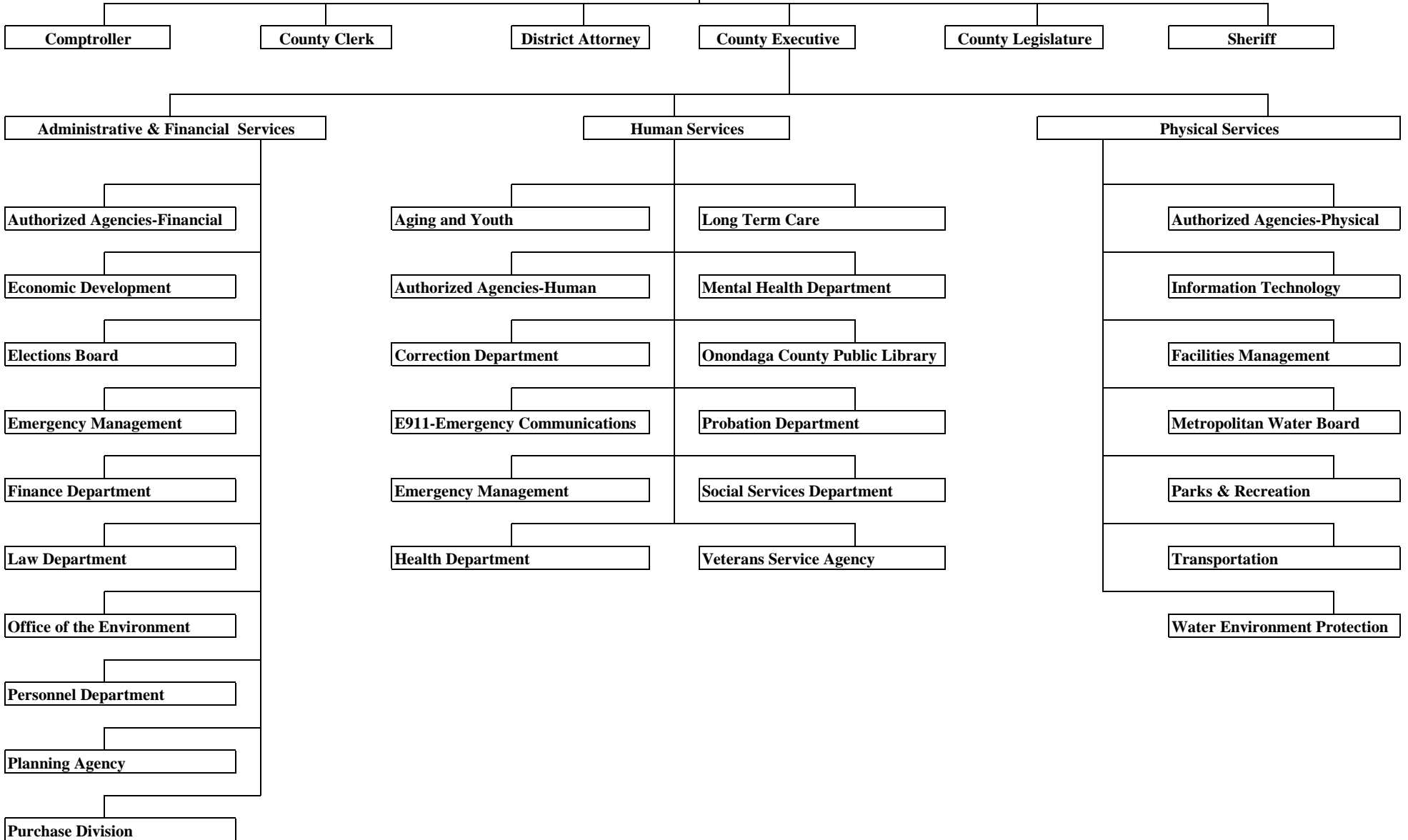
**DISTRICT ATTORNEY**  
WILLIAM J. FITZPATRICK

**COUNTY CLERK**  
SANDRA A. SCHEPP

COUNTY OF ONONDAGA

ORGANIZATION CHART

VOTERS





Robert E. Antonacci II, CPA  
Comptroller

COUNTY OF ONONDAGA

Office of the  
*County Comptroller*

John H. Mulroy Civic Center, 14th Floor  
421 Montgomery Street  
Syracuse, New York 13202-2998  
(315) 435-2130 • Fax (315) 435-2250  
[www.ongou.net](http://www.ongou.net)

James V. Maturo  
Deputy Comptroller/Accounting

Philip M. Britt  
Deputy Comptroller/Audit

April 17, 2014

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, 2013. 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, 2013, 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 seventeen legislative districts for two-year terms. The County Legislature is vested with the power to enact local laws, ordinances and resolutions, to adopt budgets and levy taxes, to override by a two-thirds vote any veto by the County Executive of any legalized act, to fix compensation for all County officers and employees, and to authorize the issuance of capital debt obligations where a two-thirds majority so approves. The offices of County Comptroller, Sheriff, District Attorney and County Clerk are elected by general direct vote, and each serves a four-year term. The Comptroller is the chief accounting and auditing officer for the County and, as such, has major responsibility for the internal financial controls and financial reporting. The County Clerk is the custodian of all legal, real property and court documents. The Sheriff is the chief law enforcement officer for the County. In addition to the above officials, the Chief Fiscal Officer has responsibility for the collection and custody of County monies, administration of real property and sales taxes, and the sale of County indebtedness. The Chief Fiscal Officer is appointed by the County Executive, subject to County Legislature ratification.

Onondaga County provides a full range of public services to its residents including public safety, health, transportation, education, economic assistance, home and community, culture and recreation, and general administrative support. This report includes all funds and account groups over which Onondaga County exerts substantial control, significant influence and accountability as defined by the Governmental Accounting Standards Board (GASB). Based on GASB statements, 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 component 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 mandated 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 showed signs of improvement in regards to unemployment and job growth in 2013. The unemployment rate for Onondaga County averaged 7.2% in 2013 compared with 8.1% the previous year. For the 12-month period ending December 2013, the private sector job count in the Syracuse metro area rose 3,900, or 1.5 percent, to 263,300. Job growth was concentrated in educational and health services (+2,400), trade, transportation, and utilities (+1,300), leisure and hospitality (+800), natural resources, mining, and construction (+400), and other services (+100). Job losses occurred in manufacturing (-700), professional and business services (-200), financial activities (-100), and information (-100). The government job count rose (+200) over the year, mainly in state and local government education. Another positive sign is the population growth of 8,700 between 2000 and 2010.

Onondaga County ended 2013 with a \$12.2 million favorable variance vs. budget. Better than expected property tax collections and stabilizing mandate costs drove this surplus. Prior year property tax collections as well as deferred and uncollected collections outperformed budget by a combined \$5 million. The creation of the Greater Syracuse Property Development Corporation (Land Bank) has allowed the city of Syracuse to more aggressively pursue delinquent property taxes resulting in a surge of prior year tax collections and the increase in payments of current year taxes. Mandated costs grew at a lower rate than expected also contributing to the County's surplus. Temporary Assistance caseloads have leveled as the economy slowly recovers and more people enter the workforce. Costly Foster Care placements continue to decrease as the County pushes in resources to maintain youth in the community with appropriate supports while costs for special children's services continued to decrease.

In June 2013, Onondaga County issued \$67.9 million in General Obligation (GO) Serial Bonds. Borrowing rates are at historically low rates and the true interest cost of the GO's is 3.2%. The rating agencies continue to recognize Onondaga County's solid financial position and Moody's, Standard & Poor's, and Fitch rated the County Aa1, AA+ and AAA respectively. This distinguishes Onondaga as one of the highest-rated New York State counties.

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

**Long Term Financial Planning.** Each year the County prepares a six-year Capital Improvement Plan (CIP). The CIP process is both a programmatic and fiscal tool, providing an opportunity for decision-makers to regularly evaluate infrastructure needs and competing capital investments within a fiscal framework that includes debt service projections and future operating costs. For 2013 the County pared back projects considered in the CIP to only those that could be initiated during the six year capital planning period. The current capital plan outlines \$536 million in projects with \$193 million of the resources targeted for Water Environment improvements and \$142 million for road infrastructure and maintenance.

The County has established debt policies that form the fiscal parameters for the capital planning process. The policies are included in the County's annual operating budget document and authorized annually by the County Legislature as part of the budget review process. The debt policies call for General Fund debt service to remain below 5% of General Fund revenue; for overall net direct indebtedness to remain below \$500 per capita and 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 an unassigned fund balance goal of 10% of net revenues and calls for amounts in excess of 10% to be applied to avoid future debt or for tax relief. Net revenues are calculated as gross revenues less sales tax pass through revenue budgeted for municipalities

**Onondaga Lake.** Onondaga County entered into an Amended Consent Judgment (ACJ) in 1998 that established a plan to reduce sewage outflows into Onondaga Lake through specific improvements to the Metropolitan Wastewater Treatment Plant and abatement of combined sewer overflows. Total project costs are currently estimated at \$695.4 million. The project is being supported through a combination of state and federal grants and debt covered by local user fees. The State has appropriated \$74.9 million of the Clean Water/Clean Air Environmental Bond Act funds for projects covered under the ACJ. In addition to aid through the Environmental Bond Act, based on pledges by state officials, the County also planned on receiving approximately \$85 million in supplemental funding over the 15 years of the project as initially scheduled in the 1998 ACJ. To date, \$88 million has been received from other New York State sources. The Federal government has already appropriated \$122.1 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 has been extended under the ARRA program and the project is eligible for up to 50% loan forgiveness (up to \$10.9 million). In addition, the County has received \$12.2 million in funds from other sources (City and National Grid) and has cash on hand of \$9.1 million.

To date, the County has closed on \$132.3 million in EFC long term loans to fund lake projects. The County anticipates \$246 million in local funding for the gross capital costs associated with the ACJ in its Capital Improvement Plan.

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

**Cash management.** New York State Law directs which type of investments its counties may use to invest idle cash. Those types of investments are more fully described in Note 3 to the financial statements. Income as a result of these investments was \$1,553,584 in 2013.

**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 3,579 retirees and survivors receiving these benefits. In 2007, the County adopted Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, on a prospective basis. This statement requires municipalities to begin amortizing the long-term, actuarially determined, liability for providing benefits to retirees. The County will recognize this liability over a thirty-year period.

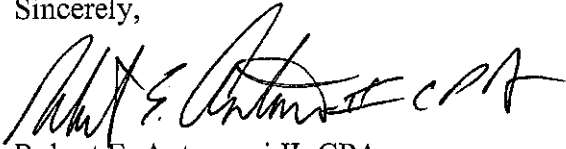
Additional information on the County's retirement and postemployment benefits can be found in Note 10 to the financial statements.

Acknowledgments

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

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 fluid and cursive, with the letters "CPA" written in a slightly larger, more distinct font at the end of the signature.

Robert E. Antonacci II, CPA

**FINANCIAL**

**SECTION**

Testone, Marshall & Discenza, LLP

The Foundry  
432 North Franklin Street  
Syracuse, NY 13204

315 476.4004  
315 475.1513 Facsimile  
www.tmdcpas.com



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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York (the "County"), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Onondaga County Community College and Friends of the Rosamond Gifford Zoo, which together represent 98% of both assets and operating 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. The financial statements of Friends of the Rosamond Gifford Zoo were not audited in

accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Onondaga, New York as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matters***

#### *Transfer of Van Duyn Extended Care Facility*

As described in Note 1 to the financial statements, the County disposed of and transferred operations of the Van Duyn Extended Care Facility (the "Facility") on November 30, 2013. A special item has been recognized as of and for the year ending December 31, 2013 in accordance with Governmental Accounting Standards Board ("GASB") Statement No. 69, *Government Combinations and Disposals of Government Operations*. Our opinion is not modified with respect to this matter.

#### *Change in Accounting Principle - GASB Statement No. 65*

As discussed in Note 5 to the financial statements, in 2013 the County adopted the provisions of GASB No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and Other Postemployment Benefits Plan Schedule of Funding Progress on pages xii-xxiii and 44-47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our



inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Onondaga, New York's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic 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 and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards general accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2014, on our consideration of the County of Onondaga, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Onondaga, New York's internal control over financial reporting and compliance.

*Pestone, Marshall & Dincer, LLP*

April 17, 2014  
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, 2013. 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 \$589,193,514 (*net position*).
- The government's total net position decreased by \$85,421,518.
- As of the close of the current fiscal year, Onondaga County's governmental funds reported combined ending fund balances of \$175,709,645, a decrease of \$10,892,420 in comparison with the prior year.
- At the end of the current fiscal year, total fund balance for the general fund was \$96,951,731, or 12.7% of total budgetary basis general fund revenues.
- Onondaga County's governmental activities long-term liabilities, including premium and issuance discounts on debt, increased by \$146,656,298 or 16%, during the current fiscal year.

## Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include the County as the primary government, and Onondaga Community College, 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 fourteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the debt service fund, water environment protection and the capital projects fund, all of which are considered to be major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation.

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

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

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

**Internal Service funds.** Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its risk management activities. Because these services predominantly benefit governmental rather than business-type functions, the internal service fund has been included within governmental activities in the government-wide financial statements.

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

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

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

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

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

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the budget and actual schedules for the major governmental funds and funding progress for postemployment benefits. These required schedules and notes to the schedules can be found on pages 44-47.

Combining statements for nonmajor governmental funds are presented immediately following the required supplementary information on pages 48-51 of this report.

## **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$589,193,514 at the close of the 2013 fiscal year.

The portion of the County's net position represented by its investment in capital assets, e.g., land, buildings, and equipment, less any related debt used to acquire those assets that is still outstanding is \$934,565,871. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

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

The portion of the County's net position that represents resources that are subject to external restrictions on how they may be used is \$29,882,211. The remaining (\$375,254,568) is unrestricted net deficit.

## County of Onondaga's Net Position

	<b>Governmental activities</b>	
	<b>2012</b>	<b>2013</b>
Current and other assets	\$ 433,922,981	\$ 421,261,766
Capital assets	1,362,375,377	1,432,427,824
<b>Total assets</b>	<b>1,796,298,358</b>	<b>1,853,689,590</b>
Deferred Outflow of Resources	2,976,675	818,213
Long-term liabilities	904,030,595	1,044,194,190
Other liabilities	190,608,618	184,712,110
<b>Total liabilities</b>	<b>1,094,639,213</b>	<b>1,228,906,300</b>
Deferred Inflow of Resources	30,020,788	36,407,989
<b>Net Position:</b>		
Net investment in capital assets	943,407,659	934,565,871
Restricted	24,925,639	29,882,211
Unrestricted	(293,718,266)	(375,254,568)
<b>Total net position</b>	<b>\$ 674,615,032</b>	<b>\$ 589,193,514</b>

The County's net position decreased by \$85,421,518, significantly more than the \$10,892,420 deficit reported at the fund level. The net increase in long-term debt of \$146,656,298 exceeded the increase in fixed assets of \$70,052,447. The sale of Van Duyn resulted in a loss on disposal of fixed assets of nearly \$12 million, increase in the County's post-employment health benefits of \$55.2 million and \$32.5 million increase in debt associated with the clean-up of Onondaga Lake were the major factors in the decrease in net position.

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

	<b>Governmental activities</b>	
	<b>2012</b>	<b>2013</b>
<b>Revenues:</b>		
Program Revenue:		
Charges for services	\$ 211,473,766	\$ 196,227,634
Operating grants and contributions	214,295,520	217,515,933
Capital grants and contributions	55,211,478	26,009,155
General Revenue:		
Property taxes	161,254,615	150,423,597
Other taxes	332,217,015	339,658,462
Other	9,246,223	9,027,476
Total revenues	<u>983,698,617</u>	<u>938,862,257</u>
<b>Expenses:</b>		
General government support	170,068,081	163,070,675
Education	51,230,463	58,500,840
Public Safety	151,420,062	160,050,080
Health	123,164,947	122,005,552
Transportation	44,554,903	52,391,343
Economic assistance and opportunity	304,096,029	304,315,508
Culture and recreation	38,422,777	46,524,048
Home and community services	85,256,094	88,411,166
Interest on long-term debt	21,816,079	21,967,688
Total expenses	<u>990,029,435</u>	<u>1,017,236,900</u>
Deficiency in revenues over expenses	(6,330,818)	(78,374,643)
Special Items (ONCENTER and Van Duyn Transfer)	201,080	(7,046,875)
Decrease in net position	(6,129,738)	(85,421,518)
Net position - Beginning as restated (see Note 16)	680,744,770	674,615,032
Net position - Ending	<u>\$ 674,615,032</u>	<u>\$ 589,193,514</u>

---

## Financial Analysis of the Government's Funds

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

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

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$67,682,890 while total fund balance is \$96,951,731. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 8.9% of total budgetary basis general fund expenditures, while total fund balance represents 12.7% of that same amount.

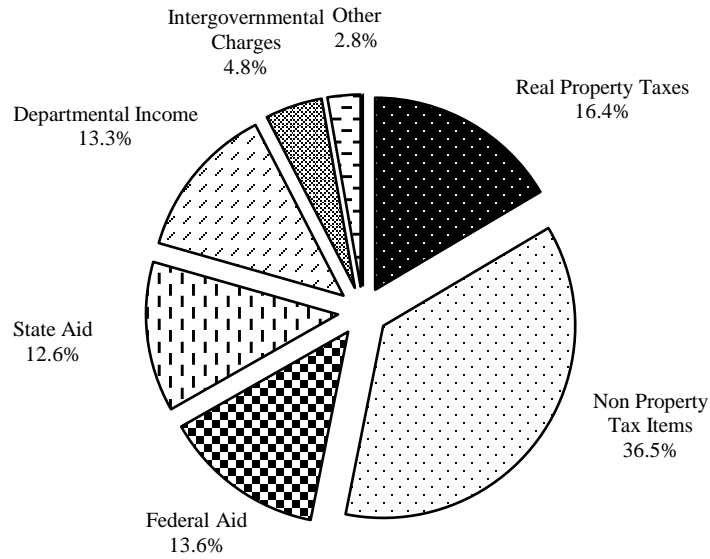
The general fund's fund balance decreased by \$2,839,151 during the current fiscal year. In 2013, the County planned to use \$15 million of fund balance to offset operations. The County experienced better than expected property tax collections. Prior year property tax collections as well as deferred and uncollected collections outperformed budget by a combined \$5 million. Mandated costs grew at a lower rate than expected. Temporary Assistance caseloads have leveled as the economy slowly recovers and more people enter the workforce. Foster Care placements continue to decrease as the County pushes in resources to maintain youth in the community with appropriate supports while costs for special children's services also continued to decrease. The increase in property taxes and lower than mandated costs offset \$12.2 million of the planned use of fund balance.

Water Environment Protection appropriated approximately \$1.3 million in prior years fund balance into 2013 operations. Expenditures finishing \$5.0 million under budget offset the use of any appropriated fund balance. The result was an operating surplus of \$4,020,678.

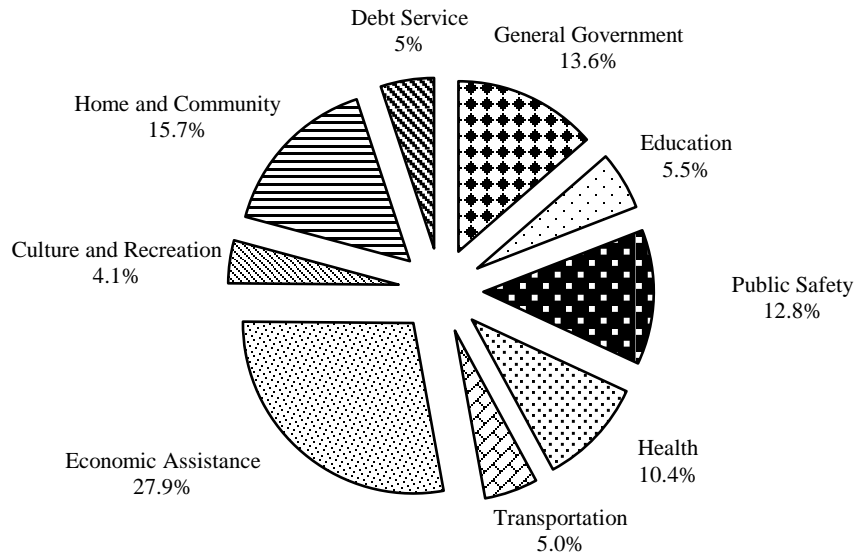
The County's 2013 Debt Service Fund budget authorized an appropriation of \$9.2 million from reserve for bonded debt. Due to unbudgeted revenue of \$8.5 million from bond premium and \$.9 million from interest and other sources, the County offset that appropriation and reported an operating surplus of \$222,703.

**Internal Service Funds.** Unrestricted net position of the Internal Service Fund increased \$608,879 increasing net position to \$15,541,622. This gain is due to lower than expected health costs. This surplus will be credited back to County departments in future years. As stated earlier, the activity of the Internal Service Fund predominantly benefits the primary government. It has been included within governmental activities in the government-wide financial statements.

### County Revenues Governmental Funds



### County Expenditures Governmental Funds





---

## General Fund Budgetary Highlights

Appropriations: \$10.4 million increase in appropriations can be summarized as follows:

- \$2.5 million increase in provision for capital projects to include:
  - \$2.0 million increase for Clay Business Park
  - \$250K increase for construction of a Dog Shelter Facility at the Jamesville Correctional Facility
  - \$250K increase for Ash Bore study
- \$2.9 million increase in transfer to grant projects to include:
  - \$1.8 million increase for 2018 USBC Bowling Tournament
  - \$1.0 million increase for the Farmland Preservation Program
  - \$125K for a County Core Services Review
- \$3.3 million increase is the carryover of encumbrances from 2012 to 2013.
- \$0.6 million increase to support automotive equipment expenses
- \$1.1 million increase to support employee benefit expenses

Revenues: \$7.8 million increase in the revenue budget can be summarized as follows:

- \$6.98 million increase in the use of appropriated fund balance to fund the following:
  - \$1.8 million to support the 2018 USBC Bowling Tournament
  - \$2.0 million to support the Clay Business Park
  - \$1.0 million to support the Farmland Preservation Program
  - \$0.6 million to support purchase of automotive equipment
  - \$0.5 million to support the County computer replacement plan
  - \$0.5 million to support staffing initiatives
  - \$0.5 million to support other one-time expenses for Parks, Budget, Office of Environment, and Health departments.
- \$0.5 million increase in fees for the provision of medical examiner services to Oneida County
- \$0.3 million increase in Federal Aid to support Syracuse Behavioral Healthcare

## Capital Asset and Debt Administration

**Capital assets.** The County's investment in capital assets for its governmental activities as of December 31, 2013 amounts to \$1,432,427,824 (net of accumulated depreciation). This investment in capital assets includes construction in progress, land, buildings, improvements, equipment, park facilities, roads, highways, water rights, drainage and sewage treatment, and bridges.

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

	Governmental Activities	
	2012	2013
Land	\$ 20,477,562	\$ 20,484,252
Intangible Assets	29,750,000	29,750,000
Land Improvements	13,700,803	12,592,874
Building and Improvements	186,440,719	175,633,290
Equipment	45,078,082	42,379,137
Infrastructure	674,050,334	676,695,240
Construction in progress	392,877,877	474,893,031
<b>Total</b>	<b>\$ 1,362,375,377</b>	<b>\$ 1,432,427,824</b>

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

A number of capital projects were completed during the year. These include \$13.1 million in WEP-related projects and \$30.4 million for road improvements reducing the construction in progress account and increasing infrastructure and other capital assets. In addition, the County added approximately \$136 million to the construction in progress account, including \$9.2 million in Metropolitan Water Board improvements, \$19.9 million for road improvements and \$80.6 million in WEP-related projects.

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$470,619,003 and loans payable of \$203,942,657. This debt increased by \$77,456,982 during the current fiscal year.

	Activities	
	2012	2013
Serial bonds	\$ 289,604,000	\$ 333,656,000
OTASC tobacco settlement bonds	136,056,144	136,963,003
Loans	171,444,534	203,942,657
<b>Total</b>	<b>\$ 597,104,678</b>	<b>\$ 674,561,660</b>

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

The County maintains a “AAA” rating from Fitch, a “AA+” rating from Standard & Poor’s and a “Aa2” rating from Moody’s for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7% of its five-year average full valuation of taxable real property. The County has utilized 13.4% of its statutory debt limit at December 31, 2013.

---

---

## Economic Factors and Next Year's Budget and Rates

### The Onondaga Economy

According to the New York State Department of Labor, the unemployment rate for Onondaga County averaged 7.2% in 2013 compared with 8.1% the previous year. For the 12-month period ending December 2013, the private sector job count in the Syracuse metro area rose 3,900, or 1.5 percent, to 263,300.

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

- Clean Energy & Environmental Systems, including the following:
  - The Center of Excellence for Environmental and Energy Systems
  - the State University of New York College of Environmental Science and Forestry (ESF), and
  - the CleanTech Center
- Health, Biomedical Services, & Biosciences, including the following:
  - Welch Allyn, and
  - Bristol-Myers Squibb
- Radar & Sensor Devices, including the following:
  - Center for Advanced Systems and Engineering (CASE), and
  - Sensis
- Financial Services: A highly educated workforce and proximity to metro New York make Syracuse a logical choice for finance and back office operations.
- Agribusiness and Food Processing: Onondaga County's agriculture operations include agriculture, state of the art food processing, warehousing, and wholesale/consumer retail operations. Onondaga County has a significant livestock industry in dairy cattle, beef, swine, poultry, goats, horse and sheep as well as vegetable, cash grain, orchard, nursery, fruit, and greenhouse crops.
  - AGRANA FRUIT US INC., a fruit processing plant, is scheduled to open May 2014. The plant will make fruit preparations for the yogurt making industry, and will employ 60 people initially.
- Advanced Manufacturing: Continuing the legacy of a 200-year history in manufacturing, a large cluster of new precision manufacturing, including metalwork and packaging, continues in Syracuse.

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

Centerstate Corporation for Economic Opportunity (CEO) in its economic forecast for 2014 identified several opportunities and reasons for optimism within the region:

- The job market is expected to grow at a steady pace as companies plan to hire more employees in 2014.
- Over the next 3 years the region's employment is expected to grow 3% with the largest growth in the education and health services sectors followed by the construction and professional and business services sectors.
- The Central New York area received \$66.9 million to fund a total of 79 projects including investments at the following:
  - INFICON, Inc
  - L & J.G. Stickley
  - TRW Automotive LLC
  - Marquardt Switches Inc.
  - CNY Fabrication, LLC – G.A. Braun

### **Onondaga 2014 Budget**

The County Executive presented the 2014 budget in September 2013. Despite the need to support labor, correctional health and debt service cost increases as well as a decrease in federal inmate revenue, the increase in sales tax collections, coupled with mandate stability, contributed significantly to achieving a balanced budget with no property tax increase in the County Executive's proposed budget.

The 2014 Budget was adopted on October 8, 2013 as amended by the County Legislature. The County Legislature amended the proposed budget by decreasing appropriations and raising revenue estimates to reduce the County Executive's proposed tax levy by \$100,000 to \$140,891,159.

The 2014 Adopted Budget supports \$1,213,737,955 in total appropriations, including internal transfers of \$230,126,104, down 3% from the 2013 budget as modified. The 2014 adopted budget applied \$2.5 million of General Fund reserves. The unassigned General Fund balance equals \$78 million after having adjusted for the appropriation of \$2.5 million in fund balance used in the operating budget to close the 2014 budget gap. This includes the \$12.2 million operating surplus recognized in 2013. General Fund reserves are 12% or \$10.4 million in excess of the County's 10% fund balance policy.

Consumption based user fees were increased 7.24% in the Water Environment Protection Department (Sanitary District Fund) in 2014. Wholesale water rates charged by the Metropolitan Water Board (Water Fund) increased 10% in 2014.

### **Other Significant Matters**

In 2012, the Legislature authorized the sale of Van Duyn Home and Hospital, the County's 513-bed nursing home, and declared its intent for the County to be out of the business of providing residential nursing services. The County sold the assets of Van Duyn Home and Hospital to the Onondaga Civic Development Corporation (OCDC). Within such sale documents, the County reserved to itself sufficient rights to operate the facility until OCDC is able to resell the facility to a subsequent third party operator approved by the New York State Department of Health. The sale to a subsequent third party operator was completed on November 30, 2013 and the County has ceased its operations as of that date. The 2014 budget includes \$5.8 million in legacy costs for retiree healthcare, worker's compensation, and debt.

**Requests for Information**

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

**THIS PAGE INTENTIONALLY LEFT BLANK**

# **BASIC FINANCIAL STATEMENTS**

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Position**  
**December 31, 2013**

	Governmental Activities	Component Units
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 186,584,330	\$ 29,632,575
Deposits by contractors	1,125,000	-
Receivables:		
Property taxes (net of \$18,592,562 reserve)	43,594,507	-
Accounts receivable (net of \$5,621,611 reserve)	61,578,405	21,433,387
Due from state and federal governments	91,681,942	1,670,115
Due from other governments	9,397,909	-
Inventories	7,855,248	672,507
Prepaid items and other assets	9,875,379	77,019
Notes receivable	-	233,629
Endowment assets:		
Investments	-	2,084,178
Promises to give	-	133,810
Restricted cash	9,569,046	-
Capital assets net of accumulated depreciation	1,432,427,824	134,498,315
Total assets	1,853,689,590	190,435,535
 <b>DEFERRED OUTFLOW OF RESOURCES</b>	 818,213	 -

*See notes to financial statements.*



**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Position**  
**December 31, 2013**

	Governmental Activities	Component Units
<b>LIABILITIES</b>		
Accounts payable	33,534,171	6,434,371
Accrued liabilities	82,167,900	2,557,835
Contracts payable - retainage	2,638,084	-
Other liabilities	5,306,164	2,949,440
Due to other governments	61,065,791	332,393
Due to Onondaga County	-	635,360
Long term obligations and unpaid liabilities:		
Due within one year	106,275,368	-
Due in more than one year	937,918,822	40,466,220
Total liabilities	1,228,906,300	53,375,619
<b>DEFERRED INFLOW OF RESOURCES</b>	36,407,989	25,305,082
<b>NET POSITION</b>		
Net investment in capital assets	934,565,871	134,426,620
Restricted for:		
Capital projects	2,517,575	7,468,211
Debt service	27,364,636	-
Endowments	-	3,425,274
Loans	-	42,438
Unrestricted	(375,254,568)	(33,607,709)
Total net position	\$ 589,193,514	\$ 111,754,834

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Activities**  
**Year Ended December 31, 2013**

<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	\$ 171,912,973	\$ (8,842,298)	\$ 37,376,076
Education	58,500,840	-	789,999
Public safety	158,168,980	1,881,100	12,829,138
Health	119,979,927	2,025,625	34,197,999
Transportation	51,870,961	520,382	4,014,801
Economic assistance and opportunity	301,790,047	2,525,461	5,719,126
Culture and recreation	45,698,395	825,653	16,433,121
Home and community services	87,347,089	1,064,077	84,867,374
Interest on long-term debt	21,967,688	-	-
<b>Total primary government</b>	<b>\$ 1,017,236,900</b>	<b>\$ -</b>	<b>\$ 196,227,634</b>
<b>Component units:</b>			
Community College	\$ 100,870,265		\$ 22,969,328
ONCENTER Management Corporation	32,477		3,311
Housing Development Fund Company	727,743		841,717
Friends of Rosamond Gifford Zoo	2,608,891		2,185,188
OCIDA	342,057		556,005
<b>Total component units</b>	<b>\$ 104,581,433</b>		<b>\$ 26,555,549</b>

See notes to financial statements.

Program Revenues		Net (Expense) Revenue and Changes in Net Position	
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Units
\$ 1,754,295	\$ 137,202	\$ (123,803,102)	\$ -
18,785,941	6,490,337	(32,434,563)	-
7,786,935	-	(139,434,007)	-
35,646,123	-	(52,161,430)	-
5,795,994	10,183,551	(32,396,997)	-
137,862,769	-	(160,733,613)	-
2,359,705	(45,106)	(27,776,328)	-
7,524,171	9,243,171	13,223,550	-
-	-	(21,967,688)	-
<u>\$ 217,515,933</u>	<u>\$ 26,009,155</u>	<u>(577,484,178)</u>	<u>-</u>

\$ 40,061,951	\$ -	-	(37,838,986)
-	-	-	(29,166)
-	-	-	113,974
704,557	-	-	280,854
-	-	-	213,948
<u>\$ 40,766,508</u>	<u>\$ -</u>	<u>-</u>	<u>(37,259,376)</u>

General revenues:

Real property taxes and tax items	150,423,597	-
Sales tax and use tax	339,658,462	-
Investment earnings	1,553,584	344,007
Tobacco settlement proceeds	6,817,145	-
Participation in debt service-external sources	656,747	-
Contributions other	-	41,962,045
Other revenue	-	6,693
County contributions	-	8,536,592
Special items (ONCENTER and Van Duyn transfer)	(7,046,875)	-
Total general revenues and special items	<u>492,062,660</u>	<u>50,849,337</u>
Change in net position	(85,421,518)	13,589,961
Net position-beginning as restated (see Note 16)	<u>674,615,032</u>	<u>98,164,873</u>
Net position-ending	<u>\$ 589,193,514</u>	<u>\$ 111,754,834</u>

**COUNTY OF ONONDAGA, NEW YORK**

**Balance Sheet  
Governmental Funds  
December 31, 2013**

	<u>General</u>	<u>Water Environment Protection</u>
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 58,476,259	\$ 38,874,020
Deposits by contractors	-	-
Receivables:		
Property taxes (net of \$18,592,562 reserve)	43,594,507	-
Accounts receivable (net of \$4,266,611 reserve)	42,967,964	9,419,241
Due from state and federal governments	68,390,930	-
Due from other funds	13,227,685	-
Due from other governments	3,807,713	1,760
Inventories	-	-
Prepaid items	7,942,774	1,002,740
Restricted cash	-	-
Total assets	\$ <u>238,407,832</u>	\$ <u>49,297,761</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 11,359,544	\$ 1,655,830
Accrued liabilities	43,974,340	1,269,365
Contracts payable-retainage	2,457	-
Other liabilities	641,386	-
Due to other funds	1,300,000	-
Due to other governments	59,865,352	-
Total liabilities	<u>117,143,079</u>	<u>2,925,195</u>
<b>DEFERRED INFLOW OF RESOURCES</b>	<u>24,313,022</u>	<u>4,737,877</u>
<b>FUND BALANCES</b>		
Nonspendable	7,942,774	1,002,740
Restricted	-	-
Committed	5,000,000	-
Assigned	16,326,067	40,631,949
Unassigned	67,682,890	-
Total fund balances	<u>96,951,731</u>	<u>41,634,689</u>
Total liabilities, deferred inflow of resources and fund balances	\$ <u>238,407,832</u>	\$ <u>49,297,761</u>

See notes to financial statements.

Debt Service	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 37,024,837	\$ 5,178,065	\$ 17,478,198	\$ 157,031,379
-	1,125,000	-	1,125,000
-	-	-	43,594,507
-	443,078	3,115,550	55,945,833
-	13,635,787	9,655,225	91,681,942
-	-	1,300,000	14,527,685
-	-	418,436	4,227,909
-	-	89,920	89,920
-	-	929,865	9,875,379
-	-	9,569,046	9,569,046
<u>\$ 37,024,837</u>	<u>\$ 20,381,930</u>	<u>\$ 42,556,240</u>	<u>\$ 387,668,600</u>
\$ -	\$ 13,937,974	\$ 4,589,615	\$ 31,542,963
-	10,644,034	2,821,365	58,709,104
-	2,635,627	-	2,638,084
-	-	4,664,778	5,306,164
-	12,387,498	840,187	14,527,685
-	98,310	1,102,129	61,065,791
-	39,703,443	14,018,074	173,789,791
-	5,194,615	3,923,650	38,169,164
-	-	1,019,785	9,965,299
18,740,055	2,517,575	8,624,581	29,882,211
-	-	-	5,000,000
18,284,782	-	15,338,688	90,581,486
-	(27,033,703)	(368,538)	40,280,649
<u>37,024,837</u>	<u>(24,516,128)</u>	<u>24,614,516</u>	<u>175,709,645</u>
<u>\$ 37,024,837</u>	<u>\$ 20,381,930</u>	<u>\$ 42,556,240</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,432,427,824
Long-term receivables due from other governments not reported in the funds	5,170,000
Inventories of automotive parts and road materials expensed as acquired in the funds.	7,765,328
Internal service fund used by management to charge the costs of insurance activities to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	15,541,622
Deferred inflow including property taxes not available to pay for current-period expenditures and are therefore, deferred in the funds.	24,460,948
Deferred gain on defeased debt not reported in the funds.	(1,749,228)
Accrued interest not reported in the funds.	(5,850,731)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(1,064,281,894)
Net position of governmental activities	<u>\$ 589,193,514</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2013**

	General	Water Environment Protection
<b>REVENUES</b>		
Taxes:		
Real property taxes and tax items	\$ 151,112,855	\$ 1,709,382
Sales tax and use tax	333,549,272	-
Federal aid	88,438,753	-
State aid	86,981,571	-
Departmental	26,445,728	71,635,977
Service for other governments	17,248,068	1,688,732
Tobacco settlement proceeds	-	-
Interest on investments	751,745	77,277
Miscellaneous	7,073,257	566,821
Total revenues	711,601,249	75,678,189
<b>EXPENDITURES</b>		
Current:		
General government support	132,676,121	-
Education	44,611,060	-
Public safety	129,060,622	-
Health	49,128,022	-
Transportation	3,910,187	-
Economic assistance and opportunity	282,997,273	-
Culture and recreation	14,193,231	-
Home and community services	1,644,573	52,943,216
Debt service:		
Principal	-	-
Interest	-	-
Total expenditures	658,221,089	52,943,216
Excess (deficiency) of revenues over expenditures	53,380,160	22,734,973
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>		
Transfers in	2	-
Transfers out	(56,219,313)	(18,714,295)
Proceeds of long-term borrowings	-	-
Participation in debt service-external sources	-	-
Bond premium	-	-
Special items (ONCENTER and Van Duyn transfer)	-	-
Total other financing sources (uses) and special items	(56,219,311)	(18,714,295)
Net change in fund balance	(2,839,151)	4,020,678
Fund balances- beginning	99,790,882	37,614,011
Fund balances- ending	\$ 96,951,731	\$ 41,634,689

*See notes to financial statements.*

<u>Debt Service</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 152,822,237
-	367,789	5,741,401	339,658,462
-	18,284,679	19,719,617	126,443,049
-	7,724,476	22,375,992	117,082,039
-	-	25,155,233	123,236,938
-	69,999	25,556,461	44,563,260
-	-	6,817,145	6,817,145
179,519	325	505,912	1,514,778
-	240,730	9,455,340	17,336,148
<u>179,519</u>	<u>26,687,998</u>	<u>115,327,101</u>	<u>929,474,056</u>
377,165	8,645,829	1,803,487	143,502,602
-	13,891,845	-	58,502,905
-	686,704	5,310,978	135,058,304
-	1,895,979	59,394,059	110,418,060
-	24,675,838	24,778,287	53,364,312
-	-	12,594,290	295,591,563
-	5,721,410	23,048,399	42,963,040
-	96,666,768	15,090,244	166,344,801
30,999,102	-	2,070,000	33,069,102
15,282,280	-	5,102,294	20,384,574
<u>46,658,547</u>	<u>152,184,373</u>	<u>149,192,038</u>	<u>1,059,199,263</u>
<u>(46,479,028)</u>	<u>(125,496,375)</u>	<u>(33,864,937)</u>	<u>(129,725,207)</u>
37,593,547	15,306,542	36,443,577	89,343,668
-	(15,579)	(14,394,481)	(89,343,668)
-	67,870,000	-	67,870,000
656,747	41,928,274	-	42,585,021
8,451,437	-	-	8,451,437
-	-	(73,671)	(73,671)
<u>46,701,731</u>	<u>125,089,237</u>	<u>21,975,425</u>	<u>118,832,787</u>
222,703	(407,138)	(11,889,512)	(10,892,420)
36,802,134	(24,108,990)	36,504,028	186,602,065
<u>\$ 37,024,837</u>	<u>\$ (24,516,128)</u>	<u>\$ 24,614,516</u>	<u>\$ 175,709,645</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, 2013**

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)	\$ (10,892,420)
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.	70,052,447
Revenues reported in the statement of activities that are not reported as revenue in the governmental funds.	1,214,160
The issuance of long-term debt (e.g., bonds, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(83,791,959)
Expenses reported in the statement of activities that are not reported as expenditures in the governmental funds.	(62,612,625)
Internal service funds are used by management to charge risk management activities to individual funds:	
The net increase of certain activities of the internal service funds is reported with governmental activities.	<u>608,879</u>
Change in net position of governmental activities (page 4)	<u><u>\$ (85,421,518)</u></u>

*See notes to financial statements*



**THIS PAGE INTENTIONALLY LEFT BLANK**

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Net Position**  
**Internal Service Fund**  
**December 31, 2013**

**ASSETS**

Current assets:	
Cash, cash equivalents and investments	\$ 29,552,951
Receivables	<u>175,787</u>
Total current assets	<u>29,728,738</u>
Noncurrent assets:	
Unfunded claims receivable	<u>51,191,761</u>
Total noncurrent assets	<u>51,191,761</u>
Total assets	<u>80,920,499</u>

**LIABILITIES**

Current liabilities:	
Accounts payable and accrued liabilities	<u>2,669,527</u>
Total current liabilities	<u>2,669,527</u>
Noncurrent liabilities:	
Unpaid claim liabilities	<u>62,664,722</u>
Total noncurrent liabilities	<u>62,664,722</u>
Total liabilities	<u>65,334,249</u>

<b>DEFERRED INFLOW OF RESOURCES</b>	<u>44,628</u>
-------------------------------------	---------------

**NET POSITION**

Unrestricted	<u>15,541,622</u>
Total net position	<u>\$ 15,541,622</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Internal Service Fund**  
**For the Year Ended December 31, 2013**

<b>OPERATING REVENUES</b>	
Interdepartmental charges	\$ 87,395,480
Other charges	<u>17,424,893</u>
Total operating revenues	<u>104,820,373</u>
 <b>OPERATING EXPENSES</b>	
Insurance premiums and benefits	98,736,616
Supplies	12,087
Contractual services	1,330,701
General and administrative	<u>4,170,896</u>
Total operating expenses	<u>104,250,300</u>
Operating income	<u>570,073</u>
 Nonoperating revenue	
Interest income	<u>38,806</u>
Total nonoperating revenue	<u>38,806</u>
Change in net position	608,879
Total net position-beginning	<u>14,932,743</u>
Total net position-end	<u>\$ 15,541,622</u>

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**  
**Statement of Cash Flows**  
**Internal Service Fund**  
**Year Ended December 31, 2013**

**Cash Flows From Operating Activities**

Receipts from interfund services provided	\$ 95,503,110
Payments for employee benefits	(82,692,114)
Payments for supplies and services	(3,993,612)
Payments for interdepartmental charges	<u>(6,103,478)</u>
Net cash provided by operating activities	2,713,906

**Cash Flows From Investing Activities**

Interest and earnings	<u>38,806</u>
Net increase in cash, cash equivalents and investments	2,752,712
Cash, cash equivalents and investments -beginning	<u>26,800,239</u>
Cash, cash equivalents and investments -ending	<u><u>\$ 29,552,951</u></u>

**Reconciliation of Operating Income to Net Cash Provided**

**by Operating Activities:**

Operating income	\$ 570,073
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets, liabilities and deferrals:	
Increase in receivables	(9,311,115)
Decrease in accounts payable	(374,274)
Decrease in deferred inflow	(6,148)
Increase in accrued liabilities	563,645
Increase in unpaid claim liabilities	<u>11,271,725</u>
Net cash provided by operating activities	<u><u>\$ 2,713,906</u></u>

*See notes to financial statements.*

**COUNTY OF ONONDAGA, NEW YORK**

**Statement of Net Position**

**Fiduciary Funds**

**December 31, 2013**

	Cemetery Private Purpose <u>Trust Fund</u>	<u>Agency</u>
<b>ASSETS</b>		
Cash and investments	\$ <u>1,273,500</u>	\$ <u>13,036,538</u>
<b>LIABILITIES</b>		
Liabilities - Agency fund liabilities	<u>-</u>	<u>13,036,538</u>
<b>NET POSITION</b>	\$ <u><u>1,273,500</u></u>	\$ <u><u>-</u></u>

**COUNTY OF ONONDAGA, NEW YORK**

**Statement of Changes in Net Position**

**Fiduciary Funds**

**Year Ended December 31, 2013**

	Cemetery Private Purpose <u>Trust Fund</u>
<b>ADDITIONS</b>	
Departmental	\$ 112,006
Interest on investments	<u>1,838</u>
<b>Total additions</b>	<u>113,844</u>
<b>DEDUCTIONS</b>	<u>5,000</u>
Change in net position	108,844
Net position - beginning	<u>1,164,656</u>
Net position - ending	\$ <u><u>1,273,500</u></u>

*See notes to financial statements*

**COUNTY OF ONONDAGA, NEW YORK**  
**Combining Statement of Net Position**  
**Component Units**  
**December 31, 2013**

	<u>OCC</u>	<u>ONCENTER Management Corporation</u>
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 25,761,015	\$ -
Accounts receivable (net of \$1,355,000 reserve)	21,109,731	-
Due from state and federal governments	1,670,115	-
Inventories	-	-
Prepaid items and other assets	23,843	-
Notes receivable	-	-
Endowment assets :		
Investments	-	-
Promises to give	-	-
Capital assets net of accumulated depreciation	132,107,620	-
Total assets	<u>\$ 180,672,324</u>	<u>\$ -</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 5,955,532	\$ -
Accrued liabilities	2,444,935	-
Other liabilities	2,949,440	-
Due to other governments	332,393	-
Due to Onondaga County	-	-
Long term obligations and unpaid liabilities:		
Due in more than one year	40,466,220	-
Total liabilities	<u>52,148,520</u>	<u>-</u>
Deferred inflow of resources	<u>25,257,032</u>	<u>-</u>
<b>NET POSITION</b>		
Net investment in capital assets	132,107,620	-
Restricted for:		
Capital projects	7,466,569	-
Endowments	-	-
Loans	42,438	-
Unrestricted	(36,349,855)	-
Total net position	<u>\$ 103,266,772</u>	<u>\$ -</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>
\$ 142	\$ 2,723,829	\$ 1,147,589	\$ 29,632,575
-	170,072	153,584	21,433,387
-	-	-	1,670,115
549,421	123,086	-	672,507
-	53,156	20	77,019
-	-	233,629	233,629
-	2,084,178	-	2,084,178
-	133,810	-	133,810
-	71,695	2,319,000	134,498,315
<u>\$ 549,563</u>	<u>\$ 5,359,826</u>	<u>\$ 3,853,822</u>	<u>\$ 190,435,535</u>
\$ 11,166	\$ 93,820	\$ 373,853	\$ 6,434,371
-	112,900	-	2,557,835
-	-	-	2,949,440
-	-	-	332,393
538,397	96,963	-	635,360
-	-	-	40,466,220
<u>549,563</u>	<u>303,683</u>	<u>373,853</u>	<u>53,375,619</u>
-	48,050	-	25,305,082
-	-	2,319,000	134,426,620
-	-	1,642	7,468,211
-	3,425,274	-	3,425,274
-	-	-	42,438
-	1,582,819	1,159,327	(33,607,709)
<u>\$ -</u>	<u>\$ 5,008,093</u>	<u>\$ 3,479,969</u>	<u>\$ 111,754,834</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Combining Statement of Revenues, Expenditures, and Changes in Net Position**  
**Component Units**  
**Year Ended December 31, 2013**

	<u>OCC</u>	<u>ONCENTER Management Corporation</u>
<b>Expenses:</b>		
Program operations	\$ 94,595,610	\$ 32,477
Depreciation	<u>6,274,655</u>	<u>-</u>
Total expenses	<u>100,870,265</u>	<u>32,477</u>
<b>Program revenues:</b>		
Charges for services	22,969,328	3,311
Operating grants and contributions	<u>40,061,951</u>	<u>-</u>
Total program revenues	<u>63,031,279</u>	<u>3,311</u>
Net program (expenses) revenues	<u>(37,838,986)</u>	<u>(29,166)</u>
<b>General revenues (expenses):</b>		
Contribution from (to) Onondaga County	9,307,000	(656,434)
Interest and investment income	20,825	283
Contributions from (to) other governments	41,962,045	-
Other revenue	<u>-</u>	<u>-</u>
Total general revenues (expenses)	<u>51,289,870</u>	<u>(656,151)</u>
Change in net position	13,450,884	(685,317)
Net position -beginning of year	<u>89,815,888</u>	<u>685,317</u>
Net position -end of year	<u>\$ 103,266,772</u>	<u>\$ -</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>
\$ 727,743	\$ 2,588,827	\$ 342,057	\$ 98,286,714
-	20,064	-	6,294,719
<u>727,743</u>	<u>2,608,891</u>	<u>342,057</u>	<u>104,581,433</u>
841,717	2,185,188	556,005	26,555,549
-	704,557	-	40,766,508
<u>841,717</u>	<u>2,889,745</u>	<u>556,005</u>	<u>67,322,057</u>
<u>113,974</u>	<u>280,854</u>	<u>213,948</u>	<u>(37,259,376)</u>
(113,974)	-	-	8,536,592
-	318,734	4,165	344,007
-	-	-	41,962,045
-	-	6,693	6,693
<u>(113,974)</u>	<u>318,734</u>	<u>10,858</u>	<u>50,849,337</u>
-	599,588	224,806	13,589,961
-	4,408,505	3,255,163	98,164,873
<u>\$ -</u>	<u>\$ 5,008,093</u>	<u>\$ 3,479,969</u>	<u>\$ 111,754,834</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 seventeen elected members of the County Legislature.

### **Financial Reporting Entity**

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

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

The majority of the College's Board of Trustees are appointed by the County Executive and confirmed by the County Legislature. Substantial funding is provided by the County for the operation of the Community College, and from general obligation bonds of the County resulting in a financial benefit/burden relationship. The Community College has a fiscal year which ends August 31<sup>st</sup>, the accompanying financial statements include financial information for the year ended August 31, 2013. 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. (See Transfer of Operations Note on Page 22.)

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

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

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

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

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

The Friends organization was established in 1970 to stimulate the interest of the public in the expansion and improvement of the County's Rosamond Gifford Zoo. Membership fees and contributions are solicited to aid in Zoo operations and support additions and upgrades to exhibits. The Friends also recruit, train and coordinate zoo volunteers, operate a gift shop, and sponsor special events. The Friends is presented discretely as a component unit of the County based on a financial benefit/burden relationship. The Friends have a fiscal year that ends December 31, however their 2013 financial statements were not available for incorporation into these financial statements. As a result, their 2012 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 there is a financial benefit/burden relationship. 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  
333 West Washington Street, Suite 130  
Syracuse, New York 13202

The Friends  
One Conservation Place  
Syracuse, New York 13204

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**General Fund**

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

**Water Environment Protection**

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

**Debt Service Fund**

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

**Capital Projects Fund**

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

The County's Nonmajor governmental funds are as follows:

**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, ONCENTER fund, county road, road machinery, water, Van Duyn Extended Care Facility, library, library grants, and community development funds.

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

**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.

**Transfer of Operations****ONCENTER Management Corporation**

County Resolution 103 adopted on June 5, 2012 amended the management agreement between the County and the ONCENTER Management Corporation, a discreetly presented component unit. The resolution called for the dissolution of the ONCENTER Management Corporation and the operation of the convention center/war memorial complex to be shifted back to the County as a special revenue fund, ONCENTER Fund, beginning on July 1, 2012. The County has contracted with SMG to run the day to day operations on a fee for service basis. ONCENTER Management Corporation began transferring assets and liabilities to the County's ONCENTER Fund in July 2012 and the transfer was completed in 2013. The transfer was recorded in accordance with GASB 69, *Government Combinations and Disposals of Government Operations*, which the County elected to early implement as of January 1, 2012. This Statement provides specific accounting and financial reporting guidance for combinations in the governmental environment. For the year ended December 31, 2013, the following assets and liabilities have been transferred to County.

**Van Duyn Home and Hospital**

In 2012, the Legislature authorized the sale of Van Duyn Home and Hospital, the County's 513-bed nursing home, and declared its intent for the County to be out of the business of providing residential nursing services. The County sold the assets of Van Duyn Home and Hospital to the Onondaga Civic Development Corporation (OCDC) in January 2013. Within such sale documents, the County reserved to itself sufficient rights to operate the facility until the facility was able to be sold to a subsequent third party operator approved by the New York State Department of Health. The net value of Van Duyn's assets transferred to OCDC was \$11,973,204. Long term liabilities associated with these assets remain with the County. The term of this lease expired as of November 30, 2013, the date that the County sold Van Duyn to 5075 W. Seneca Tpke., LLC (the Buyer). In consideration of the sale, the Buyer agreed to pay the County a total of \$5 million. The Buyer paid \$50,000 to OCDC and \$50,000 directly to the County in 2013. The balance of \$4.9 million will be paid in equal monthly installments over the next 5 years. The amounts will be paid to OCDC in the first instance and then OCDC will remit those payments to the County. As of December 31, 2013, the following assets and liabilities have been transferred to the Buyer.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

	<u>ONCENTER Fund</u>	<u>Van Duyn Fund</u>	<u>Total</u>
Cash, cash equivalents and investments	\$ 535,701	\$ (2,000,000)	
Inventories	-	(162,131)	
Accrued liabilities	-	(1,080,534)	
Net patient revenues	-	2,658,821	
Expenditures - health	-	(25,528)	
<b>Fund Balance Transferred - Special Item: Statement of Revenues, Expenditures and Changes in Fund Balance</b>	<b>\$ 535,701</b>	<b>\$ (609,372)</b>	<b>\$ (73,671)</b>
Proceeds from sale	\$ -	\$ 5,000,000	
Capital Assets	-	\$ (11,973,204)	
<b>Net Position Transferred - Special Item: Statement of Activities</b>	<b>\$ 535,701</b>	<b>\$ (7,582,576)</b>	<b>\$ (7,046,875)</b>

Inventories

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

Capital Assets

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

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

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

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

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

<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).

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

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

In addition to liabilities, the statement of net position reports a separate section or deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. Premium on debt issuance of \$20,905,916 and gain on defeased debt of \$1,749,228 are deferred and will be amortized over the life of the related debt on the government-wide statements. On the governmental funds balance sheet, the deferral is made up of \$24,460,947 of unavailable property taxes and \$13,708,217 of unearned program income.

**Compensated Absences**

In accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences," a liability for vacation leave, personal time off, compensatory time off is accrued if (a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. Under the terms of the County's personnel policies and its union agreements, regular permanent employees earn varying amounts of vacation leave, personal time-off and sick leave benefits on the basis of past service. Employees may also earn compensatory time-off in lieu of overtime pay. Compensated absence liabilities relating to the governmental funds are considered long-term liabilities, except those due and payable. Accrued liability amounts are based on wage rates prevailing as of the balance sheet date and include additional estimates for the employer's salary-related costs. Accumulated non-vested sick leave benefits are only payable on the basis of the future event of employee illness, the occurrence of which is indeterminable.

**Long-term Obligations**

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

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

**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.



**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****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, 2013, such amounts were comprised of the following:

The Debt Service Fund amount of \$656,747 consists of funds received from the Federal Government interest subsidies 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 \$41,928,274 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.

**Equity Classifications**

Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, changed the terminology and classification of fund balance to reflect spending constraints on resources, rather than availability for appropriation to provide users more consistent and understandable information about a fund's net resources. Constraints are broken down into five different classifications: nonspendable, restricted, committed, assigned, and unassigned. The classifications serve to inform readers of the financial statements of the extent to which the government is bound to honor constraints on the specific purposes for which resources in a fund can be spent.

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

**Nonspendable fund balance** - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance includes inventory and prepaid expenses recorded in the Governmental Funds of \$9,965,299.

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

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

**Assigned** - Includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor nonspendable. All positive amounts related to funds other than the General Fund that are not otherwise classified as nonspendable or restricted are classified as assigned. In the General Fund,

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

encumbrances, appropriated fund balance and Management designations are classified as assigned. Encumbrances at year end 2013 totaled \$3,435,615. The County has appropriated \$2,493,315 to the 2014 budget. In addition, Management has designated \$10,397,137 for debt avoidance and property tax relief. The total assigned General Fund amount is \$16,326,067.

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

**Jointly Governed Organizations**

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

**Use of Estimates**

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

**Subsequent Events**

Subsequent events have been evaluated by management through April 17, 2014, which is the date of the financial statements were available to be issued.

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

The governmental fund balance sheet includes a reconciliation between total governmental funds fund balance and net position—governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$1,432,427,824 difference can be found in the Summary of Changes in Capital Assets on page 30. Another element of that reconciliation explains that “Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$1,064,281,894 difference can be found in the Changes in Long-term Obligations section of these notes on page 34.

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances—total governmental funds and changes in net position of

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

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

Net Capital Outlay	\$ 127,323,236
Depreciation Expense	<u>(57,270,789)</u>
Net adjustment to increase net changes in fund balances total government funds to arrive at changes in net position of governmental activities	<u>\$ 70,052,447</u>

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

Debt issued or incurred:	
Issuance of general obligation debt and accreted interest	\$ 70,846,859
Additional loans	41,378,930
Plus Premium	8,451,437
Principal repayments:	
General obligation debt	(25,888,000)
Loan payments	(8,880,807)
Amortization of gain on defeased debt	(157,726)
Amortization of premium (amortized against interest expense)	(1,986,549)
Amortization of issuance discounts (amortized as interest expense)	<u>27,815</u>
Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 83,791,959</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 difference are as follows:

Tax certiorari	\$ (51,000)
Compensated absences	(722,196)
Judgments and claims	783,629
Postemployment benefits	55,224,341
Workers' compensation	7,471,839
Accrued interest	721,397
Inventory adjustment	<u>(815,385)</u>
Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 62,612,625</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 \$210,463,414 and the bank balance was \$209,611,510. Of these amounts, \$8,748,914 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	\$ 4,250,000
Amount collateralized with securities held by the pledging financial institution's trust department or its agent in the County's name	<u>205,361,510</u>
Total bank balance	<u>\$ 209,611,510</u>

**Investments**

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

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

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

All County investments are category 1.

U.S. Government Securities	\$ 29,243,038
Commercial Paper-OTASC	8,384,289
Money Market Funds-OTASC	240,292
Total Investments	<u>\$ 37,867,619</u>

At December 31, 2013 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, 2012
Levy date.....	December 31, 2012
Lien date.....	July 1, 2013
Due date.....	January 1, 2013
Penalties and interest are added.....	February 1, 2013 1.0%
	March 1, 2013 1.5%
Tax sale-2012 delinquent taxes.....	October 1, 2013
Tax auction-2008 prior delinquent taxes.....	November 15, 2013

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 \$20,362,561 is included in the liability due to other governments at December 31, 2013. 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, 2013 was .44% of the five-year average full assessed valuation of taxable real property.

**5. NEW PRONOUNCEMENTS**

As of January 1, 2013, the County adopted the provision of GASB Statement No. 61 – *The Financial Reporting Entity: Omnibus an amendment of GASB Statement No. 14 and No. 34*. This statement modifies certain requirements for inclusion of component units in the financial reporting entity by requiring that a financial benefit or burden relationship also be present between the primary government and the potential component unit. The implementation of this guidance did not have a significant impact on the County’s financial statements.

**5. NEW PRONOUNCEMENTS (continued)**

As of January 1, 2013, the County adopted the provisions of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement clarifies the appropriate reporting for items previously classified as assets and liabilities consistent with the definitions in GASB Concepts Statement No. 4. The implementation of this guidance affected the financial statements by causing the County to expense its bond issuance costs. The effect was a retroactive restatement resulting in a decrease in beginning net position of approximately \$2.1 million from the amount previously reported for year ended December 31, 2012. (See Note 16.)

On January 1, 2013, the County implemented GASB Statement No. 66, *Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62*. This statement clarifies and improves accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that result from the issuance of two pronouncements, GASB Statement No. 54 and GASB Statement No. 62. The implementation of this guidance did not have a significant impact on the County's financial statements.

**6. FEDERAL AND STATE FUNDED PROGRAMS**

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

**7. CAPITAL ASSETS**

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

Governmental Activities	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
Capital assets, not being depreciated				
Land	\$ 20,477,562	\$ 6,690	\$ -	\$ 20,484,252
Intangible Asset	29,750,000	-	-	29,750,000
Construction in progress	392,877,877	136,481,387	(54,466,233)	474,893,031
Total capital assets, not being depreciated	<u>443,105,439</u>	<u>136,488,077</u>	<u>(54,466,233)</u>	<u>525,127,283</u>
Capital assets, being depreciated:				
Land improvements	25,771,590	52,992	(2,725,777)	23,098,805
Buildings	326,383,812	-	(18,676,335)	307,707,477
Building improvements	157,407,964	11,344,807	(19,221,365)	149,531,406
Equipment	125,122,058	6,975,100	(9,793,175)	122,303,983
Infrastructure	1,279,440,203	39,012,501	-	1,318,452,704
Total capital assets, being depreciated	<u>1,914,125,627</u>	<u>57,385,400</u>	<u>(50,416,652)</u>	<u>1,921,094,375</u>
Less accumulated depreciation for:				
Land improvements	(12,070,787)	(871,961)	2,436,817	(10,505,931)
Buildings	(209,063,888)	(9,077,179)	15,278,144	(202,862,923)
Building improvements	(88,287,169)	(3,453,621)	12,998,120	(78,742,670)
Equipment	(80,043,976)	(7,500,433)	7,619,563	(79,924,846)
Infrastructure	(605,389,869)	(36,367,595)	-	(641,757,464)
Total accumulated depreciation	<u>(994,855,689)</u>	<u>(57,270,789)</u>	<u>38,332,644</u>	<u>(1,013,793,834)</u>
Total capital assets, being depreciated, net	<u>919,269,938</u>	<u>114,611</u>	<u>(12,084,008)</u>	<u>907,300,541</u>
Net capital assets-Governmental Activities	<u>\$ 1,362,375,377</u>	<u>\$ 136,602,688</u>	<u>\$ (66,550,241)</u>	<u>\$ 1,432,427,824</u>

**7. CAPITAL ASSETS (continued)**

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

**Governmental Activities:**

General government	\$	7,374,453
Public Safety		6,324,485
Health		178,763
Transportation		21,829,849
Economic assistance and opportunity		27,883
Culture and Recreation		4,954,440
Home and community services		16,580,916
Total depreciation expense-Governmental Activities	<u>\$</u>	<u>57,270,789</u>

A summary of changes in the capital assets of the Community College at August 31, 2013 is as follows:

	Balance September 1, 2012	Additions	Reductions	Balance August 31, 2013
Capital assets, not being depreciated				
Construction in progress	\$ 11,702,856	\$ 18,499,481	\$ -	\$ 30,202,337
Total capital assets, not being depreciated	<u>11,702,856</u>	<u>18,499,481</u>	<u>-</u>	<u>30,202,337</u>
Capital assets, being depreciated:				
Land and building improvements	78,090,970	2,204,340	(200,030)	80,095,280
Buildings	100,137,661	663,853	(438,472)	100,363,042
Equipment	18,527,697	447,807	(576,538)	18,398,966
Library books	529,744	56,366	(62,209)	523,901
Total capital assets, being depreciated	<u>197,286,072</u>	<u>3,372,366</u>	<u>(1,277,249)</u>	<u>199,381,189</u>
Less accumulated depreciation for:				
Improvements	(26,261,227)	(2,755,307)	-	(29,016,534)
Buildings	(51,044,832)	(2,234,310)	-	(53,279,142)
Equipment	(14,261,923)	(1,232,356)	568,404	(14,925,875)
Library books	(263,882)	(52,682)	62,209	(254,355)
Total accumulated depreciation	<u>(91,831,864)</u>	<u>(6,274,655)</u>	<u>630,613</u>	<u>(97,475,906)</u>
Total capital assets, being depreciated, net	<u>105,454,208</u>	<u>(2,902,289)</u>	<u>(646,636)</u>	<u>101,905,283</u>
Net capital assets-Community College	<u>\$ 117,157,064</u>	<u>\$ 15,597,192</u>	<u>\$ (646,636)</u>	<u>\$ 132,107,620</u>

**8. GENERAL LONG-TERM OBLIGATIONS**

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

At December 31, 2013, the County had utilized 13.4% of its statutory debt limit. Details relating to bonds payable at December 31, 2013 are summarized as follows:

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

<u>Description of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Total</u>
<b>General Obligation Bonds:</b>			
General Obligation, 1996	2015	4.40-5.00%	\$ 6,000
General Obligation, 2003	2014	2.00-5.85%	950,000
General Obligation, 2005	2026	3.625-4.25%	7,805,000
General Obligation, 2006	2026	3.50-5.00%	21,100,000
General Obligation, 2007	2027	3.75-5.00%	17,500,000
General Obligation, 2009	2029	4.00-5.00%	49,450,000
General Obligation, 2009	2023	2.00-5.00%	23,945,000
General Obligation, 2010	2019	4.00-5.00%	21,775,000
General Obligation, 2010	2026	4.25-5.15%	17,570,000
General Obligation, 2010	2030	5.50-5.90%	4,905,000
General Obligation, 2011	2030	3.00-5.00%	31,500,000
General Obligation, 2012	2037	3.00-5.00%	51,425,000
General Obligation, 2012	2025	2.00-5.00%	17,855,000
General Obligation, 2013	2033	4.00-5.00%	67,870,000
			<u>333,656,000</u>
<b>OTASC:</b>			
Tobacco Settlement Pass-Through Bonds, Series 2001	2043	5.00-6.00%	89,070,000
Tobacco Settlement Pass-Through Bonds, Series 2005	2060	6.00-7.15%	47,893,003
			<u>\$ 470,619,003</u>

The annual requirements and sources to amortize debt on outstanding bonds as of December 31, 2013 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 27,503,000	\$ 20,087,914	\$ 47,590,914
2015	31,703,000	17,741,962	49,444,962
2016	29,040,000	16,408,812	45,448,812
2017	29,040,000	15,118,438	44,158,438
2018	29,405,000	13,891,445	43,296,445
2019-2023	121,165,000	53,874,178	175,039,178
2024-2028	79,885,000	32,660,297	112,545,297
2029-2033	40,565,000	18,930,496	59,495,496
2034-2038	22,245,000	46,484,675	68,729,675
2039-2043	22,059,768	4,497,794	26,557,562
2050	15,616,759	126,233,419	141,850,178
2055	8,564,150	130,489,948	139,054,098
2060	13,827,326	342,240,747	356,068,073
	<u>\$ 470,619,003</u>	<u>\$ 838,660,125</u>	<u>\$ 1,309,279,128</u>

**Obligations Authorized Unissued**

At December 31, 2013, the County has obligations authorized and unissued of \$282,323,270, the proceeds of which are to be used for sewer, road and general capital purposes.



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

**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, 2013 by issue is shown below:

Public Improvement 1994	\$	1,000,000
General Obligation Bonds 1996		994,000
General Obligation Bonds 1998		7,200,000
General Obligation Bonds 1999		5,000,000
General Obligation Bonds 2001		9,150,000
General Obligation Bonds 2002		18,600,000
General Obligation Bonds 2003		12,600,000
General Obligation Bonds 2004		6,300,000
General Obligation Bonds 2005		7,895,000
	<u>\$</u>	<u>68,739,000</u>

**Other Loans Payable**

The State has made available to the County loans from the State Pollution Control Revolving Fund in the amount of \$461,058,159, of which \$200,942,657 is outstanding at December 31, 2013. The notes mature serially in varying annual amounts through 2036, with interest ranging from 0.281% 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. During 2013, EFC refunded a prior State Clean Water and Drinking Water Revolving Funds (SRF) bond issues with new bond issued at lower current-market interest rate. The refunding/refinancing amount of prior SRF bond issues for Onondaga County is \$2,555,000. In 2010, the County recognized an intangible asset in the amount of \$29,750,000 for water rights to Lake Ontario. At January 1, 2013, the County still owed \$4,000,000 to the City of Oswego for those rights. The County paid \$1,000,000 in 2013 and will pay \$1,000,000 each year through 2016.

At December 31, 2013 principal payments required on other loans payable are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 69,299,695	\$ 5,480,737	\$ 74,780,432
2015	9,061,474	5,246,110	14,307,584
2016	9,201,180	4,993,200	14,194,380
2017	8,346,180	4,722,072	13,068,252
2018	8,506,180	4,431,478	12,937,658
2019-2023	40,452,948	17,424,753	57,877,701
2024-2028	30,345,000	9,842,086	40,187,086
2029-2033	19,990,000	4,321,565	24,311,565
2034-2036	8,740,000	670,443	9,410,443
	<u>\$ 203,942,657</u>	<u>\$ 57,132,444</u>	<u>\$ 261,075,101</u>

**OCIDA**

Through December 31, 2013, OCIDA has issued approximately \$2.57 billion of industrial development and pollution control financing on behalf of county businesses. Of this total, none was issued in the year ended December 31 2013.

**8. GENERAL LONG-TERM OBLIGATIONS (continued)****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, 2013 was \$418,436. There were additions of \$205,214 and reductions of \$85,253 during 2013 resulting in an ending balance as of December 31, 2013 of \$538,397.

**Changes in Long-Term Obligations**

Long-Term obligation activity at December 31, 2013, is as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
Serial Bonds	\$ 289,604,000	\$ 67,870,000	\$ (23,818,000)	\$ 333,656,000	\$ 26,498,000
OTASC Tobacco settlement bonds	136,056,144	2,976,859	(2,070,000)	136,963,003	1,005,000
Plus Premium on serial bonds	14,441,028	8,451,437	(1,986,549)	20,905,916	-
Less issuance discounts-OTASC	(846,027)	-	27,815	(818,212)	-
Net bonds payable	439,255,145	79,298,296	(27,846,734)	490,706,707	27,503,000
Tax certiorari	1,261,000	241,161	(292,161)	1,210,000	266,000
Compensated absences	13,571,668	18,780,566	(19,502,762)	12,849,472	9,159,251
Judgments and claims	14,471,924	7,709,008	(6,925,379)	15,255,553	47,422
Loans	171,444,534	41,378,930	(8,880,807)	203,942,657	69,299,695
Postemployment benefits	253,317,551	55,224,341	-	308,541,892	-
Due to agencies	1,296,189	-	-	1,296,189	-
Workers Compensation	23,007,585	7,471,839	-	30,479,424	-
Total Governmental activities	<u>917,625,596</u>	<u>210,104,141</u>	<u>(63,447,843)</u>	<u>1,064,281,894</u>	<u>106,275,368</u>
<b>Component Units:</b>					
Community College:					
Postemployment benefits	36,009,624	4,314,424	-	40,324,048	-
Compensated absences	49,985	92,187	-	142,172	-
Total Component Units	<u>\$ 36,059,609</u>	<u>\$ 4,406,611</u>	<u>\$ -</u>	<u>\$ 40,466,220</u>	<u>\$ -</u>

**9. CAPITAL PROJECTS**

A summary of the County's capital projects in excess of \$5,000,000 that have at least 5% of their total authorization still unexpended at December 31, 2013 is as follows:

<b>Project</b>	<b>Authorization</b>	<b>Expended</b>
Old Rte. 5 Repaving Construction	\$ 6,885,000	\$ 3,738,735
Metro Waste Water Treatment Plant Grit Handling	5,600,000	416,990
Oak Orchard	12,405,000	-
Central Library Reconfiguration	5,200,000	45,674
Civic Center Windows Systems Replacement	7,000,000	717,716
Parks Roads, Parking and Trail	6,439,188	3,431,223
Electronics Park Trunk Sewer	10,000,000	2,398,392
Terminal Reservoir Tank	34,290,000	20,963,531
ACJ Clinton Street Conveyances	181,773,548	148,755,021
ACJ Harbor Brook In Water Treatment	101,873,452	85,748,292
ACJ Midland Avenue Conveyance Engineering	132,482,668	93,655,762
People Soft	9,887,416	9,032,692
Thompson Road	6,500,000	4,882,659
ACJ Sewer Separation	24,179,647	22,834,546
Fremont Road over CSX Design Bridge	6,002,000	4,545,926
Comprehensive Energy & Asset Renovation	14,000,000	-
Repaving 2013	6,830,759	5,188,402

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, 2013 have been reflected as restricted fund balance in the Capital Projects Fund.

**10. RETIREMENT BENEFITS**

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

The County is required to contribute an actuarially determined rate. The required contributions at December 15 for the years 2013, 2012, and 2011 were \$44,459,788, \$42,788,760, and \$42,155,931, respectively. The County's contributions made to the ERS were equal to 100% of the contributions required for each year.

**10. RETIREMENT BENEFITS (continued)****Community College**

The Community College provides retirement benefits to all full time employees (part-time employees may elect to become participants) through their participation in one of three retirement plans: the New York State Employees Retirement System (defined benefit plan), New York State Teachers Retirement System (defined benefit plan) or the optional defined contribution retirement plan (TIAA-CREF). 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 \$5,130,923, \$4,567,639, and \$4,243,824, for the years ended August 31, 2013, 2012, and 2011, 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 3,579 retired employees, survivors and dependents under its self-insured health program (Note 13).

Substantially all of the County's employees may become eligible for these benefits if they reach normal retirement age while working for the County. The County has 1,758 retirees in its self-insurance plan and the cost of providing to these retirees during 2013 was approximately \$21.2 million. The County also instituted a Medicare advantage plan in 2013 and moved 1,821 Medicare eligible retirees, survivors and dependents into this plan. The premium cost to the County was \$2.5 million. Retirees' obligation to contribute to these benefits is dependent upon the plan options offered by the County. Total retiree contributions were \$3,817,804 during 2013.

**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 2013, the County contributed \$22.1 million to the plan. Plan members receiving benefits contributed \$3.8 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 obligations.

**10. RETIREMENT BENEFITS (continued)**

Annual required contribution	\$	81,384,837
Interest on net OPEB obligation		10,765,996
Adjustment to annual required contribution		<u>(11,052,140)</u>
Annual OPEB cost		81,098,693
Contributions		<u>(25,874,352)</u>
Increase in net OPEB obligation		55,224,341
Net OPEB obligation-beginning of year		<u>253,317,551</u>
Net OPEB obligation-end of year	\$	<u><u>308,541,892</u></u>

*Three-year Trend Information*

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>	<u>Net Pension Obligation</u>
12/31/2011	\$ 68,350,744	32.0%	\$ 201,312,214
12/31/2012	\$ 76,072,461	31.6%	\$ 253,317,551
12/31/2013	\$ 81,098,693	31.9%	\$ 308,541,892

*Funded Status and Funding Progress.* As of January 1, 2013, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$973.2 million, and there were no plan assets. The covered payroll (annual payroll of active employees covered by the plan) was \$183.2 million, and the ratio of the liability to the covered payroll was 531%.

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, 2013 actuarial valuation the projected unit credit cost method was used. The actuarial assumptions included a 4.25% investment rate of return, which is based on the portfolio of the County's general assets used to pay these benefits and an annual medical and prescription cost trend of 6.7% initially, decreasing to 4.3% for all benefits after 70 years. The UAAL is being amortized based on a level percentage of payroll. The remaining amortization period at December 31, 2013, is twenty-three 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, 2013:

Operating Transfers To:	Operating Transfers From:								
	Major Governmental Funds			Nonmajor Governmental Funds					
	General Fund	Water Environment Protection	Capital Projects Fund	General Grants Fund	County Road Fund	Water Fund	Van Duyn	Library Fund	Totals
<b>Major Governmental Funds:</b>									
General Fund	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2
Debt Service Fund	17,321,886	13,532,288	15,579	-	5,288,949	615,552	549,293	270,000	37,593,547
Capital Projects Fund	2,853,850	4,782,007	-	-	6,930,685	590,000	120,000	30,000	15,306,542
<b>Nonmajor Governmental Funds:</b>									
General Grants Fund	4,896,095	400,000	-	-	-	-	-	-	5,296,095
County Road Fund	23,872,742	-	-	-	-	-	-	-	23,872,742
Road Machinery Fund	1,997,279	-	-	-	-	-	-	-	1,997,279
Library Fund	5,277,461	-	-	-	-	-	-	-	5,277,461
<b>Total</b>	<b>\$ 56,219,313</b>	<b>\$ 18,714,295</b>	<b>\$ 15,579</b>	<b>\$ 2</b>	<b>\$ 12,219,634</b>	<b>\$ 1,205,552</b>	<b>\$ 669,293</b>	<b>\$ 300,000</b>	<b>\$ 89,343,668</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, 2013 are summarized as follows:

<b>DUE TO:</b>	<b>DUE FROM:</b>			
	Major Funds		Nonmajor Funds	
	GENERAL FUND	CAPITAL PROJECTS FUND	COMMUNITY DEVELOPMENT	TOTAL
Major Fund - General Fund	\$ -	\$ 12,387,498	\$ 840,187	\$ 13,227,685
Nonmajor Fund - Library Fund	1,300,000	-	-	1,300,000
<b>Total</b>	<b>\$ 1,300,000</b>	<b>\$ 12,387,498</b>	<b>\$ 840,187</b>	<b>\$ 14,527,685</b>

**13. RISK MANAGEMENT**

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

**13. RISK MANAGEMENT (continued)**

The claims liability of \$62,664,722 reported at December 31, 2013 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 2012 and 2013 were as follows:

	Balance January 1, 2012	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2012
Workers' Compensation	\$ 30,630,887	\$ 10,322,297	\$ (8,418,914)	\$ 32,534,270
Judgments and Claims	14,877,803	1,022,462	(1,428,341)	14,471,924
Medical & Dental	4,061,927	71,716,542	(71,391,666)	4,386,803
	<u>\$ 49,570,617</u>	<u>\$ 83,061,301</u>	<u>\$ (81,238,921)</u>	<u>\$ 51,392,997</u>
	Balance January 1, 2013	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2013
Workers' Compensation	\$ 32,534,270	\$ 20,450,432	\$ (10,126,539)	\$ 42,858,163
Judgments and Claims	14,471,924	7,709,008	(6,925,379)	15,255,553
Medical & Dental	4,386,803	82,230,220	(82,066,017)	4,551,006
	<u>\$ 51,392,997</u>	<u>\$ 110,389,660</u>	<u>\$ (99,117,935)</u>	<u>\$ 62,664,722</u>

**Workers' Compensation**

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

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

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

**Judgments and Claims**

The County is a defendant in a number of lawsuits in the ordinary conduct of its affairs. The County is self-insured for individual claims up to \$2,000,000 and amounts greater than \$20,000,000 for all liability (including environmental liability) and certain physical damage risks. The County has excess liability insurance that covers all other claim amounts. In the opinion of County management, after considering all relevant facts, such judgments and claims will not individually or in the aggregate, have a material effect on the financial condition of the County. Such estimate is based upon individual cases reported at December 31, 2013 and available information at the time of this report.

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

The County has contracted with a third-party administrator to manage its self-insurance program which provides certain medical benefits to all active and retired employees (Note 10). The carrying amount of the liability includes estimates of reported and unreported claims as of December 31, 2013.

**14. TAX CERTIORARI CLAIMS**

The County has accrued \$1,210,000 for pending certiorari claims as a long-term liability in the Governmental Activities column on the Statement of Net Position. Management believes that these estimated provisions are adequate to cover the County's liability for claims based on current available information but that these estimates may be more or less than the amount ultimately paid when the claims are settled.

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

**15. COMMITMENTS - ONONDAGA LAKE**

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

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

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



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

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

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

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

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

In March 2012, the NYSDEC released draft phosphorus Total Maximum Daily Load (TMDL) that incorporated the results of the studies conducted pursuant to the requirements of the Fourth Stipulation and Order and the approved Onondaga Lake Water Quality Model. The draft TMDL confirmed that significant investments in capital projects to meet the .02 mg/l final effluent limit for phosphorus would not yield significant additional phosphorus related water quality improvements and incorporated recommendations that the County proceed with plans to optimize current phosphorus treatment technology and bypass reduction efforts. The draft TMDL recommended that the current Metro interim effluent limit of .1 mg/l, based on a twelve month rolling average be confirmed as the final effluent limit. After a 30-day period of public comment

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

the NYSDEC adopted the draft TMDL as the recommended final TMDL and submitted it to the EPA for review.

On June 29, 2012, the EPA approved the TMDL. OCDWEP estimates that the cost of complying with the optimization and bypass reduction program required to assure that phosphorus discharges from Metro remain below the maximum loadings to the Onondaga Lake allowed by the TMDL will be in the range of \$34.4 million. It is worth noting that these costs include an estimated \$14.2 million bypass reduction project also required to enable the Metro plant to comply with revised effluent limits for chlorine residuals.

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

**FINANCIAL CONSIDERATIONS:** To meet the objectives of the ACJ, the County has been required to undertake a number of capital projects and related monitoring activities. Construction of these ACJ projects commenced in 1998. To date, over thirty (30) ACJ projects have been completed. These projects have focused on abatement of overflow from combined sewers in portions of the Consolidated Sanitary District and the reduction of effluents primarily from Metro.

OCDWEP has advised that in today's dollars, the estimated cost of the improvements and studies required by the revised ACJ is \$695.4 million, excluding interest expenses.

All regulatory mandates associated with the 2009 ACJ amendment have thus far been met and all necessary approvals have been received with the exception of approval for the CSO floatables Facilities Plan. The County is currently in discussions with the NYSDEC about potential pathways for achieving the goals associated with the subject plan. Construction continues for several large-scale CSO projects, including Clinton CSO Storage, Harbor Brook CSO Storage, and CSO 003 and 004 Conveyances; all have been placed into operation within compliance due dates. Planning level costs are known for the majority of all other ACJ projects (including green infrastructure).

Planning-level costs for optimizing Metro WWTP phosphorus treatment have been identified, as have the costs for complying with the revised bacteria and associated chlorine residual limits for the METRO bypass outfall which will also contribute to achievement of the phosphorus TMDL allocation for METRO. The phosphorus optimization project has a current estimated cost of \$20.2 million. The bacteria/chlorine project has a current estimated cost of \$14.2 million. These efforts shall serve to further assist Onondaga County in consistently complying with the newly issued Metro WWTP SPDES permit—which was modified to reflect NYSDEC's recently promulgated TMDL for phosphorus for Onondaga Lake (June 2012) as well as revised disinfection requirements.

The State has appropriated \$74.9 million of the Clean Water/Clean Air Environmental Bond Act funds for projects covered under the ACJ. In addition to aid through the Environmental Bond Act, based on pledges by state officials, the County also planned on receiving approximately \$85 million in supplemental funding over the 15 years of the project as initially scheduled in the 1998 ACJ. To date, \$88 million has been received from other New York State sources. The federal government has already appropriated \$122.1 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 has been extended under the ARRA program and this project is eligible for up to 50% loan forgiveness (up to \$10.9 million). In addition, the County has received \$12.2 million in funds from

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

other sources (City and the Niagara Mohawk Power Corporation [now National Grid]) and has cash on hand of \$9.1 million.

To date, the County has closed on \$132.3 million in EFC long term loans to fund lake projects. The County anticipates \$246 million in local funding for the gross capital costs associated with the ACJ in its Capital Improvement Plan.

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

**16. RESTATEMENT – GOVERNMENTAL ACTIVITIES**

On January 1, 2013 the County implemented GASB 65 (per Note 5). As such, expenses associated with OTASC bond issuance costs were understated by \$2,130,647 at December 31, 2013. The net effect of the adjustment on governmental activities net position is as follows:

Net Position Previously Reported December 31, 2012	<u>Effect of Restatement</u>	Net Position Restated at January 1, 2013
\$ 676,745,679	\$ (2,130,647)	\$ 674,615,032

**THIS PAGE INTENTIONALLY LEFT BLANK**

**REQUIRED**

**SUPPLEMENTARY INFORMATION**

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**Year Ended December 31, 2013**

	Budgeted Amounts		Non-GAAP Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Budgetary fund balance, January 1	\$ 8,043,881	\$ 15,024,276	\$ 2,839,150	\$ (12,185,126)
Resources (inflows):				
Real property taxes County wide	135,885,730	135,885,730	141,027,126	5,141,396
Other real property tax items	9,020,821	9,020,821	10,085,729	1,064,908
Sales tax and use tax	335,048,916	335,048,916	333,549,272	(1,499,644)
Federal aid	90,132,834	90,415,520	88,438,753	(1,976,767)
State aid	92,979,274	93,000,874	86,981,571	(6,019,303)
Charges for services	100,130,038	100,617,038	90,817,258	(9,799,780)
Miscellaneous	5,361,533	5,378,452	7,073,257	1,694,805
Interest on Investments	588,929	588,929	751,745	162,816
Amounts available for appropriation	777,191,956	784,980,556	761,563,861	(23,416,695)
Charges to appropriations (outflows):				
General government support:				
Center for forensic science	6,688,311	7,320,096	2,961,609	4,358,487
County clerk	3,955,399	5,279,448	5,211,243	68,205
County comptroller	3,226,445	3,286,880	3,026,639	260,241
County executive	1,620,032	1,621,500	1,551,109	70,391
County legislature	2,233,919	2,343,292	2,149,504	193,788
County special expense	7,049,582	6,054,625	6,040,008	14,617
District attorney	9,935,866	9,903,491	9,705,025	198,466
Elections board	2,576,516	2,530,966	2,297,952	233,014
Facilities management	18,927,108	19,311,940	18,331,697	980,243
Finance administration	2,326,767	2,342,765	1,594,550	748,215
Finance, county wide allocations	84,326,190	85,003,040	82,890,175	2,112,865
Finance, management and budget	1,799,487	1,807,493	1,548,513	258,980
Information technology	13,087,538	13,905,557	12,916,762	988,795
Law department	5,031,937	5,080,439	4,445,793	634,646
Personnel department	2,366,733	2,414,676	2,204,099	210,577
Public defender	7,665,441	7,683,563	7,496,015	187,548
Purchasing department	1,830,157	2,053,546	1,906,783	146,763
	174,647,428	177,943,317	166,277,476	11,665,841
Education:				
Authorized agencies	154,479	154,479	154,479	-
Community college chargebacks	9,307,000	9,307,000	9,307,000	-
Education of handicapped children	44,865,083	38,050,332	35,149,581	2,900,751
	54,326,562	47,511,811	44,611,060	2,900,751

See notes to required supplementary information

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**Year Ended December 31, 2013**

*continued*

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Public Safety:				
Corrections	21,518,494	20,888,601	20,758,395	130,206
Emergency communications	17,263,633	17,191,197	17,134,816	56,381
Emergency management	1,242,114	1,101,356	1,096,158	5,198
Probation	12,365,898	12,923,912	12,492,122	431,790
Sheriff- civil division	35,914,597	37,371,725	37,184,507	187,218
Sheriff- custody division	44,232,645	45,799,712	45,119,373	680,339
STOP DWI	658,832	749,125	747,249	1,876
	<u>133,196,213</u>	<u>136,025,628</u>	<u>134,532,620</u>	<u>1,493,008</u>
Health:				
Health	17,148,197	23,997,531	23,974,807	22,724
Mental health	25,946,864	26,778,910	25,192,056	1,586,854
	<u>43,095,061</u>	<u>50,776,441</u>	<u>49,166,863</u>	<u>1,609,578</u>
Transportation	3,873,563	3,910,187	3,910,187	-
Economic Assistance and Opportunity:				
Authorized agencies human	56,282	56,282	56,282	-
Economic development	847,713	830,669	809,024	21,645
Job training administration	328,731	328,731	267,668	61,063
Social services - administration	75,496,735	75,270,253	74,525,962	744,291
Social services - programs	213,404,403	209,796,966	203,738,303	6,058,663
Social services - purchase of services	10,911,794	10,911,794	10,812,689	99,105
Veterans service	398,260	500,756	420,686	80,070
	<u>301,443,918</u>	<u>297,695,451</u>	<u>290,630,614</u>	<u>7,064,837</u>
Culture and Recreation:				
Aging and youth programs	1,028,773	1,102,106	1,076,316	25,790
Authorized agencies	1,044,000	1,044,000	1,044,000	-
Parks and recreation	13,405,218	13,156,393	12,126,193	1,030,200
	<u>15,477,991</u>	<u>15,302,499</u>	<u>14,246,509</u>	<u>1,055,990</u>
Home and Community Services:				
Authorized agencies physical	37,500	37,500	37,500	-
Office of environment	175,833	184,410	183,163	1,247
Onondaga planning agency	1,828,272	1,801,992	1,748,559	53,433
	<u>2,041,605</u>	<u>2,023,902</u>	<u>1,969,222</u>	<u>54,680</u>
Other uses:				
Transfer to other funds	(49,089,615)	(56,361,560)	(56,219,310)	(142,250)
Total charges to appropriations	<u>777,191,956</u>	<u>787,550,796</u>	<u>761,563,861</u>	<u>25,986,935</u>
Budgetary fund balance, December 31	\$ -	\$ (2,570,240)	-	\$ 2,570,240

Budgetary fund balance is not a current year revenue for budgetary purposes	(2,839,150)
Unused project balances treated as revenue for financial reporting purposes	2
Unused project balances treated as expenditures for financial reporting purposes	(3)
Net change in fund balance-GAAP basis	<u>\$ (2,839,151)</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Water Environment Protection**  
**Year Ended December 31, 2013**

	<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	\$ 1,105,000	\$ 1,265,000	\$ -	\$ (1,265,000)
Resources (inflows):				
Real property taxes County wide	1,709,382	1,709,382	1,709,382	-
Charges for services	72,829,679	72,829,679	74,406,016	1,576,337
Interest on investments	60,000	60,000	77,277	17,277
Miscellaneous	537,969	537,969	566,821	28,852
Amounts available for appropriation	<u>76,242,030</u>	<u>76,402,030</u>	<u>76,759,496</u>	<u>357,466</u>
Charges to appropriations (outflows):				
Home and Community Services:				
Bear Trap Ley Creek	453,880	453,880	415,606	38,274
Bloody Brook	140,178	140,178	128,040	12,138
Consolidated Sanitary District	54,656,040	56,178,751	52,052,737	4,126,014
Flood Control	1,076,637	1,085,626	984,923	100,703
Harbor Brook	269,573	269,573	246,231	23,342
Meadow Brook	215,659	215,659	196,986	18,673
Nondepartmental:				
Transfers to other funds	19,430,063	19,430,063	18,714,288	715,775
Total charges to appropriations	<u>76,242,030</u>	<u>77,773,730</u>	<u>72,738,811</u>	<u>5,034,919</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (1,371,700)</u>	4,020,685	<u>\$ 5,392,385</u>
Unused project balances treated as expenditures for financial reporting purposes			<u>(7)</u>	
Net change in fund balance-GAAP basis			<u>\$ 4,020,678</u>	

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

<u>Actuarial</u>	<u>Actuarial</u>	<u>Actuarial</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Covered</u>	<u>UAAL as a</u>
<u>Valuation</u>	<u>Value of</u>	<u>Liability (AAL)</u>	<u>AAL</u>	<u>Ratio</u>	<u>Payroll</u>	<u>Percentage of</u>
<u>Date</u>	<u>Assets</u>	<u>Entry Age</u>	<u>(UAAL)</u>			<u>Covered Payroll</u>
01/01/11	-	\$837.8	\$837.8	0.0%	\$176.7	474%
01/01/12	-	\$922.5	\$922.5	0.0%	\$190.5	484%
01/01/13	-	\$973.2	\$973.2	0.0%	\$183.2	531%

See notes to required supplementary information



## 1. BUDGET PROCEDURES

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

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

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

Public hearings are conducted to obtain taxpayer comments.

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

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

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

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

## 2. BUDGETARY BASIS REPORTS

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

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

***NON-MAJOR FUNDS***

---

***SPECIAL REVENUE FUNDS***

---

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

**General Grants Fund**

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

**ONCENTER Fund**

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

**County Road Fund**

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

**Road Machinery Fund**

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

**Water Fund**

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

**Van Duyn Extended Care Fund**

The Van Duyn Extended Care Fund is used to account for the County's 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***

---

**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, 2013**

	<b>Special Revenue Funds</b>				
	<u>General Grants</u>	<u>Oncenter Fund</u>	<u>County Road</u>	<u>Road Machinery</u>	<u>Water Fund</u>
<b>ASSETS</b>					
Cash, cash equivalents and investments	\$ 4,908,208	\$ 440,689	\$ 1,414,914	\$ 1,635,363	\$ 4,036,225
Accounts receivable (net of \$80,685 reserve)	1,231,504	303,048	163,212	87,200	1,241,282
Due from state and federal governments	7,659,393	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	89,920	-	-	-
Prepaid items	121,598	49,260	366,081	-	66,743
Restricted cash	-	944,465	-	-	-
<b>Total assets</b>	<u>\$ 13,920,703</u>	<u>\$ 1,827,382</u>	<u>\$ 1,944,207</u>	<u>\$ 1,722,563</u>	<u>\$ 5,344,250</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 2,686,830	\$ -	\$ 614,684	\$ 479,945	\$ 366,177
Accrued liabilities	647,652	782,779	712,720	-	218,579
Other liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	101,000	26,952	-	-
<b>Total liabilities</b>	<u>3,334,482</u>	<u>883,779</u>	<u>1,354,356</u>	<u>479,945</u>	<u>584,756</u>
<b>DEFERRED INFLOW OF RESOURCES</b>	<u>2,537,314</u>	<u>783,912</u>	<u>-</u>	<u>-</u>	<u>97,774</u>
<b>FUND BALANCES</b>					
Nonspendable	121,598	139,180	366,081	-	66,743
Restricted	-	-	-	-	-
Assigned	7,927,309	20,511	223,770	1,242,618	4,594,977
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<u>8,048,907</u>	<u>159,691</u>	<u>589,851</u>	<u>1,242,618</u>	<u>4,661,720</u>
<b>Total liabilities, deferred inflow of resources and fund balances</b>	<u>\$ 13,920,703</u>	<u>\$ 1,827,382</u>	<u>\$ 1,944,207</u>	<u>\$ 1,722,563</u>	<u>\$ 5,344,250</u>

Special Revenue Funds				Debt Service Fund	Total Nonmajor Governmental Funds
Van Duyn Fund	Library Fund	Library Grants Fund	Community Development	OTASC	
\$ 4,414,408	\$ 198,478	\$ 305,280	\$ 300	\$ 124,333	\$ 17,478,198
28,020	61,284	-	-	-	3,115,550
-	-	103,020	1,892,812	-	9,655,225
-	1,300,000	-	-	-	1,300,000
-	-	-	418,436	-	418,436
-	-	-	-	-	89,920
-	283,665	633	41,885	-	929,865
-	-	-	-	8,624,581	9,569,046
<u>\$ 4,442,428</u>	<u>\$ 1,843,427</u>	<u>\$ 408,933</u>	<u>\$ 2,353,433</u>	<u>\$ 8,748,914</u>	<u>\$ 42,556,240</u>
\$ 51,840	\$ 236,467	\$ 53,919	\$ 99,753	\$ -	\$ 4,589,615
34,209	291,211	9,013	125,202	-	2,821,365
4,664,778	-	-	-	-	4,664,778
-	-	-	840,187	-	840,187
60,139	-	-	914,038	-	1,102,129
<u>4,810,966</u>	<u>527,678</u>	<u>62,932</u>	<u>1,979,180</u>	<u>-</u>	<u>14,018,074</u>
-	-	236,685	267,965	-	3,923,650
-	283,665	633	41,885	-	1,019,785
-	-	-	-	8,624,581	8,624,581
-	1,032,084	108,683	64,403	124,333	15,338,688
(368,538)	-	-	-	-	(368,538)
<u>(368,538)</u>	<u>1,315,749</u>	<u>109,316</u>	<u>106,288</u>	<u>8,748,914</u>	<u>24,614,516</u>
<u>\$ 4,442,428</u>	<u>\$ 1,843,427</u>	<u>\$ 408,933</u>	<u>\$ 2,353,433</u>	<u>\$ 8,748,914</u>	<u>\$ 42,556,240</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, 2013**

	Special Revenue Funds				
	General Grants	ONCENTER Fund	County Road	Road Machinery	Water Fund
<b>REVENUES</b>					
Sales tax and use tax	\$ 451,735	\$ 2,623,093	\$ 2,666,573	\$ -	\$ -
Federal aid	14,775,585	-	-	-	-
State aid	14,302,510	-	5,640,760	-	-
Departmental	1,248,169	426,611	25,303	1,026,874	9,314,389
Service for other governments	256,445	-	1,908,608	-	50,000
Tobacco settlement proceeds	-	-	-	-	-
Interest on investments	-	-	-	-	10,730
Miscellaneous	2,958,048	5,715,590	36,485	445,427	15,022
Total revenues	<u>33,992,492</u>	<u>8,765,294</u>	<u>10,277,729</u>	<u>1,472,301</u>	<u>9,390,141</u>
<b>EXPENDITURES</b>					
Current:					
General government support	1,694,025	-	-	-	-
Public safety	5,310,978	-	-	-	-
Health	11,488,008	-	-	-	-
Transportation	(250)	-	22,446,753	2,331,784	-
Economic assistance and opportunity	12,594,290	-	-	-	-
Culture and recreation	615,576	9,141,304	-	-	-
Home and community services	2,665,891	-	-	-	6,646,479
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>34,368,518</u>	<u>9,141,304</u>	<u>22,446,753</u>	<u>2,331,784</u>	<u>6,646,479</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(376,026)</u>	<u>(376,010)</u>	<u>(12,169,024)</u>	<u>(859,483)</u>	<u>2,743,662</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	5,296,095	-	23,872,742	1,997,279	-
Transfers out	(2)	-	(12,219,634)	-	(1,205,552)
Special item	-	535,701	-	-	-
Total other financing sources and (uses)	<u>5,296,093</u>	<u>535,701</u>	<u>11,653,108</u>	<u>1,997,279</u>	<u>(1,205,552)</u>
Net change in fund balance	4,920,067	159,691	(515,916)	1,137,796	1,538,110
Fund balances- beginning	3,128,840	-	1,105,767	104,822	3,123,610
Fund balances- ending	<u>\$ 8,048,907</u>	<u>\$ 159,691</u>	<u>\$ 589,851</u>	<u>\$ 1,242,618</u>	<u>\$ 4,661,720</u>

Special Revenue Funds				Debt	Total
Van Duyn	Library	Library	Community	Service Fund	Nonmajor
Fund	Fund	Grants	Development	OTASC	Governmental
					Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,741,401
-	-	192,346	4,751,686	-	19,719,617
-	1,075,272	396,259	961,191	-	22,375,992
12,864,203	93,532	-	156,152	-	25,155,233
16,777,266	6,564,142	-	-	-	25,556,461
-	-	-	-	6,817,145	6,817,145
29,357	-	-	-	465,825	505,912
67,235	204,474	10,635	2,424	-	9,455,340
<u>29,738,061</u>	<u>7,937,420</u>	<u>599,240</u>	<u>5,871,453</u>	<u>7,282,970</u>	<u>115,327,101</u>
-	-	-	-	109,462	1,803,487
-	-	-	-	-	5,310,978
47,906,051	-	-	-	-	59,394,059
-	-	-	-	-	24,778,287
-	-	-	-	-	12,594,290
-	12,794,615	496,904	-	-	23,048,399
-	-	-	5,777,874	-	15,090,244
-	-	-	-	2,070,000	2,070,000
-	-	-	-	5,102,294	5,102,294
<u>47,906,051</u>	<u>12,794,615</u>	<u>496,904</u>	<u>5,777,874</u>	<u>7,281,756</u>	<u>149,192,038</u>
<u>(18,167,990)</u>	<u>(4,857,195)</u>	<u>102,336</u>	<u>93,579</u>	<u>1,214</u>	<u>(33,864,937)</u>
-	5,277,461	-	-	-	36,443,577
(669,293)	(300,000)	-	-	-	(14,394,481)
(609,372)	-	-	-	-	(73,671)
<u>(1,278,665)</u>	<u>4,977,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,975,425</u>
(19,446,655)	120,266	102,336	93,579	1,214	(11,889,512)
19,078,117	1,195,483	6,980	12,709	8,747,700	36,504,028
<u>\$ (368,538)</u>	<u>\$ 1,315,749</u>	<u>\$ 109,316</u>	<u>\$ 106,288</u>	<u>\$ 8,748,914</u>	<u>\$ 24,614,516</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
	\$	\$	\$	\$
Budgetary fund balance, January 1	-	-	-	-
Resources (inflows):				
Sales tax and use tax	<u>35,000</u>	<u>(512,604)</u>	<u>451,735</u>	<u>964,339</u>
Federal Aid				
General government support	-	219,671	-	(219,671)
Education	-	708,603	284,108	(424,495)
Public safety	413,500	6,149,989	3,068,408	(3,081,581)
Health	4,938,761	11,882,035	6,706,903	(5,175,132)
Transportation	218,740	1,670,067	61,309	(1,608,758)
Social services	4,824,915	5,012,232	3,009,678	(2,002,554)
Other economic assistance	2,035,000	2,697,584	1,645,179	(1,052,405)
Home and community services	30,212	46,088	-	(46,088)
Total federal aid	<u>12,461,128</u>	<u>28,386,269</u>	<u>14,775,585</u>	<u>(13,610,684)</u>
State Aid				
General government support	325,000	1,316,389	108,403	(1,207,986)
Education	-	(185,719)	(185,719)	-
Public safety	2,307,260	13,858,236	3,113,045	(10,745,191)
Health	4,663,775	7,699,407	4,171,027	(3,528,380)
Social services	2,484,922	4,331,021	2,437,247	(1,893,774)
Other economic assistance	2,535,000	3,456,466	2,392,683	(1,063,783)
Culture and recreation	175,000	449,586	59,422	(390,164)
Home and community services	90,035	7,203,856	2,206,402	(4,997,454)
Total state aid	<u>12,580,992</u>	<u>38,129,242</u>	<u>14,302,510</u>	<u>(23,826,732)</u>
Departmental				
General government support	73,898	48,079	(78,874)	(126,953)
Public safety	312,649	348,043	176,700	(171,343)
Health	232,500	381,724	230,414	(151,310)
Culture and recreation	146,087	(16,421)	708,531	724,952
Home and community services	350,000	1,029,744	354,229	(675,515)
Total departmental	<u>1,115,134</u>	<u>1,791,169</u>	<u>1,391,000</u>	<u>(400,169)</u>
Service for Other Governments				
Public safety	492,000	528,014	203,362	(324,652)
Health	-	318,383	28,083	(290,300)
Other economic assistance	25,000	25,000	25,000	-
Total service for other governments	<u>517,000</u>	<u>871,397</u>	<u>256,445</u>	<u>(614,952)</u>



**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2013**

*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>
Interest on Investments	-	49,000	-	(49,000)
Miscellaneous	2,811,292	3,814,173	2,958,048	(856,125)
Transfers from other funds	2,037,042	5,533,643	5,296,092	(237,551)
Amounts available for appropriations	<u>31,557,588</u>	<u>78,062,289</u>	<u>39,431,415</u>	<u>(38,630,874)</u>
<b>Charges to appropriations (outflows):</b>				
<b>General Government Support</b>				
Board of elections	250,000	672,464	18,598	653,866
County clerk	73,898	225,714	96,734	128,980
County legislature	1,002,207	1,016,013	8,182	1,007,831
District attorney	1,449,028	2,224,173	1,377,305	846,868
Finance, management and budget	-	257,434	40,072	217,362
Medical examiner	-	665,151	149,421	515,730
Personnel	-	71,735	-	71,735
Purchasing department	-	51,282	3,713	47,569
Total general government support	<u>2,775,133</u>	<u>5,183,966</u>	<u>1,694,025</u>	<u>3,489,941</u>
<b>Public Safety</b>				
Corrections	240,000	504,498	343,351	161,147
Emergency communications- E911	-	286,384	97,457	188,927
Emergency management	438,500	12,271,065	2,414,852	9,856,213
Probation	580,113	2,795,003	661,900	2,133,103
Sheriff	2,444,110	5,451,982	1,784,328	3,667,654
Special traffic programs	-	68,051	9,090	58,961
Total public safety	<u>3,702,723</u>	<u>21,376,983</u>	<u>5,310,978</u>	<u>16,066,005</u>
<b>Health</b>				
Health	10,322,536	18,782,732	9,553,597	9,229,135
Mental health	2,075,000	3,372,282	2,077,242	1,295,040
Total health	<u>12,397,536</u>	<u>22,155,014</u>	<u>11,630,839</u>	<u>10,524,175</u>
Transportation	-	1,487,296	(250)	1,487,546

*continued*

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Grants Fund**  
**Year Ended December 31, 2013**

*continued*

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Economic Assistance and Opportunity				
Aging and youth	5,817,712	8,042,595	5,147,115	2,895,480
Economic development	58,400	3,770,607	607,046	3,163,561
Social services	6,560,837	9,457,934	6,840,129	2,617,805
Total economic assistance and opportunity	<u>12,436,949</u>	<u>21,271,136</u>	<u>12,594,290</u>	<u>8,676,846</u>
Culture and Recreation	<u>245,247</u>	<u>1,746,950</u>	<u>615,576</u>	<u>1,131,374</u>
Home and Community Services				
Planning agency	-	6,365,836	2,335,467	4,030,369
Water environment protection	-	1,603,948	330,424	1,273,524
Total home and community service	<u>-</u>	<u>7,969,784</u>	<u>2,665,891</u>	<u>5,303,893</u>
Total charges to appropriations	<u>31,557,588</u>	<u>81,191,129</u>	<u>34,511,349</u>	<u>46,679,780</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (3,128,840)</u>	4,920,066	<u>\$ 8,048,906</u>
Unused project balances treated as revenues for financial reporting purposes			3	
Unused project balances treated as expenditures for financial reporting purposes			<u>(2)</u>	
Net change in fund balance-GAAP basis			<u>\$ 4,920,067</u>	

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**ONCENTER Fund**  
**Year Ended December 31, 2013**

	<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	1,750,000	2,463,402	2,623,093	159,691
Departmental	-	426,611	426,611	-
Miscellaneous	-	5,715,590	5,715,590	-
Amounts available for appropriations	<u>1,750,000</u>	<u>8,605,603</u>	<u>8,765,294</u>	<u>159,691</u>
Charges to appropriations (outflows):				
Transportation	<u>1,750,000</u>	<u>9,141,304</u>	<u>9,141,304</u>	<u>-</u>
Total charges to appropriations	<u>1,750,000</u>	<u>9,141,304</u>	<u>9,141,304</u>	<u>-</u>
Other Financing Sources				
Special item (ONCENTER transfer)	-	535,701	535,701	-
Total financing sources and uses	<u>-</u>	<u>535,701</u>	<u>535,701</u>	<u>-</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,691</u>	<u>\$ 159,691</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**County Road Fund**  
**Year Ended December 31, 2013**

	<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	\$ -	\$ 795,250	\$ 515,916	\$ (279,334)
Resources (inflows):				
Sales tax and use tax	<u>2,736,170</u>	<u>2,736,170</u>	<u>2,666,573</u>	<u>(69,597)</u>
State Aid				
Transportation	<u>4,774,872</u>	<u>5,640,759</u>	<u>5,640,760</u>	<u>1</u>
Total state aid	<u>4,774,872</u>	<u>5,640,759</u>	<u>5,640,760</u>	<u>1</u>
Departmental	3,370,620	3,370,620	3,369,682	(938)
Services for Other Governments	1,760,192	1,908,607	1,908,608	1
Miscellaneous	33,699	33,699	36,485	2,786
Transfers from other funds	<u>24,667,992</u>	<u>23,872,742</u>	<u>23,872,742</u>	<u>-</u>
Amounts available for appropriations	<u>37,343,545</u>	<u>38,357,847</u>	<u>38,010,766</u>	<u>(347,081)</u>
Charges to appropriations (outflows):				
Transportation	<u>25,989,798</u>	<u>26,147,815</u>	<u>25,791,132</u>	<u>356,683</u>
Total charges to appropriations	<u>25,989,798</u>	<u>26,147,815</u>	<u>25,791,132</u>	<u>356,683</u>
Other Financing Uses				
Transfer to other funds	<u>11,353,747</u>	<u>12,219,634</u>	<u>12,219,634</u>	<u>-</u>
Total financing sources and uses	<u>11,353,747</u>	<u>12,219,634</u>	<u>12,219,634</u>	<u>-</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (9,602)</u>	-	<u>\$ 9,602</u>
Budgetary fund balance is not a current year revenue for budgetary purposes			<u>(515,916)</u>	
Net change in fund balance-GAAP basis			<u>\$ (515,916)</u>	

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Road Machinery Fund**  
**Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Non-GAAP Actual Amounts</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Departmental	5,980,098	5,980,098	5,649,480	(330,618)
Miscellaneous	528,307	543,408	445,427	(97,981)
Transfers from other funds	<u>1,110,029</u>	<u>1,997,279</u>	<u>1,997,279</u>	<u>-</u>
Amounts available for appropriations	<u>7,618,434</u>	<u>8,520,785</u>	<u>8,092,186</u>	<u>(428,599)</u>
Charges to appropriations (outflows):				
Transportation	<u>7,618,434</u>	<u>8,644,529</u>	<u>6,954,390</u>	<u>1,690,139</u>
Total charges to appropriations	<u>7,618,434</u>	<u>8,644,529</u>	<u>6,954,390</u>	<u>1,690,139</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (123,744)</u>	<u>\$ 1,137,796</u>	<u>\$ 1,261,540</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Water Fund**  
**Year Ended December 31, 2013**

	<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	\$ -	\$ 186,000	\$ -	\$ (186,000)
Resources (inflows):				
Departmental	8,808,933	8,808,933	9,321,842	512,909
Service for Other Governments	50,000	50,000	50,000	-
Interest on Investments	-	-	10,730	10,730
Miscellaneous	-	-	15,022	15,022
Amounts available for appropriation	<u>8,858,933</u>	<u>9,044,933</u>	<u>9,397,594</u>	<u>352,661</u>
Charges to appropriations (outflows):				
Home and Community Services	7,653,380	8,317,576	6,653,932	1,663,644
Nondepartmental:				
Transfer to other funds	<u>1,205,553</u>	<u>1,205,553</u>	<u>1,205,552</u>	<u>1</u>
Total charges to appropriations	<u>8,858,933</u>	<u>9,523,129</u>	<u>7,859,484</u>	<u>1,663,645</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (478,196)</u>	<u>\$ 1,538,110</u>	<u>\$ 2,016,306</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Van Duyn Extended Care Fund**  
**Year Ended December 31, 2013**

	<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	\$ 9,372,195	\$ 11,372,195	\$ 11,372,195	\$ -
Resources (inflows):				
Departmental				
General government support	14,000	14,000	10,794	(3,206)
Health	<u>16,410,232</u>	<u>16,410,232</u>	<u>12,853,409</u>	<u>(3,556,823)</u>
Total departmental	<u>16,424,232</u>	<u>16,424,232</u>	<u>12,864,203</u>	<u>(3,560,029)</u>
Service for Other Governments				
Health	<u>23,955,876</u>	<u>23,955,876</u>	<u>16,777,266</u>	<u>(7,178,610)</u>
Interest on Investments	<u>-</u>	<u>-</u>	<u>29,357</u>	<u>29,357</u>
Miscellaneous	<u>57,203</u>	<u>57,203</u>	<u>67,235</u>	<u>10,032</u>
Amounts available for appropriation	<u>49,809,506</u>	<u>51,809,506</u>	<u>41,110,256</u>	<u>(10,699,250)</u>
Charges to appropriations (outflows):				
Health	49,140,390	51,536,117	47,906,051	3,630,066
Nondepartmental:				
Transfer to other funds	<u>669,116</u>	<u>669,293</u>	<u>669,293</u>	<u>-</u>
Total charges to appropriations	<u>49,809,506</u>	<u>52,205,410</u>	<u>48,575,344</u>	<u>3,630,066</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (395,904)</u>	<u>(7,465,088)</u>	<u>\$ (7,069,184)</u>
Budgetary fund balance is not a current year revenue for budgetary purposes			(11,372,195)	
Special item			<u>(609,372)</u>	
Net change in fund balance-GAAP basis			<u>\$ (19,446,655)</u>	

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Library Fund**  
**Year Ended December 31, 2013**

	<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	\$ 244,008	\$ 244,008	\$ -	\$ (244,008)
Resources (inflows):				
State Aid	1,031,105	1,075,875	1,075,272	(603)
Departmental	1,445,628	1,445,628	1,535,783	90,155
Service for Other Governments	6,537,360	6,537,360	6,564,142	26,782
Miscellaneous	251,831	251,831	204,474	(47,357)
Transfers from other funds	5,277,461	5,277,461	5,277,461	-
Amounts available for appropriation	<u>14,787,393</u>	<u>14,832,163</u>	<u>14,657,132</u>	<u>(175,031)</u>
Charges to appropriations (outflows):				
Culture and Recreation	<u>14,517,393</u>	<u>14,627,999</u>	<u>14,236,866</u>	<u>391,133</u>
Total charges to appropriations	<u>14,517,393</u>	<u>14,627,999</u>	<u>14,236,866</u>	<u>391,133</u>
Other Financing Uses				
Transfer to other funds	<u>270,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total financing sources and uses	<u>270,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (95,836)</u>	<u>\$ 120,266</u>	<u>\$ 216,102</u>



**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Library Grants Fund**  
**Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Federal Aid	6,700	196,700	192,346	(4,354)
State Aid	426,497	667,824	396,259	(271,565)
Miscellaneous	<u>23,000</u>	<u>23,000</u>	<u>10,635</u>	<u>(12,365)</u>
Amounts available for appropriation	<u>456,197</u>	<u>887,524</u>	<u>599,240</u>	<u>(288,284)</u>
Charges to appropriations (outflows):				
Culture and Recreation	<u>456,197</u>	<u>894,504</u>	<u>496,904</u>	<u>397,600</u>
Total charges to appropriations	<u>456,197</u>	<u>894,504</u>	<u>496,904</u>	<u>397,600</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (6,980)</u>	<u>\$ 102,336</u>	<u>\$ 109,316</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Community Development Fund**  
**Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Non-GAAP</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u>
			<u>Amounts</u>	<u>(Unfavorable)</u>
Budgetary fund balance, January 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Federal Aid				
Health	-	4,168,043	1,791,490	(2,376,553)
Home and community services	<u>2,528,455</u>	<u>9,999,286</u>	<u>2,960,196</u>	<u>(7,039,090)</u>
Total federal aid	2,528,455	14,167,329	4,751,686	(9,415,643)
State Aid				
Home and community services	1,500,000	2,516,282	961,191	(1,555,091)
Departmental	-	(196,500)	156,152	352,652
Miscellaneous	-	1,572	2,424	852
Transfers from other funds	<u>752,797</u>	<u>2,007,086</u>	-	<u>(2,007,086)</u>
Amounts available for appropriation	<u>4,781,252</u>	<u>18,495,769</u>	<u>5,871,453</u>	<u>(12,624,316)</u>
Charges to appropriations (outflows):				
Home and Community Services	<u>4,781,252</u>	<u>18,508,478</u>	<u>5,777,874</u>	<u>12,730,604</u>
Total charges to appropriations	<u>4,781,252</u>	<u>18,508,478</u>	<u>5,777,874</u>	<u>12,730,604</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ (12,709)</u>	<u>\$ 93,579</u>	<u>\$ 106,288</u>

**COUNTY OF ONONDAGA, NEW YORK**  
**Budgetary Comparison Schedule**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Debt Service Fund**  
**Year Ended December 31, 2013**

	<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	\$ 9,192,898	\$ 9,192,898	\$ 9,080,579	\$ (112,319)
Resources (inflows):				
Transfers from other funds	<u>38,094,866</u>	<u>38,094,866</u>	<u>37,577,968</u>	<u>(516,898)</u>
Amounts available for appropriation	<u>47,287,764</u>	<u>47,287,764</u>	<u>46,658,547</u>	<u>(629,217)</u>
Charges to appropriations (outflows):				
General government support	<u>7,624,711</u>	<u>7,624,711</u>	<u>7,623,743</u>	<u>968</u>
Education	<u>2,938,695</u>	<u>2,938,695</u>	<u>2,938,695</u>	<u>-</u>
Public safety	<u>6,258,974</u>	<u>6,258,974</u>	<u>6,258,974</u>	<u>-</u>
Health	<u>554,025</u>	<u>554,025</u>	<u>554,025</u>	<u>-</u>
Transportation	<u>8,327,426</u>	<u>8,327,426</u>	<u>8,327,426</u>	<u>-</u>
Culture and recreation	<u>1,995,673</u>	<u>1,995,673</u>	<u>1,995,673</u>	<u>-</u>
Home and community services:				
Bear trap/Ley creek	15,718	15,718	15,718	-
Bloody brook	102,001	102,001	102,001	-
Central sanitary districts	18,168,129	18,168,129	17,539,880	628,249
Harbor brook	153,300	153,300	153,300	-
Meadow brook	533,560	533,560	533,560	-
Water fund	<u>615,552</u>	<u>615,552</u>	<u>615,552</u>	<u>-</u>
Total home and community services	<u>19,588,260</u>	<u>19,588,260</u>	<u>18,960,011</u>	<u>628,249</u>
Total charges to appropriations	<u>47,287,764</u>	<u>47,287,764</u>	<u>46,658,547</u>	<u>629,217</u>
Budgetary fund balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Interest revenue not considered for budgetary purposes			179,519	
Other financing sources not considered for budgetary purposes:				
Budgetary fund balance is not a current year revenue for budgetary purposes			(9,080,579)	
Bond premium			8,451,437	
Unused project balances treated as revenue for financial reporting purposes			15,579	
Participation in debt service external sources			<u>656,747</u>	
Net change in fund balance- GAAP basis			<u>\$ 222,703</u>	

**THIS PAGE INTENTIONALLY LEFT BLANK**

**STATISTICAL SECTION**

**(UNAUDITED)**

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

	<b>Fiscal Year</b>			
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Governmental activities</b>				
Net invested in capital assets	\$ 700,264,987	\$ 746,413,156	\$ 816,829,338	\$ 811,788,098
Restricted	34,648,679	34,221,507	16,657,808	17,043,588
Unrestricted	8,287,249	(18,747,419)	3,693,628	(16,671,873)
<b>Total governmental activities net position</b>	<u>\$ 743,200,915</u>	<u>\$ 761,887,244</u>	<u>\$ 837,180,774</u>	<u>\$ 812,159,813</u>
<b>Business-type activities</b>				
Net invested in capital assets	\$ 11,975,368	\$ 11,073,722	\$ 10,115,911	\$ 9,583,811
Unrestricted	3,123,440	(3,449,148)	(3,930,483)	(7,503,241)
<b>Total business-type activities net position</b>	<u>\$ 15,098,808</u>	<u>\$ 7,624,574</u>	<u>\$ 6,185,428</u>	<u>\$ 2,080,570</u>
<b>Primary government</b>				
Net invested in capital assets	\$ 712,240,355	\$ 757,486,878	\$ 826,945,249	\$ 821,371,909
Restricted	34,648,679	34,221,507	16,657,808	17,043,588
Unrestricted	11,410,689	(22,196,567)	(236,855)	(24,175,114)
<b>Total primary government net position</b>	<u>\$ 758,299,723</u>	<u>\$ 769,511,818</u>	<u>\$ 843,366,202</u>	<u>\$ 814,240,383</u>

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

**Fiscal Year**

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 852,007,509	\$ 836,275,910	\$ 842,791,377	\$ 776,806,016	\$ 943,407,659	\$ 934,565,871
19,823,048	22,730,632	24,359,185	24,805,553	24,925,639	29,882,211
(93,367,529)	(128,645,326)	(165,018,646)	(120,866,799)	(291,587,619)	(375,254,568)
<u>\$ 778,463,028</u>	<u>\$ 730,361,216</u>	<u>\$ 702,131,916</u>	<u>\$ 680,744,770</u>	<u>\$ 676,745,679</u>	<u>\$ 589,193,514</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 852,007,509	\$ 836,275,910	\$ 842,791,377	\$ 776,806,016	\$ 943,407,659	\$ 934,565,871
19,823,048	22,730,632	24,359,185	24,805,553	24,925,639	29,882,211
(93,367,529)	(128,645,326)	(165,018,646)	(120,866,799)	(291,587,619)	(375,254,568)
<u>\$ 778,463,028</u>	<u>\$ 730,361,216</u>	<u>\$ 702,131,916</u>	<u>\$ 680,744,770</u>	<u>\$ 676,745,679</u>	<u>\$ 589,193,514</u>

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

	Fiscal Year			
	2004	2005	2006	2007
<b>Expenses</b>				
<b>Governmental activities:</b>				
General government support	\$ 55,124,689	\$ 53,209,794	\$ 198,049,372	\$ 258,077,035
Education	45,882,384	55,538,478	52,893,841	59,975,854
Public safety	100,069,769	104,806,261	102,098,062	120,830,256
Health	48,966,452	47,092,053	47,862,668	50,465,103
Transportation	42,822,711	48,375,886	40,492,055	40,683,043
Economic assistance and opportunity	262,894,485	245,813,867	251,375,443	249,502,570
Culture and recreation	19,536,764	29,754,915	32,317,242	33,395,710
Home and community services	68,966,456	74,894,347	40,866,396	72,756,451
Interest on long-term debt	13,236,295	13,980,373	17,135,664	18,020,424
Total governmental activities expenses	<u>657,500,005</u>	<u>673,465,974</u>	<u>783,090,743</u>	<u>903,706,446</u>
<b>Business-type activities:</b>				
Long term care	40,033,404	40,414,138	40,835,455	45,739,288
Total business-type activities expenses	<u>40,033,404</u>	<u>40,414,138</u>	<u>40,835,455</u>	<u>45,739,288</u>
Total primary government expenses	<u>\$ 697,533,409</u>	<u>\$ 713,880,112</u>	<u>\$ 823,926,198</u>	<u>\$ 949,445,734</u>
<b>Program Revenues</b>				
<b>Governmental activities:</b>				
Charges for services	\$ 138,961,942	\$ 125,788,836	\$ 131,892,315	\$ 146,275,075
Operating grants and contributions	200,501,906	198,907,888	201,629,887	196,985,978
Capital grants and contributions	55,674,881	32,626,718	25,946,323	32,851,548
Total governmental activities program revenues	<u>395,138,729</u>	<u>357,323,442</u>	<u>359,468,525</u>	<u>376,112,601</u>
<b>Business-type activities:</b>				
Charges for services	33,445,229	32,515,528	36,136,604	36,115,472
Operating grants and contributions	-	-	710,941	335,771
Capital grants and contributions	3,434	6,705	300	-
Total business-type activities program revenues	<u>33,448,663</u>	<u>32,522,233</u>	<u>36,847,845</u>	<u>36,451,243</u>
Total primary government program revenues	<u>\$ 428,587,392</u>	<u>\$ 389,845,675</u>	<u>\$ 396,316,370</u>	<u>\$ 412,563,844</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$(262,361,276)	\$(316,142,532)	\$(423,622,218)	\$(527,593,845)
Business-type activities	(6,584,741)	(7,891,905)	(3,987,610)	(9,288,045)
Total primary government net expense	<u>\$(268,946,017)</u>	<u>\$(324,034,437)</u>	<u>\$(427,609,828)</u>	<u>\$(536,881,890)</u>
<b>General Revenues and Other Changes in Net Position</b>				
<b>Governmental activities:</b>				
Real property taxes	\$ 182,136,568	\$ 187,830,049	\$ 190,835,482	\$ 193,684,291
Sales tax and use tax	97,649,876	131,500,537	291,775,749	293,999,988
Investment earnings	3,891,986	7,282,751	10,821,336	11,901,336
Tobacco settlement proceeds	7,797,964	7,908,009	7,243,015	7,529,850
Participation in debt service-external sources	20,000	307,515	128,186	457,419
Sale of receivables	-	-	-	-
Special item (ONCENTER and Van Duyn transfer)	-	-	-	-
Transfers and County contributions	-	-	(1,888,020)	(5,000,000)
Total governmental activities	<u>291,496,394</u>	<u>334,828,861</u>	<u>498,915,748</u>	<u>502,572,884</u>
<b>Business-type activities:</b>				
Investment earnings	135,093	131,648	97,762	11,761
Other revenue	158,963	288,472	562,682	171,426
Transfers and County contributions	-	-	1,888,020	5,000,000
Total business-type activities	<u>294,056</u>	<u>420,120</u>	<u>2,548,464</u>	<u>5,183,187</u>
Total primary government	<u>\$ 291,790,450</u>	<u>\$ 335,248,981</u>	<u>\$ 501,464,212</u>	<u>\$ 507,756,071</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 29,135,118	\$ 18,686,329	\$ 75,293,530	\$ (25,020,961)
Business-type activities	(6,290,685)	(7,471,785)	(1,439,146)	(4,104,858)
Total primary government	<u>\$ 22,844,433</u>	<u>\$ 11,214,544</u>	<u>\$ 73,854,384</u>	<u>\$ (29,125,819)</u>

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



Fiscal Year					
<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 218,159,741	\$ 218,932,637	\$ 230,998,064	\$ 168,264,794	\$ 167,937,434	\$ 163,070,675
56,115,210	57,018,115	65,147,736	67,898,863	51,230,463	58,500,840
131,896,522	127,630,857	139,640,552	141,546,415	151,420,062	160,050,080
105,762,977	101,141,630	100,695,505	109,899,660	123,164,947	122,005,552
42,074,051	38,522,292	35,937,447	41,477,441	44,554,903	52,391,343
262,786,203	255,717,572	258,479,081	283,357,681	304,096,029	304,315,508
47,748,717	35,388,697	35,214,223	35,394,512	38,422,777	46,524,048
75,444,171	90,521,110	60,919,353	85,755,517	85,256,094	88,411,166
18,174,279	18,694,633	19,072,029	22,144,792	21,816,079	21,967,688
<u>958,161,871</u>	<u>943,567,543</u>	<u>946,103,990</u>	<u>955,739,675</u>	<u>987,898,788</u>	<u>1,017,236,900</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 958,161,871</u>	<u>\$ 943,567,543</u>	<u>\$ 946,103,990</u>	<u>\$ 955,739,675</u>	<u>\$ 987,898,788</u>	<u>\$ 1,017,236,900</u>
\$ 197,066,748	\$ 180,621,469	\$ 179,931,127	\$ 200,299,414	\$ 211,473,766	\$ 196,227,634
199,017,801	215,666,695	213,038,907	213,197,032	214,295,520	217,515,933
19,934,877	11,398,419	17,979,648	30,235,526	55,211,478	26,009,155
<u>416,019,426</u>	<u>407,686,583</u>	<u>410,949,682</u>	<u>443,731,972</u>	<u>480,980,764</u>	<u>439,752,722</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 416,019,426</u>	<u>\$ 407,686,583</u>	<u>\$ 410,949,682</u>	<u>\$ 443,731,972</u>	<u>\$ 480,980,764</u>	<u>\$ 439,752,722</u>
\$(542,142,445)	\$(535,880,960)	\$(535,154,308)	\$(512,007,703)	\$(506,918,024)	\$ (577,484,178)
-	-	-	-	-	-
<u>\$(542,142,445)</u>	<u>\$(535,880,960)</u>	<u>\$(535,154,308)</u>	<u>\$(512,007,703)</u>	<u>\$(506,918,024)</u>	<u>\$ (577,484,178)</u>
\$ 189,794,554	\$ 178,297,034	\$ 192,525,831	\$ 164,188,059	\$ 161,254,615	\$ 150,423,597
300,164,040	284,918,896	304,589,655	316,703,720	332,217,015	339,658,462
7,859,241	3,385,671	2,349,606	2,146,754	1,757,948	1,553,584
8,358,345	7,806,998	7,055,112	6,688,826	6,821,381	6,817,145
188,910	284,461	404,804	893,198	666,894	656,747
-	13,086,088	-	-	-	-
-	-	-	-	201,080	(7,046,875)
-	-	-	-	-	-
<u>506,365,090</u>	<u>487,779,148</u>	<u>506,925,008</u>	<u>490,620,557</u>	<u>502,918,933</u>	<u>492,062,660</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 506,365,090</u>	<u>\$ 487,779,148</u>	<u>\$ 506,925,008</u>	<u>\$ 490,620,557</u>	<u>\$ 502,918,933</u>	<u>\$ 492,062,660</u>
\$ (35,777,355)	\$ (48,101,812)	\$ (28,229,300)	\$ (21,387,146)	\$ (3,999,091)	\$ (85,421,518)
-	-	-	-	-	-
<u>\$ (35,777,355)</u>	<u>\$ (48,101,812)</u>	<u>\$ (28,229,300)</u>	<u>\$ (21,387,146)</u>	<u>\$ (3,999,091)</u>	<u>\$ (85,421,518)</u>

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

	Fiscal Year			
	2004	2005	2006	2007
General Fund				
Reserved	\$ 6,166,145	\$ 5,445,826	\$ 6,015,265	\$ 6,086,167
Unreserved	45,691,399	60,027,419	78,340,121	74,262,985
Nonspendable	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total general fund	<u>\$ 51,857,544</u>	<u>\$ 65,473,245</u>	<u>\$ 84,355,386</u>	<u>\$ 80,349,152</u>
Water Environment Protection Fund				
Reserved	\$ 2,716,507	\$ 2,838,910	\$ 2,761,504	\$ 2,486,295
Unreserved	38,298,915	39,122,352	40,619,873	40,982,235
Nonspendable	-	-	-	-
Assigned	-	-	-	-
Total water environment protection fund	<u>\$ 41,015,422</u>	<u>\$ 41,961,262</u>	<u>\$ 43,381,377</u>	<u>\$ 43,468,530</u>
Debt Service Fund				
Reserved	\$ 30,965,495	\$ 29,970,705	\$ 31,225,328	\$ 33,510,895
Restricted	-	-	-	-
Assigned	-	-	-	-
Total debt service fund	<u>\$ 30,965,495</u>	<u>\$ 29,970,705</u>	<u>\$ 31,225,328</u>	<u>\$ 33,510,895</u>
Capital Projects Fund				
Reserved	\$ 76,336,401	\$ 102,343,879	\$ 57,862,062	\$ 41,885,429
Unreserved	(52,160,014)	(62,115,042)	(36,866,958)	(1,075,381)
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Unassigned	-	-	-	-
Total capital projects fund	<u>\$ 24,176,387</u>	<u>\$ 40,228,837</u>	<u>\$ 20,995,104</u>	<u>\$ 40,810,048</u>
All Other Governmental Funds				
Reserved	\$ 14,454,429	\$ 15,447,379	\$ 15,304,947	\$ 16,369,235
Unreserved, reported in:				
Special revenue funds	5,486,117	5,380,328	3,187,362	4,517,444
Debt service funds	70,832	69,421	77,680	77,680
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 20,011,378</u>	<u>\$ 20,897,128</u>	<u>\$ 18,569,989</u>	<u>\$ 20,964,359</u>

**Fiscal Year**

<u>2008</u>		<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>	
\$	4,838,089	\$	5,292,050	\$	7,808,464	\$	-	\$	-	\$	-
	65,874,512		69,373,888		76,719,455		-		-		-
	-		-		-		5,286,175		7,434,194		7,942,774
	-		-		-		-		-		5,000,000
	-		-		-		28,919,636		25,068,778		16,326,067
	-		-		-		64,988,261		67,287,910		67,682,890
\$	<u>70,712,601</u>	\$	<u>74,665,938</u>	\$	<u>84,527,919</u>	\$	<u>99,194,072</u>	\$	<u>99,790,882</u>	\$	<u>96,951,731</u>
\$	2,101,093	\$	1,771,573	\$	1,503,554	\$	-	\$	-	\$	-
	38,338,151		37,444,904		35,307,697		-		-		-
	-		-		-		638,350		920,616		1,002,740
	-		-		-		34,737,761		36,693,395		40,631,949
\$	<u>40,439,244</u>	\$	<u>39,216,477</u>	\$	<u>36,811,251</u>	\$	<u>35,376,111</u>	\$	<u>37,614,011</u>	\$	<u>41,634,689</u>
\$	36,108,118	\$	41,723,821	\$	42,165,109	\$	-	\$	-	\$	-
	-		-		-		40,817,343		14,073,346		18,740,055
	-		-		-		-		22,728,788		18,284,782
\$	<u>36,108,118</u>	\$	<u>41,723,821</u>	\$	<u>42,165,109</u>	\$	<u>40,817,343</u>	\$	<u>36,802,134</u>	\$	<u>37,024,837</u>
\$	36,932,658	\$	42,216,680	\$	60,284,561	\$	-	\$	-	\$	-
	(36,619,459)		(25,744,491)		(35,138,763)		-		-		-
	-		-		-		-		2,807		-
	-		-		-		7,436,576		2,222,194		2,517,575
	-		-		-		-		(26,333,991)		(27,033,703)
\$	<u>313,199</u>	\$	<u>16,472,189</u>	\$	<u>25,145,798</u>	\$	<u>7,436,576</u>	\$	<u>(24,108,990)</u>	\$	<u>(24,516,128)</u>
\$	18,401,521	\$	14,243,221	\$	15,213,437	\$	-	\$	-	\$	-
	17,007,295		12,210,553		5,587,796		-		-		-
	83,409		90,558		103,728		-		2,064,580		1,019,785
	-		-		-		1,430,751		8,630,099		8,624,581
	-		-		-		-		26,012,076		-
	-		-		-		26,301,155		(202,727)		15,338,688
	-		-		-		-		-		(368,538)
\$	<u>35,492,225</u>	\$	<u>26,544,332</u>	\$	<u>20,904,961</u>	\$	<u>27,731,906</u>	\$	<u>36,504,028</u>	\$	<u>24,614,516</u>

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

	Fiscal Year			
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Revenues</b>				
Real property taxes and tax items	\$ 181,500,811	\$ 187,399,916	\$ 192,479,527	\$ 193,113,915
Sales tax and use tax	97,649,876	131,500,537	291,775,749	293,999,988
Federal aid	107,883,672	103,029,145	105,419,994	97,933,889
State aid	148,293,115	128,505,461	122,156,216	131,903,637
Departmental	85,623,412	85,193,745	89,680,125	94,014,080
Services for other governments	27,518,666	26,927,638	28,046,479	28,552,339
Tobacco settlement proceeds	7,797,964	7,908,009	7,243,015	7,529,850
Interest on investments	3,772,237	7,056,003	10,538,549	11,435,825
Miscellaneous	17,591,642	7,329,185	7,812,217	9,790,569
Sale of receivables	-	-	-	-
<b>Total revenues</b>	<u>677,631,395</u>	<u>684,849,639</u>	<u>855,151,871</u>	<u>868,274,092</u>
<b>Expenditures</b>				
General government	38,991,724	42,658,045	190,675,941	193,104,467
Education	43,609,654	43,533,866	44,514,055	48,253,633
Public safety	97,717,297	104,074,314	107,715,803	108,693,796
Health	49,532,695	47,082,258	48,097,289	50,496,551
Transportation	22,493,795	22,687,412	23,275,885	25,849,968
Economic assistance and opportunity	260,357,398	245,747,262	251,385,306	247,184,758
Culture and recreation	26,223,679	27,277,029	28,470,612	29,028,545
Home and community services	57,214,807	62,181,444	63,843,619	66,133,298
Capital outlay	69,071,826	92,462,293	113,674,114	98,433,440
Debt service:				
Principal	16,989,705	18,412,632	21,543,166	21,888,221
Interest	13,145,112	13,690,254	14,687,096	15,338,992
<b>Total expenditures</b>	<u>695,347,692</u>	<u>719,806,809</u>	<u>907,882,886</u>	<u>904,405,669</u>
Excess of revenues over (under) expenditures	<u>(17,716,297)</u>	<u>(34,957,170)</u>	<u>(52,731,015)</u>	<u>(36,131,577)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	52,639,067	90,243,708	74,681,596	79,297,472
Transfers out	(52,639,067)	(90,243,708)	(76,569,616)	(84,297,472)
Proceeds of long-term borrowings	18,000,000	728,630,000	35,000,000	25,600,000
Refunding bond	-	-	-	-
Payments to refund bond escrow agent	-	(18,990,501)	-	-
Participation in debt service-external sources	(4,813,904)	25,597,355	19,568,179	35,431,293
Debt issuance costs	-	(836,558)	-	-
Bond discount	-	(669,227,856)	-	-
Bond premium	33,770	289,681	38,665	684,282
Special item (ONCENTER and Van Duyn transfer)	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>13,219,866</u>	<u>65,462,121</u>	<u>52,718,824</u>	<u>56,715,575</u>
<b>Net change in fund balance</b>	<u>\$ (4,496,431)</u>	<u>\$ 30,504,951</u>	<u>\$ (12,191)</u>	<u>\$ 20,583,998</u>

Debt service as a percentage of noncapital expenditures

4.8%                      5.1%                      4.6%                      4.6%

**Fiscal Year**

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 185,570,483	\$ 185,104,195	\$ 185,255,928	\$ 159,906,576	\$ 157,356,977	\$ 152,822,237
300,164,040	284,918,896	304,589,655	316,703,720	332,217,015	339,658,462
83,694,221	105,752,832	114,096,923	118,766,975	127,052,967	126,443,049
135,258,457	121,312,282	116,921,632	124,665,583	142,454,031	117,082,039
110,230,846	110,692,394	109,832,564	119,803,507	124,833,575	123,236,938
73,261,416	51,729,312	48,435,161	67,633,604	70,159,905	44,563,260
8,358,345	7,806,998	7,055,112	6,688,826	6,821,381	6,817,145
7,450,197	3,242,129	2,273,276	2,075,438	1,699,737	1,514,778
9,907,113	10,240,104	9,769,465	14,213,726	13,388,065	17,336,148
-	13,086,088	-	-	-	-
<u>913,895,118</u>	<u>893,885,230</u>	<u>898,229,716</u>	<u>930,457,955</u>	<u>975,983,653</u>	<u>929,474,056</u>
198,408,248	197,846,093	195,855,982	150,645,016	143,436,270	134,856,773
51,383,514	51,636,672	51,284,124	47,952,884	39,572,323	44,611,060
114,988,343	112,475,714	123,386,485	122,444,760	131,927,650	134,371,600
94,432,295	95,871,458	87,784,835	99,230,390	114,665,022	108,522,081
26,363,171	24,967,034	24,364,447	26,982,740	25,696,539	28,688,474
255,156,067	249,041,562	250,929,288	276,596,788	296,129,276	295,591,563
29,944,767	29,676,868	29,252,876	29,150,063	30,352,729	37,241,630
68,102,328	70,027,487	67,870,619	70,676,114	66,608,800	69,678,033
87,598,359	72,366,843	91,379,812	104,939,126	167,688,051	152,184,373
25,138,438	28,284,206	24,080,873	27,381,800	33,136,216	33,069,102
16,155,774	16,305,652	17,846,002	19,857,818	19,206,417	20,384,574
<u>967,671,304</u>	<u>948,499,589</u>	<u>964,035,343</u>	<u>975,857,499</u>	<u>1,068,419,293</u>	<u>1,059,199,263</u>
(53,776,186)	(54,614,359)	(65,805,627)	(45,399,544)	(92,435,640)	(129,725,207)
89,026,390	73,635,007	66,137,762	73,898,633	84,253,948	89,343,668
(89,026,390)	(73,635,007)	(66,137,762)	(73,898,633)	(84,253,948)	(89,343,668)
-	61,725,000	53,625,000	33,755,000	51,425,000	67,870,000
-	33,345,000	-	-	20,615,000	-
-	(36,558,388)	-	-	(22,680,624)	-
13,374,962	4,498,508	19,087,111	9,987,427	13,301,703	42,585,021
-	-	-	-	-	-
-	-	-	-	-	-
-	7,161,609	4,025,795	2,658,087	5,619,538	8,451,437
-	-	-	-	201,080	(73,671)
<u>13,374,962</u>	<u>70,171,729</u>	<u>76,737,906</u>	<u>46,400,514</u>	<u>68,481,697</u>	<u>118,832,787</u>
<u>\$ (40,401,224)</u>	<u>\$ 15,557,370</u>	<u>\$ 10,932,279</u>	<u>\$ 1,000,970</u>	<u>\$ (23,953,943)</u>	<u>\$ (10,892,420)</u>

4.7%

5.1%

4.8%

5.4%

5.8%

5.9%

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

<b>Fiscal Year Ended</b>	<b><u>REAL PROPERTY</u></b>		<b><u>EXEMPTIONS</u></b>		<b><u>TAXABLE</u></b>		<b>Taxable Assessed Value To Full Value</b>	<b>Per \$1,000 Full Value Tax Rate</b>
	<b><u>Assessed Value</u></b>	<b><u>Full Value</u></b>	<b><u>Assessed Value</u></b>	<b><u>Full Value</u></b>	<b><u>Assessed Value</u></b>	<b><u>Full Value</u></b>		
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
2011	28,510,192	32,283,535	6,507,879	7,244,642	22,002,313	25,038,893	87.87%	5.82
2012	28,839,884	32,727,383	7,302,159	7,302,159	21,537,725	25,425,224	84.71%	5.56
2013	28,913,376	34,461,789	7,328,614	8,678,972	21,584,762	25,782,817	83.72%	5.46

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

<b>TAXPAYER</b>	<b>2013</b>			<b>2004</b>		
	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage Of Total Taxable Assessed Value</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage Of Total Taxable Assessed Value</b>
National Grid / Niagara Mohawk	\$ 745,722,401	1	2.77%	\$ 644,478,781	1	3.21%
VERIZON / NY Telephone Co.	174,032,166	2	0.65%	139,893,189	2	0.70%
HUB Properties Trust	66,513,505	3	0.25%	-	-	-
Wegmans Food Markets	55,481,600	4	0.21%	36,356,800	5	0.18%
Shoppingtown Mall LP	53,345,000	5	0.20%	52,521,000	3	0.26%
Bristol Myers Squibb	39,468,800	6	0.15%	42,907,600	4	0.21%
Great Northern Holdings	38,489,400	7	0.14%	-	-	-
Syracuse Mob LLC	23,217,401	8	0.09%	-	-	-
Nob Hill of Syracuse Apartments	22,205,976	9	0.08%	18,208,900	10	0.09%
Aldi Inc.	21,215,000	10	0.08%	-	-	-
Carrier Corporation	-	-	-	22,319,400	6	0.11%
New Process Gear, Inc.	-	-	-	22,000,000	7	0.11%
Crucible Materials	-	-	-	20,215,000	8	0.10%
Home Properties	-	-	-	18,274,700	9	0.09%
<b>Total</b>	<b>\$ 1,239,691,249</b>		<b>4.61%</b>	<b>\$ 1,017,175,370</b>		<b>5.06%</b>

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

<b><u>Fiscal Year Ended</u></b>	<b><u>Taxes Levied for the Fiscal Year</u></b>	<b><u>Collected within the Fiscal Year of the Levy</u></b>			<b><u>Total Collections to Date</u></b>	
		<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>	<b><u>Collections in Subsequent Years</u></b>	<b><u>Amount</u></b>	<b><u>Percentage of Levy</u></b>
2004	297,421,392	287,764,386	96.75%	8,063,869	295,828,255	99.46%
2005	300,860,868	291,355,908	96.84%	8,062,595	299,418,503	99.52%
2006	311,639,215	301,888,439	96.87%	8,405,862	310,294,301	99.57%
2007	327,022,143	316,589,528	96.81%	8,088,247	324,677,775	99.28%
2008	334,648,785	321,878,456	96.18%	10,015,336	331,893,792	99.18%
2009	341,497,443	334,543,258	97.96%	3,512,366	338,055,624	98.99%
2010	353,325,744	337,992,603	95.66%	9,068,969	347,061,572	98.23%
2011	377,756,416	362,859,235	96.06%	8,343,546	371,202,781	98.27%
2012	387,239,302	372,065,190	96.08%	4,987,148	377,052,338	97.37%
2013	386,275,561	372,123,350	96.34%	-	372,123,350	96.34%



**COUNTY OF ONONDAGA, NEW YORK**  
**Overlapping and Underlying Governmental Activities Debt**  
**As of December 31, 2013**  
*(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	\$ 457,145	29.90%
<b>Total Overlapping Debt</b>	<u>\$ 457,145</u>	<u>29.90%</u>
<b>Political subdivisions within Onondaga County:</b>		
Towns (as of 12/31/2012)	\$ 63,296	4.14%
Villages (as of 5/31/2013)	44,824	2.93%
School districts (as of 6/30/2013)	519,481	33.98%
City of Syracuse and city schools (as of 5/16/2013)	423,640	27.71%
Fire districts (as of 12/31/2012)	20,383	1.33%
<b>Total Underlying Debt</b>	<u>\$ 1,071,624</u>	<u>70.10%</u>
<b>Total Overlapping and Underlying Debt</b>	\$ 1,528,769	100.00%

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	\$1,160,205	\$1,187,041	\$1,229,383	\$1,283,825	\$1,331,236	\$1,523,511	\$1,632,193	\$1,701,089	\$1,747,508	\$1,776,162
Total net debt applicable to limit	131,326	122,381	138,124	146,085	119,427	159,798	184,570	192,911	218,412	237,955
Legal debt margin	\$1,028,879	\$1,064,660	\$1,091,259	\$1,137,740	\$1,211,809	\$1,363,713	\$1,447,623	\$1,508,178	\$1,529,096	\$1,538,207
Total net debt applicable to the limit as a percentage of debt limit	11.32%	10.31%	11.24%	11.38%	8.97%	10.49%	11.31%	11.34%	12.50%	13.40%

**Legal Debt Margin Calculation for Fiscal Year 2013**

Assessed value - 5 year average	\$25,373,740
<b>Legal debt margin:</b>	
Debt limit (7% of total assessed value)	1,776,162
Debt applicable to limit:	
General obligation bonds	534,599
Less: Excludable debt	(275,492)
Amount set aside for repayment of general obligation debt	(21,152)
Total net debt applicable to limit	<u>237,955</u>
Legal debt margin	<u>\$1,538,207</u>

**COUNTY OF ONONDAGA, NEW YORK**

**Ratios of Outstanding Debt by Type**

**Last Ten Fiscal Years**

*(dollars in thousands, except per capita)*

**Schedule 10**

**General Bonded Debt Outstanding**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>BANs Payable</b>	<b>Percentage of Actual Taxable Value of Property</b>	<b>Per Capita</b>
2004	155,385	23,299	0.94%	387
2005	150,167	26,153	0.89%	383
2006	169,840	14,750	0.86%	400
2007	181,058	-	0.80%	393
2008	164,447	7,723	0.73%	371
2009	208,836	10,907	0.89%	472
2010	247,195	-	0.99%	529
2011	262,222	-	1.05%	561
2012	289,604	-	1.14%	620
2013	333,656	-	1.29%	712

**Other Governmental Activities Debt**

<b>Fiscal Year</b>	<b>OTASC Bonds</b>	<b>E-911 Loans</b>	<b>EFC Loans</b>	<b>Total Other Bonds and Loans</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income</b>	<b>Per Capita</b>
2004	106,865	720	71,832	179,417	358,101	1.10%	776
2005	136,667	630	94,520	231,817	408,137	1.19%	886
2006	134,877	6,540	124,295	265,712	450,302	1.25%	977
2007	132,977	-	145,538	278,515	459,573	1.20%	996
2008	137,608	-	148,745	286,353	458,523	1.15%	989
2009	133,898	-	145,573	279,471	499,214	1.26%	1,072
2010	134,349	-	163,294	297,643	544,838	1.34%	1,167
2011	135,228	-	164,892	300,120	562,342	1.31%	1,203
2012	136,056	-	171,444	307,500	597,104	1.34%	1,278
2013	136,963	-	200,943	337,906	671,562	1.50%	1,434

**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>
2004	461,412	32,652	73,055	5.1%
2005	460,910	34,197	73,367	4.5%
2006	460,925	36,053	71,871	4.4%
2007	461,287	38,338	72,564	4.1%
2008	463,472	39,999	71,375	5.2%
2009	465,633	39,724	70,768	7.7%
2010	467,026	40,721	69,891	8.2%
2011	467,525	42,943	70,650	7.8%
2012	467,038	44,700	67,881	8.1%
2013	468,387	N/A	66,884	7.2%

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

<u>Employer</u>	<u>2013</u>			<u>2004</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of County Employment</u>
SUNY Upstate Medical University	9,337	1	4.42%	6,250	1	2.75%
Syracuse University	4,692	2	2.22%	4,750	2	2.09%
Roman Catholic Diocese of Syracuse	4,500	3	2.13%	-	-	-
St. Joseph's Hospital Health Center	4,100	4	1.94%	3,250	5	1.43%
Wegmans Food Markets	3,800	5	1.80%	3,750	3	1.65%
Crouse Hospital	2,700	6	1.28%	2,100	9	0.92%
Loretto	2,476	7	1.17%	2,000	10	0.88%
Lockheed Martin Corporation	2,250	8	1.07%	2,250	7	0.99%
National Grid/Niagara Mohawk	2,000	9	0.95%	2,200	8	0.97%
Raymour and Flannigan	1,900	10	0.90%	-	-	-
Magna Drivetrain-New Process Gear Inc	-	-	-	3,600	4	1.58%
P & C Food Markets	-	-	-	2,500	6	1.10%
<b>Total</b>	<u>37,755</u>		<u>17.88%</u>	<u>32,650</u>		<u>14.36%</u>

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

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

<b>Function/Program</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
County clerk	38	38	38	36	39
County comptroller	38	36	35	36	36
County executive	11	11	10	11	9
County legislature	26	26	26	26	27
District attorney	99	94	95	95	100
Elections board	16	16	17	17	17
Facilities management	108	115	112	115	107
Finance, management and budget	34	30	32	32	31
Information technology	74	73	72	74	76
Law department	44	43	42	42	38
Personnel department	26	29	25	26	25
Purchasing department	18	15	14	14	12
<b>General Government Support</b>	<b>532</b>	<b>526</b>	<b>518</b>	<b>524</b>	<b>517</b>
Corrections	196	187	188	188	189
Emergency communications	137	139	141	144	145
Emergency management	6	7	7	7	7
Probation	137	134	135	136	140
Sheriff civil	331	321	326	327	285
Sheriff custody	282	278	274	279	276
STOP DWI	1	1	0	0	0
<b>Public Safety</b>	<b>1,090</b>	<b>1,067</b>	<b>1,071</b>	<b>1,081</b>	<b>1,042</b>
Health	383	370	363	355	364
LTC community services	12	13	11	11	14
LTC Van Duyn	570	545	545	531	559
Mental health department	92	85	86	85	80
<b>Health</b>	<b>1,057</b>	<b>1,013</b>	<b>1,005</b>	<b>982</b>	<b>1,017</b>
Transportation	204	199	190	189	197
<b>Transportation</b>	<b>204</b>	<b>199</b>	<b>190</b>	<b>189</b>	<b>197</b>
Economic development	3	6	6	6	7
Job training administration	8	8	7	7	6
Social services department	749	728	730	727	733
Veterans service agency	3	2	2	3	2
<b>Economic Assistance</b>	<b>763</b>	<b>744</b>	<b>745</b>	<b>743</b>	<b>748</b>
Aging and youth	18	18	17	17	18
Onondaga public libraries	60	58	59	59	56
Syracuse branch libraries	60	59	61	57	54
Parks and recreation	116	111	117	117	119
<b>Culture &amp; Recreation</b>	<b>254</b>	<b>246</b>	<b>254</b>	<b>250</b>	<b>247</b>
Community development	12	13	13	12	13
Human rights commission	4	4	4	4	4
Office of the environment	1	1	1	1	1
Onondaga planning agency	17	16	15	16	16
Water board	36	38	38	38	35
Water environment protection	371	383	387	386	387
<b>Home &amp; Community Services</b>	<b>441</b>	<b>455</b>	<b>458</b>	<b>457</b>	<b>456</b>
<b>Total</b>	<b>4,341</b>	<b>4,250</b>	<b>4,241</b>	<b>4,226</b>	<b>4,224</b>

Source: Management and Budget

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

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

<b>Function/Program</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
County clerk	38	37	35	35	34
County comptroller	37	33	31	31	31
County executive	13	10	11	11	12
County legislature	26	27	24	24	23
District attorney	97	94	93	93	93
Elections board	20	15	16	16	15
Facilities management	103	92	103	103	107
Finance, management and budget	29	28	27	27	27
Information technology	75	74	74	74	73
Law department	40	40	38	38	37
Personnel department	26	21	27	27	23
Purchasing department	15	13	16	16	17
<b>General Government Support</b>	<b>519</b>	<b>484</b>	<b>495</b>	<b>495</b>	<b>492</b>
Corrections	192	192	180	180	179
Emergency communications	149	148	137	137	140
Emergency management	7	5	6	6	7
Probation	145	119	87	107	108
Sheriff civil	300	294	263	263	252
Sheriff custody	278	284	277	277	281
STOP DWI	0	0	0	0	0
<b>Public Safety</b>	<b>1,071</b>	<b>1,042</b>	<b>950</b>	<b>970</b>	<b>967</b>
Health	371	359	297	297	280
LTC community services	16	15	0	0	0
LTC Van Duyn	525	525	504	504	495
Mental health department	80	80	53	53	51
<b>Health</b>	<b>992</b>	<b>979</b>	<b>854</b>	<b>854</b>	<b>826</b>
Transportation	195	177	163	163	169
<b>Transportation</b>	<b>195</b>	<b>177</b>	<b>163</b>	<b>163</b>	<b>169</b>
Economic development	7	5	6	6	7
Job training administration	6	4	2	2	2
Social services department	727	683	690	690	690
Veterans service agency	3	3	3	3	2
<b>Economic Assistance</b>	<b>743</b>	<b>695</b>	<b>701</b>	<b>701</b>	<b>701</b>
Aging and youth	19	17	18	18	17
Onondaga public libraries	57	57	55	55	53
Syracuse branch libraries	60	59	53	53	53
Parks and recreation	117	103	86	86	93
<b>Culture &amp; Recreation</b>	<b>253</b>	<b>236</b>	<b>212</b>	<b>212</b>	<b>216</b>
Community development	13	16	17	17	17
Human rights commission	4	0	0	0	0
Office of the environment	1	1	1	1	1
Onondaga planning agency	17	16	14	14	14
Water board	36	37	25	25	23
Water environment protection	387	377	370	370	369
<b>Home &amp; Community Services</b>	<b>458</b>	<b>447</b>	<b>427</b>	<b>427</b>	<b>424</b>
<b>Total</b>	<b>4,231</b>	<b>4,060</b>	<b>3,802</b>	<b>3,822</b>	<b>3,795</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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Police protection</b>										
Number of police personnel and officers	585	585	540	530	538	537	516	502	499	498
Number of police vehicles	174	199	199	199	206	206	209	208	210	211
Number of stations	8	8	7	7	8	8	8	7	7	7
<b>Highways</b>										
Miles of streets maintained	802	802	857	857	792	792	792	793	793	793
Road signs installed	794	854	957	1,025	853	1,105	923	1,168	1,180	1,180
Signal lights	89	90	93	93	98	100	101	102	102	104
<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	6,580	6,580	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)	112,000	112,000	117,000	116,200	116,200	119,700	119,700	119,700	119,700	119,700
Miles of sanitary sewers	3,028	3,028	3,037	3,047	3,060	3,065	3,065	3,067	3,072	3,076
Number of pumping stations	120	120	140	150	148	149	149	151	153	157
Number of sewer units	181,248	181,248	181,500	180,901	180,938	181,425	181,269	179,863	180,967	180,326
Number of wastewater treatment facilities	6	6	6	6	6	6	6	6	6	6
<b>Water operations</b>										
Maximum daily capacity of plants in gallons (in thousands)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Miles of water mains	81	81	81	92	92	92	92	92	92	92
Number of service connections	48	48	48	51	51	51	51	51	47	47