

Appendices

Section 8

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Appendix A

Glossary of Budget Terms

Account Code An expenditure classification based upon the types or categories of spending, such as salaries, fringe benefits, travel, or equipment. Account code is used interchangeably with expense code or object code in Onondaga County's operating budget.

Accounting System The total set of records and procedures, which are used to record and report information on the financial operations of an organization. Onondaga County had used the FAMIS system for its financial records. It transitioned to PeopleSoft in September 2012.

Accrual Basis of Accounting Transactions are recorded to a fiscal year when the underlying economic event takes place, without regard for when the cash receipt or cash disbursement occurs. Revenues are recorded when the revenue-generating activities are performed, and expenses are recorded when goods or services are received. In Onondaga County, any enterprise fund and the internal service fund would be reported on the accrual basis of accounting; all other funds are on the modified accrual basis of accounting.

Administrative and Financial Services One of three major Onondaga County functional areas. The Administrative and Financial Services function includes Insurance, Management and Budget, Finance, Comptroller, Personnel, Law, Economic Development, Community Development, Board of Elections, Library, Purchasing, Information Technology, County Legislature, County Executive, OnCenter, County Clerk, and the District Attorney.

Appropriated Fund Balance The amount of fund balance estimated to be available from previous years and designated for use in the current year and/or ensuing years.

Appropriation An authorization made by the legislative body of a government, which permits officials to incur obligations and to make expenditures of public funds. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation The estimated value of real estate or other property by a government as a basis for levying taxes. The value may only be a fraction of the property's market value.

Assessed Value Tax Rate The amount of tax levied for each \$1,000 of assessed valuation.

Assets Property owned by the County, having a monetary value and must be accounted for.

Assigned Fund Balance Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Attributable Revenue The revenue generated as a direct consequence of the provision of a specific governmental activity, such as fees for service, state or federal aid for programs, and income from sales. If the government no longer provides the service, the revenue would also stop.

Balanced Budget A budget in which estimated revenues and appropriated fund balance equal estimated expenditures.

Beginning Balance Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year. This is also referred to as a carryover balance.

Bond A written promise to pay a sum of money (principal) on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a debt schedule and are budgeted as debt service. The most common types of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, sewage treatment facilities and highways.

Bond Anticipation Notes (BANs) Short-term interest-bearing securities issued in anticipation of a long-term issuance at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Budget A comprehensive financial plan of operation which allocates available revenues among competing expenditure requirements for a given time period.

Budget Amendment The legal procedure utilized to revise a budget appropriation or revenue. This is a modification to the adopted budget, which specifies both the source of revenue and the appropriate expenditure account.

Budget As Modified (BAM) The adopted financial plan as changed by budget amendments and budget transfers between account codes during the year by the County Executive and/or the County Legislature. In order to include the most updated information in the tentative budget document, August 12 is used as the cutoff date for any changes during the year to the adopted budget.

Budget Calendar The schedule of key dates or milestones, which the County follows in the preparation, adoption, and administration of the budget.

Budget Document The official document prepared by the Executive Department, which presents the proposed line item budget to the legislative body.

Budget Message An introductory statement of the proposed budget presented in narrative form. The budget message explains major budget issues, provides a summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the County Executive.

Budget Transfer Modifications to the operating budget, which involve the transfer of appropriations within and between organizational units and accounts.

Budgetary Control The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and estimated revenues.

Capital Assets Property of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Fund A fund established to account for planning, acquisition and construction of capital projects.

Capital Improvement Plan (CIP) A plan for capital expenditures to be incurred each year over a period of six future years. The CIP describes each capital project, the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Improvements Physical assets, purchased or constructed, the acquisition of land, or improvements to land or buildings. Capital improvements typically include buildings, water and sewage systems, roads, and recreational facilities.

Capital Outlay Expenditures for land, equipment, vehicles, or machinery that result in the acquisition of, or addition to, fixed assets.

Cash Management Managing cash flows to maximize interest while adhering to the investment principles of legality, liquidity and safety.

Carryover If goods or services, which have been encumbered in the year, are not received by December 31st of that year, and the commitment is still valid, then the encumbrance remains open at year-end and is carried forward into the next fiscal year with equivalent prior year's budget dollars to cover the eventual pay out. (See also Encumbrance)

Committed Fund Balance Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Consumer Price Index A statistical description of price levels provided by the U.S. Bureau of Labor Statistics. The index is used as a measure of the cost of living by calculating economic inflation.

Contingency A budgetary reserve set aside for unforeseen expenditures that occur during the fiscal year.

Debt Service The payment of principal and interest on borrowed funds, according to a predetermined payment schedule.

Defease Investing funds in an irrevocable escrow account for future debt service. This allows the applicable debt service to be removed from the County's debt computations. Onondaga partially defeased its debt using money from tobacco bond sales in 2001 and 2005. Certain debt is defeased through 2025.

Deficit The excess of liabilities over assets and/or the excess of expenses over revenues, during a single accounting period or on an accumulated basis.

Delinquent Taxes Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

Department The highest organizational level for the provision and delivery of a specific governmental service or closely related services. A department may be composed of sub-departments, agencies, indexes, etc.

Depreciation Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. That portion of the cost of a capital asset,

which is charged as an expense during a particular period. This represents the decrease in value of physical assets due to use and the passage of time. Each asset type has a pre-determined depreciable life.

Disbursement Payment for goods and services.

Employee Benefits Employee benefits include County appropriations for retirement, worker's compensation, Social Security, health, dental, and unemployment costs.

Encumbrance The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. They cease to be encumbrances and become expenditures when the goods or services have been received or rendered.

Enterprise Fund A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures, on full accrual accounting procedures. Onondaga County has no Enterprise Funds at this time.

Environmental Facilities Corporation (EFC) Bonds Bonds issued by the NYS EFC on behalf of NYS municipalities for sewer and water projects. Interest is subsidized 50% on long-term debt and short-term notes are at 0%.

Equalization An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.

Equipment One of the major expense codes used to categorize appropriations. Equipment includes County appropriations for office, construction, laboratory, grounds, safety and shop equipment, motor vehicles and tools.

Estimated Revenues The amount of projected revenue to be collected during the current or ensuing fiscal years. The estimated revenue number becomes the budgeted revenue when approved by the County Legislature in the annual budget process.

Expense Code See Account Code.

Expenses Charges incurred for the operation of an organization, such as maintenance, interest, travel, mileage, equipment, rentals, utilities, professional services, contracts, and other charges.

Fiscal Agent Fees These are fees charged by institutions for record keeping of Registered (Serial) Bondholders and for the semi-annual distribution of principal and interest payments to those bondholders. Fiscal agent fees on serial bonds, capital notes and bond anticipation notes are paid by the purchaser. The County pays these fees on EFC bonds.

Fiscal Restraint The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

Fiscal Year (FY) A twelve-month period designated as the operations year for an organization, also called the budget year. For the County, the fiscal year is January 1 to December 31. The fiscal year for New York State is April 1 to March 31. The Federal fiscal year is October 1 to September 30.

Fixed Assets Property of long-term character such as land, buildings, machinery, furniture and other equipment.

Forecast Regularly updating the revenue and expenditure projections for a given fiscal period. Basing its projections on economic data and existing trends, the County formally produces both quarterly and future years' forecasts.

Full Faith and Credit A pledge of the general taxing power of a government to repay debt obligations, typically used in reference to bonds.

Full Valuation The term used to indicate a property appraisal at 100% of market value at a specified point in time.

Full Value Tax Rate The amount of property tax levy for each \$1,000 of full valuation on all properties, to arrive at a desired total tax collection.

Fund An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance The difference of a fund's total assets versus its total liabilities. A negative fund balance, sometimes called a fund deficit, occurs when liabilities exceed assets. When assets exceed liabilities it is called a surplus. Beginning with 2011 statements, GASB 54 requires five fund balance-reporting categories: nonspendable, restricted, committed, assigned, unassigned.

Generally Accepted Accounted Principles (GAAP) A uniform set of reporting standards derived by certain authoritative bodies, principally the Governmental Accounting Standards Board, with the intended purpose of fairly presenting the results of an organization's financial activities. Onondaga County prepares and reports its financial statements in accordance with GAAP.

General Fund The largest fund within the County, which accounts for most of the County's financial resources. General Fund revenues include property taxes, licenses and permits, local sales taxes, service charges, and other types of revenue. This fund includes expenditures and financing for most of the basic operating services, such as public safety, finance, data processing, parks and recreation, highways and other direct operating support. It also includes the client-based services, such as welfare, health, mental health, correctional.

General Obligation Bonds Bonds for which a government pledges its full faith and credit to ensure repayment. The term is also used to refer to those bonds, which are to be repaid from taxes and other general revenues. The Legislature must approve the bonding of all capital projects by a two-thirds vote.

Grant A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Human Services One of three major Onondaga County functional areas. The Human Services includes Children and Family Services, Adult and Long-Term Care Services, Corrections, Sheriff, Health, Social Services – Economic Security, and Probation.

Indirect Costs Costs associated with, but not directly attributable to, the operation of a department. These costs are usually incurred by departments in the support of other operating departments. These include Personnel, Finance, Management and Budget, and the Comptroller's Office.

Interdepartmental Charges The charge that a County "provider" department assesses another County "user" department for providing direct and measurable services. These represent an appropriation in the County user department's budget and revenue in the County provider department's budget. Provider departments include Information Technology, Facilities Management, Employee Benefits, the Division of Purchase, Law, and Insurance.

Interest The price paid for the use of money, or the return on investment obtained from investing cash.

Interfund Transfers Transfer of net operating support from one fund to another (for example, the General Fund transfers the net local dollars required to operate the County Road Fund).

Liability Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line Item Budget A budget that lists each expenditure category (salaries, supplies and materials, travel, etc.) and revenue category (state aid, federal aid, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Dollars The difference between General Fund appropriations and revenues which must be raised through the property tax levy after the County's portion of sales tax and appropriated fund balance is applied.

Long Term Debt Debt with a maturity date of more than one year after the date of issuance.

Management Initiatives Changes to internal business practices undertaken by County managers to improve efficiency, productivity, and customer satisfaction.

Mandate Any responsibility, action or procedure that is imposed by one sphere of government on another through legislative, executive, or judicial action as a direct order, and/or that is required as a condition for reimbursement of expenditures.

Maturity Date The date at which full and/or final payment of principal and interest is due on debt obligations.

Mission Statement A broad, philosophical statement of the purpose of an agency, specifying the fundamental reasons for its existence. A mission statement is a written statement of purpose that can be used to initiate, evaluate, and refine business activities. It serves as a guiding road map.

Modified See Budget As Modified (BAM).

Modified Accrual Basis of Accounting In Onondaga County, the modified accrual basis is used for all funds except for the proprietary funds. Accounting transactions for revenue are recognized when they become susceptible to accrual, which is when they become both measurable and available to finance expenditures of the current period. Available means collectible in current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

Municipal Bond Bond issued by a state, local or government authority in the United States. The interest is exempt from U.S. Federal taxation and usually from state taxation within the state of issue.

Nonspendable fund balance Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

Onondaga County Legislature The governing body of the County of Onondaga consisting of 17 elected members.

Operating Budget The portion of the budget that pertains to daily operations and provides basic governmental services. The operating budget contains all appropriations and revenues necessary to operate the government.

Outcome Qualitative consequences associated with a program service, e.g., reduction in fire deaths or percent of juveniles not reconvicted within 12 months.

Output Quantity or number of units produced. Outputs are activity-oriented, measurable and usually under managerial control, such as number of employees who undergo workplace training each year. Also refers to process performance measures of efficiency and productivity, i.e., per capita expenditures or transactions/day.

Period of Probable Usefulness (PPU) The maximum period of time available, by law, to repay indebtedness. PPU for various types of projects are mandated by Local Finance Law, and range between 3 and 40 years.

Physical Services One of three major Onondaga County functional areas. The Physical Services area includes Transportation, Parks and Recreation, Water Environment Protection, Water, and Facilities Management, Emergency Management, Planning, Office of the Environment, and Emergency Communications.

Post Employment Benefits Benefits provided as part of the total compensation offered to qualified employees. These include health benefits for retirees. These costs are normally recorded when incurred. However, there are long-term, future costs associated with these benefits that accrue during the period that the employees actually are rendering their services to the County. That liability is required to be actuarially determined and recognized for financial reporting purposes.

Premium Compensation Additional salary premiums paid to eligible County employees for working under specific conditions.

Principal The par value or face value of a bond, note, or other fixed amount security, not including accrued interest.

Property Tax Countywide taxes levied on all real property according to the property's valuation and tax rate.

Reengineering The fundamental rethinking and radical redesign of an organization's processes to achieve dramatic improvements in critical measures of performance, such as cost, quality, service, and speed.

Refunding Bonds Outstanding bonds are evaluated at least annually to determine savings if bonds were refunded. The County issues bonds with calls after ten years. Bonds can also be "advanced refunded." This means refunded prior to the ten years with the proceeds placed in escrow until the call date.

Renewals The re-borrowing of debt, less the scheduled principal payment. Bond Anticipation Notes (BANs) are short-term borrowing, one year or less, which have to be renewed or refunded at maturity.

Request for Proposals (RFP) A document used by the County to request offers when competitive sealed bidding for the purchase of goods or services is not practical or advantageous. An RFP is generally used when precise specifications cannot be developed or are not appropriate and price is only one of several evaluation factors to be weighed by the County in awarding the bid.

Reserve An account used to indicate that a portion of an operating fund's "fund balance" is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Restricted Fund Balance Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Revenue Funds that the government receives as income that will be used to fund expenditures. It includes such items as property and sales tax payments, fees for specific services, receipts from other governments (state and federal aid), fines, forfeitures, grants, shared revenues and interest income.

Revenue Estimate An estimate of how much revenue will be earned from a specific revenue source for a current or future period, typically a future fiscal year.

Revenue Source A category of revenue, such as local tax revenues, borrowing, state aid, or federal aid.

Self-Insurance Fund The internal service fund used to account for the risks of loss, including workers' compensation, all liability risks and certain physical damage risks. The County's self-insurance program, which is administered by a third-party, also provides certain medical benefits to all active and retired employees.

Serial Bond A written promise to pay a specified sum of money (principal face value) at a specified future date (maturity date), along with periodic interest paid at a specified percentage of the principal (interest rate). Serial bonds are typically used for long-term debt.

Special Assessment A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

Tax Base The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County.

Tax Levy The total amount to be raised by property taxes for the purposes stated in the County's financial plan for various funds.

Tax Rate The amount of tax levied for each \$1,000 of assessed or full valuation.

Tax Rate Limit The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes. Also referred to as the "Constitutional Tax Limit".

Tax Roll The certification of assessed/taxable values prepared by the Assessor and presented to the taxing authority each year.

Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

Unassigned Fund Balance Amounts that are available for any purpose; these amounts are reported only in the general fund.

Unit Charge A charge to property owners in the Consolidated Sanitary District for wastewater treatment and discharge services according to a sewer rent schedule.

User Fees The direct payment of a fee for receipt of a public service by the party benefiting from the service. An example would be the rental of a park pavilion.

Appendix B

Expense Code Classifications

As part of the Uniform System of Accounts for Counties (USAC) prescribed by the State Comptroller pursuant to the County Law and used by Onondaga County since 1952, object codes have been designated. Generally, the following are used by County departments:

641000 – Personnel Services

691200 - Employee Benefits

692000 - Equipment

693000 - Supplies and Materials

694000 - 697000 - Contractual and Other

A further breakdown of these codes into a more detailed classification of expenditures is used for budget and accounting purposes in Onondaga County.

Personnel Services

Personnel Services consists of salaries and wages for employees. An employee is a person working for the County in an employer-employee relationship and using criteria of time worked to pay received. Persons not meeting the requirements of this definition who are paid for performing services for the County are considered to be contractors.

Using the following definitions, which will be used as a finding list for codes 641010, 641020, and 641030, the basic work week is the number of hours per week each full-time person employed in a County department is expected to work as set forth in the personnel rules for Onondaga County. Part-time means any number of hours per week less than full-time.

641010 - Regular Employees Salaries and Wages

A. A regular position represents certain duties consuming at least 50% of the basic workweek that should be performed by one person on a year-round basis. Each such position is identified by a position control number and usually carries full or partial employee benefits.

B. Regular Employees are persons hired by the County with no predetermined life of employment to work in budgeted and authorized regular positions.

1. A regular full-time employee works a basic workweek, which is 70 to 80 hours per two-week period.
2. A regular part-time employee works 50% or more of a full-time schedule per pay period.

641020 - Overtime Wages

Overtime is paid to persons employed by the County working in regular positions, and who, due to the nature of the department's workload, must work more hours than the basic workweek without receiving compensatory time off. The work situation under which overtime may be paid to such persons must be specified by labor agreement or resolution before any appropriations for overtime may be spent. This includes straight overtime, Fair Labor Standards Act (FLSA) overtime, overtime adjustments, family holiday overtime, child protective unit cash and overtime, prior overtime, call-in, regular holiday overtime and contract overtime.

641030 - Other Employee Wages

- A. A scheduled-support part-time position represents certain duties, which must be performed by one person on (1) a regular year-round basis less than half time or (2) an on-call basis to provide coverage for duties normally performed by a person occupying a regular position.
- B. A seasonal position represents certain duties that should be performed by one person, for a stated period which occurs regularly each year, that are not part of the normal year-round workload. These duties may be full-time or part-time.
- C. A temporary position represents certain full or part-time duties that should be performed by one person to carry out additional necessary work of limited duration.

691200 - Employee Benefits

Departments' costs for employee benefits including:

- 1. Workers' Compensation - A department's contribution to a pooled account used to support workers' compensation claims.
- 2. Unemployment Insurance - A department's contribution to a pooled account used to support unemployment insurance benefits claims.
- 3. Health Benefits - A department's contribution to a pooled account used to support health benefit claims.
- 4. Dental Benefits - A department's contribution to a pooled account used to support dental benefit claims.
- 5. Retirement Benefits - A department's contribution to a pooled account used to support retirement benefit claims.
- 6. Social Security - A department's contribution to a pooled account used to support social security benefit claims.

Equipment

An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of article, which meets all of following conditions:

1. It has an estimated useful life of 1 year or more.
2. It is of sufficient individuality and size as to make feasible control by means of identification and numbers, and has physical characteristics, which are not appreciably affected by use or consumption.
3. It is non-expendable, that is, it is not consumed when used. If the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

671500 - Automotive Equipment

Generally, motor vehicles and other gasoline or diesel powered equipment usually driven on land inclusive of dealer-installed options. Automobiles, station wagons, trucks, motorcycles and other motor vehicles; road construction, maintenance, snow removal machinery, tractors and riding lawn mowers

692150 - Furniture, Furnishings and Equipment

Generally, office or residential related furnishings and equipment.

Supplies and Materials

A supply item or material purchased by the County, where work involving the supply/material is generally performed by County personnel, which meets one or more of the following conditions:

1. It loses its original shape or appearance with use.
2. It is consumed in use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than to repair it.
4. It loses its identity through incorporation into a different or more complex unit or substance.
5. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.
6. Is classified as computer equipment, a printer or hardware support and maintenance.

693000 - Supplies, Materials, Minor Equipment, and Furnishings

Contractual and Other Expenses

Contractual and Other expenses include object codes not otherwise classified, principally items of contractual services such as rent, utilities, repairs, services and the interdepartmental chargeback account for services provided by County support service departments to other County departments.

694010 – Travel/Training

Generally used to code all travel/training costs of employees and non-employees such as seminar or conference registration fees and school tuition at off-site locations; mileage, meals, lodging, transportation fares; prisoner, patient, certain non-County personnel travel costs; transportation allowance, snow removal meal allowance; gasoline purchases made with oil company credit cards.

694060 - Insurance

Specifically used to code the cost of purchasing liability or property damage insurance contracts from private insurance companies. This does not include the cost of repairs to buildings and equipment as a result of damages that the County will collect for from insurance proceeds.

694080 - Fees for Services, Professional Non-Employees

Generally used to code the cost of purchased professional services; specifically for services, which require professional methods, character, or standards, or require a State license to practice, or may be creative or specialized in nature, that are not rendered by County personnel. Examples include: medical, psychological, veterinary and laboratory services; legal, expert testimony and court stenographic services; architectural, engineering and appraisal services; custom software licenses, custom software support and maintenance (not inclusive of pre-programmed software); interpretive services (bilingual and hearing impaired); nursing, counseling, teaching, actuarial and other expert, professional consultants and contractors; stenographic services, serving jurors, special counsel and trial expense, other expert and professional services, reward, and other fees for services, non-employees.

694100 - All Other Expenses

Generally used to code the cost of services which are not more appropriately classified in any other 694000 series codes or special codes; advertising for bids, election notices, legal notices, publishing departmental reports, photocopying services, publishing proceedings of the County Legislature; serial bond and coupon expense paying agent fees; towel service, laundry and dry cleaning expense; voting machine expenses; memberships in associations; easements, filing fees; New York State prisoners release allowance; special expense, i.e. reforestation, promotion, pest control, public relations, special committee expense of the County Executive; snow plowing, garbage, trash removal and demolition; data entry, custodial, security and clerical support services; and software training. Also, haircuts and other tonsorial services; binding, legal briefs and other legal documents; photographic developing, enlarging and mounting; film processing; moving and relocation expenses; hazardous waste removal; uniform rental services and food or catering authorized for County - sponsored business meetings; electronic media broadcast

expense; fees for operating licenses and permits; safety or other code compliance inspections; voting poll inspector expense; recognition awards; and non-County vehicle towing costs. In addition, jurors' fees, grand jury and prosecution witness expenses, and postage and courier services.

694130 - Maintenance, Utilities, Rents

Generally used to code cost of maintaining or repairing something to not more than its original condition. This includes: County-owned equipment or facilities where work is done and parts and supplies are furnished by the vendor, such as automotive equipment repair, heating, ventilation or air conditioning repair, computer related hardware and all other kinds of office equipment maintenance and repair; maintenance service contracts; building, land or sidewalk repair. Where repair parts or supplies are purchased from a vendor different than the vendor installing the parts, then the cost of the parts is charged to the appropriate supply expense account. Sole source utility type services such as non-telephone communication services, piped natural gas, electricity, water, steam, heating oil and propane gas used for heating purposes; renting equipment or real property on an installment or per event basis such as buildings, office space and land, automotive, computer and non-telephone communications equipment; leasing of books, directories and prerecorded tapes; the cost of all telephone communications services except for the cost of County purchased telephone equipment. This also includes the cost of supplies, and the cost of non-County personnel for maintenance and repair work; cellular service expenses (except cellular phone purchase or lease-purchase which is an equipment expense); pager and beeper services; interactive computerized information network access; software licenses, software support and maintenance; emergency access; and emergency on-line foreign language interpretive services.

694950 - Interdepartmental Expense

This code includes the interdepartmental chargeback allocations for the following: Indirect Costs, All Other Interdepartmentals, Information Technology Services, Facilities Management Services, Law Department Services, Purchase Division Services, and Insurance Division Charges.

695700 - Contracted Client Services

Includes contractual and professional programs and services primarily provided by non-governmental, incorporated, not-for-profit agencies located in Onondaga County, as well as services primarily provided by municipal or quasi-governmental entities.

696450 - Services to the Handicapped

This account code reflects expenditures for the following programs and services: provision for door-to-door handicapped transportation, physically handicapped children, handicapped children education and transportation services, preschool and school aged handicapped children education programs.

667400 – Distribution of Sales Tax

This account is for the payment of sales tax to the municipalities that the County shares its sales taxes per legislative formula.

Appendix C

Employee Representation

Unions have played an important role in the Central New York workforce for many years. Unions representing Onondaga County employees remain strong and active. Following is a description of the bargaining units that represent the various groups of County employees.

New York State Nurses Association

This unit consists of 30 members holding professional nursing positions in the Health Department. The contract term is January 1, 2021 through December 31, 2023, and a successor agreement is currently under negotiation.

Onondaga Sheriff's Captains Association

The collective bargaining agreement for this unit of 6 members of the Onondaga County Sheriff's Office in the rank of Deputy Sheriff Captain covers January 1, 2021, through December 31, 2024.

Onondaga County Correction Captains Association

The collective bargaining agreement for this unit of 1 members of the Onondaga County Sheriff's Office in the rank of Deputy Sheriff Captain covers January 1, 2024, through December 31, 2024.

The Deputy Sheriff's Benevolent Association

This unit is composed of 225 sworn Deputies in the Custody and Civil departments of the Onondaga County Sheriff's Office, through the rank of Lieutenant. The contract term is January 1, 2020, through December 31, 2023, and a successor agreement is currently under negotiation.

Onondaga County Deputy Sheriff's Police Association

This unit consists of 203 members in the Police Department of the Onondaga County Sheriff's Office through the rank of Lieutenant. The present Agreement covers the period from January 1, 2021, through December 31, 2024, and a successor agreement is currently under negotiation.

The International Union of Operating Engineers

The IUOE includes 26 members holding the titles of Boiler Operator, Boiler Operator/Maintenance Worker, Mechanical Systems Maintenance Worker, Control Room Supervisor, Power Plant Worker and Refrigerating Machine Operator. The contract term is January 1, 2023, through December 31, 2026.

Building Trades Council

The Central and Northern New York Building Trades Council includes 30 Carpenters, Electricians, Plumbers, and other skilled tradespersons. The contract term is January 1, 2023, through December 31, 2025.

Civil Service Employees Association

There are 2,082 clerical, labor, maintenance, professional, and paraprofessional members in this bargaining unit. The contract term is January 1, 2023, through December 31, 2026.

Civil Service Employees Association – Correction Officers Unit

This unit consists of 96 Correction Officers within the Onondaga County Sheriff's Office. The contract term is January 1, 2020, through December 31, 2023, and a successor agreement is currently under negotiation.

Management/Confidential Employees (not a bargaining unit)

There are 406 Management/Confidential employees in Onondaga County who are not represented by a bargaining unit. The current salary schedule is effective the first full pay period after January 1, 2025.

Salary Plan Schedules

Each bargaining unit, as well as the management confidential employees' unit, has a separate salary plan schedule. The schedules in effect are listed below in the following order:

- **New York State Nurses Association**
- **Flat Salaries**
- **Onondaga Sheriff's Captains Association**
- **Onondaga County Correction Captains Association**
- **Deputy Sheriff's Benevolent Association**
- **Onondaga County Sheriff's Police Association**
- **International Union of Operating Engineers**
- **Central and Northern New York Building Trades Council**
- **Civil Service Employees Association**
- **Civil Service Employees Association – Correction Officers Unit**
- **Management/Confidential Employees**
- **Attorney Management/Confidential Employees**
- **Management/Confidential Employees – District Attorney**

New York State Nurses Association Schedule

NYSNA CONTRACT 2021-2023

Effective the First Full Pay Period after January 1, 2023

Salary Plan	Grade	Step	Effective Date	Bi-Weekly Rate	Hourly Rate	OT Hourly Rate	Annual
NYSNA	02	1	1/14/2023	2187.331794	27.341647	41.012470	56,871
NYSNA	02	2	1/14/2023	2298.412114	28.730151	43.095226	59,759
NYSNA	02	3	1/14/2023	2414.813041	30.185163	45.277744	62,785
NYSNA	02	4	1/14/2023	2619.560786	32.744510	49.116765	68,109
NYSNA	02	5	1/14/2023	2690.607196	33.632590	50.448885	69,956
NYSNA	03	1	1/14/2023	2256.758400	28.209480	42.314220	58,676
NYSNA	03	2	1/14/2023	2372.585646	29.657321	44.485981	61,687
NYSNA	03	3	1/14/2023	2495.184573	31.189807	46.784710	64,875
NYSNA	03	4	1/14/2023	2708.357550	33.854469	50.781703	70,417
NYSNA	03	5	1/14/2023	2781.923656	34.774046	52.161069	72,330
NYSNA	04	1	1/14/2023	2405.015475	30.062693	45.094039	62,530
NYSNA	04	2	1/14/2023	2529.031731	31.612897	47.419345	65,755
NYSNA	04	3	1/14/2023	2662.373110	33.279664	49.919496	69,222
NYSNA	04	4	1/14/2023	2891.406669	36.142583	54.213874	75,177
NYSNA	04	5	1/14/2023	2970.372122	37.129652	55.694478	77,230
NYSNA	05	1	1/14/2023	2557.547034	31.969338	47.954007	66,496
NYSNA	05	2	1/14/2023	2686.771410	33.584643	50.376964	69,856
NYSNA	05	3	1/14/2023	2825.962081	35.324526	52.986789	73,475
NYSNA	05	4	1/14/2023	3065.625605	38.320320	57.480480	79,706
NYSNA	05	5	1/14/2023	3149.551708	39.369396	59.054094	81,888
NYSNA	06	1	1/14/2023	3212.600335	40.157504	60.236256	83,528
NYSNA	06	2	1/14/2023	3301.982029	41.274775	61.912162	85,852
NYSNA	06	3	1/14/2023	3391.408717	42.392609	63.588913	88,177
NYSNA	06	4	1/14/2023	3480.835405	43.510443	65.265664	90,502
NYSNA	06	5	1/14/2023	3570.127109	44.626589	66.939883	92,823

Flat Salaries / Rates

Effective January 1, 2026

Title	Grade	Comp Rate
District Attorney	E01	221,100
Comptroller	E02	134,947
Sheriff	E03	140,577
County Clerk	E04	106,354
Chair - County Legislature	E05	72,486
Legislative Counsel	E06	50,000
Floor Ldr - Legislature	E07	49,149
County Legislator	E08	39,794
Commissioner Of Elections	E09	99,973
County Executive	E11	210,764

Onondaga Sheriff's Captains Association (Deputy Sheriff Captains)

CAPTAINS CONTRACT 2021-2024

Effective with the first full payroll period after January 1, 2024

Deputy Sheriff Captains Assoc	26	OSCA Grade 26 Step 01	B	4076.669113	105,993
Deputy Sheriff Captains Assoc	26	OSCA Grade 26 Step 02	B	4200.435074	109,211

Onondaga Sheriff's Correction Captains Association (OCCA)

CONTRACT January 1, 2024 – December 31, 2024

Effective with the first full payroll period after January 1, 2024

	1	4
Annual	91,131	93,865
Bi-Weekly	3505.039246	3,610.175099

The Deputy Sheriff Benevolent Association

DSBA CONTRACT 2020-2023

New Rates effective the first full Pay Period after January 1, 2023

Salary Plan	Grade	Step	Rate Code	Comp Rate	Annual	Hourly	Overtime
DSBA	01	1	BIWKLY	1574.555974	40,938	19.681950	29.522925
DSBA	01	2	BIWKLY	1791.222081	46,572	22.390276	33.585414
DSBA	01	3	BIWKLY	1846.717158	48,015	23.083964	34.625947
DSBA	01	4	BIWKLY	1904.036175	49,505	23.800452	35.700678
DSBA	01	5	BIWKLY	1963.629487	51,054	24.545369	36.818053
DSBA	02	1	BIWKLY	1744.700343	45,362	21.808754	32.713131
DSBA	02	2	BIWKLY	1985.111451	51,613	24.813893	37.220840
DSBA	02	3	BIWKLY	2042.813271	53,113	25.535166	38.302749
DSBA	02	4	BIWKLY	2107.112800	54,785	26.338910	39.508365
DSBA	02	5	BIWKLY	2197.679323	57,140	27.470992	41.206487
DSBA	03	1	BIWKLY	2004.465487	52,116	25.055819	37.583728
DSBA	03	2	BIWKLY	2359.210639	61,339	29.490133	44.235199
DSBA	03	3	BIWKLY	2433.845831	63,280	30.423073	45.634609
DSBA	03	4	BIWKLY	2511.070568	65,288	31.388382	47.082573
DSBA	03	5	BIWKLY	2628.286886	68,335	32.853586	49.280379
DSBA	04	1	BIWKLY	2045.965761	53,195	25.574572	38.361858
DSBA	04	2	BIWKLY	2436.018798	63,336	30.450235	45.675352
DSBA	04	3	BIWKLY	2514.774743	65,384	31.434684	47.152026
DSBA	04	4	BIWKLY	2596.345413	67,505	32.454318	48.681476
DSBA	04	5	BIWKLY	2798.149783	72,752	34.976872	52.465308
DSBA	05	1	BIWKLY	2841.125582	73,869	35.514070	53.271105
DSBA	05	2	BIWKLY	3032.526738	78,846	37.906584	56.859876
DSBA	06	1	BIWKLY	3104.926318	80,728	38.811579	58.217368
DSBA	06	2	BIWKLY	3296.338511	85,705	41.204231	61.806347
DSBA	CS	1	BIWKLY	1486.920957	38,660	18.586512	27.879768
DSBA	CS	2	BIWKLY	1621.251675	42,153	20.265646	30.398469

Onondaga County Sheriff's Police Association

OCSPA CONTRACT 2021-2024

Effective the first full Pay Period after January 1, 2024

Step Description	Grade	Comp Freq	Comp Rate	Annual
OCSPA Grade 4 Step 01	04	B	2249.488438	58,487
OCSPA Grade 4 Step 02	04	B	2601.707127	67,644
OCSPA Grade 4 Step 03	04	B	2686.822969	69,857
OCSPA Grade 4 Step 04	04	B	2774.993610	72,150
OCSPA Grade 4 Step 05	04	B	3202.043640	83,253
OCSPA Grade 5 Step 01	05	B	3303.881693	85,901
OCSPA Grade 5 Step 02	05	B	3570.441468	92,831
OCSPA Grade 6 Step 01	06	B	3779.921699	98,278
OCSPA Grade 6 Step 02	06	B	3978.857204	103,450

The International Union of Operating Engineers

2023-2026 CONTRACT

Effective the first full Pay Period after January 1, 2026

2026 SALARY SCHEDULE D

Grade		A	B
2	Annual	51,426	56,817
	Hourly	24.724058	27.315905
3	Annual	59,525	65,686
	Hourly	28.617799	31.579909
4	Annual	64,196	71,102
	Hourly	30.863269	34.183698
5	Annual	69,562	77,139
	Hourly	33.443171	37.086087

Building Trades Council

BTC 2023-2025 CONTRACT

Effective the first full Pay Period after January 1, 2025

Carpenter	37.395473
Carpenter C.L.	38.894037
Electrician	41.650743
Painter	34.350218
Painter C.L.	35.833128
Plumber	41.954712
Steamfitter	41.954712
Tile Setter	35.577896

Civil Service Employees Association

CSEA Hourly & Bi-Weekly Salary Schedule Effective the first Full pay period after January 1, 2026

2026 CSEA Hourly Salary Schedule

GRADE		Step 1	Step 2	Step 3	Step 4	GRADE		Step 1	Step 2	Step 3	Step 4
1	Annual	36,256	37,392	38,527	39,700	9	Annual	58,493	60,435	62,378	64,497
	70 Bi-Weekly	19.921389	20.545265	21.169031	21.813284		70 Bi-Weekly	32.139010	33.205862	34.273389	35.437953
	80 Bi-Weekly	17.430636	17.976728	18.522367	19.086246		80 Bi-Weekly	28.121887	29.055791	29.989695	31.008815
2	Annual	37,669	38,852	40,038	41,268	10	Annual	62,715	64,804	66,895	69,188
	70 Bi-Weekly	20.697126	21.347459	21.998806	22.674917		70 Bi-Weekly	34.458571	35.606813	36.755280	38.015307
	80 Bi-Weekly	18.110689	18.680082	19.249925	19.841608		80 Bi-Weekly	30.150111	31.154822	32.159759	33.262071
3	Annual	39,104	40,340	41,574	42,864	11	Annual	66,909	69,146	71,383	73,849
	70 Bi-Weekly	21.485924	22.164625	22.843100	23.551521		70 Bi-Weekly	36.763386	37.992567	39.221411	40.576337
	80 Bi-Weekly	18.799410	19.392780	19.986827	20.606539		80 Bi-Weekly	32.169215	33.245073	34.320367	35.506208
4	Annual	40,995	42,296	43,598	44,965	12	Annual	71,127	73,511	75,897	78,536
	70 Bi-Weekly	22.524969	23.239356	23.954756	24.705954		70 Bi-Weekly	39.081034	40.390818	41.701389	43.151438
	80 Bi-Weekly	19.708434	20.333663	20.959567	21.616992		80 Bi-Weekly	34.197326	35.344216	36.490094	37.759465
5	Annual	43,797	45,197	46,596	48,077	13	Annual	78,578	81,224	83,869	86,815
	70 Bi-Weekly	24.064402	24.833385	25.602033	26.416160		70 Bi-Weekly	43.174741	44.628392	46.081707	47.700277
	80 Bi-Weekly	21.056830	21.729677	22.402299	23.114997		80 Bi-Weekly	37.778827	39.050674	40.322407	41.738685
6	Annual	46,482	48,004	49,526	51,152	14	Annual	86,703	89,632	92,562	95,842
	70 Bi-Weekly	25.539434	26.375849	27.212040	28.105304		70 Bi-Weekly	47.639262	49.248602	50.858168	52.660232
	80 Bi-Weekly	22.348145	23.079980	23.811477	24.593070		80 Bi-Weekly	41.683300	43.091809	44.500545	46.077240
7	Annual	49,805	51,443	53,081	54,843	15	Annual	95,156	98,381	101,607	105,233
	70 Bi-Weekly	27.365138	28.265495	29.165402	30.133639		70 Bi-Weekly	52.283451	54.055346	55.828029	57.820116
	80 Bi-Weekly	23.943187	24.730408	25.518530	26.365978		80 Bi-Weekly	45.748753	47.299215	48.850131	50.593769
8	Annual	53,998	55,783	57,568	59,503						
	70 Bi-Weekly	29.669277	30.649786	31.630856	32.693994						
	80 Bi-Weekly	25.962179	26.820210	27.678802	28.609215						

2026 CSEA Bi-Weekly Salary Schedule

GRADE		Step 1	Step 2	Step 3	Step 4	GRADE		Step 1	Step 2	Step 3	Step 4
1	Annual	36,258	37,393	38,529	39,700	9	Annual	58,493	60,435	62,378	64,498
	70 Bi-Weekly	1394.534303	1438.178753	1481.868232	1526.931097		70 Bi-Weekly	2249.737512	2324.440780	2399.166562	2480.691736
	80 Bi-Weekly	1394.534303	1438.178753	1481.868232	1526.931097		80 Bi-Weekly	2249.737512	2324.440780	2399.166562	2480.691736
2	Annual	37,671	38,856	40,039	41,270	10	Annual	62,714	64,806	66,894	69,189
	70 Bi-Weekly	1448.895677	1494.453863	1539.967019	1587.315113		70 Bi-Weekly	2412.078654	2492.523131	2572.855035	2661.100802
	80 Bi-Weekly	1448.895677	1494.453863	1539.967019	1587.315113		80 Bi-Weekly	2412.078654	2492.523131	2572.855035	2661.100802
3	Annual	39,105	40,339	41,574	42,864	11	Annual	66,913	69,151	71,387	73,852
	70 Bi-Weekly	1504.022546	1551.516983	1599.011420	1648.599709		70 Bi-Weekly	2573.575501	2659.637357	2745.654184	2840.462941
	80 Bi-Weekly	1504.022546	1551.516983	1599.011420	1648.599709		80 Bi-Weekly	2573.575501	2659.637357	2745.654184	2840.462941
4	Annual	40,995	42,297	43,598	44,964	12	Annual	71,131	73,515	75,899	78,539
	70 Bi-Weekly	1576.744532	1626.805628	1676.844210	1729.381905		70 Bi-Weekly	2735.804070	2827.483306	2919.196313	3020.736921
	80 Bi-Weekly	1576.744532	1626.805628	1676.844210	1729.381905		80 Bi-Weekly	2735.804070	2827.483306	2919.196313	3020.736921
5	Annual	43,798	45,198	46,597	48,080	13	Annual	78,580	81,225	83,871	86,817
	70 Bi-Weekly	1684.532927	1738.387724	1792.174976	1849.238097		70 Bi-Weekly	3022.312938	3124.044921	3225.810673	3339.115132
	80 Bi-Weekly	1684.532927	1738.387724	1792.174976	1849.238097		80 Bi-Weekly	3022.312938	3124.044921	3225.810673	3339.115132
6	Annual	46,485	48,006	49,528	51,155	14	Annual	86,703	89,633	92,562	95,842
	70 Bi-Weekly	1787.885351	1846.400658	1904.938481	1967.495149		70 Bi-Weekly	3334.724794	3447.421360	3560.061639	3686.221905
	80 Bi-Weekly	1787.885351	1846.400658	1904.938481	1967.495149		80 Bi-Weekly	3334.724794	3447.421360	3560.061639	3686.221905
7	Annual	49,803	51,442	53,080	54,842	15	Annual	95,157	98,383	101,609	105,235
	70 Bi-Weekly	1915.509060	1978.538535	2041.556752	2109.314281		70 Bi-Weekly	3659.891142	3783.980068	3908.046479	4047.512842
	80 Bi-Weekly	1915.509060	1978.538535	2041.556752	2109.314281		80 Bi-Weekly	3659.891142	3783.980068	3908.046479	4047.512842
8	Annual	54,002	55,786	57,572	59,507						
	70 Bi-Weekly	2076.983392	2145.630247	2214.299616	2288.743966						
	80 Bi-Weekly	2076.983392	2145.630247	2214.299616	2288.743966						

CSEA Corrections Unit Hourly Salary Schedule 2024

Salary Plan Description	Grade	Step	Rate Code	Hourly Rate	OT Hourly Rate	Annual
CSEA-Corrections-Hourly-80 hr	08	1	HOURLY	24.555311	36.832966	51,075
CSEA-Corrections-Hourly-80 hr	08	2	HOURLY	25.396638	38.094957	52,825
CSEA-Corrections-Hourly-80 hr	08	3	HOURLY	26.238516	39.357774	54,576
CSEA-Corrections-Hourly-80 hr	08	4	HOURLY	27.150817	40.726225	56,474
CSEA-Corrections-Hourly-80 hr	09	1	HOURLY	26.672976	40.009464	55,480
CSEA-Corrections-Hourly-80 hr	09	2	HOURLY	27.588699	41.383048	57,384
CSEA-Corrections-Hourly-80 hr	09	3	HOURLY	28.504423	42.756634	59,289
CSEA-Corrections-Hourly-80 hr	09	4	HOURLY	29.503705	44.255557	61,368
CSEA-Corrections-Hourly-80 hr	10	1	HOURLY	28.661716	42.992574	59,616
CSEA-Corrections-Hourly-80 hr	10	2	HOURLY	29.646869	44.470303	61,665
CSEA-Corrections-Hourly-80 hr	10	3	HOURLY	30.632243	45.948364	63,715
CSEA-Corrections-Hourly-80 hr	10	4	HOURLY	31.713097	47.569645	65,963
CSEA-Corrections-Hourly-80 hr	11	1	HOURLY	30.641515	45.962272	63,734
CSEA-Corrections-Hourly-80 hr	11	2	HOURLY	31.696429	47.544643	65,929
CSEA-Corrections-Hourly-80 hr	11	3	HOURLY	32.750791	49.126186	68,122
CSEA-Corrections-Hourly-80 hr	11	4	HOURLY	33.913548	50.870322	70,540
CSEA-Corrections-Hourly-80 hr	12	1	HOURLY	32.630144	48.945216	67,871
CSEA-Corrections-Hourly-80 hr	12	2	HOURLY	33.754709	50.632063	70,210
CSEA-Corrections-Hourly-80 hr	12	3	HOURLY	34.878280	52.317420	72,547
CSEA-Corrections-Hourly-80 hr	12	4	HOURLY	36.122939	54.184408	75,136
CSEA-Corrections-Hourly-80 hr	13	1	HOURLY	36.141924	54.212886	75,175
CSEA-Corrections-Hourly-80 hr	13	2	HOURLY	37.389012	56.083518	77,769
CSEA-Corrections-Hourly-80 hr	13	3	HOURLY	38.635990	57.953985	80,363
CSEA-Corrections-Hourly-80 hr	13	4	HOURLY	40.024697	60.037045	83,251

CSEA Corrections Unit Salaried Salary Schedule 2024

Salary Plan Description	Grade	Step	Rate Code	Bi-Weekly Rate	Hourly Rate	Annual
CSEA-Corrections-Salary-80 hr	08	1	BIWKLY	1964.424880	24.555311	51,075
CSEA-Corrections-Salary-80 hr	08	2	BIWKLY	2031.731040	25.396638	52,825
CSEA-Corrections-Salary-80 hr	08	3	BIWKLY	2099.081280	26.238516	54,576
CSEA-Corrections-Salary-80 hr	08	4	BIWKLY	2172.065360	27.150817	56,474
CSEA-Corrections-Salary-80 hr	09	1	BIWKLY	2133.838080	26.672976	55,480
CSEA-Corrections-Salary-80 hr	09	2	BIWKLY	2207.095920	27.588699	57,384
CSEA-Corrections-Salary-80 hr	09	3	BIWKLY	2280.353840	28.504423	59,289
CSEA-Corrections-Salary-80 hr	09	4	BIWKLY	2360.296400	29.503705	61,368
CSEA-Corrections-Salary-80 hr	10	1	BIWKLY	2292.937280	28.661716	59,616
CSEA-Corrections-Salary-80 hr	10	2	BIWKLY	2371.749520	29.646869	61,665
CSEA-Corrections-Salary-80 hr	10	3	BIWKLY	2450.579440	30.632243	63,715
CSEA-Corrections-Salary-80 hr	10	4	BIWKLY	2537.047760	31.713097	65,963
CSEA-Corrections-Salary-80 hr	11	1	BIWKLY	2451.321200	30.641515	63,734
CSEA-Corrections-Salary-80 hr	11	2	BIWKLY	2535.714320	31.696429	65,929
CSEA-Corrections-Salary-80 hr	11	3	BIWKLY	2620.063280	32.750791	68,122
CSEA-Corrections-Salary-80 hr	11	4	BIWKLY	2713.083840	33.913548	70,540
CSEA-Corrections-Salary-80 hr	12	1	BIWKLY	2610.411520	32.630144	67,871
CSEA-Corrections-Salary-80 hr	12	2	BIWKLY	2700.376720	33.754709	70,210
CSEA-Corrections-Salary-80 hr	12	3	BIWKLY	2790.262400	34.878280	72,547
CSEA-Corrections-Salary-80 hr	12	4	BIWKLY	2889.835120	36.122939	75,136
CSEA-Corrections-Salary-80 hr	13	1	BIWKLY	2891.360600	36.142008	75,175
CSEA-Corrections-Salary-80 hr	13	2	BIWKLY	2991.112171	37.388902	77,769
CSEA-Corrections-Salary-80 hr	13	3	BIWKLY	3090.896856	38.636211	80,363
CSEA-Corrections-Salary-80 hr	13	4	BIWKLY	3201.995623	40.024945	83,252
CSEA-Corrections-Salary-80 hr	14	1	BIWKLY	3197.690753	39.971134	83,140
CSEA-Corrections-Salary-80 hr	14	2	BIWKLY	3308.193462	41.352418	86,013
CSEA-Corrections-Salary-80 hr	14	3	BIWKLY	3418.640980	42.733012	88,885
CSEA-Corrections-Salary-80 hr	14	4	BIWKLY	3542.345291	44.279316	92,101

2025 Management Confidential Salary Schedule

Grade	Step	1	2	3	4	5	6	7	8	9	10	11
20	Bi-Weekly	1,389.89	1,424.15	1,459.26	1,477.28	1,495.53	1,514.00	1,532.69	1,551.62	1,570.79	1,590.18	1,609.82
20	Annual	36,137	37,028	37,941	38,409	38,884	39,364	39,850	40,342	40,841	41,345	41,855
21	Bi-Weekly	1,454.20	1,490.05	1,526.77	1,545.64	1,564.72	1,584.04	1,603.60	1,623.41	1,643.46	1,663.76	1,684.31
21	Annual	37,809	38,741	39,696	40,187	40,683	41,185	41,694	42,209	42,730	43,258	43,792
22	Bi-Weekly	1,521.57	1,559.08	1,597.50	1,617.24	1,637.21	1,657.43	1,677.90	1,698.61	1,719.60	1,740.84	1,762.33
22	Annual	39,561	40,536	41,535	42,048	42,567	43,093	43,625	44,164	44,710	45,262	45,821
23	Bi-Weekly	1,592.15	1,631.39	1,671.61	1,692.24	1,713.15	1,734.30	1,755.72	1,777.41	1,799.36	1,821.58	1,844.08
23	Annual	41,396	42,416	43,462	43,998	44,542	45,092	45,649	46,213	46,783	47,361	47,946
24	Bi-Weekly	1,666.05	1,707.11	1,749.20	1,770.80	1,792.67	1,814.81	1,837.22	1,859.91	1,882.88	1,906.13	1,929.68
24	Annual	43,317	44,385	45,479	46,041	46,609	47,185	47,768	48,358	48,955	49,559	50,172
25	Bi-Weekly	1,743.46	1,786.43	1,830.47	1,853.07	1,875.96	1,899.12	1,922.57	1,946.32	1,970.36	1,994.69	2,019.33
25	Annual	45,330	46,447	47,592	48,180	48,775	49,377	49,987	50,604	51,229	51,862	52,503
26	Bi-Weekly	1,824.56	1,869.53	1,915.61	1,939.27	1,963.23	1,987.47	2,012.02	2,036.87	2,062.02	2,087.49	2,113.27
26	Annual	47,439	48,608	49,806	50,421	51,044	51,674	52,312	52,959	53,612	54,275	54,945
27	Bi-Weekly	1,909.46	1,956.54	2,004.76	2,029.52	2,054.59	2,079.96	2,105.65	2,131.65	2,157.98	2,184.64	2,211.62
27	Annual	49,646	50,870	52,124	52,767	53,419	54,079	54,747	55,423	56,108	56,801	57,502
28	Bi-Weekly	1,998.37	2,047.63	2,098.09	2,124.01	2,150.24	2,176.80	2,203.68	2,230.90	2,258.45	2,286.34	2,314.58
28	Annual	51,958	53,238	54,550	55,224	55,906	56,597	57,296	58,003	58,720	59,445	60,179
29	Bi-Weekly	2,091.49	2,143.04	2,195.87	2,222.99	2,250.44	2,278.24	2,306.37	2,334.85	2,363.70	2,392.88	2,422.43
29	Annual	54,379	55,719	57,093	57,798	58,511	59,234	59,966	60,706	61,456	62,215	62,983
30	Bi-Weekly	2,189.08	2,243.05	2,298.33	2,326.72	2,355.46	2,384.55	2,414.00	2,443.81	2,473.99	2,504.55	2,535.48
30	Annual	56,916	58,319	59,757	60,495	61,242	61,998	62,764	63,539	64,324	65,118	65,922
31	Bi-Weekly	2,398.63	2,457.76	2,518.34	2,549.44	2,580.93	2,612.80	2,645.06	2,677.74	2,710.81	2,744.29	2,778.17
31	Annual	62,364	63,902	65,477	66,285	67,104	67,933	68,772	69,621	70,481	71,352	72,233
32	Bi-Weekly	2,628.58	2,693.37	2,759.75	2,793.84	2,828.34	2,863.27	2,898.64	2,934.43	2,970.67	3,007.36	3,044.50
32	Annual	68,343	70,028	71,754	72,640	73,537	74,445	75,365	76,295	77,237	78,191	79,157
33	Bi-Weekly	2,880.88	2,951.90	3,024.66	3,062.01	3,099.83	3,138.11	3,176.86	3,216.11	3,255.83	3,296.03	3,336.73
33	Annual	74,903	76,749	78,641	79,612	80,596	81,591	82,598	83,619	84,651	85,697	86,755
34	Bi-Weekly	3,157.72	3,235.55	3,315.32	3,356.26	3,397.70	3,439.67	3,482.15	3,525.15	3,568.69	3,612.77	3,657.38
34	Annual	82,101	84,124	86,198	87,263	88,340	89,431	90,536	91,654	92,786	93,932	95,092
35	Bi-Weekly	3,461.47	3,546.80	3,634.23	3,679.11	3,724.54	3,770.54	3,817.11	3,864.26	3,911.98	3,960.29	4,009.20
35	Annual	89,998	92,217	94,490	95,657	96,838	98,034	99,245	100,471	101,711	102,968	104,239

2025 Management Confidential Salary Schedule

Grade	Step	1	2	3	4	5	6	7	8	9	10	11
36	Bi-Weekly	3,794.79	3,888.33	3,984.17	4,033.38	4,083.20	4,133.62	4,184.67	4,236.35	4,288.67	4,341.64	4,395.25
36	Annual	98,664	101,096	103,589	104,868	106,163	107,474	108,801	110,145	111,505	112,883	114,277
37	Bi-Weekly	4,160.48	4,263.05	4,368.13	4,422.07	4,476.68	4,531.97	4,587.95	4,644.61	4,701.97	4,760.03	4,818.82
37	Annual	108,173	110,839	113,571	114,974	116,394	117,831	119,287	120,760	122,251	123,761	125,289
38	Bi-Weekly	4,561.69	4,674.13	4,789.35	4,848.50	4,908.37	4,968.99	5,030.36	5,092.49	5,155.38	5,219.05	5,283.50
38	Annual	118,604	121,527	124,523	126,061	127,618	129,194	130,789	132,405	134,040	135,695	137,371
39	Bi-Weekly	5,227.64	5,356.50	5,488.54	5,556.33	5,624.95	5,694.41	5,764.74	5,835.94	5,908.00	5,980.97	6,054.83
39	Annual	135,919	139,269	142,702	144,464	146,249	148,055	149,883	151,734	153,608	155,505	157,426
40	Bi-Weekly	5,991.58	6,139.27	6,290.60	6,368.29	6,446.94	6,526.56	6,607.16	6,688.75	6,771.36	6,854.99	6,939.65
40	Annual	155,781	159,621	163,556	165,576	167,620	169,690	171,786	173,908	176,055	178,230	180,431
41	Bi-Weekly	6,832.02	7,000.42	7,172.98	7,261.58	7,351.25	7,442.04	7,533.96	7,627.00	7,721.19	7,816.55	7,913.08
41	Annual	177,632	182,011	186,498	188,801	191,133	193,493	195,883	198,302	200,751	203,230	205,740
42	Bi-Weekly	7,829.50	8,022.49	8,220.24	8,321.77	8,424.54	8,528.58	8,633.92	8,740.54	8,848.48	8,957.77	9,068.39
42	Annual	203,567	208,585	213,726	216,366	219,038	221,743	224,482	227,254	230,061	232,902	235,778
43	Bi-Weekly	8,972.60	9,193.78	9,420.41	9,536.75	9,654.52	9,773.75	9,894.46	10,016.66	10,140.37	10,265.60	10,392.38
43	Annual	233,288	239,038	244,931	247,955	251,018	254,118	257,256	260,433	263,650	266,906	270,202
44	Bi-Weekly	10,282.60	10,536.07	10,795.78	10,929.11	11,064.08	11,200.72	11,339.06	11,479.08	11,620.86	11,764.38	11,909.67
44	Annual	267,348	273,938	280,690	284,157	287,666	291,219	294,815	298,456	302,142	305,874	309,651

2025 Management Confidential Salary Schedule

Grade	Step	12	13	14	15	16	17	18	19	20	21	22
20	Bi-Weekly	1,629.70	1,649.83	1,670.21	1,690.83	1,711.71	1,732.86	1,754.25	1,775.92	1,797.85	1,820.05	1,842.53
20	Annual	42,372	42,896	43,426	43,962	44,505	45,054	45,611	46,174	46,744	47,321	47,906
21	Bi-Weekly	1,705.11	1,726.16	1,747.49	1,769.06	1,790.92	1,813.03	1,835.43	1,858.09	1,881.04	1,904.27	1,927.79
21	Annual	44,333	44,880	45,435	45,996	46,564	47,139	47,721	48,310	48,907	49,511	50,123
22	Bi-Weekly	1,784.10	1,806.13	1,828.44	1,851.02	1,873.88	1,897.03	1,920.45	1,944.16	1,968.17	1,992.49	2,017.09
22	Annual	46,386	46,959	47,539	48,126	48,721	49,323	49,932	50,548	51,173	51,805	52,444
23	Bi-Weekly	1,866.85	1,889.91	1,913.25	1,936.87	1,960.79	1,985.01	2,009.52	2,034.34	2,059.47	2,084.90	2,110.65
23	Annual	48,538	49,138	49,744	50,359	50,981	51,610	52,248	52,893	53,546	54,207	54,877
24	Bi-Weekly	1,953.51	1,977.63	2,002.06	2,026.78	2,051.82	2,077.16	2,102.81	2,128.78	2,155.07	2,181.68	2,208.62
24	Annual	50,791	51,418	52,054	52,696	53,347	54,006	54,673	55,348	56,032	56,724	57,424
25	Bi-Weekly	2,044.27	2,069.52	2,095.08	2,120.95	2,147.14	2,173.66	2,200.50	2,227.67	2,255.19	2,283.04	2,311.24
25	Annual	53,151	53,807	54,472	55,145	55,826	56,515	57,213	57,920	58,635	59,359	60,092
26	Bi-Weekly	2,139.36	2,165.78	2,192.53	2,219.61	2,247.03	2,274.78	2,302.86	2,331.31	2,360.10	2,389.24	2,418.75
26	Annual	55,623	56,310	57,006	57,710	58,423	59,144	59,874	60,614	61,363	62,120	62,888
27	Bi-Weekly	2,238.92	2,266.58	2,294.57	2,322.90	2,351.60	2,380.64	2,410.04	2,439.80	2,469.93	2,500.44	2,531.32
27	Annual	58,212	58,931	59,659	60,396	61,142	61,897	62,661	63,435	64,218	65,011	65,814
28	Bi-Weekly	2,343.17	2,372.10	2,401.39	2,431.05	2,461.08	2,491.47	2,522.24	2,553.39	2,584.92	2,616.85	2,649.16
28	Annual	60,922	61,675	62,436	63,207	63,988	64,778	65,578	66,388	67,208	68,038	68,878
29	Bi-Weekly	2,452.35	2,482.63	2,513.29	2,544.34	2,575.76	2,607.57	2,639.78	2,672.37	2,705.38	2,738.79	2,772.62
29	Annual	63,761	64,548	65,346	66,153	66,970	67,797	68,634	69,482	70,340	71,209	72,088
30	Bi-Weekly	2,566.79	2,598.49	2,630.58	2,663.07	2,695.95	2,729.26	2,762.95	2,797.09	2,831.62	2,866.59	2,901.99
30	Annual	66,737	67,561	68,395	69,240	70,095	70,961	71,837	72,724	73,622	74,531	75,452
31	Bi-Weekly	2,812.49	2,847.23	2,882.38	2,917.98	2,954.02	2,990.50	3,027.44	3,064.82	3,102.68	3,140.99	3,179.79
31	Annual	73,125	74,028	74,942	75,867	76,805	77,753	78,713	79,685	80,670	81,666	82,674
32	Bi-Weekly	3,082.10	3,120.17	3,158.70	3,197.71	3,237.21	3,277.18	3,317.66	3,358.62	3,400.10	3,442.10	3,484.61
32	Annual	80,135	81,124	82,126	83,140	84,167	85,207	86,259	87,324	88,403	89,495	90,600
33	Bi-Weekly	3,377.94	3,419.67	3,461.90	3,504.65	3,547.93	3,591.75	3,636.10	3,681.02	3,726.48	3,772.50	3,819.09
33	Annual	87,827	88,911	90,009	91,121	92,246	93,385	94,539	95,706	96,888	98,085	99,296
34	Bi-Weekly	3,702.55	3,748.28	3,794.56	3,841.43	3,888.87	3,936.90	3,985.52	4,034.75	4,084.57	4,135.02	4,186.08
34	Annual	96,266	97,455	98,659	99,877	101,111	102,359	103,624	104,903	106,199	107,510	108,838
35	Bi-Weekly	4,058.71	4,108.84	4,159.58	4,210.95	4,262.96	4,315.60	4,368.90	4,422.86	4,477.47	4,532.77	4,588.75
35	Annual	105,526	106,830	108,149	109,485	110,837	112,206	113,591	114,994	116,414	117,852	119,308

2025 Management Confidential Salary Schedule

Grade	Step	12	13	14	15	16	17	18	19	20	21	22
36	Bi-Weekly	4,449.54	4,504.49	4,560.12	4,616.44	4,673.45	4,731.16	4,789.60	4,848.75	4,908.63	4,969.25	5,030.63
36	Annual	115,688	117,117	118,563	120,027	121,510	123,010	124,530	126,068	127,624	129,201	130,796
37	Bi-Weekly	4,878.34	4,938.58	4,999.57	5,061.32	5,123.82	5,187.11	5,251.17	5,316.02	5,381.67	5,448.14	5,515.42
37	Annual	126,837	128,403	129,989	131,594	133,219	134,865	136,530	138,216	139,923	141,652	143,401
38	Bi-Weekly	5,348.75	5,414.81	5,481.68	5,549.39	5,617.91	5,687.29	5,757.53	5,828.65	5,900.62	5,973.49	6,047.27
38	Annual	139,067	140,785	142,524	144,284	146,066	147,870	149,696	151,545	153,416	155,311	157,229
39	Bi-Weekly	6,129.61	6,205.32	6,281.95	6,359.53	6,438.07	6,517.58	6,598.08	6,679.55	6,762.04	6,845.56	6,930.10
39	Annual	159,370	161,338	163,331	165,348	167,390	169,457	171,550	173,668	175,813	177,985	180,183
40	Bi-Weekly	7,025.35	7,112.12	7,199.95	7,288.87	7,378.88	7,470.01	7,562.28	7,655.66	7,750.22	7,845.93	7,942.82
40	Annual	182,659	184,915	187,199	189,511	191,851	194,220	196,619	199,047	201,506	203,994	206,513
41	Bi-Weekly	8,010.80	8,109.74	8,209.89	8,311.29	8,413.93	8,517.84	8,623.04	8,729.53	8,837.34	8,946.48	9,056.98
41	Annual	208,281	210,853	213,457	216,094	218,762	221,464	224,199	226,968	229,771	232,609	235,481
42	Bi-Weekly	9,180.39	9,293.76	9,408.54	9,524.74	9,642.37	9,761.46	9,882.01	10,004.05	10,127.60	10,252.67	10,379.30
42	Annual	238,690	241,638	244,622	247,643	250,702	253,798	256,932	260,105	263,318	266,569	269,862
43	Bi-Weekly	10,520.72	10,650.65	10,782.19	10,915.36	11,050.15	11,186.63	11,324.78	11,464.64	11,606.23	11,749.57	11,894.67
43	Annual	273,539	276,917	280,337	283,799	287,304	290,852	294,444	298,081	301,762	305,489	309,261
44	Bi-Weekly	12,056.75	12,205.65	12,356.39	12,508.99	12,663.47	12,819.87	12,978.19	13,138.48	13,300.73	13,465.00	13,631.29
44	Annual	313,476	317,347	321,266	325,234	329,250	333,317	337,433	341,600	345,819	350,090	354,414

Attorney Management/Confidential Employees

Effective the first full pay period after January 1, 2025

Job Title	Grade	Step	Comp Rate	Annual comp Rate
Managmnt/Conf Law Dept Attrny 70 hr	1	1	3,280.95	85,305.00
Managmnt/Conf Law Dept Attrny 70 hr	1	2	3,576.23	92,982.00
Managmnt/Conf Law Dept Attrny 70 hr	2	1	3,609.04	93,835.00
Managmnt/Conf Law Dept Attrny 70 hr	2	2	3,933.85	102,280.00
Managmnt/Conf Law Dept Attrny 70 hr	3	1	3,969.94	103,219.00
Managmnt/Conf Law Dept Attrny 70 hr	3	2	4,327.25	112,508.00
Managmnt/Conf Law Dept Attrny 70 hr	4	1	4,366.94	113,540.00
Managmnt/Conf Law Dept Attrny 70 hr	4	2	4,759.97	123,759.00
Managmnt/Conf Law Dept Attrny 70 hr	5	1	4,803.63	124,894.00
Managmnt/Conf Law Dept Attrny 70 hr	5	2	5,235.95	136,135.00
Managmnt/Conf Law Dept Attrny 70 hr	6	1	5,764.35	149,873.00
Managmnt/Conf Law Dept Attrny 70 hr	6	2	6,283.15	163,362.00
Managmnt/Conf Law Dept Attrny 70 hr	7	1	7,322.11	190,375.00
Managmnt/Conf Law Dept Attrny 70 hr	7	2	7,981.14	207,510.00

Management/Confidential Employees – District Attorney

Effective the first full pay period after January 1, 2025

Job Title	Grade	Step	Comp Rate	Annual Comp Rate
Assistant District Attorney I	01	1	3,440.60	89,455
Assistant District Attorney I	01	2	3,750.23	97,506
Assistant District Attorney II	02	1	3,784.66	98,401
Assistant District Attorney II	02	2	4,125.27	107,257
Assistant District Attorney III	03	1	4,163.11	108,241
Assistant District Attorney III	03	2	4,537.79	117,983
Senior Assistant District Attorney	04	1	4,579.42	119,065
Senior Assistant District Attorney	04	2	4,991.54	129,780
Chief Assistant District Attorney	05	1	5,037.38	130,972
Chief Assistant District Attorney	05	2	5,490.73	142,759
Chief Assistant District Attorney II	06	1	5,541.13	144,069
Chief Assistant District Attorney II	06	2	6,039.77	157,034
Deputy District Attorney	07	1	6,095.23	158,476
Deputy District Attorney	07	2	6,643.78	172,738

Appendix D

Onondaga County Investment Policy

Purpose

The purpose of establishing an investment policy is to develop operating principles within the guidelines of current legislation governing investment activity. The Chief Fiscal Officer and his designees will be guided by the investment policy in managing the short and long-term investment of the County's available cash. New York State General Municipal Law, Section 39, requires the adoption of a written investment policy.

Objectives

The County's primary investment objectives are:

- To conform with all applicable federal, state and other legal requirements **(legal)**. This relates both to the types of eligible investments and the requirements for adequate collateral to provide insurance for all investments.
- To preserve principal **(safety)**. Safety considerations include: 1) FDIC coverage, 2) written third party collateral agreements with local Banking Depositories and Primary Dealers, 3) electronic banking safeguards and 4) statutory guidelines which govern the types of investments allowed by local municipalities.
- To provide sufficient cash to meet all operating and debt service requirements **(liquidity)**. A cashflow projection developed for both capital and operational commitments is a basic tool used in the planning and timing of maturing investments to meet anticipated demands.
- To select investments types, which will return to the County the highest possible interest rate **(yield)**. While rate of return is important, primary consideration must be given to the legal, safety and liquidity requirements.

Scope

The Investment Policy encompasses all moneys that become available for investment and/or deposit by the County on its own behalf, or on behalf of any other entity or individual (trust and agency).

Delegation of Authority

Article IV, Sec. 402(b) of the Onondaga County Charter grants the authority to invest the County's funds to the Chief Fiscal Officer (CFO). The CFO shall carry out the established written procedures and controls for the operation of the investment program consistent with the Onondaga County Investment Policy. No person shall engage in an investment transaction except as provided under the terms and conditions of this policy and the procedures established by the CFO. The CFO shall be responsible for all transactions undertaken and shall establish a system of controls and reporting to regulate the activities of subordinate officials. The CFO may designate operational authority for the safekeeping and investment of the County funds. All reference to the CFO's standards and responsibilities covers all designees.

Standards of Prudence and Ethics

Prudence: The Chief Fiscal Officer in the investment process shall seek to act responsibly as a custodian of the public trust and shall avoid any transaction that might impair public confidence to govern effectively. The CFO shall act in accordance with written procedures as outlined in the County Investment Policy and exercise due diligence as an investment official. Investments shall be made with judgment and care, under prevailing circumstances, considering the probable safety of County revenues as well as the projected income to be derived from investments.

Ethics: The Chief Fiscal Officer shall refrain from any personal business activity that could conflict with proper execution of the investment program or could impair the ability to make impartial investment decisions.

Internal Controls

The CFO is responsible for establishing and maintaining an internal control structure to provide reasonable assurance that:

- Deposits and investments are safeguarded against loss from unauthorized use or disposition,
- Transactions are executed in accordance with management's authorization,
- Transactions are recorded properly,
- Transactions are managed in compliance with applicable laws and regulations governing public funds.

Designation of Depositories

Section 10 of the New York State General Municipal Law (GML) requires the Onondaga County Legislature to designate one or more banks to secure the deposits of County funds and investments. This designation may include "primary dealers" that qualify under Securities and Exchange Commission regulations.

The following banks are authorized for the deposit of moneys up to the maximum amounts:

Depository Name	Maximum Amount
Key Bank	\$250,000,000
JPMorgan Chase Bank	\$250,000,000
Bank of America	\$250,000,000
M&T Bank	\$250,000,000
Solvay Bank	\$250,000,000
NBT Bank	\$250,000,000
Citizens Bank	\$250,000,000
Adirondack Bank	\$250,000,000
Pathfinder Bank	\$250,000,000
Genesee Regional Bank	\$250,000,000
Hanover Bank	\$250,000,000
Valley Bank	\$250,000,000
Flushing Bank	\$250,000,000

The CFO may in the future designate as a depository, up to the maximum amount of \$250,000,000, any bank which otherwise meets the requirements of this Investment Policy.

A further requirement to be an investment partner of Onondaga County is that the banking institution will readily honor checks drawn on County accounts at that bank. The payee need not maintain an account at that bank; however, appropriate identification must be provided

Listed below are the Dealers the County has authorized to handle investments in Repurchase Agreements and U. S. Government obligations. For Repurchase Agreements, the dealers must be designated as Primary Dealers:

JPMorgan	\$250,000,000
Merrill Lynch	\$250,000,000
Vining Sparks	\$250,000,000
First Empire	\$250,000,000
Wells Fargo	\$250,000,000
Great Pacific	\$250,000,000

Although there are no current or recent investments with them, Goldman Sachs, Morgan Stanley Smith Barney, and Citibank are also included in the above list of approved dealers.

Financial Strength of Institutions

All trading partners must be credit worthy. Their financial statements must be reviewed at least annually by the CFO to determine satisfactory financial strength. The CFO may use credit rating agencies or bank-rating services to determine credit worthiness of trading partners. Concentration of investments in financial institutions is preferred. It is preferred that no more than 25% of the investment portfolio be invested with any one bank or dealer. However, due to the new regulatory environment for banks this may not always be possible. Amounts held in one institution that are over the 25% threshold will be reviewed by the CFO and other appropriate personnel.

Permitted Investments

Section 11 of General Municipal Law expressly authorizes the Chief Fiscal Officer to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow requirements in the following types of investments:

- Special time deposit accounts or certificates of deposit in an authorized banking depository or trust company located and authorized to do business in the State of New York secured in the same manner prescribed by General Municipal Law, Section 10.
- Reciprocal deposits that are administered by our local depository bank located and authorized to do business in the State of New York and as per General Municipal Law , Sections 10 and 11
- Obligations of the United States of America.
- Obligations guaranteed by agencies of the United States of America, where the payment of principal and interest is guaranteed by the United States of America.

- Obligations of the State of New York.
- Obligations issued pursuant to Local Finance Law Section 24 or 25 (RANS & TANS) of other municipalities, school districts or district corporation other than the County of Onondaga (with approval of the State Comptroller's Office).
- Obligations of public benefit corporations, public housing authorities, urban renewal agencies and Industrial Development agencies.
- Highly-rated municipal bonds from any state in the U.S.
- U.S government-back securities, such as those issued by the Federal Home Loan Mortgage Association and other Federal Agencies.
- Highly-rated corporate bonds, as long as they have been independently rated.
- Money-market mutual funds, which are guaranteed by the U.S. government.

Also permitted are Repurchase Agreements (Repos)

A Repo is a transaction in which the County purchases authorized securities from a trading partner. Simultaneously, the County agrees to resell and the trading partner agrees to repurchase the securities at a future date. The price and date is set at the time of the initial purchase.

Repurchase Agreements are authorized subject to the following restrictions:

- Repurchase Agreements must be entered into subject to a master repurchase agreement.
- Securities owned by the County must be held by a third party bank or trust company, acting as custodian for the securities.

The custodian shall be a party other than the trading partner.

Authorized securities shall be limited to obligations of both U.S. Government and U.S. Agencies.

All investment obligations shall be redeemable on respective maturity dates as determined by the CFO to meet expenditures for purposes for which the moneys were provided.

The County currently has no repurchase agreements with any financial institution.

Collateralizing Deposits

In accordance with the provisions of General Municipal Law, Section 10, all deposits of Onondaga County, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by "Eligible Collateral". Eligible Collateral consists of any one, or combination, of the following:

- By a pledge of “eligible securities” with an aggregate “market value” as provided by GML Section 10, equal to the aggregate amount of deposits from the categories designated in Attachment A to the policy.
- By an eligible “irrevocable letter of credit” (LOC) issued by a qualified bank - other than the bank with the deposits - in favor of the government, for a term not to exceed 90 days, with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest-rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.
- By an eligible “irrevocable letter of credit” issued in favor of the local government by a federal home loan bank, whose commercial paper and other unsecured, short-term debt obligations are rated in the highest rating category by at least one nationally-recognized statistical rating organization, accept such letter of credit payable to such local government as security for the payment of one hundred percent of the aggregate amount of public deposits from such officers and the agreed upon interest, if any.
- By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.
- A pledge of a pro rata portion of a pool of eligible securities, having in the aggregate a market value of at least equal to the aggregate amount of deposits from all such officers within New York State at the bank or trust company.

General Municipal Law, Section 10, additionally requires that all securities pledged to secure deposits be held by a third party bank or trust company and be held pursuant to a written Custodial Agreement. Several banks have segregated departments within their bank, with sole responsibility to hold collateral. The custodial agreement must acknowledge all the necessary provisions in order to provide the County with a perfected security interest, which includes the following:

- The custodial agreement shall contain a security provision that would provide that the collateral is being pledged by the bank or trust company as security for the public deposits. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events that will enable the local government to exercise its rights against the pledged securities.
- The securities held by the authorized bank or trust company, as agent of and custodian for the County, will be placed separate and apart from the general assets of the custodial bank or trust company. They will not, in any circumstances, be commingled with or become part of the security for any other deposit or obligations.

- The custodian shall confirm the receipt, substitution or release of the securities held on behalf of the County.
- The types of collateral used to secure County deposits must be in accordance with the most current legislation authorizing various types of collateral, and approved by the County.
- The County requires a margin of maintenance of 102% of the uninsured portion of deposits collateralized.
- The County requires a monthly update on third party collateral security.
- The County requires that there be no sub-custodian.
- The Custodian Bank must be a member of the Federal Reserve Bank.

Operations, Audit and Reporting

The CFO or such designated employee/employees can authorize the purchase of all securities and execute contracts for Repurchase Agreements and Certificates of Deposit on behalf of the County of Onondaga. Oral directions concerning the purchase of securities shall be confirmed in writing. The County shall pay for purchased securities upon the delivery or book-entry thereof.

Periodically the County Auditors shall audit the County's investments for compliance with the provisions of these investment guidelines.

Attachment A

The County requires a margin of maintenance of 102% of the uninsured portion of deposits collateralized and the following is a list of eligible securities that may be pledged as collateral for local government bank deposits and investments:

Obligations issued by the United States of America, an agency thereof or a United States government sponsored corporation or obligations fully insured or guaranteed as to the payment of principal and interest by the United States of America, an agency thereof or a United States government sponsored corporation.

100% of the Market Value

Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, and the African Development Bank.

100% of the Market Value

Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guaranty.

100% of the Market Value of the obligation that represents the amount of the insurance or guaranty

Obligations issued or fully insured or guaranteed by this state, obligations issued by a municipal corporation, school district or district corporation of this state or obligations or any public benefit corporation which number a specific state statute may be accepted as security for deposit of public moneys.

100% of the Market Value

Obligations issued by states (other than New York) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

Highest Rating - 100% Market Value
2nd Highest Rating - 90% Market Value
3rd Highest Rating - 80% Market Value

Obligations of Puerto Rico rated on one of the three highest rating categories by at least one nationally recognized statistical rating organization.

Highest Rating - 100% Market Value
2nd Highest Rating - 90% Market Value
3rd Highest Rating - 80% Market Value

Obligations of counties, cities and other governmental entities of another state having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

Highest Rating - 100% Market Value
2nd Highest Rating - 90% Market Value
3rd Highest Rating - 80% Market Value

Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.

80% of Market Value

Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by federal bank regulatory agencies.

70% of Market Value

Commercial paper and bankers' acceptances issued by a bank (other than the bank with which the money is being deposited or invested) rated in the highest short-term category by at least one nationally recognized statistical rating organization and having maturities of not longer than sixty days from the date they are pledged.

80% of Market Value

Zero-coupon obligation of the United States government marketed as "Treasury Strips".

80% of Market Value

Appendix E

Explanation of Tax Rates and Equalization

There are three factors that influence the amount of county property taxes that a property owner in Onondaga County will pay: (1) equalization rates, (2) local property assessment, and (3) total county tax levy.

Equalization Rates

The equalization rate “equalizes” taxes on equal value properties in different assessing districts to offset differences in assessing practices. The equalization rate is established by the State Board of Real Property Services. It is determined by the following formula:

$$\text{Equalization Rate} = \frac{\text{Assessed Value}}{\text{Full Value}}$$

As a result of different assessing practices, each assessing district (the 19 towns and the city) has a different relationship of assessed value to full value. The result is that the total of assessments in the towns and the city may not be equal to the full value of the area.

As a result of the different assessing practices it is impossible to fairly apportion the county tax levy across different assessing districts without using a means to equalize the meaning of the assessed value in relation to full value within each town and the city. Thus, the first major variable in determining the impact of county taxes is the establishment of equalization rates for each municipality.

The State Legislature addressed the problem in 1949 with the creation of the State Board of Real Property Services whose primary function is to establish equalization rates for every assessing district in the state. The equalization rate is a mathematical formula for converting the assessed value of property to its full value. The equalization rate for a community is extremely important because it is the method by which state aid and local taxes are apportioned fairly.

Using revised methodology, the State Board establishes equalization rates using locally derived full values for assessing units where recent reassessment data is available. This is a change from prior years where the emphasis was on individual appraisals. For assessing units where local reassessment data is not available, equalization rates are established as before using property sales and field appraisals.

Local Assessment

The second major variable affecting the amount of County taxes you will pay is the local assessment. In Onondaga County, the assessing districts for county taxes are the towns and the City of Syracuse. The County itself does no assessing. Assessors in the towns and the City determine the total of assessed value in their jurisdiction by totaling their assessments. For the purpose of apportioning the County tax levy, the amount of all exemptions is first subtracted from the total assessed value. Per statute and County resolution, the value of certain partial exemptions is added to the taxable value to derive the taxable assessed value. It is this taxable assessed value that is the basis for the full value determination that dictates what percentage of the county tax levy will be paid by each of the towns and the city. The full value is determined by dividing the total taxable assessed value by the equalization rate.

Formula A:

$$\text{Local Full Value} = \frac{\text{Taxable Assessed Value}}{\text{Local Equalization Rate}}$$

Formula B:

$$\% \text{ of County Full Value} = \frac{\text{Local Full Value}}{\text{Total County Full Value}}$$

The county full value figure is important because it is the basis for determining the county's full value tax rate and how the property tax levy will be apportioned among town and city residents.

Total County Tax Levy

The third major variable in determining the impact of county taxes is the amount of the county tax levy. This is the only variable that is controlled directly by the County Legislature. The County Executive proposes a county tax levy as part of the balanced budget submitted to the Legislature for review each fall. The Legislature, following its review of the proposed budget, agrees with or modifies the tax levy. Once the budget is adopted by the County Legislature, the amount to be raised by the property tax is fixed for that fiscal year.

How these three factors (equalization rates, local assessment and tax levy) interweave will determine the county tax impact on local property owners. Only the third, the county tax levy, is within the control of the County Legislature. The amount of the county tax levy will somewhat determine the tax impact; however, it has happened where tax levy reductions at the county level have not translated into tax decreases for the property owner because of changes in assessment or changes in the equalization rate. The converse has also occurred.

The costs of county government are apportioned to local property owners once all other sources of revenue (state and federal aid, sales tax, other revenue, fees, etc.) are subtracted from the anticipated expenditures. The difference between the total of all other sources of revenue and the amount needed to meet the expenses of county government operation is the county tax levy.

Once the tax levy is adopted, the various calculations that determine the tax impact on different property owners can be made. The first is the establishment of a full value county tax rate. There is no property owner who will pay this rate; however, it is used in determining each municipality's share of the County tax levy.

The full value county tax rate is determined by dividing the amount of the tax levy by the county's full value as determined by the local assessors and modified by the equalization rates.

$$\text{Full Value Tax Rate} = \frac{\text{Tax Levy}}{\text{Full Value}}$$

To determine the amount of the county tax levy that must be apportioned to each assessing district (the 19 towns and the city), multiply the full value of each town and the city by the full value tax rate. The result will be the town or city's share of the county tax levy.

Change in the equalization rate can have a substantial impact on taxes. As a rule, when equalization rates decrease, the full value of property increases. When the equalization rates increase, the full value of property decreases. That is, if the equalization rate goes up, then the full value of property goes down and if the equalization rate goes down then the full value of property goes up.

Consider these examples:



Assessed Value = \$10,000

A home assessed at \$10,000 in a town with an equalization rate of 14 percent has a full value of \$71,428 (\$10,000 / .14).

$$\frac{\text{Assessment}}{\text{Equalization Rate}} = \frac{\$10,000}{0.14} = \$71,428 \text{ (Full Value)}$$

(A) If, the next year, the equalization rate decreases to 11 percent, the same house still assessed at \$10,000 will have a higher full value. The full value will increase from \$71,428 to \$90,909 (\$10,000/.11).

$$\frac{\text{Assessment}}{\text{Equalization Rate}} = \frac{\$10,000}{0.11} = \$90,909 \text{ (Full Value)}$$

(B) If, the next year, in contrast to the first example, the equalization rate increases to 17 percent, that same house still assessed at \$10,000 will have a lower full value. The full value will decrease from \$71,428 to \$58,824 or (\$10,000/.17).

$$\frac{\text{Assessment}}{\text{Equalization Rate}} = \frac{\$10,000}{0.17} = \$58,824 \text{ (Full Value)}$$

Changes in full value do not mean that individual property has either gained or lost value. The full value calculations are a measurement tool for comparing all property in a particular town or city from year to year.

The importance of the full value calculation, when the full value of property has either increased or decreased at a greater rate than property in other assessing districts, is that it determines whether property owners will pay a greater or lesser share of the county tax levy. Once the tax levy is determined, it must be apportioned fairly among the 19 towns and the City of Syracuse. This is done on the full value. The amount of the tax levy apportioned to each town represents that town's percentage of the total full value of the county. Therefore, if a particular town has 8% of the full value of the county, that town's residents will pay eight 8% of the county tax levy.

Summary

The actual county tax rate for each town and the city is the result of three factors:

1. Equalization rates
2. Local property assessment
3. Total County tax levy

The resulting rates produced by these three factors result in an effective county tax rate. That rate, when converted to assessed value within each assessing district, will vary widely from each government unit because of differences in local assessment and equalization rate.

Appendix F

Exemption Impact Report

Total Assessed Value: 40,513,199,328
Equalized Total Assessed Value: 64,146,769,155

Exempt Code	Exemption Name	Number of Exemptions	Equalized Value Of Exemptions	Percent of Value Exempt
12100	NYS - GENERALLY	566	956,055,675	1.49%
12350	PUBLIC AUTHORITY - STATE	9	29,782,249	0.05%
12370	STATE AUTHORITIES SPECIFIED	6	33,436,522	0.05%
12400	NYS SAVINGS&LOAN INSURANCE FUND	1	6,133,333	0.01%
13100	CO - GENERALLY	384	1,389,829,357	2.17%
13240	CO O/S LIMITS - SEWER OR WATER	2	183,652	0.00%
13350	CITY - GENERALLY	564	781,324,265	1.22%
13440	CITY O/S LIMITS - SEWER OR WATER	2	147,368	0.00%
13450	CITY O/S LIMITS - AVIATION	16	402,043	0.00%
13500	TOWN - GENERALLY	627	181,235,121	0.28%
13510	TOWN - CEMETERY LAND	7	582,402	0.00%
13650	VG - GENERALLY	302	100,290,111	0.16%
13660	VG - CEMETERY LAND	2	1,670,600	0.00%
13730	VG O/S LIMITS - SPECIFIED USES	12	12,677,000	0.02%
13740	VG O/S LIMITS - SEWER OR WATER	4	1,331,723	0.00%
13800	SCHOOL DISTRICT	184	1,134,277,806	1.77%
13850	BOCES	7	36,209,833	0.06%
13870	SPEC DIST USED FOR PURPOSE ESTAB	21	7,219,454	0.01%
13890	PUBLIC AUTHORITY - LOCAL	53	199,138,713	0.31%
14000	LOCAL AUTHORITIES SPECIFIED	86	102,215,191	0.16%
14100	USA - GENERALLY	33	98,850,580	0.15%
14110	USA - SPECIFIED USES	14	302,409,399	0.47%
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	325	1,813,166,834	2.83%
18040	URBAN REN: OWNER-MUNICIPALITY	10	3,256,696	0.01%
18060	URBAN REN: OWNER-MUN U R AGENCY	9	7,270,571	0.01%
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	74	136,240,174	0.21%
21600	RES OF CLERGY - RELIG CORP OWNER	41	12,994,508	0.02%
25110	NONPROF CORP - RELIG(CONST PROT)	586	601,639,416	0.94%
25120	NONPROF CORP - EDUCL(CONST PROT)	200	1,867,491,919	2.91%
25130	NONPROF CORP - CHAR (CONST PROT)	345	492,816,091	0.77%
25200	SYSTEM CODE	1	2,392,000	0.00%
25210	NONPROF CORP - HOSPITAL	50	659,584,123	1.03%
25230	NONPROF CORP - MORAL/MENTAL IMP	35	37,742,182	0.06%
25300	NONPROF CORP - SPECIFIED USES	134	93,291,014	0.15%
25400	FRATERNAL ORGANIZATION	11	539,704	0.00%
25500	NONPROF MED, DENTAL, HOSP SVCE	2	1,333,625	0.00%
25600	NONPROFIT HEALTH MAINTENANCE ORG	1	183,824	0.00%

25900	SYSTEM CODE	825	19,061,212	0.03%
26050	AGRICULTURAL SOCIETY	24	7,622,951	0.01%
26100	VETERANS ORGANIZATION	27	11,279,101	0.02%
26250	HISTORICAL SOCIETY	6	1,192,104	0.00%
26400	INC VOLUNTEER FIRE CO OR DEPT	113	94,201,134	0.15%
27350	PRIVATELY OWNED CEMETERY LAND	220	53,416,968	0.08%
28100	NOT-FOR-PROFIT HOUSING CO	9	23,884,589	0.04%
28110	NOT-FOR-PROFIT HOUSING COMPANY	22	39,248,480	0.06%
28120	NOT-FOR-PROFIT HOUSING CO	12	31,411,150	0.05%
28220	URBAN REN:OWNER-COMM DEV CORP	6	696,562	0.00%
28520	NOT-FOR-PROFIT NURSING HOME CO	4	77,574,426	0.12%
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	19	4,416,224	0.01%
32252	NYS OWNED REFORESTATION LAND	7	4,216,491	0.01%
33302	COUNTY OWNED REFORESTED LAND	5	924,947	0.00%
41001	VETERANS EXEMPTION INCR/DECR IN	570	56,757,455	0.09%
41101	VETS EX BASED ON ELIGIBLE FUNDS	215	27,914,893	0.04%
41111	VET PRO RATA: FULL VALUE ASSMT	5	379,319	0.00%
41112	VET PRO RATA: FULL VALUE ASSMT	1	33,680	0.00%
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	724	25,347,919	0.04%
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	5648	181,393,647	0.28%
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	116	4,134,873	0.01%
41130	ALT VET EX-WAR PERIOD-COMBAT	482	28,464,443	0.04%
41131	ALT VET EX-WAR PERIOD-COMBAT	4078	221,370,785	0.35%
41132	ALT VET EX-WAR PERIOD-COMBAT	103	6,208,976	0.01%
41140	ALT VET EX-WAR PERIOD-DISABILITY	301	25,808,035	0.04%
41141	ALT VET EX-WAR PERIOD-DISABILITY	2284	175,425,625	0.27%
41142	ALT VET EX-WAR PERIOD-DISABILITY	41	3,646,446	0.01%
41151	COLD WAR VETERANS (10%)	5	127,983	0.00%
41152	COLD WAR VETERANS (10%)	1	27,500	0.00%
41160	COLD WAR VETERANS (15%)	2	79,660	0.00%
41161	COLD WAR VETERANS (15%)	904	25,939,710	0.04%
41162	COLD WAR VETERANS (15%)	393	13,461,321	0.02%
41171	COLD WAR VETERANS (DISABLED)	117	5,817,773	0.01%
41172	COLD WAR VETERANS (DISABLED)	29	1,367,021	0.00%
41300	PARAPLEGIC VETS	13	5,449,514	0.01%
41400	CLERGY	197	2,706,224	0.00%
41630	VOL/FIRE/AMB	242	6,656,232	0.01%
41631	VOL/FIRE/AMB	344	8,924,675	0.01%
41632	VOL/FIRE/AMB	18	562,649	0.00%
41635	VOL/FIRE/AMB	83	2,158,710	0.00%
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE	80	264,468	0.00%
41691	VOLUNTEER FIREFIGHTERS AND AMBULANCE	3	10,375	0.00%
41695	VOLUNTEER FIREFIGHTERS AND AMBULANCE	1	3,061	0.00%
41700	AGRICULTURAL BUILDING	86	8,519,382	0.01%

41720	AGRICULTURAL DISTRICT	2534	244,023,742	0.38%
41730	AGRIC LAND-INDIV NOT IN AG DIST	362	47,231,581	0.07%
41800	PERSONS AGE 65 OR OVER	5898	482,134,345	0.75%
41801	PERSONS AGE 65 OR OVER	2333	217,139,608	0.34%
41802	PERSONS AGE 65 OR OVER	1236	96,853,187	0.15%
41805	PERSONS AGE 65 OR OVER	526	49,992,734	0.08%
41900	PHYSICALLY DISABLED	13	870,808	0.00%
41901	PHYSICALLY DISABLED	4	106,232	0.00%
41902	PHYSICALLY DISABLED	1	159,649	0.00%
41905	PHYSICALLY DISABLED	2	266,091	0.00%
41930	DISABILITIES AND LIMITED INCOMES	463	37,548,921	0.06%
41931	DISABILITIES AND LIMITED INCOMES	128	11,120,904	0.02%
41932	DISABILITIES AND LIMITED INCOMES	57	5,187,820	0.01%
41935	DISABILITIES AND LIMITED INCOMES	22	1,992,288	0.00%
42100	SILOS, MANURE STORAGE TANKS,	119	2,080,039	0.00%
42120	TEMPORARY GREENHOUSES	19	482,071	0.00%
42130	FARM OR FOOD PROCESSING LABOR CAMPS	11	551,133	0.00%
47100	Mass Telecomm Ceiling	85	1,359,388	0.00%
47200	RAILROAD-PARTIALLYEXEMPT	10	8,848,329	0.01%
47590	Mix-use Properties outside NYC	89	276,110,600	0.43%
47460	FOREST LAND CERTD AFTER 8/74	7	493,123	0.00%
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	170	15,057,177	0.02%
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	29	10,547,847	0.02%
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	33	12,608,671	0.02%
47615	BUSINESS INVESTMENT PROPERTY POST 8/5	3	2,071,667	0.00%
48650	LTD PROF HOUSING CO	10	11,672,000	0.02%
48660	HOUSINGDEVELOPMENTFUND	74	120,192,870	0.19%
48670	REDEVELOPMENT HOUSING CO	34	23,338,445	0.04%
49500	SOLAR OR WIND ENERGY SYSTEM	220	26,973,825	0.04%
49501	SOLAR OR WIND ENERGY SYSTEM	42	1,619,272	0.00%
49502	SOLAR OR WIND ENERGY SYSTEM	50	5,075,777	0.01%
49505	SOLAR OR WIND ENERGY SYSTEM	21	12,022,146	0.02%
49510	RESIDENT ENERGY CONSERV IMPROVMT	18	421,487	0.00%
49530	INDUSTRIAL WASTE TREATMENT FAC	8	108,729,429	0.17%
50000	SYSTEM CODE	23	4,467,832	0.01%
50002	SYSTEM CODE	1	0	0.00%
		37,766	14,152,804,809	22.06%

Appendix G

Glossary of Terms

Like professionals in any specialized field, those who work with the real property tax on a daily basis have developed their own vocabulary to facilitate communication. To help you have a better understanding of real property taxation, this glossary of commonly used terms is provided.

Ad Valorem Literally, Latin for “at value”. In the context of the property tax it means that the property is taxed on the basis of a value assigned to it. In New York this assigned value is called an “assessment”. When a property tax is referred to as an “ad valorem levy”, it means a jurisdiction-wide tax rate per thousand (or per hundred) dollars of assessed value is established and applied to the assessed value of all taxable property in the jurisdiction to determine each property owner’s share of the jurisdiction expenses.

Assessing Unit A local government jurisdiction (county, city, town or village) having the responsibility for setting assessments on property.

Assessment The value of real property for tax purposes. An assessment is set by the local assessor or board of assessors and entered on the assessment roll. In many municipalities the assessed value of a parcel is usually less than its appraised full value.

Assessment Roll The listing of all parcels of real property located in an assessing unit or taxing jurisdiction, the assessment placed on them and exemption allowed. An assessment roll does not indicate the amounts of taxes levied against properties.

Assessor An official in an assessing unit having the authority to establish assessments on real property. Single assessors are appointed usually for a six-year term. Multiple-member boards of assessors are elected biennially in staggered two and four year terms. All towns and most cities are required to appoint an assessor unless these municipalities choose to retain elected assessors.

Equalization Rates A measurement of the relationship of total taxable assessed value to total taxable full value in an assessing unit. It is not a grade, a rating, a gift or a penalty. It is simply a statement of a relationship existing between total assessed value and total full value. For example, suppose that a taxing jurisdiction had a total assessed value (AV) of \$10,000,000 and it was determined that the full value assessment (FV) is \$20,000,000. Then the equalization rate (ER), is obtained by applying the formula $ER = AV / FV$. In this example the equalization rate would be .50 or 50%.

Equalized Full Value The estimated full value of all taxable real property in a municipality, taxing jurisdiction or portion of a taxing jurisdiction established by dividing its total taxable assessed value by the equalization rate. For example, suppose that a taxing jurisdiction had a total assessed value (AV) of \$10,000,000 and it was determined that the average ratio of assessed value to full value is .25 (ER), then the equalized full value (EFV) of property is obtained by applying the formula $EFV = AV \text{ divided by } ER$. In this example, the equalized full value would be \$40,000,000.

Exemption A release from the obligation of having to pay taxes on all or part of the assessed value of a parcel of real property. An exemption may be granted only on authorization of a specific state statute. When an exemption is granted, the jurisdiction’s effective tax base or total taxable assessed value is reduced.

Fractional Assessment Any assessment made at less than current full value; also the practice of assessing at less than full value.

Full Value Often assumed to be the same as market value (see below).

Level of Assessment The percentage of full value at which an assessment is made on a tax parcel in an assessing unit.

Market Value (1) As defined by the courts, is the highest price estimated in terms of money which a property will bring if exposed for sale in the open market allowing a reasonable time to find a purchaser who buys with knowledge of all the uses to which it is adapted and for which it is capable of being used. (2) Frequently, it is referred to as the price at which a willing-seller would sell and a willing-buyer would buy, neither being under abnormal pressure. (3) It is the price expectable if a reasonable time is allowed to find a purchaser and if both seller and prospective buyer are fully informed.

Parcel A tract or plot of land as legally designated on tax maps for assessment purposes.

Revaluation The process of placing a full market value assessment on property that is currently assessed at a fractional level of full value. The purposes of a revaluation are to update the jurisdiction's assessment rolls and to bring all assessments up to full value.

Office of Real Property Services (ORPS) A state agency responsible for assessment oversight and a number of assessment services. It makes non-binding appraisals of utility and other complex properties at the request of local governments. It determines ceiling valuations for railroad, forest and agricultural property, which, although not technically assessments, are operative for real property tax purposes. The ORPS also determines equalization rates, administers a number of state aid programs, and provides assistance to local assessors and tax directors.

Tax or Taxation A charge imposed upon real property by or on behalf of a county, city, town, village or school district for municipal or school district purposes, but does not include a special ad valorem levy or a special assessment.

Tax Levy The total amount of money to be raised from the property tax by any local government in any year. The amount is determined by local government or other taxing jurisdiction.

Tax Rate The levy divided by the total taxable assessed value of a municipality, usually stated as dollars per thousand (or per hundred) of assessed value.

Tax Roll An extension of an assessment roll showing the various levies for one tax year against each parcel.

Taxable Status Date The date when the assessor must have a listing of all taxable real property and the names of the owners of the property in the taxing jurisdiction. For most towns this date is March 1. In cities, the taxable status date is determined from charter provisions.

Taxable Assessed Value The assessed value of a parcel of real property against which the tax rate is multiplied to compute the tax due on the parcel. In case of a partial exemption, the exempt value is subtracted from the assessed value in order to determine the taxable assessed value.

Value The monetary relationship between properties and those who buy, sell, or use those properties.