Appendices

Section 8

In This Section

Appendix A - Glossary of Budget Terms....8-1
Appendix B - Expense Code Classifications....8-10
Appendix C - Employee Representation....8-15
Appendix D - Onondaga County Investment Policy....8-32
Appendix E - Explanation of Tax Rate and Equalization....8-39
Appendix F - Exemption Impact Report....8-43
Appendix G - Glossary of Terms....8-46

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. PPUs 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 26 members holding professional nursing positions in the Health Department. The contract term is January 1, 2024 through December 31, 2027.

Onondaga Sheriff's Captains Association

The collective bargaining agreement for this unit of 7 members of the Onondaga County Sheriff's Office in the rank of Deputy Sheriff Captain covers January 1, 2025, through December 31, 2028.

Onondaga County Correction Captains Association

The collective bargaining agreement for this unit of 1 member of the Onondaga County Sheriff's Office in the rank of Deputy Sheriff Captain covers January 1, 2025, through December 31, 2025, and a successor agreement is currently under negotiation.

The Deputy Sheriff's Benevolent Association

This unit is composed of 216 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 210 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, 2025, through December 31, 2028.

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 29 Carpenters, Electricians, Plumbers, and other skilled tradespersons. The contract term is January 1, 2026, through December 31, 2029.

Civil Service Employees Association

There are 2,178 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 92 Correction Officers within the Onondaga County Sheriff's Office. The contract term is January 1, 2024, through December 31, 2027.

Management/Confidential Employees (not a bargaining unit)

There are 416 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, 2026.

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 2024-2027

Effective the First Full Pay Period after January 1, 2027

Salary Plan	Grade	Step	Effective Date	Bi-Weekly Rate	Hourly Rate	OT Hourly Rate	Annual
NYSNA	02	1	1/9/2027	2461.861205	35.169446	52.754169	64,008
NYSNA	02	2	1/9/2027	2586.883083	36.955473	55.4332095	67,259
NYSNA	02	3	1/9/2027	2717.893352	38.827048	58.240572	70,665
NYSNA	02	4	1/9/2027	2948.338743	42.119125	63.1786875	76,657
NYSNA	02	5	1/9/2027	3028.302103	43.261459	64.8921885	78,736
NYSNA	03	1	1/9/2027	2540.001461	36.285735	54.4286025	66,040
NYSNA	03	2	1/9/2027	2670.366047	38.148086	57.222129	69,430
NYSNA	03	3	1/9/2027	2808.352219	40.119317	60.1789755	73,017
NYSNA	03	4	1/9/2027	3048.280283	43.546861	65.3202915	79,255
NYSNA	03	5	1/9/2027	3131.079584	44.729708	67.094562	81,408
NYSNA	04	1	1/9/2027	2706.866105	38.669516	58.004274	70,379
NYSNA	04	2	1/9/2027	2846.447494	40.663536	60.995304	74,008
NYSNA	04	3	1/9/2027	2996.524391	42.807491	64.2112365	77,910
NYSNA	04	4	1/9/2027	3254.303679	46.490053	69.7350795	84,612
NYSNA	04	5	1/9/2027	3343.179992	47.759714	71.639571	86,923
NYSNA	05	1	1/9/2027	2878.541719	41.122025	61.6830375	74,842
NYSNA	05	2	1/9/2027	3023.984892	43.199784	64.799676	78,624
NYSNA	05	3	1/9/2027	3180.645219	45.437789	68.1566835	82,697
NYSNA	05	4	1/9/2027	3450.388627	49.291266	73.936899	89,710
NYSNA	05	5	1/9/2027	3544.848195	50.640688	75.961032	92,166
NYSNA	06	1	1/9/2027	3615.80998	51.654428	77.481642	94,011
NYSNA	06	2	1/9/2027	3716.409864	53.091569	79.6373535	96,627
NYSNA	06	3	1/9/2027	3817.060389	54.529434	81.794151	99,244
NYSNA	06	4	1/9/2027	3917.710914	55.967299	83.9509485	101,860
NYSNA	06	5	1/9/2027	4018.209514	57.402993	86.1044895	104,473

Flat Salaries / Rates

Effective January 1, 2027

Title	Grade	Comp Rate
District Attorney	E01	225,600
Comptroller	E02	138,995
Sheriff	E03	144,794
County Clerk	E04	109,545
Chair - County Legislature	E05	74,661
Legislative Counsel	E06	50,000
Floor Ldr - Legislature	E07	50,623
County Legislator	E08	40,988
Commissioner Of Elections	E09	99,973
County Executive	E11	217,087

Onondaga Sheriff's Captains Association (Deputy Sheriff Captains)

CAPTAINS CONTRACT 2025-2028

Effective with the first full payroll period after January 1, 2025

Deputy Sheriff Captains Assoc	26	OSCA Grade 26 Step 01	B	4667.310000	121,350
Deputy Sheriff Captains Assoc	26	OSCA Grade 26 Step 02	B	4889.570000	127,129

Onondaga Sheriff's Correction Captains Association (OCCA)

CONTRACT January 1, 2025 – December 31, 2028

Effective with the first full payroll period after January 1, 2025

	1	4
Annual	93,865	96,680
Bi-Weekly	3610.190423	3718.480352

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 2025-2028

Effective the first full Pay Period after January 1, 2027

Step Description	Grade	Comp Freq	Comp Rate	Annual
OCSPA Grade 4 Step 01	04	B	2842.955624	73,917
OCSPA Grade 4 Step 02	04	B	3032.310443	78,840
OCSPA Grade 4 Step 03	04	B	3498.959540	90,973
OCSPA Grade 4 Step 04	04	B	3883.845091	100,980
OCSPA Grade 5 Step 01	05	B	4058.618119	105,524
OCSPA Grade 5 Step 02	05	B	4233.391148	110,068
OCSPA Grade 6 Step 01	06	B	4445.060706	115,572
OCSPA Grade 6 Step 02	06	B	4656.730263	121,075

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 2026-2029 CONTRACT

Effective the first full Pay Period after January 1, 2027

Carpenter	41.486944
Carpenter C.L.	43.107790
Electrician	49.209444
Painter	38.193196
Painter C.L.	39.797111
Plumber	49.538216
Steamfitter	49.538216
Tile Setter	39.521052

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
1	**Annual**	36,258	37,393	38,529	39,700
	70 Bi-Weekly	1394.534303	1438.178753	1481.868232	1526.931097
	80 Bi-Weekly	1394.534303	1438.178753	1481.868232	1526.931097
2	**Annual**	37,671	38,856	40,039	41,270
	70 Bi-Weekly	1448.895677	1494.453863	1539.967019	1587.315113
	80 Bi-Weekly	1448.895677	1494.453863	1539.967019	1587.315113
3	**Annual**	39,105	40,339	41,574	42,864
	70 Bi-Weekly	1504.022546	1551.516983	1599.011420	1648.599709
	80 Bi-Weekly	1504.022546	1551.516983	1599.011420	1648.599709
4	**Annual**	40,995	42,297	43,598	44,964
	70 Bi-Weekly	1576.744532	1626.805628	1676.844210	1729.381905
	80 Bi-Weekly	1576.744532	1626.805628	1676.844210	1729.381905
5	**Annual**	43,798	45,198	46,597	48,080
	70 Bi-Weekly	1684.532927	1738.387724	1792.174976	1849.238097
	80 Bi-Weekly	1684.532927	1738.387724	1792.174976	1849.238097
6	**Annual**	46,485	48,006	49,528	51,155
	70 Bi-Weekly	1787.885351	1846.400658	1904.938481	1967.495149
	80 Bi-Weekly	1787.885351	1846.400658	1904.938481	1967.495149
7	**Annual**	49,803	51,442	53,080	54,842
	70 Bi-Weekly	1915.509060	1978.538535	2041.556752	2109.314281
	80 Bi-Weekly	1915.509060	1978.538535	2041.556752	2109.314281
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

GRADE		Step 1	Step 2	Step 3	Step 4
9	**Annual**	58,493	60,435	62,378	64,498
	70 Bi-Weekly	2249.737512	2324.440780	2399.166562	2480.691736
	80 Bi-Weekly	2249.737512	2324.440780	2399.166562	2480.691736
10	**Annual**	62,714	64,806	66,894	69,189
	70 Bi-Weekly	2412.078654	2492.523131	2572.855035	2661.100802
	80 Bi-Weekly	2412.078654	2492.523131	2572.855035	2661.100802
11	**Annual**	66,913	69,151	71,387	73,852
	70 Bi-Weekly	2573.575501	2659.637357	2745.654184	2840.462941
	80 Bi-Weekly	2573.575501	2659.637357	2745.654184	2840.462941
12	**Annual**	71,131	73,515	75,899	78,539
	70 Bi-Weekly	2735.804070	2827.483306	2919.196313	3020.736921
	80 Bi-Weekly	2735.804070	2827.483306	2919.196313	3020.736921
13	**Annual**	78,580	81,225	83,871	86,817
	70 Bi-Weekly	3022.312938	3124.044921	3225.810673	3339.115132
	80 Bi-Weekly	3022.312938	3124.044921	3225.810673	3339.115132
14	**Annual**	86,703	89,633	92,562	95,842
	70 Bi-Weekly	3334.724794	3447.421360	3560.061639	3686.221905
	80 Bi-Weekly	3334.724794	3447.421360	3560.061639	3686.221905
15	**Annual**	95,157	98,383	101,609	105,235
	70 Bi-Weekly	3659.891142	3783.980068	3908.046479	4047.512842
	80 Bi-Weekly	3659.891142	3783.980068	3908.046479	4047.512842

CSEA Corrections Unit Hourly Salary Schedule 2027

Salary Plan Description	Grade	Step	Rate Code	Hourly Rate	OT Hourly Rate	Annual
CSEA-Corrections-Hourly-80 hr	08	1	HOURLY	26.636871	39.955306	57067
CSEA-Corrections-Hourly-80 hr	08	2	HOURLY	27.549517	41.324275	59022
CSEA-Corrections-Hourly-80 hr	08	3	HOURLY	28.462762	42.694143	60979
CSEA-Corrections-Hourly-80 hr	08	4	HOURLY	29.452399	44.178598	63099
CSEA-Corrections-Hourly-80 hr	09	1	HOURLY	28.934051	43.401076	61988
CSEA-Corrections-Hourly-80 hr	09	2	HOURLY	29.927400	44.891100	64116
CSEA-Corrections-Hourly-80 hr	09	3	HOURLY	30.920750	46.381125	66245
CSEA-Corrections-Hourly-80 hr	09	4	HOURLY	32.004741	48.007111	68567
CSEA-Corrections-Hourly-80 hr	10	1	HOURLY	30.407214	45.610821	65144
CSEA-Corrections-Hourly-80 hr	10	2	HOURLY	31.452363	47.178544	67384
CSEA-Corrections-Hourly-80 hr	10	3	HOURLY	32.497747	48.746620	69623
CSEA-Corrections-Hourly-80 hr	10	4	HOURLY	33.644425	50.466637	72080
CSEA-Corrections-Hourly-80 hr	11	1	HOURLY	32.507583	48.761374	69644
CSEA-Corrections-Hourly-80 hr	11	2	HOURLY	33.626742	50.440113	72042
CSEA-Corrections-Hourly-80 hr	11	3	HOURLY	34.745314	52.117971	74438
CSEA-Corrections-Hourly-80 hr	11	4	HOURLY	35.978883	53.968324	77081
CSEA-Corrections-Hourly-80 hr	12	1	HOURLY	35.396209	53.094313	75833
CSEA-Corrections-Hourly-80 hr	12	2	HOURLY	36.616104	54.924156	78446
CSEA-Corrections-Hourly-80 hr	12	3	HOURLY	37.834921	56.752381	81058
CSEA-Corrections-Hourly-80 hr	12	4	HOURLY	39.185090	58.777635	83950
CSEA-Corrections-Hourly-80 hr	13	1	HOURLY	39.205775	58.808662	83994
CSEA-Corrections-Hourly-80 hr	13	2	HOURLY	40.558369	60.837553	86892
CSEA-Corrections-Hourly-80 hr	13	3	HOURLY	41.911412	62.867118	89791
CSEA-Corrections-Hourly-80 hr	13	4	HOURLY	43.417870	65.126805	93018

CSEA Corrections Unit Salaried Salary Schedule 2027

Salary Plan Description	Grade	Step	Rate Code	Bi-Weekly Rate	Hourly Rate	Annual
CSEA-Corrections-Salary-80 hr	08	1	BIWKLY	2194.878158	27.435977	57,067
CSEA-Corrections-Salary-80 hr	08	2	BIWKLY	2270.08023	28.376003	59,022
CSEA-Corrections-Salary-80 hr	08	3	BIWKLY	2345.331552	29.316644	60,979
CSEA-Corrections-Salary-80 hr	08	4	BIWKLY	2426.87764	30.335971	63,099
CSEA-Corrections-Salary-80 hr	09	1	BIWKLY	2384.165789	29.802072	61,988
CSEA-Corrections-Salary-80 hr	09	2	BIWKLY	2466.017753	30.825222	64,116
CSEA-Corrections-Salary-80 hr	09	3	BIWKLY	2547.869805	31.848373	66,245
CSEA-Corrections-Salary-80 hr	09	4	BIWKLY	2637.190695	32.964884	68,567
CSEA-Corrections-Salary-80 hr	10	1	BIWKLY	2505.554475	31.319431	65,144
CSEA-Corrections-Salary-80 hr	10	2	BIWKLY	2591.674738	32.395934	67,384
CSEA-Corrections-Salary-80 hr	10	3	BIWKLY	2677.81432	33.472679	69,623
CSEA-Corrections-Salary-80 hr	10	4	BIWKLY	2772.300588	34.653757	72,080
CSEA-Corrections-Salary-80 hr	11	1	BIWKLY	2678.624861	33.482811	69,644
CSEA-Corrections-Salary-80 hr	11	2	BIWKLY	2770.843502	34.635544	72,042
CSEA-Corrections-Salary-80 hr	11	3	BIWKLY	2863.013887	35.787674	74,438
CSEA-Corrections-Salary-80 hr	11	4	BIWKLY	2964.659965	37.05825	77,081
CSEA-Corrections-Salary-80 hr	12	1	BIWKLY	2916.64766	36.458096	75,833
CSEA-Corrections-Salary-80 hr	12	2	BIWKLY	3017.16698	37.714587	78,446
CSEA-Corrections-Salary-80 hr	12	3	BIWKLY	3117.59745	38.969968	81,058
CSEA-Corrections-Salary-80 hr	12	4	BIWKLY	3228.851381	40.360642	83,950
CSEA-Corrections-Salary-80 hr	13	1	BIWKLY	3230.55582	40.381948	83,994
CSEA-Corrections-Salary-80 hr	13	2	BIWKLY	3342.009582	41.77512	86,892
CSEA-Corrections-Salary-80 hr	13	3	BIWKLY	3453.500344	43.168754	89,791
CSEA-Corrections-Salary-80 hr	13	4	BIWKLY	3577.632481	44.720406	93,018
CSEA-Corrections-Salary-80 hr	14	1	BIWKLY	3572.822592	44.660282	92,893
CSEA-Corrections-Salary-80 hr	14	2	BIWKLY	3696.288744	46.203609	96,104
CSEA-Corrections-Salary-80 hr	14	3	BIWKLY	3819.693231	47.746165	99,312
CSEA-Corrections-Salary-80 hr	14	4	BIWKLY	3957.909711	49.473871	102,906

2026 Management Confidential Salary Schedule

Grade	Step	1	2	3	4	5	6	7	8	9	10	11
20	**Bi-Weekly**	1431.59	1466.87	1503.04	1521.60	1540.40	1559.42	1578.67	1598.17	1617.91	1637.88	1658.12
20	**Annual**	37,221	38,139	39,079	39,562	40,050	40,545	41,045	41,552	42,066	42,585	43,111
21	**Bi-Weekly**	1497.83	1534.75	1572.58	1592.01	1611.66	1631.56	1651.71	1672.11	1692.77	1713.67	1734.84
21	**Annual**	38,944	39,903	40,887	41,392	41,903	42,421	42,945	43,475	44,012	44,556	45,106
22	**Bi-Weekly**	1567.22	1605.85	1645.43	1665.76	1686.33	1707.15	1728.23	1749.57	1771.18	1793.06	1815.20
22	**Annual**	40,748	41,752	42,781	43,310	43,845	44,386	44,934	45,489	46,051	46,620	47,195
23	**Bi-Weekly**	1639.91	1680.33	1721.76	1743.01	1764.54	1786.33	1808.39	1830.73	1853.34	1876.23	1899.40
23	**Annual**	42,638	43,689	44,766	45,318	45,878	46,445	47,018	47,599	48,187	48,782	49,384
24	**Bi-Weekly**	1716.04	1758.33	1801.67	1823.92	1846.45	1869.26	1892.34	1915.71	1939.36	1963.32	1987.57
24	**Annual**	44,617	45,717	46,844	47,422	48,008	48,601	49,201	49,809	50,423	51,046	51,677
25	**Bi-Weekly**	1795.76	1840.02	1885.38	1908.66	1932.24	1956.10	1980.25	2004.71	2029.47	2054.53	2079.91
25	**Annual**	46,690	47,840	49,020	49,625	50,238	50,858	51,487	52,122	52,766	53,418	54,078
26	**Bi-Weekly**	1879.30	1925.62	1973.08	1997.45	2022.12	2047.09	2072.38	2097.97	2123.88	2150.11	2176.66
26	**Annual**	48,862	50,066	51,300	51,934	52,575	53,224	53,882	54,547	55,221	55,903	56,593
27	**Bi-Weekly**	1966.75	2015.24	2064.90	2090.40	2116.23	2142.36	2168.82	2195.60	2222.72	2250.18	2277.97
27	**Annual**	51,135	52,396	53,688	54,350	55,022	55,701	56,389	57,086	57,791	58,505	59,227
28	**Bi-Weekly**	2058.32	2109.05	2161.04	2187.73	2214.75	2242.10	2269.79	2297.83	2326.21	2354.93	2384.02
28	**Annual**	53,516	54,835	56,187	56,881	57,583	58,295	59,014	59,744	60,481	61,228	61,984
29	**Bi-Weekly**	2154.24	2207.33	2261.75	2289.68	2317.95	2346.58	2375.56	2404.90	2434.61	2464.66	2495.10
29	**Annual**	56,010	57,391	58,805	59,532	60,267	61,011	61,765	62,527	63,300	64,081	64,873
30	**Bi-Weekly**	2254.76	2310.34	2367.28	2396.53	2426.13	2456.09	2486.42	2517.12	2548.21	2579.69	2611.54
30	**Annual**	58,624	60,069	61,549	62,310	63,079	63,858	64,647	65,445	66,254	67,072	67,900
31	**Bi-Weekly**	2470.59	2531.49	2593.89	2625.92	2658.35	2691.18	2724.42	2758.07	2792.13	2826.62	2861.52
31	**Annual**	64,235	65,819	67,441	68,274	69,117	69,971	70,835	71,710	72,595	73,492	74,400
32	**Bi-Weekly**	2707.43	2774.17	2842.55	2877.65	2913.19	2949.17	2985.60	3022.47	3059.79	3097.58	3135.83
32	**Annual**	70,393	72,128	73,906	74,819	75,743	76,678	77,626	78,584	79,555	80,537	81,532
33	**Bi-Weekly**	2967.31	3040.46	3115.40	3153.87	3192.83	3232.25	3272.17	3312.59	3353.50	3394.92	3436.83
33	**Annual**	77,150	79,052	81,000	82,001	83,014	84,039	85,076	86,127	87,191	88,268	89,358
34	**Bi-Weekly**	3252.45	3332.62	3414.78	3456.95	3499.63	3542.86	3586.61	3630.91	3675.75	3721.15	3767.10
34	**Annual**	84,564	86,648	88,784	89,881	90,990	92,114	93,252	94,404	95,570	96,750	97,945
35	**Bi-Weekly**	3565.31	3653.21	3743.26	3789.48	3836.28	3883.66	3931.62	3980.18	4029.34	4079.10	4129.47
35	**Annual**	92,698	94,983	97,325	98,526	99,743	100,975	102,222	103,485	104,763	106,057	107,366

2026 Management Confidential Salary Schedule

Grade	Step	1	2	3	4	5	6	7	8	9	10	11
36	**Bi-Weekly**	3908.63	4004.98	4103.70	4154.38	4205.70	4257.63	4310.21	4363.44	4417.33	4471.89	4527.11
36	**Annual**	101,624	104,129	106,696	108,014	109,348	110,698	112,065	113,449	114,851	116,269	117,705
37	**Bi-Weekly**	4285.30	4390.94	4499.18	4554.73	4610.98	4667.93	4725.59	4783.95	4843.03	4902.83	4963.39
37	**Annual**	111,418	114,164	116,979	118,423	119,886	121,366	122,865	124,383	125,919	127,474	129,048
38	**Bi-Weekly**	4698.54	4814.35	4933.03	4993.95	5055.62	5118.06	5181.27	5245.26	5310.04	5375.62	5442.01
38	**Annual**	122,162	125,173	128,259	129,843	131,446	133,070	134,713	136,377	138,061	139,766	141,492
39	**Bi-Weekly**	5384.47	5517.20	5653.20	5723.02	5793.70	5865.24	5937.68	6011.01	6085.24	6160.40	6236.48
39	**Annual**	139,996	143,447	146,983	148,798	150,636	152,496	154,380	156,286	158,216	160,170	162,148
40	**Bi-Weekly**	6171.33	6323.45	6479.32	6559.34	6640.35	6722.35	6805.37	6889.42	6974.50	7060.64	7147.84
40	**Annual**	160,454	164,410	168,462	170,543	172,649	174,781	176,940	179,125	181,337	183,577	185,844
41	**Bi-Weekly**	7036.98	7210.43	7388.17	7479.42	7571.79	7665.31	7759.97	7855.81	7952.82	8051.04	8150.47
41	**Annual**	182,961	187,471	192,093	194,465	196,867	199,298	201,759	204,251	206,773	209,327	211,912
42	**Bi-Weekly**	8064.38	8263.17	8466.85	8571.43	8677.27	8784.44	8892.94	9002.75	9113.94	9226.50	9340.44
42	**Annual**	209,674	214,842	220,138	222,857	225,609	228,395	231,216	234,072	236,962	239,889	242,852
43	**Bi-Weekly**	9241.78	9469.59	9703.02	9822.85	9944.16	10066.96	10191.29	10317.16	10444.58	10573.57	10704.16
43	**Annual**	240,286	246,209	252,279	255,394	258,548	261,741	264,974	268,246	271,559	274,913	278,308
44	**Bi-Weekly**	10591.08	10852.15	11119.65	11256.98	11396.00	11536.74	11679.23	11823.46	11969.48	12117.31	12266.96
44	**Annual**	275,368	282,156	289,111	292,682	296,296	299,955	303,660	307,410	311,207	315,050	318,941

2026 Management Confidential Salary Schedule

Grade	Step	12	13	14	15	16	17	18	19	20	21	22
20	Bi-Weekly	1678.59	1699.33	1720.32	1741.56	1763.06	1784.85	1806.88	1829.20	1851.78	1874.66	1897.80
20	Annual	43,643	44,183	44,728	45,281	45,840	46,406	46,979	47,559	48,146	48,741	49,343
21	Bi-Weekly	1756.26	1777.95	1799.91	1822.13	1844.65	1867.42	1890.49	1913.83	1937.47	1961.40	1985.62
21	Annual	45,663	46,227	46,798	47,376	47,961	48,553	49,153	49,760	50,374	50,996	51,626
22	Bi-Weekly	1837.62	1860.31	1883.29	1906.55	1930.09	1953.94	1978.07	2002.49	2027.22	2052.26	2077.61
22	Annual	47,778	48,368	48,966	49,570	50,182	50,802	51,430	52,065	52,708	53,359	54,018
23	Bi-Weekly	1922.86	1946.61	1970.64	1994.98	2019.62	2044.56	2069.81	2095.37	2121.25	2147.45	2173.97
23	Annual	49,994	50,612	51,237	51,869	52,510	53,159	53,815	54,480	55,153	55,834	56,523
24	Bi-Weekly	2012.12	2036.96	2062.12	2087.59	2113.37	2139.47	2165.89	2192.64	2219.72	2247.13	2274.88
24	Annual	52,315	52,961	53,615	54,277	54,948	55,626	56,313	57,009	57,713	58,425	59,147
25	Bi-Weekly	2105.60	2131.60	2157.93	2184.58	2211.55	2238.87	2266.51	2294.51	2322.85	2351.54	2380.57
25	Annual	54,746	55,422	56,106	56,799	57,500	58,210	58,929	59,657	60,394	61,140	61,895
26	Bi-Weekly	2203.54	2230.76	2258.31	2286.19	2314.44	2343.02	2371.95	2401.25	2430.90	2460.92	2491.31
26	Annual	57,292	58,000	58,716	59,441	60,175	60,919	61,671	62,433	63,203	63,984	64,774
27	Bi-Weekly	2306.09	2334.58	2363.41	2392.59	2422.14	2452.06	2482.34	2513.00	2544.03	2575.45	2607.26
27	Annual	59,958	60,699	61,449	62,207	62,976	63,754	64,541	65,338	66,145	66,962	67,789
28	Bi-Weekly	2413.46	2443.27	2473.43	2503.98	2534.91	2566.22	2597.90	2629.99	2662.47	2695.36	2728.64
28	Annual	62,750	63,525	64,309	65,103	65,908	66,722	67,546	68,380	69,224	70,079	70,945
29	Bi-Weekly	2525.92	2557.11	2588.69	2620.67	2653.03	2685.80	2718.97	2752.54	2786.55	2820.96	2855.80
29	Annual	65,674	66,485	67,306	68,137	68,979	69,831	70,693	71,566	72,450	73,345	74,251
30	Bi-Weekly	2643.79	2676.44	2709.50	2742.96	2776.83	2811.13	2845.84	2881.00	2916.57	2952.59	2989.05
30	Annual	68,739	69,587	70,447	71,317	72,198	73,089	73,992	74,906	75,831	76,767	77,715
31	Bi-Weekly	2896.87	2932.64	2968.85	3005.52	3042.64	3080.22	3118.26	3156.76	3195.76	3235.22	3275.18
31	Annual	75,319	76,249	77,190	78,143	79,109	80,086	81,075	82,076	83,090	84,116	85,155
32	Bi-Weekly	3174.56	3213.77	3253.46	3293.64	3334.32	3375.50	3417.19	3459.38	3502.11	3545.37	3589.15
32	Annual	82,539	83,558	84,590	85,635	86,692	87,763	88,847	89,944	91,055	92,180	93,318
33	Bi-Weekly	3479.28	3522.26	3565.76	3609.79	3654.37	3699.50	3745.19	3791.45	3838.27	3885.67	3933.66
33	Annual	90,461	91,579	92,710	93,854	95,014	96,187	97,375	98,578	99,795	101,027	102,275
34	Bi-Weekly	3813.62	3860.72	3908.40	3956.68	4005.54	4055.00	4105.09	4155.79	4207.11	4259.07	4311.66
34	Annual	99,154	100,379	101,618	102,874	104,144	105,430	106,732	108,050	109,385	110,736	112,103
35	Bi-Weekly	4180.47	4232.11	4284.36	4337.28	4390.85	4445.07	4499.97	4555.55	4611.80	4668.76	4726.41
35	Annual	108,692	110,035	111,393	112,769	114,162	115,572	116,999	118,444	119,907	121,388	122,887

2026 Management Confidential Salary Schedule

Grade	Step	12	13	14	15	16	17	18	19	20	21	22
36	**Bi-Weekly**	4583.03	4639.62	4696.92	4754.93	4813.66	4873.10	4933.28	4994.21	5055.89	5118.33	5181.55
36	**Annual**	119,159	120,630	122,120	123,628	125,155	126,701	128,265	129,850	131,453	133,077	134,720
37	**Bi-Weekly**	5024.69	5086.74	5149.56	5213.16	5277.54	5342.72	5408.70	5475.50	5543.12	5611.58	5680.88
37	**Annual**	130,642	132,255	133,889	135,542	137,216	138,911	140,626	142,363	144,121	145,901	147,703
38	**Bi-Weekly**	5509.21	5577.25	5646.13	5715.87	5786.45	5857.91	5930.26	6003.51	6077.64	6152.70	6228.69
38	**Annual**	143,239	145,009	146,799	148,613	150,448	152,306	154,187	156,091	158,019	159,970	161,946
39	**Bi-Weekly**	6313.50	6391.47	6470.41	6550.31	6631.21	6713.10	6796.02	6879.94	6964.91	7050.93	7138.00
39	**Annual**	164,151	166,178	168,231	170,308	172,411	174,541	176,696	178,878	181,088	183,324	185,588
40	**Bi-Weekly**	7236.11	7325.48	7415.95	7507.54	7600.25	7694.12	7789.14	7885.33	7982.73	8081.30	8181.11
40	**Annual**	188,139	190,462	192,815	195,196	197,607	200,047	202,518	205,019	207,551	210,114	212,709
41	**Bi-Weekly**	8251.13	8353.03	8456.19	8560.63	8666.35	8773.38	8881.73	8991.42	9102.46	9214.88	9328.69
41	**Annual**	214,529	217,179	219,861	222,576	225,325	228,108	230,925	233,777	236,664	239,587	242,546
42	**Bi-Weekly**	9455.80	9572.57	9690.80	9810.49	9931.64	10054.30	10178.47	10304.17	10431.43	10560.25	10690.67
42	**Annual**	245,851	248,887	251,961	255,073	258,223	261,412	264,640	267,908	271,217	274,567	277,958
43	**Bi-Weekly**	10836.34	10970.17	11105.65	11242.82	11381.66	11522.23	11664.52	11808.58	11954.42	12102.05	12251.51
43	**Annual**	281,745	285,224	288,747	292,313	295,923	299,578	303,278	307,023	310,815	314,653	318,539
44	**Bi-Weekly**	12418.45	12571.82	12727.08	12884.26	13043.37	13204.47	13367.54	13532.63	13699.76	13868.95	14040.23
44	**Annual**	322,880	326,867	330,904	334,991	339,128	343,316	347,556	351,848	356,194	360,593	365,046

Attorney Management/Confidential Employees

Effective the first full pay period after January 1, 2026

Job Title	Grade	Step	Comp Rate	Annual comp Rate
Managmnt/Conf Law Dept Attrny 70 hr	1	1	3379.37	87,864
Managmnt/Conf Law Dept Attrny 70 hr	1	2	3683.52	95,771
Managmnt/Conf Law Dept Attrny 70 hr	2	1	3717.31	96,650
Managmnt/Conf Law Dept Attrny 70 hr	2	2	4051.87	105,349
Managmnt/Conf Law Dept Attrny 70 hr	3	1	4089.04	106,315
Managmnt/Conf Law Dept Attrny 70 hr	3	2	4457.07	115,884
Managmnt/Conf Law Dept Attrny 70 hr	4	1	4497.95	116,947
Managmnt/Conf Law Dept Attrny 70 hr	4	2	4902.77	127,472
Managmnt/Conf Law Dept Attrny 70 hr	5	1	4947.73	128,641
Managmnt/Conf Law Dept Attrny 70 hr	5	2	5393.03	140,219
Managmnt/Conf Law Dept Attrny 70 hr	6	1	5937.28	154,369
Managmnt/Conf Law Dept Attrny 70 hr	6	2	6471.64	168,263
Managmnt/Conf Law Dept Attrny 70 hr	7	1	7541.77	196,086
Managmnt/Conf Law Dept Attrny 70 hr	7	2	8220.58	213,735

Management/Confidential Employees – District Attorney

Effective the first full pay period after January 1, 2026

Job Title	Grade	Step	Comp Rate	Annual Comp Rate
Assistant District Attorney I	01	1	3543.82	92,139
Assistant District Attorney I	01	2	3862.74	100,431
Assistant District Attorney II	02	1	3898.20	101,353
Assistant District Attorney II	02	2	4249.03	110,475
Assistant District Attorney III	03	1	4288.00	111,488
Assistant District Attorney III	03	2	4673.92	121,522
Senior Assistant District Attorney	04	1	4716.80	122,637
Senior Assistant District Attorney	04	2	5141.29	133,674
Chief Assistant District Attorney	05	1	5188.50	134,901
Chief Assistant District Attorney	05	2	5655.46	147,042
Chief Assistant District Attorney II	06	1	5707.37	148,392
Chief Assistant District Attorney II	06	2	6220.96	161,745
Deputy District Attorney	07	1	6278.09	163,230
Deputy District Attorney	07	2	6843.09	177,920

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 elegible securities, having in the aggregatge 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 l934, 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).

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

(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).

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

(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).

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

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: **41,214,722,482**
Equalized Total Assessed Value: **70,762,646,712**

Exempt Code	Exemption Name	Number of Exemptions	Equalized Value Of Exemptions	Percent of Value Exempt
12100	NYS - GENERALLY	567	$1,051,173,442	1.49%
12350	PUBLIC AUTHORITY - STATE	9	$30,605,742	0.04%
12370	STATE AUTHORITIES SPECIFIED	6	$36,973,077	0.05%
12400	NYS SAVINGS&LOAN INSURANCE FUND	1	$6,764,706	0.01%
13100	CO - GENERALLY	379	$1,540,052,214	2.18%
13240	CO O/S LIMITS - SEWER OR WATER	2	$203,077	0.00%
13350	CITY - GENERALLY	564	$859,119,560	1.21%
13440	CITY O/S LIMITS - SEWER OR WATER	2	$170,732	0.00%
13450	CITY O/S LIMITS - AVIATION	16	$445,660	0.00%
13500	TOWN - GENERALLY	623	$201,517,818	0.28%
13510	TOWN - CEMETERY LAND	7	$643,230	0.00%
13650	VG - GENERALLY	302	$107,047,163	0.15%
13660	VG - CEMETERY LAND	2	$1,751,285	0.00%
13730	VG O/S LIMITS - SPECIFIED USES	12	$13,403,092	0.02%
13740	VG O/S LIMITS - SEWER OR WATER	4	$1,450,958	0.00%
13800	SCHOOL DISTRICT	184	$1,239,856,330	1.75%
13850	BOCES	7	$39,350,676	0.06%
13870	SPEC DIST USED FOR PURPOSE ESTAB	21	$8,139,944	0.01%
13890	PUBLIC AUTHORITY - LOCAL	53	$220,488,579	0.31%
14000	LOCAL AUTHORITIES SPECIFIED	85	$109,281,258	0.15%
14100	USA - GENERALLY	33	$108,164,644	0.15%
14110	USA - SPECIFIED USES	14	$334,311,755	0.47%
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	339	$2,143,845,374	3.03%
18040	URBAN REN: OWNER-MUNICIPALITY	10	$3,601,154	0.01%
18060	URBAN REN: OWNER-MUN U R AGENCY	8	$7,287,861	0.01%
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	58	$142,329,038	0.20%
18180	NYS URBAN DEVELOPMENT CORP – NON HOUSING	1	$17,794,118	0.03%
21600	RES OF CLERGY - RELIG CORP OWNER	41	$13,904,111	0.02%
25110	NONPROF CORP - RELIG(CONST PROT)	580	$657,085,930	0.93%
25120	NONPROF CORP - EDUCL(CONST PROT)	197	$2,050,175,090	2.90%
25130	NONPROF CORP - CHAR (CONST PROT)	340	$543,543,960	0.77%
25200	SYSTEM CODE	1	$2,544,681	0.00%
25210	NONPROF CORP - HOSPITAL	52	$726,209,406	1.03%
25230	NONPROF CORP - MORAL/MENTAL IMP	36	$36,049,477	0.05%
25300	NONPROF CORP - SPECIFIED USES	135	$101,383,279	0.14%
25400	FRATERNAL ORGANIZATION	11	$611,089	0.00%
25500	NONPROF MED, DENTAL, HOSP SVCE	2	$1,448,281	0.00%

25600	NONPROFIT HEALTH MAINTENANCE ORG	1	$215,517	0.00%
25900	SYSTEM CODE	846	$21,725,108	0.03%
26050	AGRICULTURAL SOCIETY	25	$10,282,133	0.01%
26100	VETERANS ORGANIZATION	27	$12,235,784	0.02%
26250	HISTORICAL SOCIETY	6	$1,275,072	0.00%
26400	INC VOLUNTEER FIRE CO OR DEPT	113	$103,450,318	0.15%
27350	PRIVATELY OWNED CEMETERY LAND	219	$61,074,641	0.09%
28100	NOT-FOR-PROFIT HOUSING CO	7	$24,160,377	0.03%
28110	NOT-FOR-PROFIT HOUSING COMPANY	23	$43,030,058	0.06%
28120	NOT-FOR-PROFIT HOUSING CO	13	$36,813,948	0.05%
28220	URBAN REN:OWNER-COMM DEV CORP	4	$387,924	0.00%
28520	NOT-FOR-PROFIT NURSING HOME CO	4	$87,862,851	0.12%
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	19	$4,745,615	0.01%
32252	NYS OWNED REFORESTATION LAND	7	$4,621,923	0.01%
33302	COUNTY OWNED REFORESTED LAND	5	$1,071,585	0.00%
41001	VETERANS EXEMPTION INCR/DECR IN	501	$55,472,377	0.08%
41101	VETS EX BASED ON ELIGIBLE FUNDS	187	$27,385,578	0.04%
41111	VET PRO RATA: FULL VALUE ASSMT	5	$423,611	0.00%
41112	VET PRO RATA: FULL VALUE ASSMT	1	$37,928	0.00%
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	705	$26,161,598	0.04%
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	5444	$182,459,190	0.26%
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	106	$3,845,248	0.01%
41130	ALT VET EX-WAR PERIOD-COMBAT	488	$30,529,201	0.04%
41131	ALT VET EX-WAR PERIOD-COMBAT	4011	$226,031,279	0.32%
41132	ALT VET EX-WAR PERIOD-COMBAT	94	$5,817,421	0.01%
41140	ALT VET EX-WAR PERIOD-DISABILITY	333	$31,580,084	0.04%
41141	ALT VET EX-WAR PERIOD-DISABILITY	2436	$203,877,650	0.29%
41142	ALT VET EX-WAR PERIOD-DISABILITY	36	$3,202,992	0.00%
41151	COLD WAR VETERANS (10%)	3	$77,977	0.00%
41152	COLD WAR VETERANS (10%)	1	$26,063	0.00%
41160	COLD WAR VETERANS (15%)	2	$79,811	0.00%
41161	COLD WAR VETERANS (15%)	898	$26,492,602	0.04%
41162	COLD WAR VETERANS (15%)	396	$13,977,767	0.02%
41171	COLD WAR VETERANS (DISABLED)	120	$6,253,969	0.01%
41172	COLD WAR VETERANS (DISABLED)	35	$1,741,876	0.00%
41300	PARAPLEGIC VETS	14	$6,189,304	0.01%
41400	CLERGY	189	$2,928,669	0.00%
41630	VOL/FIRE/AMB	297	$9,083,941	0.01%
41631	VOL/FIRE/AMB	312	$8,862,728	0.01%
41632	VOL/FIRE/AMB	19	$698,381	0.00%
41635	VOL/FIRE/AMB	85	$2,428,438	0.00%
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE	63	$205,462	0.00%
41691	VOLUNTEER FIREFIGHTERS AND AMBULANCE	3	$9,774	0.00%
41695	VOLUNTEER FIREFIGHTERS AND AMBULANCE	1	$3,267	0.00%

41700	AGRICULTURAL BUILDING	82	$9,562,911	0.01%
41720	AGRICULTURAL DISTRICT	2539	$272,690,240	0.39%
41730	AGRIC LAND-INDIV NOT IN AG DIST	357	$52,647,939	0.07%
41800	PERSONS AGE 65 OR OVER	2890	$228,367,159	0.32%
41801	PERSONS AGE 65 OR OVER	1000	$87,478,510	0.12%
41802	PERSONS AGE 65 OR OVER	4875	$493,283,538	0.70%
41805	PERSONS AGE 65 OR OVER	582	$61,791,267	0.09%
41900	PHYSICALLY DISABLED	12	$935,589	0.00%
41901	PHYSICALLY DISABLED	3	$84,061	0.00%
41902	PHYSICALLY DISABLED	1	$175,000	0.00%
41905	PHYSICALLY DISABLED	2	$282,218	0.00%
41930	DISABILITIES AND LIMITED INCOMES	443	$39,320,463	0.06%
41931	DISABILITIES AND LIMITED INCOMES	111	$11,200,322	0.02%
41932	DISABILITIES AND LIMITED INCOMES	57	$5,503,443	0.01%
41935	DISABILITIES AND LIMITED INCOMES	33	$3,828,078	0.01%
42100	SILOS, MANURE STORAGE TANKS,	111	$2,152,819	0.00%
42120	TEMPORARY GREENHOUSES	20	$523,057	0.00%
42130	FARM OR FOOD PROCESSING LABOR CAMPS	11	$591,502	0.00%
47100	Mass Telecomm Ceiling	86	$2,132,440	0.00%
47200	RAILROAD-PARTIALLYEXEMPT	10	$9,377,738	0.01%
47590	Mix-use Properties outside NYC	7	$534,183	0.00%
47460	FOREST LAND CERTD AFTER 8/74	84	$282,922,831	0.40%
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	156	$27,649,088	0.04%
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	26	$9,728,223	0.01%
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	32	$12,305,246	0.02%
47615	BUSINESS INVESTMENT PROPERTY POST 8/5	3	$1,630,543	0.00%
48650	LTD PROF HOUSING CO	11	$80,230,692	0.11%
48660	HOUSINGDEVELOPMENTFUNDCO	74	$132,867,115	0.19%
48670	REDEVELOPMENT HOUSING CO	34	$43,779,634	0.06%
49500	SOLAR OR WIND ENERGY SYSTEM	223	$42,276,300	0.06%
49501	SOLAR OR WIND ENERGY SYSTEM	47	$9,128,370	0.01%
49502	SOLAR OR WIND ENERGY SYSTEM	50	$5,431,559	0.01%
49505	SOLAR OR WIND ENERGY SYSTEM	21	$17,997,480	0.03%
49510	RESIDENT ENERGY CONSERV IMPROVMT	18	$449,213	0.00%
49530	INDUSTRIAL WASTE TREATMENT FAC	8	$121,290,709	0.17%
50000	SYSTEM CODE	21	$4,055,395	0.01%
50002	SYSTEM CODE	1	$0	0.00%
		36,849	15,721,769,706	22.22%

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 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.