

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
COUNTY of Onondaga
County of Onondaga
For the Fiscal Year Ended 12/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

COUNTY OF Onondaga

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

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

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	28,907,324	A200	9,734,584
Petty Cash	32,995	A210	33,030
TOTAL Cash	28,940,319		9,767,614
Taxes Receivable, Current	3,181,338	A250	3,229,108
Returned School Taxes Receivable	22,248,879	A280	21,454,195
Delinquent Village Taxes Rec	902,779	A295	617,725
Tax Sale Certificates	40,227,086	A320	38,822,218
Allowance For Uncollectible Taxes	-15,196,194	A342	-13,134,086
TOTAL Taxes Receivable (net)	51,363,888		50,989,160
Accounts Receivable	45,305,297	A380	47,338,199
Accrued Interest Receivable	21,157	A381	400,214
TOTAL Other Receivables (net)	45,326,454		47,738,413
State And Federal, Social Services	40,993,259	A400	53,666,765
Due From State And Federal Government	35,870,885	A410	47,341,585
TOTAL State And Federal Aid Receivables	76,864,144		101,008,350
Due From Other Funds	19,918,845	A391	15,996,611
TOTAL Due From Other Funds	19,918,845		15,996,611
Towns & Cities	4,667	A430	16,362
Due From Other Governments	2,712,736	A440	8,707,783
TOTAL Due From Other Governments	2,717,403		8,724,145
Prepaid Expenses	5,900,420	A480	5,981,094
TOTAL Prepaid Expenses	5,900,420		5,981,094
TOTAL Assets and Deferred Outflows of Resources	231,031,473		240,205,387

COUNTY OF Onondaga
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	11,574,061	A600	11,741,203
TOTAL Accounts Payable	11,574,061		11,741,203
Accrued Liabilities	40,423,766	A601	44,898,399
TOTAL Accrued Liabilities	40,423,766		44,898,399
Other Liabilities	14,997,498	A688	
Overpayments & Clearing Account		A690	
TOTAL Other Liabilities	14,997,498		0
Due To Other Funds	800,000	A630	
TOTAL Due To Other Funds	800,000		0
Due To Other Governments	39,125,010	A631	36,961,196
Due To School Districts	25,238,716	A660	25,517,193
Due To Village, Delinquent Taxes	927,137	A668	
TOTAL Due To Other Governments	65,290,863		62,478,389
TOTAL Liabilities	133,086,188		119,117,991
Deferred Inflows of Resources			
Deferred Taxes	25,845,508	A694	42,053,806
TOTAL Deferred Inflows of Resources	25,845,508		42,053,806
TOTAL Deferred Inflows of Resources	25,845,508		42,053,806
Fund Balance			
Not in Spendable Form	5,900,420	A806	5,981,094
TOTAL Nonspendable Fund Balance	5,900,420		5,981,094
Assigned Unappropriated Fund Balance	1,724,462	A915	1,791,457
TOTAL Assigned Fund Balance	1,724,462		1,791,457
Unassigned Fund Balance	64,474,895	A917	71,261,039
TOTAL Unassigned Fund Balance	64,474,895		71,261,039
TOTAL Fund Balance	72,099,777		79,033,590
TOTAL Liabilities, Deferred Inflows And Fund Balance	231,031,473		240,205,387

COUNTY OF Onondaga
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	138,358,683	A1001	142,033,195
TOTAL Real Property Taxes	138,358,683		142,033,195
Other Payments In Lieu of Taxes	2,469,409	A1081	2,201,797
Interest & Penalties On Real Prop Taxes	7,461,862	A1090	7,045,065
TOTAL Real Property Tax Items	9,931,271		9,246,862
Sales And Use Tax	364,064,357	A1110	369,208,541
Tax On Hotel Room Occupancy	3,965,106	A1113	4,116,508
Emergency Telephone System Surcharge	2,988,693	A1140	4,777,566
O.T.B. Surtax	2,021	A1150	2,225
Interest & Penalties On Non-Property Taxes	84,150	A1190	40,000
TOTAL Non Property Tax Items	371,104,327		378,144,840
Treasurer Fees	462,620	A1230	444,401
Clerk Fees	3,604,058	A1255	3,546,896
Personnel Fees	95,211	A1260	98,347
Other General Departmental Income	148,911	A1289	116,504
Sheriff Fees	966,037	A1510	825,012
Altern To Incarceration Fees	10,773	A1515	7,179
Other Public Safety Departmental Income	142,657	A1589	138,756
Public Health Fees	1,090,904	A1601	1,147,706
Laboratory Fees	5,350	A1615	2,176
Mental Health Fees	96,195	A1620	11,744
Early Interven Fees For Serv	189,814	A1621	43,453
Mental Health Contri From Private Agency	106,847	A1625	42,465
Other Health Departmental Income	2,320	A1689	2,240
Parking Lots And Garages-No Tax	289,542	A1721	232,895
Repay of Medical Assistance	2,004,522	A1801	2,181,379
Repayment of Family Assistance	2,448,654	A1809	2,431,042
Repayment of Child Care	953,009	A1819	768,000
Repayment of Juvenile Delinquent Care	60,416	A1823	73,985
Repayment of Safety Net Assistance	2,577,701	A1840	2,172,278
Social Services Charges	344,401	A1894	75,596
Sealer of Weights & Measures	112,465	A1962	110,230
Other Economic Assistance & Opportunity	830,118	A1989	1,666,614
Park And Recreational Charges	1,534,863	A2001	1,343,960
Special Recreational Facility Charges	454,053	A2025	455,363
Other Culture & Recreation Income	151,083	A2089	140,824
Sale of Steam	9,742	A2152	6,965
Sale of Cemetery Lots	76,250	A2190	19,675
TOTAL Departmental Income	18,768,516		18,105,685
General Services, Inter Government	4,549,672	A2210	4,960,872
Data Processing, Other Govts	357,688	A2228	379,023
Community College Capital Cost	500,000	A2240	500,000
Public Safety Services For Other Govts	10,214,123	A2260	9,314,862
Health Services For Other Govts Or Dist	1,840,904	A2280	1,834,360
Social Services, Other Govts	5,586,991	A2310	7,087,442
Youth Recreation Services, Other Govts	307,223	A2350	401,627

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Planning Services,other Govts	1,029,327	A2372	1,162,733
TOTAL Intergovernmental Charges	24,385,928		25,640,919
Interest And Earnings	1,075,265	A2401	1,558,318
Rental of Real Property	510,438	A2410	463,061
Commissions	188,083	A2450	191,533
TOTAL Use of Money And Property	1,773,786		2,212,912
Permits, Other	583,266	A2590	588,631
TOTAL Licenses And Permits	583,266		588,631
Fines And Forfeited Bail	48,400	A2610	33,100
Stop-Dwi Fines	585,095	A2615	542,415
Forfeitures of Deposits	250	A2620	1,100
TOTAL Fines And Forfeitures	633,745		576,615
Sales of Scrap & Excess Materials	6,736	A2650	8,377
Sales, Other	62,434	A2655	69,965
Sales of Real Property	820,944	A2660	417,370
Sales of Equipment	86,430	A2665	73,437
Insurance Recoveries	1,180	A2680	1,422
Other Compensation For Loss	52,192	A2690	91,583
TOTAL Sale of Property And Compensation For Loss	1,029,916		662,154
Gifts And Donations	7,066	A2705	27,222
Proceeds of Seized & Unclaimed Property	9,998	A2715	20,208
Unclassified (specify)	2,936,198	A2770	2,739,976
TOTAL Miscellaneous Local Sources	2,953,262		2,787,406
Interfund Revenues	55,856,085	A2801	58,223,553
TOTAL Interfund Revenues	55,856,085		58,223,553
State Aid Court Facilities	566,732	A3021	591,299
State Aid, Indigent Legal Services Fund	1,200,000	A3025	1,636,247
St Aid, District Attorney Salaries	75,685	A3030	75,685
St Aid - Other (specify)	468	A3089	2,105
St Aid, Education of Handicapped Child	20,011,659	A3277	18,149,078
St Aid, Probation Services	1,257,990	A3310	1,319,631
St Aid, Navigation Law Enforcement	60,358	A3315	82,134
St Aid, Unified Court Budget Sec Costs	233,335	A3330	230,993
St Aid, Other Public Safety	694,371	A3389	4,819,722
St Aid, Public Health	2,537,068	A3401	2,286,797
St Aid, Special Health Programs	780,532	A3472	2,478,745
St Aid, Narcotic Addiction Control	3,547,439	A3486	2,684,688
St Aid, Mental Health	14,662,808	A3490	14,392,115
St Aid, Medical Assistance	-309,956	A3601	22,353
St Aid, Family Assistance	30,660	A3609	
St Aid, Social Services Administration	13,400,542	A3610	13,647,644
St Aid, Child Care	4,377,802	A3619	4,422,122
St Aid, Juvenile Delinquent	3,488,431	A3623	4,882,247
St Aid, Safety Net	6,126,119	A3640	6,188,606
St Aid, Emergency Aid For Adults	205,848	A3642	227,783
St Aid, Day Care	3,885,419	A3655	3,440,847

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
St Aid, Services For Recipients	89,283	A3670	118,936
St Aid, Other Social Services	32,025	A3689	25,139
St Aid, Veterans Service Agencies	33,587	A3710	30,000
St Aid, Youth Programs	964,110	A3820	992,869
TOTAL State Aid	77,952,315		82,747,785
Fed Aid, Crime Control	78,700	A4320	78,700
Fed Aid, Medical Assis Prog Adm	567,780	A4402	457,336
Fed Aid, Mental Health	2,744,994	A4490	3,933,949
Fed Aid, Medicaid Assistance	-878,713	A4601	-434,079
Fed Aid, Family Assistance	21,044,250	A4609	19,791,083
Fed Aid, Social Services Administration	35,489,117	A4610	37,422,520
Fed Aid, Safety Net	165,822	A4640	165,676
Fed Aid, Home Energy Assistance	-641,296	A4641	-12,093
Title Iv-B Funds	18,942,043	A4661	17,400,910
Fed Aid, Services For Recipients	206,309	A4670	217,229
Fed Aid Other Social Services	16,792,842	A4689	15,763,029
TOTAL Federal Aid	94,511,848		94,784,260
TOTAL Revenues	797,842,948		815,754,817
Interfund Transfers	288,997	A5031	1,300,000
TOTAL Interfund Transfers	288,997		1,300,000
TOTAL Other Sources	288,997		1,300,000
TOTAL Detail Revenues And Other Sources	798,131,945		817,054,817

COUNTY OF Onondaga
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	1,054,123	A10101	1,036,029
Legislative Board, Contr Expend	374,980	A10104	384,558
Legislative Board, Empl Bnfts	525,425	A10108	503,342
TOTAL Legislative Board	1,954,528		1,923,929
District Attorney, Pers Serv	6,098,678	A11651	5,912,286
District Attorney,equip & Cap Outlay	24,094	A11652	22,600
District Attorney,contr Expend	2,310,826	A11654	2,033,575
District Attorney,empl Bnfts	2,482,272	A11658	2,441,333
TOTAL District Attorney	10,915,870		10,409,794
Public Defender,contr Expend	8,105,414	A11704	8,179,277
TOTAL Public Defender	8,105,414		8,179,277
Med Examiners & Coroners,pers Serv	1,415,000	A11851	1,420,190
Med Examiners & Coroners,equip&cap Outlay		A11852	6,438
Med Examiners & Coroners,contr Expend	1,823,008	A11854	2,305,351
Med Examiners & Coroners,empl Bnfts	595,388	A11858	590,452
TOTAL Med Examiners & Coroners	3,833,396		4,322,431
Municipal Exec, Pers Serv	1,094,734	A12301	1,052,849
Municipal Exec, Contr Expend	130,090	A12304	147,580
Municipal Exec, Empl Bnfts	495,217	A12308	521,204
TOTAL Municipal Exec	1,720,041		1,721,633
Dir of Finance, Pers Serv	3,212,547	A13101	3,490,115
Dir of Finance, Contr Expend	875,972	A13104	
Dir of Finance, Empl Bnfts	1,807,788	A13108	1,891,490
TOTAL Dir of Finance	5,896,307		5,381,605
Comptroller,pers Serv	1,117,107	A13151	1,082,259
Comptroller, Contr Expend	293,750	A13154	278,797
Comptroller, Empl Bnfts	641,227	A13158	664,139
TOTAL Comptroller	2,052,084		2,025,195
Auditor, Pers Serv	510,889	A13201	451,041
Auditor, Contr Expend	92,178	A13204	131,791
Auditor, Empl Bnfts	240,408	A13208	232,266
TOTAL Auditor	843,475		815,098
Budget, Pers Serv	517,675	A13401	355,696
Budget, Contr Expend	250,104	A13404	105,573
Budget, Empl Bnfts	290,567	A13408	266,910
TOTAL Budget	1,058,346		728,179
Purchasing, Pers Serv	1,370,013	A13451	1,347,993
Purchasing, Contr Expend	677,011	A13454	621,835
Purchasing, Empl Bnfts	666,939	A13458	670,307
TOTAL Purchasing	2,713,963		2,640,135
Assessment, Pers Serv	427,025	A13551	624,235
Assessment, Contr Expend	445,912	A13554	564,251
Assessment, Empl Bnfts	252,088	A13558	375,993
TOTAL Assessment	1,125,025		1,564,479
Clerk,pers Serv	1,403,128	A14101	1,441,492
Clerk,contr Expend	729,121	A14104	760,546

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Clerk, empl Bnfts	907,277	A14108	951,083
TOTAL Clerk	3,039,526		3,153,121
Law, Pers Serv	2,472,877	A14201	2,494,275
Law, Contr Expend	1,228,715	A14204	1,496,015
Law, Empl Bnfts	1,263,122	A14208	1,277,783
TOTAL Law	4,964,714		5,268,073
Personnel, Pers Serv	1,714,167	A14301	1,688,479
Personnel, Contr Expend	967,823	A14304	1,113,979
Personnel, Empl Bnfts	945,533	A14308	997,571
TOTAL Personnel	3,627,523		3,800,029
Elections, Pers Serv	1,458,221	A14501	1,175,761
Elections, Contr Expend	793,320	A14504	665,492
Elections, Empl Bnfts	531,611	A14508	536,290
TOTAL Elections	2,783,152		2,377,543
Buildings, Pers Serv	6,589,775	A16201	6,627,514
Buildings, Contr Expend	9,031,567	A16204	8,866,532
Buildings, Empl Bnfts	3,871,825	A16208	3,871,137
TOTAL Buildings	19,493,167		19,365,183
Central Data Process, Pers Serv	3,941,199	A16801	4,076,327
Central Data Process & Cap Outlay	270,533	A16802	
Central Data Process, Contr Expend	5,169,738	A16804	5,174,247
Central Data Process, Empl Bnfts	2,200,278	A16808	2,250,214
TOTAL Central Data Process	11,581,748		11,500,788
Distribution of Sales Tax	91,417,876	A19854	93,849,853
TOTAL Distribution of Sales Tax	91,417,876		93,849,853
Other Gen Govt Support, Contr Expend	6,912,366	A19894	7,114,816
TOTAL Other Gen Govt Support	6,912,366		7,114,816
TOTAL General Government Support	184,038,521		186,141,161
Community College Tuition, contr Expend	3,023,817	A24904	3,271,719
TOTAL Community College Tuition	3,023,817		3,271,719
Contribution, community College, contr Expen	9,872,000	A24954	9,872,000
TOTAL Contribution	9,872,000		9,872,000
Education Handicapped Children	239,333	A29601	261,234
Education Handicapped Children, contr Expen	36,567,304	A29604	40,037,006
Education Handicapped Children	200,448	A29608	202,337
TOTAL Education Handicapped Children	37,007,085		40,500,577
Other Education Activities, contr Expend	199,479	A29804	279,479
TOTAL Other Education Activities	199,479		279,479
TOTAL Education	50,102,381		53,923,775
Public Safety Comm Sys, Pers Serv	9,123,874	A30201	9,505,344
Public Safety Comm Sys, Contr Expend	4,699,549	A30204	4,712,310
Public Safety Comm Sys, Empl Bnfts	4,230,610	A30208	4,416,476
TOTAL Public Safety Comm Sys	18,054,033		18,634,130
Sheriff, pers Serv	19,869,409	A31101	20,678,896
Sheriff, Equip & Cap Outlay	369,400	A31102	313,025

COUNTY OF Onondaga
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sheriff, Contr Expend	5,952,028	A31104	6,254,417
Sheriff, Empl Bnfts	10,788,949	A31108	10,884,235
TOTAL Sheriff	36,979,786		38,130,573
Probation, Pers Serv	4,732,464	A31401	4,861,752
Probation, Contr Expend	10,375,138	A31404	11,542,535
Probation, Empl Bnfts	2,879,051	A31408	2,916,526
TOTAL Probation	17,986,653		19,320,813
Juvenile Detention Home, Pers Serv	2,285,520	A31451	3,203,850
Juvenile Detention Home, Contr Expend	1,748,296	A31454	2,360,092
Juvenile Detention Home, Empl Bnfts	1,294,263	A31458	1,545,203
TOTAL Juvenile Detention Home	5,328,079		7,109,145
Jail, Pers Serv	20,933,980	A31501	20,809,657
Jail, Contr Expend	18,437,868	A31504	18,240,619
Jail, Empl Bnfts	10,677,809	A31508	10,913,287
TOTAL Jail	50,049,657		49,963,563
Penitentiary, Pers Serv	11,270,131	A31601	10,978,765
Penitentiary, contr Expend	3,148,927	A31604	3,334,909
Penitentiary, Empl Bnfts	6,514,500	A31608	6,775,210
TOTAL Penitentiary	20,933,558		21,088,884
Stop Dwi, contr Expend	621,819	A33154	594,421
Stop Dwi, Empl Bnfts	5,876	A33158	6,023
TOTAL Stop Dwi	627,695		600,444
Civil Defense, Pers Serv	257,718	A36401	153,238
Civil Defense, Contr Expend	504,804	A36404	549,078
Civil Defense, Empl Bnfts	206,478	A36408	178,959
TOTAL Civil Defense	969,000		881,275
TOTAL Public Safety	150,928,461		155,728,827
Public Health, Pers Serv	750,848	A40101	883,849
Public Health, Contr Expend	2,121,161	A40104	2,249,421
Public Health, Empl Bnfts	576,895	A40108	664,025
TOTAL Public Health	3,448,904		3,797,295
Medical Assist Clinic, Pers Serv	841,215	A40171	804,396
Medical Assist Clinic, Contr Expend	1,070,053	A40174	1,089,426
Medical Assist Clinic, Empl Bnfts	554,589	A40178	523,598
TOTAL Medical Assist Clinic	2,465,857		2,417,420
Laboratory, Pers Serv	2,417,665	A40251	2,639,561
Laboratory, Contr Expend	1,175,533	A40254	1,501,328
Laboratory, Empl Bnfts	1,079,018	A40258	1,203,875
TOTAL Laboratory	4,672,216		5,344,764
Family Health Plan Ser, Pers Serv	924,956	A40351	912,198
Family Health Plan Ser, Contr Expend	581,491	A40354	640,519
Family Health Plan Ser, empl Bnfts	758,493	A40358	963,382
TOTAL Family Health Plan Ser	2,264,940		2,516,099
Rabies Control, Pers Serv	66,966	A40421	66,477
Rabies Control, Contr Expend	119,757	A40424	113,205

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Rabies Control,empl Bnfts	36,707	A40428	38,432
TOTAL Rabies Control	223,430		218,114
Physically Handicapped, Empl Bnfts	8,294	A40468	4,517
TOTAL Physically Handicapped	8,294		4,517
Public Health Other, Pers Serv	335,063	A40501	368,550
Public Health Other, Contr Expend	405,034	A40504	304,841
Public Health Other, Empl Bnfts	360,027	A40508	316,341
TOTAL Public Health Other	1,100,124		989,732
Early Intervention Pgm,pers Serv	710,664	A40591	775,568
Early Intervention Pgm,contr Expend	4,593,491	A40594	5,077,883
Early Intervention, Empl Ben	442,846	A40598	506,039
TOTAL Early Intervention	5,747,001		6,359,490
Insect Control, Pers Serv	261,987	A40681	263,930
Insect Control, Equip&cap Outlay		A40682	
Insect Control, Contr Expend	164,592	A40684	178,561
Insect Control, Empl Bnfts	132,729	A40688	144,334
TOTAL Insect Control	559,308		586,825
Environmental Health Prog, Pers Serv	1,467,859	A40901	1,529,956
Environmental Health Prog, Contr Expend	766,736	A40904	708,732
Environmental Health Program	916,724	A40908	785,971
TOTAL Environmental Health Program	3,151,319		3,024,659
Other Public Health, Pers Serv	178	A41891	
Other Public Health, Contr Expend	223,020	A41894	
Other Public Health, Empl Bnfts	70,260	A41898	
TOTAL Other Public Health	293,458		0
Mental Health Admin,pers Serv	619,697	A43101	789,216
Mental Health Admin,contr Expend	914,542	A43104	1,443,730
Mental Health Admin,empl Bnfts	594,574	A43108	696,631
TOTAL Mental Health Admin	2,128,813		2,929,577
Mental Health Prog,pers Serv	583,461	A43201	365,926
Mental Health Prog,contr Expend	16,923,679	A43204	16,440,093
Mental Health Prog, Empl Bnfts	494,152	A43208	379,745
TOTAL Mental Health Prog	18,001,292		17,185,764
Other Health, Pers Serv	223,073	A49891	176,492
Other Health, Contr Expend	120,217	A49894	150,958
Other Health, Empl Bnfts	119,046	A49898	3,588,182
TOTAL Other Health	462,336		3,915,632
TOTAL Health	44,527,292		49,289,888
Bus Operations, Contr Expend	2,410,238	A56304	2,515,904
TOTAL Bus Operations	2,410,238		2,515,904
TOTAL Transportation	2,410,238		2,515,904
Admin, Pers Serv	24,950,777	A60101	24,938,161
Admin, Contr Expend	23,550,059	A60104	22,780,907
Admin, Empl Bnfts	16,559,601	A60108	16,506,739
TOTAL Admin	65,060,437		64,225,807

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Services For Recipients, Pers Serv	6,130,219	A60701	6,612,197
Services For Recipients, Contr Expend	7,571,606	A60704	9,330,975
Services For Recipients, Empl Bnfts	2,331,979	A60708	2,661,395
TOTAL Services For Recipients	16,033,804		18,604,567
Medical Assistance, Contr Expend	109,611	A61014	32,962
TOTAL Medical Assistance	109,611		32,962
Medical Assistance-Mmis, Contr Expend	99,140,769	A61024	101,015,880
TOTAL Medical Assistance-Mmis	99,140,769		101,015,880
Aid To Aged Blind Disabled, Contr Expend	11,282	A61034	11,282
TOTAL Aid To Aged Blind Disabled	11,282		11,282
Family Assistance, Contr Expend	21,397,474	A61094	20,116,746
TOTAL Family Assistance	21,397,474		20,116,746
Child Care, Pers Serv	1,151,957	A61191	1,189,812
Child Care, Contr Expend	50,393,185	A61194	50,624,373
Child Care, Empl Bnfts	525,238	A61198	550,416
TOTAL Child Care	52,070,380		52,364,601
Safety Net, Contr Expend	23,806,465	A61404	23,598,810
TOTAL Safety Net	23,806,465		23,598,810
Home Energy Assistance, Contr Expend	-491,713	A61414	-62,901
TOTAL Home Energy Assistance	-491,713		-62,901
Emergency Aid For Adults, Contr Expend	411,950	A61424	452,742
TOTAL Emergency Aid For Adults	411,950		452,742
Serv From Other Serv Dis, Contr Expend	179,000	A61914	189,000
TOTAL Serv From Other Serv Dis	179,000		189,000
Job Train Admin, Per Serv	144,857	A62901	147,073
Job Train Admin, Contr Expend	7	A62904	45
Job Train Admin, Empl Bnfts	133,667	A62908	131,565
TOTAL Job Train Admin	278,531		278,683
Promotion of Industry, Pers Serv	538,270	A64201	530,448
Promotion of Industry, Contr Expend	204,468	A64204	249,871
Promotion of Industry, Empl Bnfts	244,479	A64208	211,692
TOTAL Promotion of Industry	987,217		992,011
Veterans Service, Pers Serv	209,856	A65101	253,423
Veterans Service, Contr Expend	362,063	A65104	469,215
Veterans Service, Empl Bnfts	68,433	A65108	75,652
TOTAL Veterans Service	640,352		798,290
Programs For Aging, Pers Serv	6,201	A67721	
Programs For Aging, Contr Expend	10,326	A67724	4,792
TOTAL Programs For Aging	16,527		4,792
TOTAL Economic Assistance And Opportunity	279,652,086		282,623,272
Council On The Arts, Contr Expend	1,241,812	A70104	1,375,892
TOTAL Council On The Arts	1,241,812		1,375,892
Parks, Pers Serv	5,310,183	A71101	5,532,326
Parks, Equip & Cap Outlay	99,480	A71102	65,848
Parks, Contr Expend	5,800,910	A71104	5,818,818

COUNTY OF Onondaga
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Parks, Empl Bnfts	2,805,958	A71108	2,922,644
TOTAL Parks	14,016,531		14,339,636
Youth Prog, Pers Serv	184,373	A73101	186,666
Youth Prog, Contr Expend	805,910	A73104	784,238
Youth Prog, Empl Bnfts	92,952	A73108	111,447
TOTAL Youth Prog	1,083,235		1,082,351
Other Performing Arts, Contr Expend	50,000	A75604	50,000
TOTAL Other Performing Arts	50,000		50,000
TOTAL Culture And Recreation	16,391,578		16,847,879
Planning, Pers Serv	1,079,700	A80201	1,118,175
Planning, Contr Expend	387,605	A80204	348,041
Planning, Empl Bnfts	629,342	A80208	674,283
TOTAL Planning	2,096,647		2,140,499
Human Rights, Pers Serv	127,659	A80401	145,971
Human Rights, Contr Expend	45,998	A80404	43,051
Human Rights, Empl Bnfts	40,638	A80408	61,302
TOTAL Human Rights	214,295		250,324
Environmental Control, Pers Serv	148,207	A80901	137,875
Environmental Control, Contr Expend	84,979	A80904	76,961
Environmental Control, Empl Bnfts	70,162	A80908	60,060
TOTAL Environmental Control	303,348		274,896
Administration, Pers Serv	32,189	A86861	
Administration, Contr Expend	268,820	A86864	156,690
Administration, Empl Bnfts	142,011	A86868	174,642
TOTAL Administration	443,020		331,332
Conservation, Contr Expend	172,500	A87104	91,833
TOTAL Conservation	172,500		91,833
TOTAL Home And Community Services	3,229,810		3,088,884
Other Employee Benefits (spec)	295,812	A90898	293,718
TOTAL Employee Benefits	295,812		293,718
TOTAL Expenditures	731,576,179		750,453,308
Transfers, Other Funds	61,258,387	A99019	58,358,028
Transfers, Capital Projects Fund	171,696	A99509	1,309,668
TOTAL Operating Transfers	61,430,083		59,667,696
TOTAL Other Uses	61,430,083		59,667,696
TOTAL Detail Expenditures And Other Uses	793,006,262		810,121,004

COUNTY OF Onondaga
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For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	66,974,094	A8021	72,099,777
Restated Fund Balance - Beg of Year	66,974,094	A8022	72,099,777
ADD - REVENUES AND OTHER SOURCES	798,131,945		817,054,817
DEDUCT - EXPENDITURES AND OTHER USES	793,006,262		810,121,004
Fund Balance - End of Year	72,099,777	A8029	79,033,590

COUNTY OF Onondaga
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	145,978,088	A1049N	147,637,061
Est Rev - Real Property Tax Items	10,156,728	A1099N	10,121,914
Est Rev - Non Property Tax Items	369,599,315	A1199N	389,903,330
Est Rev - Departmental Income	18,702,580	A1299N	17,907,554
Est Rev - Intergovernmental Charges	21,531,926	A2399N	22,050,214
Est Rev - Use of Money And Property	543,528	A2499N	528,589
Est Rev - Licenses And Permits	685,000	A2599N	787,150
Est Rev - Fines And Forfeitures	655,703	A2649N	614,542
Est Rev - Sale of Prop And Comp For Loss	848,443	A2699N	842,161
Est Rev - Miscellaneous Local Sources	3,816,034	A2799N	4,779,225
Est Rev - Interfund Revenues	58,407,893	A2801N	59,766,355
Est Rev - State Aid	102,080,236	A3099N	99,849,099
Est Rev - Federal Aid	85,745,384	A4099N	88,092,171
TOTAL Estimated Revenues	818,750,858		842,879,365
Appropriated Fund Balance	0	A599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	818,750,858		842,879,365

COUNTY OF Onondaga
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	202,032,905	A1999N	200,657,060
App - Education	54,683,612	A2999N	56,958,962
App - Public Safety	163,296,409	A3999N	156,750,636
App - Health	43,454,090	A4999N	49,727,080
App - Transportation	2,409,878	A5999N	2,409,878
App - Economic Assistance And Opportunity	286,653,260	A6999N	290,903,731
App - Culture And Recreation	20,423,702	A7999N	22,688,920
App - Home And Community Services	3,519,666	A8999N	3,502,964
TOTAL Appropriations	776,473,522		783,599,231
Other Budgetary Purposes	42,277,336	A962N	59,280,134
TOTAL Other Uses	42,277,336		59,280,134
TOTAL Appropriations And Other Uses	818,750,858		842,879,365

COUNTY OF Onondaga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		CD200	421,768
Petty Cash	300	CD210	
TOTAL Cash	300		421,768
Accounts Receivable		CD380	1,725,118
TOTAL Other Receivables (net)	0		1,725,118
Due From State And Federal Government	1,636,657	CD410	147,950
TOTAL State And Federal Aid Receivables	1,636,657		147,950
Due From Other Governments	505,211	CD440	1,001,238
TOTAL Due From Other Governments	505,211		1,001,238
TOTAL Assets and Deferred Outflows of Resources	2,142,168		3,296,074

COUNTY OF Onondaga
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	529,094	CD600	253,741
TOTAL Accounts Payable	529,094		253,741
Accrued Liabilities	27,411	CD601	49,217
TOTAL Accrued Liabilities	27,411		49,217
Other Liabilities	72,484	CD688	218,020
TOTAL Other Liabilities	72,484		218,020
Due To Other Funds	703,956	CD630	
TOTAL Due To Other Funds	703,956		0
Due To Other Governments	180,231	CD631	180,231
TOTAL Due To Other Governments	180,231		180,231
TOTAL Liabilities	1,513,176		701,209
Fund Balance			
Assigned Appropriated Fund Balance	628,992	CD914	2,594,865
TOTAL Assigned Fund Balance	628,992		2,594,865
TOTAL Fund Balance	628,992		2,594,865
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,142,168		3,296,074

COUNTY OF Onondaga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Community Development Income	336,769	CD2170	214,720
TOTAL Departmental Income	336,769		214,720
Sales of Equipment	51	CD2665	
TOTAL Sale of Property And Compensation For Loss	51		0
Unclassified (specify)	8,295	CD2770	630
TOTAL Miscellaneous Local Sources	8,295		630
Other Aid (specify)	541,320	CD3089	391,699
TOTAL State Aid	541,320		391,699
Fed Aid, Community Development Act	1,873,188	CD4910	3,400,096
Fed Aid, Other Home And Comm Services	2,052,018	CD4989	871,833
TOTAL Federal Aid	3,925,206		4,271,929
TOTAL Revenues	4,811,641		4,878,978
Interfund Transfers		CD5031	1,500,000
TOTAL Interfund Transfers	0		1,500,000
TOTAL Other Sources	0		1,500,000
TOTAL Detail Revenues And Other Sources	4,811,641		6,378,978

COUNTY OF Onondaga
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration, Pers Serv	750,876	CD86861	977,939
Administration, Contr Expend	3,523,656	CD86864	3,194,674
Administration, Empl Bnfts	180,379	CD86868	240,492
TOTAL Administration	4,454,911		4,413,105
Grants To Municipalities		CD86924	
TOTAL Grants To Municipalities	0		0
TOTAL Home And Community Services	4,454,911		4,413,105
TOTAL Expenditures	4,454,911		4,413,105
TOTAL Detail Expenditures And Other Uses	4,454,911		4,413,105

COUNTY OF Onondaga
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	272,262	CD8021	628,992
Restated Fund Balance - Beg of Year	272,262	CD8022	628,992
ADD - REVENUES AND OTHER SOURCES	4,811,641		6,378,978
DEDUCT - EXPENDITURES AND OTHER USES	4,454,911		4,413,105
Fund Balance - End of Year	628,992	CD8029	2,594,865

COUNTY OF Onondaga
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	97,800	CM200	
Petty Cash	8,000	CM210	8,000
TOTAL Cash	105,800		8,000
Accounts Receivable	1,169,196	CM380	12,410,661
TOTAL Other Receivables (net)	1,169,196		12,410,661
Due From State And Federal Government	19,936,531	CM410	9,356,563
TOTAL State And Federal Aid Receivables	19,936,531		9,356,563
Inventory Of Materials And Supplies	120,347	CM445	112,372
TOTAL Inventories	120,347		112,372
Prepaid Expenses	220,610	CM480	201,768
TOTAL Prepaid Expenses	220,610		201,768
Cash, Customers Deposits	2,568,992	CM235	4,878,810
TOTAL Restricted Assets	2,568,992		4,878,810
TOTAL Assets and Deferred Outflows of Resources	24,121,476		26,968,174

COUNTY OF Onondaga
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,447,064	CM600	2,137,092
TOTAL Accounts Payable	2,447,064		2,137,092
Accrued Liabilities	6,315,450	CM601	6,258,716
TOTAL Accrued Liabilities	6,315,450		6,258,716
Due To Other Funds	10,439,270	CM630	10,660,614
TOTAL Due To Other Funds	10,439,270		10,660,614
Due To Other Governments	50,000	CM631	50,000
TOTAL Due To Other Governments	50,000		50,000
TOTAL Liabilities	19,251,784		19,106,422
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,621,215	CM691	4,009,546
TOTAL Deferred Inflows of Resources	2,621,215		4,009,546
TOTAL Deferred Inflows of Resources	2,621,215		4,009,546
Fund Balance			
Not in Spendable Form	340,957	CM806	4,017,155
TOTAL Nonspendable Fund Balance	340,957		4,017,155
Assigned Appropriated Fund Balance	1,907,520	CM914	2,842,017
TOTAL Assigned Fund Balance	1,907,520		2,842,017
Unassigned Fund Balance		CM917	-3,006,966
TOTAL Unassigned Fund Balance	0		-3,006,966
TOTAL Fund Balance	2,248,477		3,852,206
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,121,476		26,968,174

COUNTY OF Onondaga
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other Non-Property Tax	3,128,329	CM1189	3,725,105
TOTAL Non Property Tax Items	3,128,329		3,725,105
Other General Dept Income	345,700	CM1289	388,580
Other Public Safety Income	3,670	CM1589	23,972
Other Transportation Income	1,604,421	CM1789	1,422,702
Other Culture And Recreation Income	557,445	CM2089	560,654
Other Home & Community Service Income	480,029	CM2189	271,117
TOTAL Departmental Income	2,991,265		2,667,025
Public Safety Charges, Other Governments	734,095	CM2260	244,540
Misc Revenue, Other Govts	25,000	CM2389	25,000
TOTAL Intergovernmental Charges	759,095		269,540
Interest And Earnings	5,762	CM2401	5,692
Rental of Real Property	864,110	CM2410	1,110,085
Rental, Other (specify)	4,408,311	CM2440	2,690,481
TOTAL Use of Money And Property	5,278,183		3,806,258
Sales, Other	4,447,894	CM2655	5,357,505
Minor Sales	10,000	CM2665	
Other Compensation For Loss	239,239	CM2690	
TOTAL Sale of Property And Compensation For Loss	4,697,133		5,357,505
Gifts And Donations	2,264,950	CM2705	1,563,290
Unclassified (specify)	2,231,097	CM2770	1,495,873
TOTAL Miscellaneous Local Sources	4,496,047		3,059,163
Interfund Revenue	189,470	CM2801	237,507
TOTAL Interfund Revenues	189,470		237,507
State Aid, Other	39,599,077	CM3089	31,145,769
St Aid - Other Home And Community Service	230,117	CM3989	
TOTAL State Aid	39,829,194		31,145,769
Federal Aid, Other	7,389,118	CM4089	8,228,188
Fed. Aid - Other Health	5,726,786	CM4989	6,581,448
TOTAL Federal Aid	13,115,904		14,809,636
TOTAL Revenues	74,484,620		65,077,508
Interfund Transfers	2,199,800	CM5031	3,802,950
TOTAL Interfund Transfers	2,199,800		3,802,950
TOTAL Other Sources	2,199,800		3,802,950
TOTAL Detail Revenues And Other Sources	76,684,420		68,880,458

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other General Government Support-Pers Serv	831,981	CM19891	890,424
Other Gen Govt Support-Equip & Cap Outlay	65,581	CM19892	25,093
Other General Government Support-Contr Exp	7,025,167	CM19894	7,585,944
Other General Government Support-Empl Bnft	199,973	CM19898	116,167
TOTAL Other General Government Support-Empl Bnft	8,122,702		8,617,628
TOTAL General Government Support	8,122,702		8,617,628
Other Public Safety-Pers Serv	1,336,530	CM39891	1,337,923
Other Public Safety, Equip & Cap Outlay	367,902	CM39892	696,482
Other Public Safety-Contr Expend	6,151,823	CM39894	5,710,859
Other Public Safety-Empl Bnfts	216,690	CM39898	247,795
TOTAL Other Public Safety-Empl Bnfts	8,072,945		7,993,059
TOTAL Public Safety	8,072,945		7,993,059
Other Health-Pers Serv	5,047,307	CM49891	4,729,101
Other Health-Equip & Cap Outlay	62,782	CM49892	334,367
Other Health-Contr Expend	2,693,353	CM49894	3,515,346
Other Health-Empl Benefits	2,186,887	CM49898	2,026,972
TOTAL Other Health-Empl Benefits	9,990,329		10,605,786
TOTAL Health	9,990,329		10,605,786
Other Transportation-Contr Expend	1,309,521	CM59894	1,185,399
TOTAL Other Transportation-Contr Expend	1,309,521		1,185,399
TOTAL Transportation	1,309,521		1,185,399
Other Economic And Development-Pers Serv	1,670,961	CM69891	1,498,005
Other Economic And Development-Contr Expen	23,303,193	CM69894	21,624,305
Other Economic And Development-Empl Bnfts	853,014	CM69898	777,770
TOTAL Other Economic And Development-Empl Bnfts	25,827,168		23,900,080
TOTAL Economic Assistance And Opportunity	25,827,168		23,900,080
Other Culture And Recreation-Pers Serv	73,014	CM79891	110,828
Other Culture & Rec-Equip & Cap Outlay	223,361	CM79892	178,546
Other Culture And Recreation-Contr Expend	15,992,765	CM79894	13,798,918
Other Culture And Recreation-Empl Bnfts	7,316	CM79898	12,580
TOTAL Other Culture And Recreation-Empl Bnfts	16,296,456		14,100,872
TOTAL Culture And Recreation	16,296,456		14,100,872
Other Home And Community Service-Contr Exp	466,005	CM89894	873,905
TOTAL Other Home And Community Service-Contr Exp	466,005		873,905
TOTAL Home And Community Services	466,005		873,905
TOTAL Expenditures	70,085,126		67,276,729
TOTAL Detail Expenditures And Other Uses	70,085,126		67,276,729

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-4,350,817	CM8021	2,248,477
Restated Fund Balance - Beg of Year	-4,350,817	CM8022	2,248,477
ADD - REVENUES AND OTHER SOURCES	76,684,420		68,880,458
DEDUCT - EXPENDITURES AND OTHER USES	70,085,126		67,276,729
Fund Balance - End of Year	2,248,477	CM8029	3,852,206

COUNTY OF Onondaga
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(CN) HEALTH RELATED FACILITY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Accounts Receivable	109,930	CN380	
TOTAL Other Receivables (net)	109,930		0
TOTAL Assets and Deferred Outflows of Resources	109,930		0

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(CN) HEALTH RELATED FACILITY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	109,930	CN630	
TOTAL Due To Other Funds	109,930		0
TOTAL Liabilities	109,930		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	109,930		0

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(CN) HEALTH RELATED FACILITY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Unclassified (specify)	109,930	CN2770	
TOTAL Miscellaneous Local Sources	109,930		0
TOTAL Revenues	109,930		0
Interfund Transfers	6,013,507	CN5031	
TOTAL Interfund Transfers	6,013,507		0
TOTAL Other Sources	6,013,507		0
TOTAL Detail Revenues And Other Sources	6,123,437		0

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(CN) HEALTH RELATED FACILITY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Public Nursing Home, Contr Expend	18,760	CN45304	
Public Nursing Home, Empl Bnfts	3,629,214	CN45308	
TOTAL Public Nursing Home	3,647,974		0
TOTAL Health	3,647,974		0
TOTAL Expenditures	3,647,974		0
TOTAL Detail Expenditures And Other Uses	3,647,974		0

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(CN) HEALTH RELATED FACILITY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,475,463	CN8021	
Restated Fund Balance - Beg of Year	-2,475,463	CN8022	
ADD - REVENUES AND OTHER SOURCES	6,123,437		
DEDUCT - EXPENDITURES AND OTHER USES	3,647,974		
Fund Balance - End of Year		CN8029	

COUNTY OF Onondaga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		D200	806,449
Petty Cash	1,750	D210	1,750
TOTAL Cash	1,750		808,199
Accounts Receivable	4,122,461	D380	172,400
TOTAL Other Receivables (net)	4,122,461		172,400
Prepaid Expenses	265,412	D480	260,206
TOTAL Prepaid Expenses	265,412		260,206
TOTAL Assets and Deferred Outflows of Resources	4,389,623		1,240,805

COUNTY OF Onondaga
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(D) COUNTY ROAD

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	449,742	D600	10,411
TOTAL Accounts Payable	449,742		10,411
Accrued Liabilities	241,864	D601	895,227
TOTAL Accrued Liabilities	241,864		895,227
Due To Other Funds	3,107,028	D630	
TOTAL Due To Other Funds	3,107,028		0
Due To Other Governments	26,952	D631	26,952
TOTAL Due To Other Governments	26,952		26,952
TOTAL Liabilities	3,825,586		932,590
Fund Balance			
Not in Spendable Form	265,412	D806	260,206
TOTAL Nonspendable Fund Balance	265,412		260,206
Assigned Unappropriated Fund Balance	298,625	D915	48,009
TOTAL Assigned Fund Balance	298,625		48,009
TOTAL Fund Balance	564,037		308,215
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,389,623		1,240,805

COUNTY OF Onondaga
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(D) COUNTY ROAD

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sales And Use Tax	2,816,172	D1110	2,758,070
TOTAL Non Property Tax Items	2,816,172		2,758,070
Snow Removal Services, Other Govts	6,811,099	D2302	3,638,474
TOTAL Intergovernmental Charges	6,811,099		3,638,474
Permits, Other	20,461	D2590	19,944
TOTAL Licenses And Permits	20,461		19,944
Insurance Recoveries	29,516	D2680	21,253
TOTAL Sale of Property And Compensation For Loss	29,516		21,253
Unclassified (specify)	14,976	D2770	13,557
TOTAL Miscellaneous Local Sources	14,976		13,557
Interfund Revenues	4,003,696	D2801	3,794,161
TOTAL Interfund Revenues	4,003,696		3,794,161
St Aid, Consolidated Highway Aid	5,637,239	D3501	7,652,956
TOTAL State Aid	5,637,239		7,652,956
TOTAL Revenues	19,333,159		17,898,415
Interfund Transfers	28,900,353	D5031	29,801,119
TOTAL Interfund Transfers	28,900,353		29,801,119
TOTAL Other Sources	28,900,353		29,801,119
TOTAL Detail Revenues And Other Sources	48,233,512		47,699,534

COUNTY OF Onondaga
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(D) COUNTY ROAD

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Admin, Pers Serv	633,549	D50101	503,107
Street Admin, Contr Expend	466,713	D50104	839,021
Street Admin, Empl Bnfts	705,425	D50108	385,744
TOTAL Street Admin	1,805,687		1,727,872
Engineering, Pers Serv	829,134	D50201	869,300
Engineering, Contr Expend	154,663	D50204	161,366
Engineering, Empl Bnfts	611,247	D50208	367,643
TOTAL Engineering	1,595,044		1,398,309
Maint of Streets, Pers Serv	6,901,043	D51101	6,920,324
Maint of Streets, Contr Expend	17,765,305	D51104	14,493,510
Maint of Streets, Empl Bnfts	4,234,524	D51108	4,805,408
TOTAL Maint of Streets	28,900,872		26,219,242
TOTAL Transportation	32,301,603		29,345,423
TOTAL Expenditures	32,301,603		29,345,423
Transfers, Other Funds	9,746,927	D99019	9,717,204
Transfers, Capital Projects Fund	5,931,643	D99509	8,892,729
TOTAL Operating Transfers	15,678,570		18,609,933
TOTAL Other Uses	15,678,570		18,609,933
TOTAL Detail Expenditures And Other Uses	47,980,173		47,955,356

COUNTY OF Onondaga
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(D) COUNTY ROAD

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	310,698	D8021	564,037
Restated Fund Balance - Beg of Year	310,698	D8022	564,037
ADD - REVENUES AND OTHER SOURCES	48,233,512		47,699,534
DEDUCT - EXPENDITURES AND OTHER USES	47,980,173		47,955,356
Fund Balance - End of Year	564,037	D8029	308,215

COUNTY OF Onondaga
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(D) COUNTY ROAD

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Non Property Tax Items	2,846,890	D1199N	2,820,765
Est Rev - Intergovernmental Charges	1,884,675	D2399N	1,933,302
Est Rev - Licenses And Permits	31,111	D2599N	28,693
Est Rev - Sale of Prop And Comp For Loss	10,246	D2699N	10,246
Est Rev - Miscellaneous Local Sources	15,531	D2799N	14,660
Est Rev - Interfund Revenues	3,463,708	D2801N	3,541,082
Est Rev - State Aid	5,637,239	D3099N	5,612,624
TOTAL Estimated Revenues	13,889,400		13,961,372
Estimated - Interfund Transfer	30,065,313	D5031N	32,200,494
TOTAL Estimated Other Sources	30,065,313		32,200,494
TOTAL Estimated Revenues And Other Sources	43,954,713		46,161,866

COUNTY OF Onondaga
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(D) COUNTY ROAD

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	27,240,676	D5999N	27,491,478
App - Debt Service	9,837,025	D9899N	10,457,764
TOTAL Appropriations	37,077,701		37,949,242
Other Budgetary Purposes	6,877,012	D962N	8,212,624
TOTAL Other Uses	6,877,012		8,212,624
TOTAL Appropriations And Other Uses	43,954,713		46,161,866

COUNTY OF Onondaga
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	246,578	DM200	161,597
TOTAL Cash	246,578		161,597
Accounts Receivable	86,801	DM380	105,661
TOTAL Other Receivables (net)	86,801		105,661
TOTAL Assets and Deferred Outflows of Resources	333,379		267,258

COUNTY OF Onondaga
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	227,297	DM600	260,041
TOTAL Accounts Payable	227,297		260,041
Accrued Liabilities	11,901	DM601	
TOTAL Accrued Liabilities	11,901		0
TOTAL Liabilities	239,198		260,041
Fund Balance			
Assigned Unappropriated Fund Balance	94,181	DM915	7,217
TOTAL Assigned Fund Balance	94,181		7,217
TOTAL Fund Balance	94,181		7,217
TOTAL Liabilities, Deferred Inflows And Fund Balance	333,379		267,258

COUNTY OF Onondaga
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Rental of Real Property, Individuals	5,000	DM2410	5,000
TOTAL Use of Money And Property	5,000		5,000
Sales, Other	297,472	DM2655	373,546
Sales of Equipment	1,507	DM2665	
Insurance Recoveries		DM2680	
TOTAL Sale of Property And Compensation For Loss	298,979		373,546
Interfund Revenues	6,143,122	DM2801	6,122,829
TOTAL Interfund Revenues	6,143,122		6,122,829
TOTAL Revenues	6,447,101		6,501,375
Interfund Transfers	420,061	DM5031	2,663,499
TOTAL Interfund Transfers	420,061		2,663,499
TOTAL Other Sources	420,061		2,663,499
TOTAL Detail Revenues And Other Sources	6,867,162		9,164,874

COUNTY OF Onondaga
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Machinery, Contr Expend	6,867,976	DM51304	9,251,838
TOTAL Machinery	6,867,976		9,251,838
TOTAL Transportation	6,867,976		9,251,838
TOTAL Expenditures	6,867,976		9,251,838
TOTAL Detail Expenditures And Other Uses	6,867,976		9,251,838

COUNTY OF Onondaga
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(DM) ROAD MACHINERY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	94,995	DM8021	94,181
Restated Fund Balance - Beg of Year	94,995	DM8022	94,181
ADD - REVENUES AND OTHER SOURCES	6,867,162		9,164,874
DEDUCT - EXPENDITURES AND OTHER USES	6,867,976		9,251,838
Fund Balance - End of Year	94,181	DM8029	7,217

COUNTY OF Onondaga
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Sale of Prop And Comp For Loss	525,538	DM2699N	557,565
Est Rev - Miscellaneous Local Sources	5,000	DM2799N	5,000
Est Rev - Interfund Revenues	5,532,985	DM2801N	5,564,697
TOTAL Estimated Revenues	6,063,523		6,127,262
Estimated - Interfund Transfer	2,864,668	DM5031N	2,770,539
TOTAL Estimated Other Sources	2,864,668		2,770,539
TOTAL Estimated Revenues And Other Sources	8,928,191		8,897,801

COUNTY OF Onondaga
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(DM) ROAD MACHINERY

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	8,928,191	DM5999N	8,897,801
TOTAL Appropriations	8,928,191		8,897,801
TOTAL Appropriations And Other Uses	8,928,191		8,897,801

COUNTY OF Onondaga
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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	6,113,954	FX200	4,802,993
TOTAL Cash	6,113,954		4,802,993
Water Rents Receivable	199,640	FX350	207,737
Accounts Receivable	56,348	FX380	176,039
Allowance For Receivables (Credit)	-58,868	FX389	-56,434
TOTAL Other Receivables (net)	197,120		327,342
TOTAL Assets and Deferred Outflows of Resources	6,311,074		5,130,335

COUNTY OF Onondaga
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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Deferred Inflows of Resources			
Deferred Inflow of Resources	127,813	FX691	139,830
TOTAL Deferred Inflows of Resources	127,813		139,830
TOTAL Deferred Inflows of Resources	127,813		139,830
Fund Balance			
Assigned Appropriated Fund Balance	1,200,000	FX914	
Assigned Unappropriated Fund Balance	4,983,261	FX915	4,990,505
TOTAL Assigned Fund Balance	6,183,261		4,990,505
TOTAL Fund Balance	6,183,261		4,990,505
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,311,074		5,130,335

COUNTY OF Onondaga
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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,694,393	FX1001	1,677,492
TOTAL Real Property Taxes	1,694,393		1,677,492
Interest And Earnings	30,701	FX2401	45,648
TOTAL Use of Money And Property	30,701		45,648
Unclassified (specify)	241,157	FX2770	171,827
TOTAL Miscellaneous Local Sources	241,157		171,827
Interfund Revenues		FX2801	
TOTAL Interfund Revenues	0		0
TOTAL Revenues	1,966,251		1,894,967
Interfund Transfers		FX5031	2,807,243
TOTAL Interfund Transfers	0		2,807,243
TOTAL Other Sources	0		2,807,243
TOTAL Detail Revenues And Other Sources	1,966,251		4,702,210

COUNTY OF Onondaga
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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Water Administration, Contr Expend	76,381	FX83104	91,974
Water Administration, Empl Bnfts	274,020	FX83108	254,045
TOTAL Water Administration	350,401		346,019
Water Trans & Distrib, Contr Expend	1,511	FX83404	1,030
Water Trans & Distrib, Empl Bnfts	15	FX83408	
TOTAL Water Trans & Distrib	1,526		1,030
TOTAL Home And Community Services	351,927		347,049
TOTAL Expenditures	351,927		347,049
Transfers, Other Funds	2,796,304	FX99019	5,547,917
TOTAL Operating Transfers	2,796,304		5,547,917
TOTAL Other Uses	2,796,304		5,547,917
TOTAL Detail Expenditures And Other Uses	3,148,231		5,894,966

COUNTY OF Onondaga
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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,365,241	FX8021	6,183,261
Restated Fund Balance - Beg of Year	7,365,241	FX8022	6,183,261
ADD - REVENUES AND OTHER SOURCES	1,966,251		4,702,210
DEDUCT - EXPENDITURES AND OTHER USES	3,148,231		5,894,966
Fund Balance - End of Year	6,183,261	FX8029	4,990,505

COUNTY OF Onondaga
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(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,679,450	FX1049N	1,659,413
Est Rev - Miscellaneous Local Sources	40,149	FX2799N	211,972
TOTAL Estimated Revenues	1,719,599		1,871,385
Appropriated Fund Balance	1,200,000	FX599N	1,200,000
TOTAL Estimated Other Sources	1,200,000		1,200,000
TOTAL Estimated Revenues And Other Sources	2,919,599		3,071,385

COUNTY OF Onondaga
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(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	171,682	FX8999N	144,322
TOTAL Appropriations	171,682		144,322
App - Interfund Transfer	2,747,917	FX9999N	2,927,063
TOTAL Other Uses	2,747,917		2,927,063
TOTAL Appropriations And Other Uses	2,919,599		3,071,385

COUNTY OF Onondaga
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(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	26,322,612	G200	24,041,529
Petty Cash	2,450	G210	2,450
TOTAL Cash	26,325,062		24,043,979
Sewer Rents Receivable	9,953,641	G360	10,183,791
Accounts Receivable	3,679,605	G380	4,167,671
Allowance For Receivables (Credit)	-4,046,849	G389	-4,128,474
TOTAL Other Receivables (net)	9,586,397		10,222,988
Due From Other Governments	5,300	G440	2,323
TOTAL Due From Other Governments	5,300		2,323
Prepaid Expenses	714,827	G480	720,286
TOTAL Prepaid Expenses	714,827		720,286
TOTAL Assets and Deferred Outflows of Resources	36,631,586		34,989,576

COUNTY OF Onondaga
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(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,902,957	G600	2,414,920
TOTAL Accounts Payable	1,902,957		2,414,920
Accrued Liabilities	868,927	G601	715,776
TOTAL Accrued Liabilities	868,927		715,776
TOTAL Liabilities	2,771,884		3,130,696
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,436,202	G691	5,622,376
TOTAL Deferred Inflows of Resources	5,436,202		5,622,376
TOTAL Deferred Inflows of Resources	5,436,202		5,622,376
Fund Balance			
Not in Spendable Form	714,827	G806	720,286
TOTAL Nonspendable Fund Balance	714,827		720,286
Assigned Appropriated Fund Balance	7,209,872	G914	
Assigned Unappropriated Fund Balance	20,498,801	G915	25,516,218
TOTAL Assigned Fund Balance	27,708,673		25,516,218
TOTAL Fund Balance	28,423,500		26,236,504
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,631,586		34,989,576

COUNTY OF Onondaga
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(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments Ad Valorem	1,725,432	G1028	1,725,432
TOTAL Real Property Taxes	1,725,432		1,725,432
Sewer Rents	76,387,907	G2120	80,777,542
Sewer Charges	3,781,724	G2122	4,352,649
TOTAL Departmental Income	80,169,631		85,130,191
Sewer Serv Other Govts	1,837,413	G2374	2,061,296
TOTAL Intergovernmental Charges	1,837,413		2,061,296
Interest And Earnings	122,270	G2401	289,564
Rental of Real Property, Individuals	112,393	G2410	121,778
TOTAL Use of Money And Property	234,663		411,342
Permits, Other	656,256	G2590	620,186
TOTAL Licenses And Permits	656,256		620,186
Fines And Forfeitures	13,162	G2610	57,422
Forfeitures of Deposits	1,770	G2620	
TOTAL Fines And Forfeitures	14,932		57,422
Sales of Scrap & Excess Materials	4,457	G2650	2,022
Sales of Equipment	43,159	G2665	48,705
Insurance Recoveries	3,409	G2680	
TOTAL Sale of Property And Compensation For Loss	51,025		50,727
Unclassified (specify)	32,238	G2770	33,867
TOTAL Miscellaneous Local Sources	32,238		33,867
Interfund Revenues	2,908,717	G2801	3,246,241
TOTAL Interfund Revenues	2,908,717		3,246,241
TOTAL Revenues	87,630,307		93,336,704
Interfund Transfers	2,187	G5031	
TOTAL Interfund Transfers	2,187		0
TOTAL Other Sources	2,187		0
TOTAL Detail Revenues And Other Sources	87,632,494		93,336,704

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(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sewage Treat Disp, Pers Serv	20,021,871	G81301	20,762,795
Sewage Treat Disp, Equip & Cap Outlay	233,452	G81302	1,040,702
Sewage Treat Disp, Contr Expend	23,367,860	G81304	24,634,149
Sewage Treat Disp, Empl Bnfts	11,549,524	G81308	12,064,360
TOTAL Sewage Treat Disp	55,172,707		58,502,006
Drainage, Pers Serv	581,492	G85401	620,748
Drainage, Equip & Cap Outlay	7,660	G85402	
Drainage, Contr Expend	1,177,501	G85404	1,271,428
Drainage, Empl Bnfts	427,332	G85408	446,502
TOTAL Drainage	2,193,985		2,338,678
TOTAL Home And Community Services	57,366,692		60,840,684
TOTAL Expenditures	57,366,692		60,840,684
Transfers, Other Funds	27,651,826	G99019	34,683,016
Transfers, Capital Projects Fund	6,735,000	G99509	
TOTAL Operating Transfers	34,386,826		34,683,016
TOTAL Other Uses	34,386,826		34,683,016
TOTAL Detail Expenditures And Other Uses	91,753,518		95,523,700

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,544,524	G8021	28,423,500
Restated Fund Balance - Beg of Year	32,544,524	G8022	28,423,500
ADD - REVENUES AND OTHER SOURCES	87,632,494		93,336,704
DEDUCT - EXPENDITURES AND OTHER USES	91,753,518		95,523,700
Fund Balance - End of Year	28,423,500	G8029	26,236,504

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(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,725,432	G1049N	1,547,671
Est Rev - Departmental Income	87,344,218	G1299N	90,886,320
Est Rev - Intergovernmental Charges	1,881,804	G2399N	1,899,222
Est Rev - Use of Money And Property	145,303	G2499N	283,559
Est Rev - Licenses And Permits	503,000	G2599N	513,000
Est Rev - Sale of Prop And Comp For Loss	28,000	G2699N	93,000
Est Rev - Miscellaneous Local Sources	23,900	G2799N	23,300
TOTAL Estimated Revenues	91,651,657		95,246,072
Appropriated Fund Balance	7,209,872	G599N	4,116,944
TOTAL Estimated Other Sources	7,209,872		4,116,944
TOTAL Estimated Revenues And Other Sources	98,861,529		99,363,016

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(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	63,950,656	G8999N	63,795,069
TOTAL Appropriations	63,950,656		63,795,069
App - Interfund Transfer	34,910,973	G9999N	35,567,947
TOTAL Other Uses	34,910,973		35,567,947
TOTAL Appropriations And Other Uses	98,861,629		99,363,016

COUNTY OF Onondaga
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	26,594,309	H200	36,791,084
Cash With Fiscal Agent	6,455,349	H223	6,283,356
TOTAL Cash	33,049,658		43,074,440
Investments In Securities	140,000	H450	
TOTAL Investments	140,000		0
Accounts Receivable	863,330	H380	536,475
TOTAL Other Receivables (net)	863,330		536,475
Due From State And Federal Government	10,320,069	H410	19,019,796
TOTAL State And Federal Aid Receivables	10,320,069		19,019,796
TOTAL Assets and Deferred Outflows of Resources	44,373,057		62,630,711

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	11,793,920	H600	8,633,856
TOTAL Accounts Payable	11,793,920		8,633,856
Accrued Liabilities	5,483,133	H601	4,554,686
TOTAL Accrued Liabilities	5,483,133		4,554,686
Bond Anticipation Notes Payable	5,885,480	H626	
TOTAL Notes Payable	5,885,480		0
TOTAL Liabilities	23,162,533		13,188,542
Deferred Inflows of Resources			
Deferred Inflow of Resources	4,829,255	H691	5,264,200
TOTAL Deferred Inflows of Resources	4,829,255		5,264,200
TOTAL Deferred Inflows of Resources	4,829,255		5,264,200
Fund Balance			
Assigned Unappropriated Fund Balance	16,381,269	H915	44,177,969
TOTAL Assigned Fund Balance	16,381,269		44,177,969
TOTAL Fund Balance	16,381,269		44,177,969
TOTAL Liabilities, Deferred Inflows And Fund Balance	44,373,057		62,630,711

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sales And Use Tax		H1110	
TOTAL Non Property Tax Items	0		0
Community College Capital Cost	-52,249	H2240	
TOTAL Intergovernmental Charges	-52,249		0
Insurance Recoveries	25,000	H2680	25,000
TOTAL Sale of Property And Compensation For Loss	25,000		25,000
Refunds of Prior Year's Expenditures	45,000	H2701	
Gifts And Donations	115,704	H2705	130,175
Premium & Accrued Interest On Obligations		H2710	587,612
Unclassified (specify)	495,480	H2770	318,023
TOTAL Miscellaneous Local Sources	656,184		1,035,810
St Aid-Capital Projects	2,045,951	H3097	91,114
St Aid, Community College Construction	646,710	H3285	432,960
St Aid, Public Safety-Cap Proj	16,583	H3397	12,525
St Aid, Highway Cap Projects	1,174,146	H3591	2,196,622
St Aid, Trans Cap Grants (spec)	62,838	H3597	
St Aid, Culture & Rec-Capital Proj	81,465	H3897	1,650
St Aid, Sewer Cap Proj	2,880,485	H3990	2,159,207
TOTAL State Aid	6,908,178		4,894,078
Fed Aid, Transp Cap Proj	7,582,032	H4597	15,343,713
TOTAL Federal Aid	7,582,032		15,343,713
TOTAL Revenues	15,119,145		21,298,601
Interfund Transfers	12,868,339	H5031	18,228,172
TOTAL Interfund Transfers	12,868,339		18,228,172
Serial Bonds	51,960,000	H5710	44,777,388
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	5,885,480
Other Debt	7,805,502	H5789	17,330,796
TOTAL Proceeds of Obligations	59,765,502		67,993,664
TOTAL Other Sources	72,633,841		86,221,836
TOTAL Detail Revenues And Other Sources	87,752,986		107,520,437

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Buildings, Equip & Cap Outlay	265	H16202	1,424
TOTAL Buildings	265		1,424
General Govt, Equip & Cap Outlay	13,051,629	H19972	4,580,925
TOTAL General Govt	13,051,629		4,580,925
TOTAL General Government Support	13,051,894		4,582,349
Comm College -Capital Projects	1,411,548	H24972	395,610
TOTAL Comm College -Capital Projects	1,411,548		395,610
TOTAL Education	1,411,548		395,610
Public Safety Comm Sys, Equip & Cap Outlay	407,681	H30202	70,538
TOTAL Public Safety Comm Sys	407,681		70,538
Public Safety Cap Proj	523,993	H30972	519,905
TOTAL Public Safety Cap Proj	523,993		519,905
TOTAL Public Safety	931,674		590,443
Health, Equip & Cap Outlay	4,149	H49972	
TOTAL Health	4,149		0
TOTAL Health	4,149		0
Highway, Capital Projects	23,026,875	H51972	33,315,695
TOTAL Highway	23,026,875		33,315,695
TOTAL Transportation	23,026,875		33,315,695
Recreation, Equip & Cap Outlay	2,930,404	H71972	7,938,134
TOTAL Recreation	2,930,404		7,938,134
Library Equip & Cap Outlay	59,877	H74972	144,771
TOTAL Library Equip & Cap Outlay	59,877		144,771
TOTAL Culture And Recreation	2,990,281		8,082,905
Environmental Control, Equip & Cap Outlay	15,325	H80902	921,567
TOTAL Environmental Control	15,325		921,567
Water Capital Projects, Equip & Cap Outlay	2,158,299	H83972	1,802,626
TOTAL Water Capital Projects	2,158,299		1,802,626
Sanitation, Equip & Cap Outlay	56,864,050	H87972	27,220,704
TOTAL Sanitation	56,864,050		27,220,704
TOTAL Home And Community Services	59,037,674		29,944,897
TOTAL Expenditures	100,454,095		76,911,899
Transfers, Other Funds	821,736	H99019	2,811,838
TOTAL Operating Transfers	821,736		2,811,838
TOTAL Other Uses	821,736		2,811,838
TOTAL Detail Expenditures And Other Uses	101,275,831		79,723,737

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,517,909	H8021	16,381,269
Prior Period Adj -Decrease In Fund Balance	2,613,795	H8015	
Restated Fund Balance - Beg of Year	29,904,114	H8022	16,381,269
ADD - REVENUES AND OTHER SOURCES	87,752,986		107,520,437
DEDUCT - EXPENDITURES AND OTHER USES	101,275,831		79,723,737
Fund Balance - End of Year	16,381,269	H8029	44,177,969

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	20,500,002	K101	20,500,002
Buildings	580,087,555	K102	620,822,347
Improvements Other Than Buildings	25,094,697	K103	25,094,697
Machinery And Equipment	144,714,815	K104	146,757,072
Construction Work In Progress	372,292,735	K105	383,403,347
Infrastructure	1,733,553,766	K106	1,757,471,076
Other Capital Assets	29,750,000	K107	29,750,000
Accum Deprec, Buildings	-365,542,339	K112	-390,818,007
Accum Depr, Imp Other Than Bld	-15,579,704	K113	-16,743,511
Accum Depr, Machinery & Equip	-118,484,395	K114	-126,128,454
Accum Deprec, Infrastructure	-865,992,210	K116	-916,964,481
TOTAL Fixed Assets (net)	1,540,394,922		1,533,144,088
TOTAL Assets and Deferred Outflows of Resources	1,540,394,922		1,533,144,088

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,540,394,922	K159	1,533,144,088
TOTAL Investments in Non-Current Government Assets	1,540,394,922		1,533,144,088
TOTAL Fund Balance	1,540,394,922		1,533,144,088
TOTAL	1,540,394,922		1,533,144,088

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(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,715,393	L200	2,541,790
Petty Cash	1,340	L210	1,010
TOTAL Cash	1,716,733		2,542,800
Accounts Receivable	386,914	L380	531,760
TOTAL Other Receivables (net)	386,914		531,760
Due From State And Federal Government	289,819	L410	141,424
TOTAL State And Federal Aid Receivables	289,819		141,424
Due From Other Funds	800,000	L391	
TOTAL Due From Other Funds	800,000		0
Prepaid Expenses	139,416	L480	143,300
TOTAL Prepaid Expenses	139,416		143,300
TOTAL Assets and Deferred Outflows of Resources	3,332,882		3,359,284

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(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	359,310	L600	230,610
TOTAL Accounts Payable	359,310		230,610
Accrued Liabilities	357,574	L601	230,734
TOTAL Accrued Liabilities	357,574		230,734
Other Liabilities		L688	-395
TOTAL Other Liabilities	0		-395
Due To Other Funds	5,558,661	L630	5,335,997
TOTAL Due To Other Funds	5,558,661		5,335,997
TOTAL Liabilities	6,275,545		5,796,946
Deferred Inflows of Resources			
Deferred Inflow of Resources	700,888	L691	972,857
TOTAL Deferred Inflows of Resources	700,888		972,857
TOTAL Deferred Inflows of Resources	700,888		972,857
Fund Balance			
Not in Spendable Form	139,416	L806	143,300
TOTAL Nonspendable Fund Balance	139,416		143,300
Assigned Unappropriated Fund Balance	2,189,070	L915	2,189,070
TOTAL Assigned Fund Balance	2,189,070		2,189,070
Unassigned Fund Balance	-5,972,037	L917	-5,742,889
TOTAL Unassigned Fund Balance	-5,972,037		-5,742,889
TOTAL Fund Balance	-3,643,551		-3,410,519
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,332,882		3,359,284

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(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other General Departmental Income	30	L1289	
Library Charges	44,434	L2082	48,844
TOTAL Departmental Income	44,464		48,844
Library Services, Other Govts	7,721,526	L2360	7,401,369
TOTAL Intergovernmental Charges	7,721,526		7,401,369
Rental of Real Property, Individuals	746,778	L2410	746,778
Commissions	3,938	L2450	3,629
TOTAL Use of Money And Property	750,716		750,407
Sales, Other	9,914	L2655	10,448
Sales of Equipment	4,523	L2665	779
TOTAL Sale of Property And Compensation For Loss	14,437		11,227
Gifts And Donations	23,867	L2705	24,505
Unclassified (specify)	451,475	L2770	15,500
TOTAL Miscellaneous Local Sources	475,342		40,005
St Aid For Libraries	1,593,461	L3840	1,419,599
TOTAL State Aid	1,593,461		1,419,599
Federal Aid For Libraries	137,556	L4840	101,703
TOTAL Federal Aid	137,556		101,703
TOTAL Revenues	10,737,502		9,773,154
Interfund Transfers	4,787,547	L5031	3,963,523
TOTAL Interfund Transfers	4,787,547		3,963,523
TOTAL Other Sources	4,787,547		3,963,523
TOTAL Detail Revenues And Other Sources	15,525,049		13,736,677

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(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Library, Pers Serv	4,798,343	L74101	5,011,120
Library, Equip & Cap Outlay	211,125	L74102	6,733
Library, Contr Expend	7,305,911	L74104	5,312,655
Library, Empl Bnfts	2,570,800	L74108	2,621,505
TOTAL Library	14,886,179		12,952,013
TOTAL Culture And Recreation	14,886,179		12,952,013
TOTAL Expenditures	14,886,179		12,952,013
Transfers, Other Funds	713,411	L99019	476,632
Transfers, Capital Projects Fund	30,000	L99509	75,000
TOTAL Operating Transfers	743,411		551,632
TOTAL Other Uses	743,411		551,632
TOTAL Detail Expenditures And Other Uses	15,629,590		13,503,645

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(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-3,539,010	L8021	-3,643,551
Restated Fund Balance - Beg of Year	-3,539,010	L8022	-3,643,551
ADD - REVENUES AND OTHER SOURCES	15,525,049		13,736,677
DEDUCT - EXPENDITURES AND OTHER USES	15,629,590		13,503,645
Fund Balance - End of Year	-3,643,551	L8029	-3,410,519

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	25,182,389	MS200	35,166,356
TOTAL Cash	25,182,389		35,166,356
Accounts Receivable	29,583,222	MS380	26,715,132
TOTAL Other Receivables (net)	29,583,222		26,715,132
Due From Other Governments	175,788	MS440	175,788
TOTAL Due From Other Governments	175,788		175,788
Miscellaneous Current Assets	30,000	MS489	30,000
TOTAL Other	30,000		30,000
TOTAL Assets and Deferred Outflows of Resources	54,971,399		62,087,276

COUNTY OF Onondaga
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(MS) SELF INSURANCE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,257,313	MS600	1,047,615
TOTAL Accounts Payable	1,257,313		1,047,615
Accrued Liabilities	571,590	MS601	45,000
TOTAL Accrued Liabilities	571,590		45,000
Other Liabilities	8,991,933	MS688	8,665,221
Other Long Term Debt	25,938,994	MS689	22,223,525
Overpayments & Clearing Account	861,273	MS690	
TOTAL Other Liabilities	35,792,200		30,888,746
TOTAL Liabilities	37,621,103		31,981,361
Fund Balance			
Net Assets-Unrestricted (deficit)	17,350,296	MS924	30,105,915
TOTAL Net Position	17,350,296		30,105,915
TOTAL Fund Balance	17,350,296		30,105,915
TOTAL Liabilities, Deferred Inflows And Fund Balance	54,971,399		62,087,276

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(MS) SELF INSURANCE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interfund Revenues	72,835,130	MS2801	70,350,757
TOTAL Charges For Services Within Locality	72,835,130		70,350,757
Participants Assessments	6,026,173	MS2222	6,112,280
TOTAL Charges For Services To Other Localities	6,026,173		6,112,280
Interest And Earnings	26,522	MS2401	100,374
TOTAL Use of Money And Property	26,522		100,374
Employee Contributions	15,963,107	MS2709	14,746,362
Other Miscellaneous	51,119	MS2770	638,526
TOTAL Other	16,014,226		15,384,888
TOTAL Revenues	94,902,051		91,948,299
TOTAL Operating Revenue	94,902,051		91,948,299

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(MS) SELF INSURANCE

Results of Operation

Code Description	2018	EdpCode	2019
Expenses			
Administration-Contractual	2,129,136	MS17104	2,363,653
TOTAL Administration-Contractual	2,129,136		2,363,653
Excess Insurance	2,242,404	MS17224	2,163,296
TOTAL Excess Insurance	2,242,404		2,163,296
Judgements & Claims	67,110	MS19304	-377,922
TOTAL Judgements & Claims	67,110		-377,922
TOTAL Contractual Expenses	4,438,650		4,149,027
Workers Compensation	5,454,223	MS90408	3,539,119
TOTAL Workers Compensation	5,454,223		3,539,119
Unemployed	145,896	MS90508	124,269
TOTAL Unemployed	145,896		124,269
Disability Insurance	945,233	MS90558	763,231
TOTAL Disability Insurance	945,233		763,231
Hospital And Medical	67,181,341	MS90608	70,617,034
TOTAL Hospital And Medical	67,181,341		70,617,034
TOTAL Employee Benefits	73,726,693		75,043,653
TOTAL Expenses	78,165,343		79,192,680
TOTAL Operating Expenses	78,165,343		79,192,680

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Net Position - Beginning of Year	613,588	MS8021	17,350,296
Restated Net Position - Beg of Year	613,588	MS8022	17,350,296
ADD - REVENUES AND OTHER SOURCES	94,902,051		91,948,299
DEDUCT - EXPENDITURES AND OTHER USES	78,165,343		79,192,680
Net Position - End of Year	17,350,296	MS8029	30,105,915

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(MS) SELF INSURANCE

Cash Flow

Code Description	2018	EdpCode	2019
Cash Rec'd From Providing Svcs	91,818,959	MS7111	93,854,742
Cash Payments Contr Exp	-11,980,184	MS7112	-6,271,547
Cash Payments Pers Svcs & Bnfts	-71,479,718	MS7113	-77,699,602
TOTAL Cash Flows From Operating Activities	8,359,057		9,883,593
Interest Income	26,521	MS7153	100,374
TOTAL Cash Flows From Investing Activities	26,521		100,374
Net Inc(dec) In Cash&cash Equiv	8,385,577	MS7161	9,983,967
Cash&cash Equiv Beg of Year	16,796,812	MS7171	25,182,389
	25,182,389		35,166,356
Operating Income (loss)	16,710,188	MS7181	12,655,245
Inc/dec In Assets-Other Than Cash	-3,056,570	MS7183	2,868,090
Inc/dec In Liabilities Other Than Cash	-5,294,561	MS7184	-5,639,742
TOTAL Reconciliation of Operating Income To Cash	8,359,057		9,883,593

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(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits Special Reserves	1,051,826	PN231	494,213
TOTAL Restricted Assets	1,051,826		494,213
TOTAL Assets and Deferred Outflows of Resources	1,051,826		494,213

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(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Must Remain Intact	324,181	PN807	208,384
TOTAL Nonspendable Fund Balance	324,181		208,384
Other Restricted Fund Balance	727,645	PN899	285,829
TOTAL Restricted Fund Balance	727,645		285,829
TOTAL Fund Balance	1,051,826		494,213
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,051,826		494,213

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(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	2,968	PN2401	2,549
TOTAL Use of Money And Property	2,968		2,549
Unclassified (specify)	92,125	PN2770	2,950
TOTAL Miscellaneous Local Sources	92,125		2,950
TOTAL Revenues	95,093		5,499
TOTAL Detail Revenues And Other Sources	95,093		5,499

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(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Culture And Rec, Cont Expend	90,725	PN79894	563,111
TOTAL Other Culture And Rec	90,725		563,111
TOTAL Culture And Recreation	90,725		563,111
TOTAL Expenditures	90,725		563,111
TOTAL Detail Expenditures And Other Uses	90,725		563,111

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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,047,457	PN8021	1,051,825
Restated Fund Balance - Beg of Year	1,047,457	PN8022	1,051,825
ADD - REVENUES AND OTHER SOURCES	95,093		5,499
DEDUCT - EXPENDITURES AND OTHER USES	90,725		563,111
Fund Balance - End of Year	1,051,825	PN8029	494,213

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(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	12,759,902	TA200	14,569,807
TOTAL Cash	12,759,902		14,569,807
TOTAL Assets and Deferred Outflows of Resources	12,759,902		14,569,807

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(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
State Retirement	384,837	TA18	
Disability Insurance	22,016	TA19	34,434
U.S. Savings Bonds		TA25	
Guaranty & Bid Deposits	117,146	TA30	118,146
Bail Deposits	1,013,525	TA35	1,010,986
Court Order Deposits	8,975	TA36	7,655
Joint Tax Liens	92,477	TA41	231,008
Child Support Collections Payments, Ssi	1,469,826	TA49 TA51	1,250,797
Social Services Trust	318,770	TA53	559,683
Mortgage Tax	6,968,055	TA58	7,750,582
Court & Trust Fund	471,986	TA61	589,952
Transfer & Estate Taxes	212,647	TA64	672,838
Other Funds (specify)	1,679,642	TA85	2,343,726
TOTAL Agency Liabilities	12,759,902		14,569,807
TOTAL Liabilities	12,759,902		14,569,807
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,759,902		14,569,807

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(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	4,739,787	V200	3,964,089
TOTAL Cash	4,739,787		3,964,089
Accounts Receivable	824,546	V380	863,658
TOTAL Other Receivables (net)	824,546		863,658
Cash Special Reserves	10,056,558	V230	10,263,389
TOTAL Restricted Assets	10,056,558		10,263,389
TOTAL Assets and Deferred Outflows of Resources	15,620,891		15,091,136

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(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		V600	
TOTAL Accounts Payable	0		0
Other Liabilities		V688	9,900
TOTAL Other Liabilities	0		9,900
TOTAL Liabilities	0		9,900
Fund Balance			
Reserve For Debt	10,056,558	V884	10,263,389
TOTAL Restricted Fund Balance	10,056,558		10,263,389
Assigned Appropriated Fund Balance	5,564,333	V914	4,817,847
TOTAL Assigned Fund Balance	5,564,333		4,817,847
TOTAL Fund Balance	15,620,891		15,081,236
TOTAL Liabilities, Deferred Inflows And Fund Balance	15,620,891		15,091,136

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(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Debt Service - Other GoV.	644,541	V2392	318,548
TOTAL Intergovernmental Charges	644,541		318,548
Interest And Earnings	279,111	V2401	867,893
TOTAL Use of Money And Property	279,111		867,893
Premium & Accrued Interest On Obligations	2,002,383	V2710	7,617,626
Unclassified (specify)	2,904,638	V2770	3,087,742
TOTAL Miscellaneous Local Sources	4,907,021		10,705,368
TOTAL Revenues	5,830,673		11,891,809
Interfund Transfers	60,376,139	V5031	57,805,526
TOTAL Interfund Transfers	60,376,139		57,805,526
Advanced Refunding Bonds		V5791	24,395,000
TOTAL Proceeds of Obligations	0		24,395,000
TOTAL Other Sources	60,376,139		82,200,526
TOTAL Detail Revenues And Other Sources	66,206,812		94,092,335

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fiscal Agents Fees, Contr Expend	685,926	V13804	809,732
TOTAL Fiscal Agents Fees	685,926		809,732
TOTAL General Government Support	685,926		809,732
Debt Principal, Serial Bonds	48,402,895	V97106	47,199,722
TOTAL Debt Principal	48,402,895		47,199,722
Debt Interest, Serial Bonds	19,281,790	V97107	19,150,855
TOTAL Debt Interest	19,281,790		19,150,855
TOTAL Expenditures	68,370,611		67,160,309
Repayments To Esc Agent Adv Ref Bonds		V99914	27,471,681
	0		27,471,681
TOTAL Other Uses	0		27,471,681
TOTAL Detail Expenditures And Other Uses	68,370,611		94,631,990

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,096,197	V8021	15,620,891
Prior Period Adj -Decrease In Fund Balance	311,507	V8015	
Restated Fund Balance - Beg of Year	17,784,690	V8022	15,620,891
ADD - REVENUES AND OTHER SOURCES	66,206,812		94,092,335
DEDUCT - EXPENDITURES AND OTHER USES	68,370,611		94,631,990
Fund Balance - End of Year	15,620,891	V8029	15,081,236

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	1,462,078,105	W129	1,457,363,416
TOTAL Provision To Be Made In Future Budgets	1,462,078,105		1,457,363,416
TOTAL Assets and Deferred Outflows of Resources	1,462,078,105		1,457,363,416

COUNTY OF Onondaga
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	27,770,560	W638	58,340,591
Total OPEB Liability	740,580,079	W683	692,714,333
Judgments And Claims Payable	28,238,993	W686	24,193,525
Compensated Absences	13,478,668	W687	13,624,591
TOTAL Other Liabilities	810,068,300		788,873,040
Due To Other Governments	1,771,808	W631	
TOTAL Due To Other Governments	1,771,808		0
Bonds Payable	650,237,997	W628	668,490,376
TOTAL Bond And Long Term Liabilities	650,237,997		668,490,376
TOTAL Liabilities	1,462,078,105		1,457,363,416
TOTAL Liabilities	1,462,078,105		1,457,363,416

COUNTY OF Onondaga
Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: Onondaga

Municipal Code: 31010000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2002	BOND E	EFC SEWER 23		Y	07/25/2002	04/15/2022	1.825%	Y	\$4,361,217	\$1,010,000	\$245,000	\$0	\$0		\$765,000
2010	BOND E	GENERAL OBLIGATIONS 760		Y	06/29/2010	06/15/2019	0.00%		\$8,960,000	\$285,000	\$285,000	\$0	\$0		\$0
2012	BOND E	EFC 19-001b		Y	06/21/2012	05/01/2034	0.445%		\$11,395,177	\$9,105,000	\$485,000	\$0	\$0		\$8,620,000
2015	BOND E	EFC Sewer 16,19-01a,25,26,3031			07/01/2015	09/01/2036	4.08%		\$74,705,000	\$61,235,000	\$4,360,000	\$0	\$0		\$56,875,000
2016	BOND E	GOB 830 Sewer			07/13/2016	06/15/2036	5.00%		\$3,270,352	\$3,124,000	\$144,000	\$0	\$0		\$2,980,000
2019	BOND E	GOB SEWER 860			07/03/2019	06/01/2039	1.00%		\$2,013,281	\$0	\$0	\$0	\$0		\$2,013,281
2008	BOND E	EFC SEWER 30D			03/27/2008	10/01/2028	0.00%	Y	\$1,645,373	\$900,000	\$80,000	\$0	\$0		\$820,000
2010	BOND E	GENERAL OBLIGATIONS 761			06/29/2010	06/15/2026	0.00%		\$2,240,000	\$2,240,000	\$2,240,000	\$0	\$0		\$0
2012	BOND E	EFC SEWER 30F		Y	10/18/2012	11/01/2032	0.269%		\$4,100,953	\$3,045,000	\$185,000	\$0	\$0		\$2,860,000
2013	BOND E	Sewer 800		Y	06/28/2013	05/01/2033	4.00%		\$7,400,000	\$1,305,000	\$420,000	\$0	\$0		\$885,000
2016	BOND E	EFC Sewer 19-03,32-04			09/22/2016	02/01/2037	0.548%		\$3,886,715	\$3,570,000	\$155,000	\$0	\$0		\$3,415,000
2019	BOND E	GOB WATER 860			07/03/2019	06/01/2039	1.00%		\$2,319,560	\$0	\$0	\$0	\$0		\$2,319,560
2010	BOND E	GENERAL OBLIGATION 762			06/29/2010	06/15/2030	0.00%		\$1,340,000	\$1,340,000	\$1,340,000	\$0	\$0		\$0
2012	BOND E	SEWER -780		Y	06/28/2012	05/01/2037	3.00%		\$5,797,800	\$4,477,000	\$267,000	\$0	\$0		\$4,210,000
2013	BOND E	Sewer 800		Y	06/28/2013	05/01/2033	4.00%		\$14,200,000	\$2,030,000	\$680,000	\$0	\$0		\$1,350,000
2014	BOND E	EFC19-2,32-2,3-33-1,2,3			07/02/2014	05/01/2044	0.182%		\$128,800,968	\$114,675,000	\$3,690,000	\$0	\$0		\$110,985,000
2016	BOND E	E BOB 830 Water			07/13/2016	06/15/2036	5.00%		\$1,060,000	\$1,015,000	\$46,000	\$0	\$0		\$969,000
2017	BOND E	SEWER 840			07/26/2017	04/15/2037	5.00%		\$3,157,870	\$3,157,870	\$120,870	\$0	\$0		\$3,037,000
2018	BOND E	GOB SEWER 850			10/11/2018	04/15/2038	3.00%		\$3,174,411	\$3,174,411	\$0	\$0	\$0		\$3,174,411
2019	BOND E	GOB SEWER 861			06/19/2019	06/01/2039	1.00%		\$3,072,700	\$0	\$30,600	\$0	\$0		\$3,042,100
2010	BOND E	EFC SEWER 30-E			06/10/2010	10/01/2030	0.00%		\$2,972,800	\$1,840,000	\$135,000	\$0	\$0		\$1,705,000
2012	BOND E	WATER 780		Y	06/28/2012	05/01/2037	3.00%		\$8,008,131	\$6,622,000	\$273,000	\$0	\$0		\$6,349,000
2014	BOND E	SEWER 810			06/27/2014	05/01/2034	5.00%		\$5,794,154	\$4,334,000	\$544,000	\$0	\$0		\$3,790,000
2016	BOND E	E GOB 831 Sewer			11/16/2016	03/01/2030	3.00%		\$5,410,361	\$5,387,720	\$393	\$0	\$0		\$5,387,327
2017	BOND E	SEWER 841			10/05/2017	05/01/2033	2.00%		\$4,235,770	\$4,192,300	\$553	\$0	\$0		\$4,191,747
2018	BOND E	GOB SEWER 850			10/11/2018	04/15/2038	3.00%		\$2,002,956	\$2,002,956	\$0	\$0	\$0		\$2,002,956
2019	BOND E	EFCSEWER 19-05 33-04 39 40			06/13/2019	08/01/2038	1.00%		\$23,741,220	\$0	\$200,000	\$0	\$0		\$23,541,220
2011	BOND E	SEWER 770		Y	06/29/2011	05/01/2030	5.00%	Y	\$2,355,850	\$110,000	\$110,000	\$0	\$0		\$0
2012	BOND E	SEWER Adv Refunding 790		Y	07/11/2012	02/15/2025	2.00%		\$1,870,000	\$916,000	\$154,000	\$0	\$0		\$762,000
2014	BOND E	Water 810			06/27/2014	05/01/2034	5.00%		\$3,920,582	\$3,395,000	\$183,000	\$0	\$0		\$3,212,000

COUNTY OF Onondaga
Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: Onondaga

Municipal Code: 31010000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2015	BOND E	GOB 820 Sewer			05/28/2015	05/15/2045	3.00%		\$6,684,438	\$6,133,900	\$287,200	\$0	\$0		\$5,846,700
2017	BOND E	WATER 841			10/05/2017	05/01/2033	2.00%		\$8,925,450	\$8,853,458	\$895	\$0	\$0		\$8,852,563
2001	BOND E	EFC SEWER 7,10,14,15		Y	03/08/2001	11/15/2020	3.43%	Y	\$9,078,380	\$1,060,000	\$525,000	\$0	\$0		\$535,000
2011	BOND E	EFC SEWER 32-01		Y	07/21/2011	07/21/2012	0.00%	Y	\$15,603,494	\$10,905,000	\$745,000	\$0	\$0		\$10,160,000
2013	BOND E	EFC Sewer 21 24		Y	07/12/2013	01/15/2023	3.338%		\$2,555,000	\$1,330,000	\$260,000	\$0	\$0		\$1,070,000
2014	BOND E	Sewer 811			07/14/2014	05/15/2026	5.00%		\$6,962,900	\$5,371,300	\$589,000	\$0	\$0		\$4,782,300
2015	BOND E	GOB820 Water			05/28/2015	05/15/2045	3.00%		\$5,500,000	\$5,045,000	\$235,000	\$0	\$0		\$4,810,000
2001	BOND E	EFC SEWER		Y	07/26/2001	11/15/2021	2.619%	Y	\$2,195,433	\$365,000	\$120,000	\$0	\$0		\$245,000
2014	BOND E	Water 811			07/14/2014	05/15/2026	2.00%		\$1,683,400	\$1,228,000	\$135,200	\$0	\$0		\$1,092,800
2015	BOND E	GOB 821 - Refunding 821			06/24/2015	06/15/2027	2.00%		\$5,401,214	\$4,840,735	\$547,779	\$0	\$0		\$4,292,956
2012	BOND E	EFC Sewer 2012E 17,22			11/15/2012	10/15/2022	1.031%		\$595,000	\$240,000	\$60,000	\$0	\$0		\$180,000
2006	BOND E	EFC Sewer 4,5			07/25/2002	10/15/2018	2.77%			\$4,760,000	\$410,000	\$0	\$0		\$4,350,000
2009	BOND E	SEWER 740		Y	03/05/2009	03/01/2029	0.00%	Y	\$7,662,100	\$430,000	\$430,000	\$0	\$0		\$0
2012	BOND E	EFC Sewer 2012B 12,13			06/21/2012	10/16/2021	1.362%		\$1,017,382	\$327,948	\$106,180	\$0	\$0		\$221,768
2014	BOND E	EFC Sewer 27,28,29			07/20/2014	08/16/2024	0.00%		\$5,705,000	\$3,245,000	\$515,000	\$0	\$0		\$2,730,000
2000	BOND E	EFC SEWER		Y	03/09/2000	06/15/2020	4.08%		\$1,383,178	\$160,000	\$80,000	\$0	\$0		\$80,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$31,146,761	\$298,783,598	\$21,419,670	\$0	\$0	\$0	\$308,510,689
2018	BAN N	2018 EFC Sewer			02/08/2018	02/08/2023	0.00%		\$5,885,480	\$5,885,480	\$5,885,480	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$5,885,480	\$5,885,480	\$0	\$0	\$0	\$0
2013	BOND N	General Obligation 800		Y	06/28/2013	05/01/2033	4.00%		\$46,270,000	\$8,565,000	\$2,700,000	\$0	\$0		\$5,865,000
2014	BOND N	GOB 810		Y	07/14/2014	03/15/2026	0.00%		\$25,085,264	\$18,871,000	\$2,123,000	\$0	\$0		\$16,748,000
2017	BOND N	GOB 840			07/26/2017	04/15/2037	5.00%		\$18,622,130	\$18,622,130	\$1,024,130	\$0	\$0		\$17,598,000
2018	BOND N	General Obligation Bond 850		Y	10/11/2018	04/15/2038	3.00%		\$46,782,633	\$46,782,633	\$0	\$0	\$0		\$46,782,633
2009	BOND N	GOB 740		Y	03/05/2009	03/01/2029	0.00%		\$54,062,900	\$4,495,000	\$4,495,000	\$0	\$0		\$0
2014	BOND N	GOB 811		Y	07/14/2014	03/15/2026	0.00%		\$10,953,700	\$7,915,700	\$1,450,800	\$0	\$0		\$6,464,900
2015	BOND N	GOB 820			05/28/2015	05/15/2045	3.00%		\$67,715,562	\$63,926,100	\$1,977,800	\$0	\$0		\$61,948,300
2017	BOND N	GOB 841			10/05/2017	05/01/2033	2.00%		\$20,673,780	\$20,179,242	\$3,552	\$0	\$0		\$20,175,690
2009	BOND N	GOB 750		Y	12/29/2009	12/29/2010	0.00%		\$32,762,000	\$6,845,000	\$6,845,000	\$0	\$0		\$0
2015	BOND N	GOB 821 - Refunding			06/24/2015	06/15/2027	2.00%		\$5,968,786	\$5,224,265	\$727,221	\$0	\$0		\$4,497,044
2011	BOND N	SEWER 770		Y	06/29/2011	05/01/2030	5.00%		\$31,399,150	\$2,415,000	\$2,415,000	\$0	\$0		\$0

COUNTY OF Onondaga
Statement of Indebtedness
For the Fiscal Year Ending 2019

4/30/2020

County of: Onondaga

Municipal Code: 310100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2015	BOND N	GOB 822			12/12/2015	12/10/2025	3.65%		\$2,650,000	\$1,855,000	\$265,000	\$0	\$0		\$1,590,000
2010	BOND N	GOB760			06/29/2010	06/15/2019	0.00%		\$22,190,000	\$2,715,000	\$2,715,000	\$0	\$0		\$0
2016	BOND N	N GOB 830			07/13/2016	06/15/2036	5.00%		\$22,169,648	\$20,441,000	\$1,775,000	\$0	\$0		\$18,666,000
2019	BOND N	GOB 860			07/03/2019	06/01/2039	1.00%		\$40,444,547	\$0		\$0	\$0		\$40,444,547
2010	BOND N	GOB 761		Y	06/29/2010	06/15/2026	0.00%		\$15,330,000	\$15,330,000	\$15,330,000	\$0	\$0		\$0
2012	BOND N	GOB 780		Y	06/28/2012	05/01/2037	3.00%		\$37,619,069	\$24,251,000	\$2,660,000	\$0	\$0		\$21,591,000
2016	BOND N	N GOB 831			11/16/2016	03/01/2030	3.00%		\$30,474,639	\$30,167,280	\$4,607	\$0	\$0		\$30,162,673
2019	BOND N	GOB 861			06/19/2019	06/01/2039	1.00%		\$21,322,300	\$0	\$129,400	\$0	\$0		\$21,192,900
2010	BOND N	GOB 762		Y	06/29/2010	06/15/2030	0.00%		\$3,565,000	\$3,565,000	\$3,565,000	\$0	\$0		\$0
2012	BOND N	GOB ADVREFUND 790		Y	07/11/2012	02/15/2025	2.00%		\$18,745,000	\$5,009,000	\$1,231,000	\$0	\$0		\$3,778,000
2017	BOND N	EFC SEWER19-04 35,36,37,38			11/09/2017	08/01/2038	1.061%		\$46,040,049	\$44,280,049	\$1,805,049	\$0	\$0		\$42,475,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$61,766,847	\$351,454,399	\$53,241,559	\$0	\$0	\$0	\$359,979,687
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$92,913,608	\$656,123,477	\$80,546,709	\$0	\$0	\$0	\$668,490,376

COUNTY OF Onondaga
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$36,174,779.57
Time Deposits	9Z2021	\$102,482,434.02
Total		\$138,657,213.59
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$8,603,727.59
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$118,485,811.53
Total		\$127,089,539.12
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$4,304,346.30
Market Value at Balance Sheet Date	9Z4502	\$4,204,010.02
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

COUNTY OF Onondaga
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-107	\$141,795	\$1,637	\$0	\$143,433
****-108	\$0	\$0	\$90,070	(\$90,070)
****-108B	\$0	\$374	\$1,297,836	(\$1,297,462)
****-111	\$1,776,847	\$0	\$0	\$1,776,847
****-143	\$242,876	\$0	\$0	\$242,876
****-143A	\$18,674,957	\$0	\$0	\$18,674,957
****-150A	\$1,393,491	\$246,626	\$0	\$1,640,117
****-151A	\$46,694	\$2,464	\$0	\$49,158
****-152	\$598,787	\$74,051	\$0	\$672,838
****-153	\$996,144	\$0	\$173,741	\$822,403
****-154	\$1,466,534	\$179,337	\$395,074	\$1,250,797
****-155	\$0	\$0	\$0	\$0
****-156	\$82,652	\$54,062	\$31,440	\$105,274
****-157B	\$131,598	\$13,664	\$71,739	\$73,524
****-158	\$229,323	\$0	\$3,094	\$226,229
****-159	\$62,584	\$17,249	\$2,485	\$77,348
****-162	\$694	\$0	\$0	\$694
****-163	\$2,191,412	\$0	\$0	\$2,191,412
****-167	\$1,021,327	\$0	\$0	\$1,021,327
****-167A	\$32,721,955	\$0	\$0	\$32,721,955
****-167B	\$545,685	\$0	\$0	\$545,685
****-168	\$20,477	\$0	\$0	\$20,477
****-169	\$50,408	\$0	\$0	\$50,408
****-170	\$137,827	\$0	\$0	\$137,827
****-171	\$173,785	\$0	\$0	\$173,785
****-172B	\$4,012	\$0	\$0	\$4,012
****-173	\$0	\$0	\$0	\$0
****-173A	\$0	\$0	\$0	\$0
****-173B	\$127,121	\$0	\$0	\$127,121
****-173C	\$191	\$0	\$0	\$191

COUNTY OF Onondaga
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-174	\$0	\$0	\$0	\$0
****-176	\$0	\$0	\$0	\$0
****-176A	\$6,242,281	\$0	\$0	\$6,242,281
****-288	\$0	\$0	\$0	\$0
****-177A	\$4,629	\$0	\$0	\$4,629
****-178	\$144,634	\$0	\$0	\$144,634
****-179	\$0	\$0	\$0	\$0
****-179A	\$89,451	\$0	\$0	\$89,451
****-179B	\$14,964	\$0	\$0	\$14,964
****-180	\$702,911	\$27,685	\$55,400	\$675,196
****-181	\$1,010,986	\$0	\$0	\$1,010,986
****-183	\$8,333	\$0	\$658	\$7,675
****-186	\$6,061,307	\$0	\$0	\$6,061,307
****-187	\$571,794	\$0	\$10,100	\$561,694
****-188	\$551,150	\$0	\$0	\$551,150
****-191	\$18,450,362	\$0	\$0	\$18,450,362
****-195	\$0	\$207	\$5,253,672	(\$5,253,464)
****-204	\$564,621	\$13,195	\$260,417	\$317,398
****-205	\$1,458,625	\$0	\$16,672	\$1,441,953
****-210	\$38,137	\$0	\$0	\$38,137
****-215	\$1,001,176	\$0	\$0	\$1,001,176
****-501	\$0	\$56,813,331	\$0	\$56,813,331
****-193	\$52,823	\$0	\$0	\$52,823
Total Adjusted Bank Balance				<u>\$149,588,842</u>
Petty Cash				<u>\$46,240.00</u>
Adjustments				<u>\$5,332,972.46</u>
Total Cash				<u>\$154,968,054</u>
Total Cash Balance All Funds				<u>\$154,968,054</u>
* Must be equal				

COUNTY OF Onondaga
Local Government Questionnaire
For the Fiscal Year Ending 2019

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

COUNTY OF Onondaga
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		3,101			
Total Part Time Employees:		518			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$28,347,722.00	3,101	518	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$14,542,366.00	3,101	518	
90408	Worker's Compensation Insurance	\$6,683,598.00	3,101	518	
90458	Life Insurance				
90508	Unemployment Insurance	\$296,462.00	3,101	518	
90558	Disability Insurance	\$575,686.00	3,101	518	
90608	Hospital and Medical (Dental) Insurance	\$63,831,582.00	3,101	518	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$96,546.00	3,101	518	
Total		\$114,373,962.00			
Computed Total From Financial Section (comparative purposes only)		\$189,541,033.00			

COUNTY OF Onondaga
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,231,106	542,707	gallons	
Diesel Fuel	\$1,007,692	459,425	gallons	
Fuel Oil	\$13,994	6,278	gallons	
Natural Gas	\$1,395,540	3,303,333	cubic feet	Therms
Electricity	\$7,801,338	111,661,882	kilowatt-hours	
Coal			tons	
Propane	\$36,500	27,811	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Martin Masterpole, hereby certify that I am the Chief Fiscal Officer of the County of Onondaga, and that the information provided in the annual financial report of the County of Onondaga, for the fiscal year ended 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Onondaga, and adopted by me as my signature for use in conjunction with the filing of the County of Onondaga's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Onondaga's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Martin Masterpole
Name of Report Preparer if different than Chief Fiscal Officer

Martin Masterpole
Name

(315) 435-2130
Telephone Number

Comptroller
Title

421 Montgomery Street Syracuse NY
Official Address

04/30/2020
Date of Certification

() -
Official Telephone Number

COUNTY OF Onondaga
Financial Comments
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Adjustment Reason

Account Code V8015 none

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Background

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

Financial Reporting Entity

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

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

Onondaga Community College (OCC or Community College)

The majority of the College's Board of Trustees are appointed by the County Executive and confirmed by the County Legislature. Substantial funding is provided by the County for the operation of the Community College, and from general obligation bonds of the County resulting in a financial benefit/burden relationship. The Community College has a fiscal year which ends August 31st, the accompanying financial statements include financial information for the year ended August 31, 2019. The Community College is presented discretely as a component unit of the County.

Onondaga County Housing Development Fund Company (Fund Company)

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

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

Friends of Rosamond Gifford Zoo (The Friends)

The Friends organization was established in 1970 to stimulate the interest of the public in the expansion and improvement of the County's Rosamond Gifford Zoo. Membership fees and contributions are solicited to aid in Zoo operations and support additions and upgrades to exhibits. The Friends also recruit, train and coordinate zoo volunteers, operate a gift shop, and sponsor special events. The Friends is presented discretely as a component unit of the County based on a financial benefit/burden relationship. The Friends have a fiscal year that ends December 31, however their 2019 financial statements were not available for incorporation into these financial statements. As a result, their 2018 year-end financial information is presented.

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

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

Onondaga Tobacco Asset Securitization Corporation (OTASC)

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

Onondaga Civic Development Corporation (OCDC)

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

Onondaga Convention Center Hotel Development Corporation (OCCHDC)

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

Greater Syracuse Soundstage Development Corporation (GSSDC)

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Onondaga Community College
Onondaga Hill, Syracuse, New York 13215

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

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

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

The Friends
One Conservation Place
Syracuse, New York 13204

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

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

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

Government-wide and Fund Financial Statements

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

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

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

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

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

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

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

General Fund

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

Water Environment Protection

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

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

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

Capital Projects Fund

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

The County's Nonmajor governmental funds are as follows:

Other Governmental Funds

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

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

Internal Service Fund

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

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

Trust and Agency Funds

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

Inventories

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets

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

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

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

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

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

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

Deferred Inflows/Outflows

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

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

Compensated Absences

A liability for vacation leave, personal time off, compensatory time off is accrued if (a) the employees’ rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. Under the terms of the County’s personnel policies and its union agreements, regular permanent employees earn varying amounts of vacation leave, personal time-off and sick leave benefits on the basis of past service. Employees may also earn compensatory time-off in lieu of overtime pay. Compensated absence liabilities relating to the governmental funds are considered long-term liabilities, except those due and

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

payable. Accrued liability amounts are based on wage rates prevailing as of the balance sheet date and include additional estimates for the employer's salary-related costs. Accumulated non-vested sick leave benefits are only payable on the basis of the future event of employee illness, the occurrence of which is indeterminable.

Long-term Obligations

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

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

Participation in Debt Service - External Sources

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

Interfund Transactions

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

Deficit Fund Balance

The County is reporting a deficit the Library Grants Fund of \$3,410,519 at December 31, 2019. This was the result of Management's decision to make major renovations to leased property that houses the County's central library. The County then sublet space to SUNY Upstate Medical University, entering into a twenty-year lease. The rent from this lease will be used to fund this deficit in the years to come.

Equity Classifications

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Assigned - Includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor nonspendable. All positive amounts related to funds other than the General Fund that are not otherwise classified as nonspendable, restricted or committed are classified as assigned. In the General Fund, the assigned amount is made up of encumbrances at year end 2019 of \$1,791,457

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

Jointly Governed Organizations

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

Use of Estimates

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

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

3. PROPERTY TAXES AND COLLECTION

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

3. PROPERTY TAXES AND COLLECTION (continued)

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, 2018
Levy date	December 31, 2018
Lien date	July 1, 2019
Due date.....	January 1, 2019
Penalties and interest are added.....	February 1, 2019 1.0%
	March 1, 2019 1.5%
Tax sale-2018 delinquent taxes	October 1, 2019
Tax auction-2014 prior delinquent taxes	November 15, 2019

Uncollected school taxes assumed by the County as a result of settlement proceedings are reported as receivables in the General Fund to maintain central control and provide for tax settlement and enforcement proceedings. The portion of the receivable that represents taxes relieved for schools in the amount of \$21,454,195 is included in the liability due to other governments at December 31, 2019. 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, 2019 was .40% of the five-year average full assessed valuation of taxable real property.

The County is subject to tax abatements granted by two industrial developments agencies, the City of Syracuse and various towns. The abatements fall into two general categories, economic development and affordable housing.

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

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

Information relevant to disclosure of those programs for the year ended December 31, 2019 is:

<u>Tax Abatement Program</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Mortgage Tax</u>
Economic Development:			
OCIDA	\$ 2,343,431	\$25,250,437	\$ 2,178,705
SIDA	5,232,800	3,442,817	702,633
Affordable Housing:			
City of Syracuse	1,096,807	-	-
Various Towns	130,266	-	-
Total Tax Abatement	<u>\$ 8,803,304</u>	<u>\$28,693,254</u>	<u>\$ 2,881,338</u>

4. FEDERAL AND STATE FUNDED PROGRAMS

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

5. CAPITAL ASSETS

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

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 20,500,002	\$ -	\$ -	\$ 20,500,002
Intangible Asset	29,750,000	-	-	29,750,000
Construction in progress	372,292,735	76,516,289	65,405,677	383,403,347
Total capital assets, not being depreciated	<u>422,542,737</u>	<u>76,516,289</u>	<u>65,405,677</u>	<u>433,653,349</u>
Capital assets, being depreciated:				
Land improvements	25,094,697	-	-	25,094,697
Buildings	370,621,292	26,940,592	-	397,561,884
Building improvements	209,466,263	13,794,200	-	223,260,463
Equipment	144,774,815	4,888,947	2,906,690	146,757,072
Infrastructure	1,733,553,767	23,918,319	-	1,757,472,086
Total capital assets, being depreciated	<u>2,483,510,834</u>	<u>69,542,058</u>	<u>2,906,690</u>	<u>2,550,146,202</u>
Less accumulated depreciation for:				
Land improvements	(15,579,704)	(1,163,807)	-	(16,743,511)
Buildings	(253,740,707)	(13,363,946)	-	(267,104,653)
Building improvements	(111,801,632)	(11,911,722)	-	(123,713,354)
Equipment	(118,484,395)	(10,535,967)	(2,890,908)	(126,129,454)
Infrastructure	(865,992,210)	(50,972,281)	-	(916,964,491)
Total accumulated depreciation	<u>(1,365,598,648)</u>	<u>(87,947,723)</u>	<u>(2,890,908)</u>	<u>(1,450,655,463)</u>
Total capital assets, being depreciated, net	<u>1,117,912,186</u>	<u>(18,405,665)</u>	<u>15,782</u>	<u>1,099,490,739</u>
Net capital assets-Governmental activities	<u>\$ 1,540,454,923</u>	<u>\$ 58,110,624</u>	<u>\$ 65,421,459</u>	<u>\$ 1,533,144,088</u>

6. RETIREMENT BENEFITS

The County participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer retirement system. The ERS provides retirement benefits as well as death and disability benefits. The net position of the ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the ERS. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the ERS. ERS benefits are established under the provisions of the New York State retirement and Social Security Law (RSSL). Once a public employer elects to participate in the ERS, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute.

6. RETIREMENT BENEFITS (continued)

The County also participates in the Public Employees’ Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance.

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

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

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

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

The County is required to contribute an actuarially determined rate. The required contributions at December 15 for the years 2019, 2018 and 2017 were \$30,972,268, \$30,837,971 and \$33,734,041 respectively. The County’s contributions made to the ERS were equal to 100% of the contributions required for each year.

At December 31, 2019, the County reported the following liability for its proportionate share of the net pension liability. The net liability was measured as of March 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The County’s proportionate share, excluding OCC, of the net pension liability was based on a projection of the County’s long-term share of contributions to the ERS relative to the projected contributions of all participating members, actuarially determined. This information was derived from reports provided to the County by the ERS.

<u>Actuarial valuation date</u>	<u>April 1, 2018</u>
Plan's total net pension liability	\$ 7,085,304,043
County's proportionate share of the Plan's total net pension liability	\$ 58,340,591

For the year ended December 31, 2019, the County recognized pension expense of \$28,347,722 in the financial statements.

6. RETIREMENT BENEFITS (continued)

At December 31, 2019, the County's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 11,488,483	\$ 3,916,295
Changes in assumptions	14,664,440	-
Net differences between projected and actual earnings on pension plan investments	-	14,973,421
Changes in proportion and differences between the County's contributions and proportionate share of contributions	1,395,227	9,142,076
County's contributions subsequent to the measurement date	21,321,146	-
Total	<u>\$ 48,869,296</u>	<u>\$ 28,031,792</u>

County contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended:	
2020	\$ 8,790,616
2021	(13,514,725)
2022	(2,425,039)
2023	6,665,506

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

Measurement date	March 31, 2019
Actuarial valuation date	April 1, 2018
Actuarial Cost Method	Entry age normal
Interest rate	7.00%
Salary Scale	4.20%
Decrement tables	April 1, 2010 - March 31, 2015 ERS's experience
Inflation rate	2.50%

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

The actuarial assumptions used in the April 1, 2018 valuation are based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015.

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

6. RETIREMENT BENEFITS (continued)

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

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

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

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

	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
County's proportionate share of the net pension liability	\$ 255,074,379	\$ 58,340,591	\$ (106,929,743)

6. RETIREMENT BENEFITS (continued)

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

Measurement date: March 31, 2019		
Employer's total pension liability	\$	189,803,429
Plan net position		(182,718,124)
Employers' net pension liability	\$	<u>7,085,305</u>

Ratio of Plan Net Position to the Employers' Total Pension Liability	96.27%
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ERS employer contributions are paid annually based on the ERS’s fiscal year which ends on March 31st. Contributions as of December 31, 2019 represent the projected employer contribution for the period of April 1, 2019 through March 31, 2019 based on estimated ERS wages multiplied by the employer’s contribution rate, by tier.

Retiree Benefits

In addition to providing pension benefits, the County provides certain health insurance benefits to 4,333 retired employees, survivors and dependents under its self-insured health program.

Substantially all of the County’s employees may become eligible for these benefits if they reach normal retirement age while working for the County. The County has 1,346 retirees in its self-insurance plan and the cost of providing to these retirees during 2019 was approximately \$29.5 million. The County also instituted a Medicare advantage plan in 2013 and has moved approximately 2,987 Medicare eligible retirees, survivors and dependents into this plan. Retirees’ obligation to contribute to these benefits is dependent upon the plan options offered by the County. Total retiree contributions were \$6,271,827 during 2019.

Other Postemployment Benefits

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

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

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

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

As of the date of these financial statements, New York State did not yet have legislation that would enable government entities to establish a qualifying trust for the purpose of funding other postemployment benefits. As such there are no assets accumulated in a trust that meets all of the criteria in GASB Statement No. 75

6. RETIREMENT BENEFITS (continued)

paragraph 4, to fund this obligation.

Employees Covered by Benefit Terms. At January 1, 2019, the following employees were covered by benefit terms:

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

Total OPEB Liability. The County’s total OPEB liability of \$692,714,333 was measured as of January 1, 2019 and was determine by actuarial valuation as of the date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.40%
Discount rate	4.10%
Healthcare cost trend	0% for 2019, 7% for pre-65 and 7.5% for post 65 in 2020, decreasing to 3.94% in 2088

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

Mortality rates for active employees are based on the RPH-2014 Mortality Table for employees, sex distinct, with generational mortality adjusted to 2006 using scale MP-2014, and projected forward with scale MP- 2018. Mortality rates for retirees are based on the RPH-2014 Mortality Table for Healthy Annuitants, sex distinct, with generational mortality adjusted to 2006 using scale MP-2014, and projected forward with scale MP-2018.

Changes in the Total OPEB Liability.

Balance at January 1, 2018, restated	\$ 740,580,079
Changes for the year:	
Service cost	24,010,225
Interest cost	25,872,348
Difference between expected and actual experience	-
Changes in assumptions and other inputs	(72,773,987)
Benefit payments	(24,974,332)
Balance at January 1, 2019	<u>\$ 692,714,333</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.44% on January 1, 2018 to 4.10% on January 1, 2019.

6. RETIREMENT BENEFITS (continued)

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB Liability of the County, as well as what the County’s total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.10%) or 1-percentage point higher (5.10%) than the current discount rate:

	1% Decrease 3.10%	Current 4.10%	1% Increase 5.10%
Total OPEB Liability	\$ 807,504,866	\$ 692,714,333	\$ 600,897,097

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

	1% Decrease	Current	1% Increase
Total OPEB Liability	\$ 587,080,510	\$ 692,714,333	\$ 828,608,275

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended December 31, 2019 the County recognized an OPEB expense of \$9,494,334. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 120,607,657
Changes of assumptions or other inputs	26,981,199	59,445,418
Employer amounts subsequent to the measurement date	24,955,589	-
Total	<u>\$ 51,936,788</u>	<u>180,053,075</u>

The amortization period for the beginning of the measurement period is 5.46 years for the average expected remaining service life of members. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as detailed below.

Year Ended December 31,	
2020	\$ (40,388,239)
2021	(40,388,239)
2022	(40,388,239)
2023	(25,776,017)
2024 and thereafter	(6,131,142)

The County reported \$24,974,332 in contributions subsequent to the measurement that would be recognized as a reduction in the net pension liability in the year ended December 31, 2019.

7. OPERATING TRANSFERS

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

The following is a summary of operating transfers for the year ended December 31, 2019:

Operating Transfers To:	Operating Transfers From:						Totals
	Major Funds			Nonmajor Funds			
	General Fund	Water Environment Protection	Capital Projects Fund	County Road Fund	Water Fund	Library Fund	
Major Funds:							
General Fund	\$ -	-	-	-	1,300,000	-	1,300,000
Debt Service Fund	18,351,937	26,507,241	4,595	9,717,204	2,747,917	476,632	57,805,526
Capital Projects Fund	1,309,668	7,950,775	-	8,892,729	-	75,000	18,228,172
Nonmajor Funds:							
General Grants Fund	3,577,950	225,000	-	-	-	-	3,802,950
County Road Fund	29,801,119	-	-	-	-	-	29,801,119
Road Machinery Fund	2,663,499	-	-	-	-	-	2,663,499
Water Fund	-	-	2,807,243	-	-	-	2,807,243
Community Development	-	-	-	-	1,500,000	-	1,500,000
Library Fund	3,963,523	-	-	-	-	-	3,963,523
Total	\$ 59,667,696	\$ 34,683,016	\$ 2,811,838	\$ 18,609,933	\$ 5,547,917	\$ 551,632	\$ 121,872,032

8. DUE TO/DUE FROM OTHER FUNDS

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

Due to/due from other funds at December 31, 2019 are summarized as follows:

DUE TO: Major Fund -	Nonmajor Funds			Total
	General Grants	Oncenter Fund	Library Grants	
General Fund	\$ 9,829,756	\$ 830,858	\$ 5,335,997	\$ 15,996,611

9. RISK MANAGEMENT

The County is self-insured for workers' compensation, health, dental, all general liability and certain physical damage risks. The internal service fund is used to account for the County's self-insurance activities, including

9. RISK MANAGEMENT (continued)

general liability claims. The fund is supported by annual budget appropriations that are recorded as revenues in the Internal Service Fund and allocated pro-rata to the various governmental funds within the County.

The claims liability of \$30,888,746 reported at December 31, 2019 is based on the requirements of GASB Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the reported liabilities during fiscal year 2019 were as follows:

	Beginning	Claims and Changes in Estimates	Claim Payments	Ending
Workers' Compensation	\$ 23,672,482	\$ 5,441,983	\$ (7,159,923)	\$ 21,954,542
Judgments and Claims	7,367,469	(523,703)	(914,318)	5,929,448
Medical & Dental	3,890,976	75,615,482	(76,501,702)	3,004,756
	<u>\$ 34,930,927</u>	<u>\$ 80,533,762</u>	<u>\$ (84,575,943)</u>	<u>\$ 30,888,746</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, 2019 and available information at the time of this report.

Medical Benefits

The County has contracted with a third-party administrator to manage its self-insurance program which provides certain medical benefits to all active and retired employees. The carrying amount of the liability includes estimates of reported and unreported claims as of December 31, 2019.