

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
COUNTY of Onondaga  
County of Onondaga  
For the Fiscal Year Ended 12/31/2017

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

COUNTY OF Onondaga

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

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

All amounts included in this update document for 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

COUNTY OF Onondaga  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	57,148,896	A200	25,755,040
Petty Cash	33,080	A210	32,995
<b>TOTAL Cash</b>	<b>57,181,976</b>		<b>25,788,035</b>
Taxes Receivable, Current	3,274,473	A250	3,446,928
Returned School Taxes Receivable	20,022,547	A280	21,248,055
Delinquent Village Taxes Rec	1,125,192	A295	1,044,900
Tax Sale Certificates	36,398,587	A320	36,374,899
Allowance For Uncollectible Taxes	-15,368,041	A342	-15,403,566
<b>TOTAL Taxes Receivable (net)</b>	<b>45,452,758</b>		<b>46,711,216</b>
Accounts Receivable	42,925,480	A380	46,414,523
Accrued Interest Receivable	183,281	A381	85,507
<b>TOTAL Other Receivables (net)</b>	<b>43,108,761</b>		<b>46,500,030</b>
State And Federal, Social Services	30,867,441	A400	42,522,154
Due From State And Federal Government	30,894,090	A410	31,279,043
<b>TOTAL State And Federal Aid Receivables</b>	<b>61,761,531</b>		<b>73,801,197</b>
Due From Other Funds	5,690,847	A391	17,861,664
<b>TOTAL Due From Other Funds</b>	<b>5,690,847</b>		<b>17,861,664</b>
Towns & Cities	14,390	A430	
Due From Other Governments	2,719,948	A440	2,677,982
<b>TOTAL Due From Other Governments</b>	<b>2,734,338</b>		<b>2,677,982</b>
Prepaid Expenses	6,028,457	A480	6,456,136
<b>TOTAL Prepaid Expenses</b>	<b>6,028,457</b>		<b>6,456,136</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>221,958,668</b>		<b>219,796,260</b>

COUNTY OF Onondaga  
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	11,394,266	A600	9,388,339
<b>TOTAL Accounts Payable</b>	<b>11,394,266</b>		<b>9,388,339</b>
Accrued Liabilities	41,261,481	A601	43,897,312
<b>TOTAL Accrued Liabilities</b>	<b>41,261,481</b>		<b>43,897,312</b>
Overpayments & Clearing Account	1,108,800	A690	5,312,858
<b>TOTAL Other Liabilities</b>	<b>1,108,800</b>		<b>5,312,858</b>
Due To Other Funds	800,000	A630	800,000
<b>TOTAL Due To Other Funds</b>	<b>800,000</b>		<b>800,000</b>
Due To Other Governments	34,723,286	A631	36,970,544
Due To School Districts	23,598,718	A660	24,046,183
Due To Village, Delinquent Taxes	1,171,584	A668	1,072,571
<b>TOTAL Due To Other Governments</b>	<b>59,493,588</b>		<b>62,089,298</b>
<b>TOTAL Liabilities</b>	<b>114,058,135</b>		<b>121,487,807</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	10,920,497	A691	8,756,413
Deferred Taxes	22,315,183	A694	22,577,946
<b>TOTAL Deferred Inflows of Resources</b>	<b>33,235,680</b>		<b>31,334,359</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>33,235,680</b>		<b>31,334,359</b>
<b>Fund Balance</b>			
Not in Spendable Form	6,028,457	A806	6,456,136
<b>TOTAL Nonspendable Fund Balance</b>	<b>6,028,457</b>		<b>6,456,136</b>
Committed Fund Balance	5,000,000	A913	
<b>TOTAL Committed Fund Balance</b>	<b>5,000,000</b>		<b>0</b>
Assigned Appropriated Fund Balance	8,883,357	A914	8,388,852
Assigned Unappropriated Fund Balance	4,451,743	A915	
<b>TOTAL Assigned Fund Balance</b>	<b>13,335,100</b>		<b>8,388,852</b>
Unassigned Fund Balance	50,301,296	A917	52,129,106
<b>TOTAL Unassigned Fund Balance</b>	<b>50,301,296</b>		<b>52,129,106</b>
<b>TOTAL Fund Balance</b>	<b>74,664,853</b>		<b>66,974,094</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>221,958,668</b>		<b>219,796,260</b>

COUNTY OF Onondaga  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	136,268,755	A1001	140,292,066
<b>TOTAL Real Property Taxes</b>	<b>136,268,755</b>		<b>140,292,066</b>
Other Payments In Lieu of Taxes	2,235,461	A1081	2,309,515
Interest & Penalties On Real Prop Taxes	7,211,230	A1090	7,413,829
<b>TOTAL Real Property Tax Items</b>	<b>9,446,691</b>		<b>9,723,344</b>
Sales And Use Tax	332,777,794	A1110	340,367,003
Tax On Hotel Room Occupancy	3,935,517	A1113	3,770,763
Emergency Telephone System Surcharge	2,961,106	A1140	2,954,587
O.T.B. Surtax	2,123	A1150	2,241
Interest & Penalties On Non-Property Taxes	28,543	A1190	48,791
<b>TOTAL Non Property Tax Items</b>	<b>339,705,083</b>		<b>347,143,385</b>
Treasurer Fees	481,810	A1230	441,881
Clerk Fees	3,693,028	A1255	3,797,758
Personnel Fees	124,275	A1260	88,915
Other General Departmental Income	173,744	A1289	173,029
Sheriff Fees	1,129,783	A1510	958,777
Altern To Incarceration Fees	12,595	A1515	11,501
Other Public Safety Departmental Income	203,773	A1589	163,854
Public Health Fees	1,279,169	A1601	1,099,681
Laboratory Fees	141,272	A1615	42,582
Mental Health Fees	55,390	A1620	70,279
Early Interven Fees For Serv	75,183	A1621	63,466
Mental Health Contri From Private Agency	744,684	A1625	458,147
Other Health Departmental Income	2,320	A1689	2,400
Parking Lots And Garages-No Tax	346,650	A1721	320,452
Repay of Medical Assistance	2,141,116	A1801	1,817,663
Repayment of Family Assistance	2,200,939	A1809	2,612,229
Repayment of Child Care	1,101,576	A1819	1,248,674
Repayment of Juvenile Delinquent Care	54,513	A1823	60,884
Repayment of Safety Net Assistance	1,592,113	A1840	1,929,598
Repayment of Emergency Care For Adults	3,150	A1842	1,426
Social Services Charges	348,582	A1894	359,737
Sealer of Weights & Measures	109,590	A1962	110,510
Other Economic Assistance & Opportunity	709,453	A1989	776,098
Park And Recreational Charges	1,340,173	A2001	1,283,076
Special Recreational Facility Charges	483,771	A2025	329,808
Other Culture & Recreation Income	167,174	A2089	132,037
Sale of Steam	7,264	A2152	7,545
Sale of Cemetery Lots	87,675	A2190	87,500
<b>TOTAL Departmental Income</b>	<b>18,810,765</b>		<b>18,449,507</b>
General Services, Inter Government	4,449,175	A2210	4,568,048
Data Processing, Other Govts	611,074	A2228	605,268
Community College Capital Cost	600,000	A2240	500,000
Public Safety Services For Other Govts	9,134,683	A2260	10,531,161
Health Services For Other Govts Or Dist	1,835,010	A2280	1,717,939
Social Services, Other Govts	3,548,297	A2310	3,059,496

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Youth Recreation Services, Other Govts	276,743	A2350	469,269
Planning Services, other Govts	1,003,402	A2372	917,767
<b>TOTAL Intergovernmental Charges</b>	<b>21,458,384</b>		<b>22,368,948</b>
Interest And Earnings	525,809	A2401	570,676
Rental of Real Property	457,435	A2410	477,315
Commissions	199,287	A2450	186,002
<b>TOTAL Use of Money And Property</b>	<b>1,182,531</b>		<b>1,233,993</b>
Permits, Other	590,378	A2590	589,068
<b>TOTAL Licenses And Permits</b>	<b>590,378</b>		<b>589,068</b>
Fines And Forfeited Bail	30,645	A2610	48,790
Stop-Dwi Fines	582,708	A2615	612,576
Forfeitures of Deposits	800	A2620	1,400
<b>TOTAL Fines And Forfeitures</b>	<b>614,153</b>		<b>662,766</b>
Sales of Scrap & Excess Materials	4,781	A2650	4,478
Sales, Other	3,538,849	A2655	49,471
Sales of Real Property	731,471	A2660	453,693
Sales of Equipment	160,225	A2665	79,832
Insurance Recoveries	12,428	A2680	9,200
Other Compensation For Loss		A2690	20,262
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>4,447,754</b>		<b>616,936</b>
Refunds of Prior Year's Expenditures	30	A2701	
Gifts And Donations	10,236	A2705	13,260
Proceeds of Seized & Unclaimed Property	12,275	A2715	
Unclassified (specify)	3,388,415	A2770	4,851,078
<b>TOTAL Miscellaneous Local Sources</b>	<b>3,410,956</b>		<b>4,864,338</b>
Interfund Revenues	60,017,148	A2801	57,788,555
<b>TOTAL Interfund Revenues</b>	<b>60,017,148</b>		<b>57,788,555</b>
State Aid Court Facilities	362,808	A3021	494,898
State Aid, Indigent Legal Services Fund	1,280,777	A3025	1,280,770
St Aid, District Attorney Salaries	75,685	A3030	75,685
St Aid - Other (specify)	1,206	A3089	824
St Aid, Education of Handicapped Child	19,941,659	A3277	18,164,418
St Aid, Probation Services	1,222,150	A3310	1,459,182
St Aid, Navigation Law Enforcement	70,814	A3315	61,839
St Aid, Unified Court Budget Sec Costs	259,904	A3330	255,157
St Aid, Other Public Safety	43,892	A3389	82,323
St Aid, Public Health	2,720,279	A3401	2,046,854
St Aid, Special Health Programs	1,152,798	A3472	1,466,449
St Aid, Narcotic Addiction Control	3,384,700	A3486	3,049,571
St Aid, Mental Health	14,879,297	A3490	13,834,953
St Aid, Trans Cap Grants (spec)		A3597	
St Aid, Medical Assistance	-516,373	A3601	-440,470
St Aid, Family Assistance	33,702	A3609	29,011
St Aid, Social Services Administration	13,736,444	A3610	13,057,975
St Aid, Child Care	3,583,921	A3619	4,420,748
St Aid, Juvenile Delinquent	3,137,879	A3623	3,595,329

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
St Aid, Safety Net	7,534,200	A3640	6,928,543
St Aid, Emergency Aid For Adults	114,533	A3642	242,567
St Aid, Day Care	4,102,654	A3655	4,033,954
St Aid, Services For Recipients	459,633	A3670	91,654
St Aid, Other Social Services	6,292	A3689	15,921
St Aid, Veterans Service Agencies	25,587	A3710	63,007
St Aid, Youth Programs	677,717	A3820	967,164
St Aid For Libraries	280,456	A3840	
<b>TOTAL State Aid</b>	<b>78,572,614</b>		<b>75,278,326</b>
Federal Aid - Other	18,561	A4089	196,005
Fed Aid, Crime Control	39,292	A4320	72,990
Fed Aid, Public Health		A4401	
Fed Aid, Medical Assis Prog Adm	1,171,195	A4402	477,775
Fed Aid Other Health		A4489	
Fed Aid, Mental Health	2,657,884	A4490	2,797,382
Fed Aid, Medicaid Assistance	-927,497	A4601	-849,701
Fed Aid, Family Assistance	22,955,814	A4609	21,339,157
Fed Aid, Social Services Administration	37,614,510	A4610	35,853,717
Fed Aid, Safety Net	449,942	A4640	351,640
Fed Aid, Home Energy Assistance		A4641	-162,777
Title Iv-B Funds	21,370,107	A4661	19,790,291
Fed Aid, Services For Recipients	234,963	A4670	263,196
Fed Aid Other Social Services	15,196,493	A4689	15,420,296
Fed Aid, Programs For Aging		A4772	
Fed Aid, Planning Studies		A4902	
Fed Aid, Other Home And Comm Services		A4989	
<b>TOTAL Federal Aid</b>	<b>100,781,264</b>		<b>95,549,971</b>
<b>TOTAL Revenues</b>	<b>775,306,476</b>		<b>774,561,203</b>
Interfund Transfers	497,632	A5031	298,413
<b>TOTAL Interfund Transfers</b>	<b>497,632</b>		<b>298,413</b>
<b>TOTAL Other Sources</b>	<b>497,632</b>		<b>298,413</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>775,804,108</b>		<b>774,859,616</b>

COUNTY OF Onondaga  
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Legislative Board, Pers Serv	943,321	A10101	1,044,464
Legislative Board, Contr Expend	563,114	A10104	453,005
Legislative Board, Empl Bnfts	543,952	A10108	572,766
<b>TOTAL Legislative Board</b>	<b>2,050,387</b>		<b>2,070,235</b>
District Attorney, Pers Serv	5,728,479	A11651	5,607,697
District Attorney,equip & Cap Outlay	42,268	A11652	22,543
District Attorney,contr Expend	1,609,233	A11654	1,936,156
District Attorney,empl Bnfts	2,445,818	A11658	2,578,568
<b>TOTAL District Attorney</b>	<b>9,825,798</b>		<b>10,144,964</b>
Public Defender,contr Expend	7,995,091	A11704	7,997,609
<b>TOTAL Public Defender</b>	<b>7,995,091</b>		<b>7,997,609</b>
Med Examiners & Coroners,pers Serv	1,552,487	A11851	1,607,447
Med Examiners & Coroners,equip&cap Outlay		A11852	17,227
Med Examiners & Coroners,contr Expend	1,218,219	A11854	1,278,964
Med Examiners & Coroners,empl Bnfts	608,365	A11858	675,792
<b>TOTAL Med Examiners &amp; Coroners</b>	<b>3,379,071</b>		<b>3,579,430</b>
Municipal Exec, Pers Serv	1,070,444	A12301	1,007,294
Municipal Exec, Contr Expend	145,647	A12304	117,533
Municipal Exec, Empl Bnfts	467,714	A12308	485,984
<b>TOTAL Municipal Exec</b>	<b>1,683,805</b>		<b>1,610,811</b>
Dir of Finance, Pers Serv	3,126,169	A13101	3,006,217
Dir of Finance, Contr Expend	1,194,205	A13104	86,814,049
Dir of Finance, Empl Bnfts	1,685,218	A13108	1,797,325
<b>TOTAL Dir of Finance</b>	<b>6,005,592</b>		<b>91,617,591</b>
Comptroller,pers Serv	1,271,152	A13151	1,153,457
Comptroller, Contr Expend	332,478	A13154	342,230
Comptroller, Empl Bnfts	718,005	A13158	682,584
<b>TOTAL Comptroller</b>	<b>2,321,635</b>		<b>2,178,271</b>
Auditor, Pers Serv	469,391	A13201	515,705
Auditor, Contr Expend	77,315	A13204	78,265
Auditor, Empl Bnfts	247,187	A13208	305,370
<b>TOTAL Auditor</b>	<b>793,893</b>		<b>899,340</b>
Budget, Pers Serv	604,584	A13401	527,901
Budget, Contr Expend	265,840	A13404	265,848
Budget, Empl Bnfts	293,591	A13408	331,034
<b>TOTAL Budget</b>	<b>1,164,015</b>		<b>1,124,783</b>
Purchasing, Pers Serv	1,357,993	A13451	1,338,582
Purchasing, Contr Expend	610,193	A13454	576,321
Purchasing, Empl Bnfts	657,747	A13458	715,749
<b>TOTAL Purchasing</b>	<b>2,625,933</b>		<b>2,630,652</b>
Assessment, Pers Serv	572,466	A13551	592,231
Assessment, Contr Expend	290,237	A13554	325,760
Assessment, Empl Bnfts	346,071	A13558	378,202
<b>TOTAL Assessment</b>	<b>1,208,774</b>		<b>1,296,193</b>
Clerk,pers Serv	1,527,004	A14101	1,352,815
Clerk,contr Expend	1,104,369	A14104	843,084

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Clerk, empl Bnfts	905,122	A14108	905,922
<b>TOTAL Clerk</b>	<b>3,536,495</b>		<b>3,101,821</b>
Law, Pers Serv	2,842,458	A14201	2,468,864
Law, Contr Expend	1,348,217	A14204	1,070,595
Law, Empl Bnfts	1,341,858	A14208	1,326,138
<b>TOTAL Law</b>	<b>5,532,533</b>		<b>4,865,597</b>
Personnel, Pers Serv	1,467,299	A14301	1,726,440
Personnel, Contr Expend	671,015	A14304	781,397
Personnel, Empl Bnfts	873,302	A14308	1,041,126
<b>TOTAL Personnel</b>	<b>3,011,616</b>		<b>3,548,963</b>
Elections, Pers Serv	1,674,832	A14501	1,243,847
Elections, Contr Expend	786,792	A14504	605,223
Elections, Empl Bnfts	524,456	A14508	512,268
<b>TOTAL Elections</b>	<b>2,986,080</b>		<b>2,361,338</b>
Buildings, Pers Serv	6,675,930	A16201	6,382,089
Buildings, Equip & Cap Outlay	25,522	A16202	
Buildings, Contr Expend	8,696,120	A16204	9,900,990
Buildings, Empl Bnfts	3,773,475	A16208	4,032,445
<b>TOTAL Buildings</b>	<b>19,171,047</b>		<b>20,315,524</b>
Central Data Process, Pers Serv	4,863,783	A16801	3,992,484
Central Data Process & Cap Outlay	255,570	A16802	106,094
Central Data Process, Contr Expend	5,680,469	A16804	5,546,894
Central Data Process, Empl Bnfts	2,370,893	A16808	2,340,902
<b>TOTAL Central Data Process</b>	<b>13,170,715</b>		<b>11,986,374</b>
Distribution of Sales Tax	83,604,986	A19854	
<b>TOTAL Distribution of Sales Tax</b>	<b>83,604,986</b>		<b>0</b>
Other Gen Govt Support, Contr Expend	6,885,183	A19894	6,769,207
<b>TOTAL Other Gen Govt Support</b>	<b>6,885,183</b>		<b>6,769,207</b>
<b>TOTAL General Government Support</b>	<b>176,952,649</b>		<b>178,098,703</b>
Community College Tuition, contr Expend	2,577,644	A24904	2,728,629
<b>TOTAL Community College Tuition</b>	<b>2,577,644</b>		<b>2,728,629</b>
Contribution, community College, contr Expen	9,682,000	A24954	9,682,000
<b>TOTAL Contribution</b>	<b>9,682,000</b>		<b>9,682,000</b>
Education Handicapped Children	268,807	A29601	249,536
Education Handicapped Children, contr Expen	37,055,198	A29604	38,247,249
Education Handicapped Children	166,259	A29608	187,277
<b>TOTAL Education Handicapped Children</b>	<b>37,490,264</b>		<b>38,684,062</b>
Other Education Activities, contr Expend	199,479	A29804	249,479
<b>TOTAL Other Education Activities</b>	<b>199,479</b>		<b>249,479</b>
<b>TOTAL Education</b>	<b>49,949,387</b>		<b>51,344,170</b>
Public Safety Comm Sys, Pers Serv	8,973,047	A30201	8,909,460
Public Safety Comm Sys, Contr Expend	4,620,115	A30204	4,809,719
Public Safety Comm Sys, Empl Bnfts	4,130,575	A30208	4,454,698
<b>TOTAL Public Safety Comm Sys</b>	<b>17,723,737</b>		<b>18,173,877</b>
Sheriff, pers Serv	19,078,932	A31101	19,147,015

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Sheriff, Equip & Cap Outlay	793,638	A31102	308,325
Sheriff, Contr Expend	6,515,059	A31104	6,401,000
Sheriff, Empl Bnfts	10,198,108	A31108	11,497,794
<b>TOTAL Sheriff</b>	<b>36,585,737</b>		<b>37,354,134</b>
Probation, Pers Serv	4,614,084	A31401	4,724,857
Probation, Equip & Cap Outlay		A31402	
Probation, Contr Expend	8,768,534	A31404	10,121,051
Probation, Empl Bnfts	2,774,238	A31408	3,023,185
<b>TOTAL Probation</b>	<b>16,156,856</b>		<b>17,869,093</b>
Juvenile Detention Home, Pers Serv	1,744,403	A31451	1,958,331
Juvenile Detention Home, Equip&cap Outlay	7,189	A31452	
Juvenile Detention Home, Contr Expend	1,563,716	A31454	1,740,126
Juvenile Detention Home, Empl Bnfts	977,467	A31458	1,065,199
<b>TOTAL Juvenile Detention Home</b>	<b>4,292,775</b>		<b>4,763,656</b>
Jail, Pers Serv	20,046,878	A31501	20,141,124
Jail, Equip & Cap Outlay	85,150	A31502	11,059
Jail, Contr Expend	16,869,968	A31504	16,690,348
Jail, Empl Bnfts	10,547,867	A31508	11,398,034
<b>TOTAL Jail</b>	<b>47,549,863</b>		<b>48,240,565</b>
Penitentiary, Pers Serv	11,429,159	A31601	11,305,908
Penitentiary,contr Expend	5,515,768	A31604	5,617,406
Penitentiary, Empl Bnfts	6,033,765	A31608	6,575,712
<b>TOTAL Penitentiary</b>	<b>22,978,692</b>		<b>23,499,026</b>
Stop Dwi,contr Expend	624,165	A33154	657,026
Stop Dwi, Empl Bnfts	4,768	A33158	5,826
<b>TOTAL Stop Dwi</b>	<b>628,933</b>		<b>662,852</b>
Civil Defense, Pers Serv	241,921	A36401	239,245
Civil Defense, Contr Expend	712,964	A36404	422,682
Civil Defense, Empl Bnfts	164,416	A36408	246,487
<b>TOTAL Civil Defense</b>	<b>1,119,301</b>		<b>908,414</b>
<b>TOTAL Public Safety</b>	<b>147,035,894</b>		<b>151,471,617</b>
Public Health, Pers Serv	804,312	A40101	744,081
Public Health, Contr Expend	2,273,814	A40104	2,111,183
Public Health, Empl Bnfts	571,063	A40108	643,345
<b>TOTAL Public Health</b>	<b>3,649,189</b>		<b>3,498,609</b>
Medical Assist Clinic, Pers Serv	956,231	A40171	751,738
Medical Assist Clinic, Equip & Cap Outlay	14,480	A40172	
Medical Assist Clinic, Contr Expend	1,425,568	A40174	1,114,187
Medical Assist Clinic, Empl Benfts	588,769	A40178	604,691
<b>TOTAL Medical Assist Clinic</b>	<b>2,985,048</b>		<b>2,470,616</b>
Laboratory, Pers Serv	2,186,111	A40251	2,347,611
Laboratory, Equip & Cap Outlay	120,148	A40252	11,031
Laboratory, Contr Expend	1,286,087	A40254	1,284,503
Laboratory, Empl Bnfts	1,012,626	A40258	1,085,395
<b>TOTAL Laboratory</b>	<b>4,604,972</b>		<b>4,728,540</b>
Family Health Plan Ser, Pers Serv	1,158,267	A40351	961,949

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Family Health Plan Ser, Contr Expend	650,733	A40354	339,815
Family Health Plan Ser,empl Bnfts	792,215	A40358	801,326
<b>TOTAL Family Health Plan Ser</b>	<b>2,601,215</b>		<b>2,103,090</b>
Rabies Control, Pers Serv	83,125	A40421	65,401
Rabies Control, Contr Expend	193,248	A40424	114,218
Rabies Control,empl Bnfts	49,586	A40428	40,222
<b>TOTAL Rabies Control</b>	<b>325,959</b>		<b>219,841</b>
Physically Handicapped, Contr Expend	174	A40464	
Physically Handicapped, Empl Bnfts	12,676	A40468	11,033
<b>TOTAL Physically Handicapped</b>	<b>12,850</b>		<b>11,033</b>
Public Health Other, Pers Serv	410,961	A40501	388,497
Public Health Other, Contr Expend	478,442	A40504	359,152
Public Health Other, Empl Bnfts	375,373	A40508	371,156
<b>TOTAL Public Health Other</b>	<b>1,264,776</b>		<b>1,118,805</b>
Early Intervention Pgm,pers Serv	826,450	A40591	696,110
Early Intervention Pgm,contr Expend	3,114,056	A40594	3,870,450
Early Intervention, Empl Ben	488,317	A40598	489,882
<b>TOTAL Early Intervention</b>	<b>4,428,823</b>		<b>5,056,442</b>
Insect Control, Pers Serv	230,656	A40681	172,252
Insect Control, Equip&cap Outlay	21,584	A40682	
Insect Control, Contr Expend	127,542	A40684	108,410
Insect Control, Empl Bnfts	122,194	A40688	111,994
<b>TOTAL Insect Control</b>	<b>501,976</b>		<b>392,656</b>
Environmental Health Prog, Pers Serv	1,692,654	A40901	1,563,579
Environmental Health Prog,equip & Cap Outl	32,011	A40902	
Environmental Health Prog, Contr Expend	748,664	A40904	791,202
Environmental Health Program	943,767	A40908	1,012,348
<b>TOTAL Environmental Health Program</b>	<b>3,417,096</b>		<b>3,367,129</b>
Other Public Health, Pers Serv		A41891	754
Other Public Health, Contr Expend	283,519	A41894	208,468
Other Public Health, Empl Bnfts		A41898	5,886
<b>TOTAL Other Public Health</b>	<b>283,519</b>		<b>215,108</b>
Mental Health Admin,pers Serv	337,266	A43101	379,592
Mental Health Admin,contr Expend	1,163,167	A43104	1,230,177
Mental Health Admin,empl Bnfts	323,340	A43108	354,955
<b>TOTAL Mental Health Admin</b>	<b>1,823,773</b>		<b>1,964,724</b>
Mental Health Prog,pers Serv	1,961,007	A43201	1,032,700
Mental Health Prog,equip & Cap Outlay		A43202	
Mental Health Prog,contr Expend	16,877,148	A43204	16,805,620
Mental Health Prog, Empl Bnfts	1,089,629	A43208	907,458
<b>TOTAL Mental Health Prog</b>	<b>19,927,784</b>		<b>18,745,778</b>
Other Health, Pers Serv	157,705	A49891	220,386
Other Health, Contr Expend	156,456	A49894	218,642
Other Health, Empl Bnfts	110,279	A49898	124,922
<b>TOTAL Other Health</b>	<b>424,440</b>		<b>563,950</b>
<b>TOTAL Health</b>	<b>46,251,420</b>		<b>44,456,321</b>

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Bus Operations, Contr Expend	2,409,877	A56304	2,409,920
<b>TOTAL Bus Operations</b>	<b>2,409,877</b>		<b>2,409,920</b>
Other Transportation, Contr Expend	592	A56804	43
<b>TOTAL Other Transportation</b>	<b>592</b>		<b>43</b>
<b>TOTAL Transportation</b>	<b>2,410,469</b>		<b>2,409,963</b>
Admin, Pers Serv	33,898,356	A60101	30,835,977
Admin, Contr Expend	25,516,124	A60104	23,095,841
Admin, Empl Bnfts	19,428,962	A60108	20,235,586
<b>TOTAL Admin</b>	<b>78,843,442</b>		<b>74,167,404</b>
Services For Recipients, Pers Serv	30,667	A60701	
Services For Recipients, Contr Expend	8,161,567	A60704	7,655,198
Services For Recipients, Empl Bnfts	5,418	A60708	
<b>TOTAL Services For Recipients</b>	<b>8,197,652</b>		<b>7,655,198</b>
Medical Assistance, Contr Expend	239,190	A61014	93,749
<b>TOTAL Medical Assistance</b>	<b>239,190</b>		<b>93,749</b>
Medical Assistance-Mmis, Contr Expend	99,198,189	A61024	98,557,546
<b>TOTAL Medical Assistance-Mmis</b>	<b>99,198,189</b>		<b>98,557,546</b>
Aid To Aged Blind Disabled, Contr Expend	11,282	A61034	11,282
<b>TOTAL Aid To Aged Blind Disabled</b>	<b>11,282</b>		<b>11,282</b>
Family Assistance, Contr Expend	23,285,303	A61094	21,690,894
<b>TOTAL Family Assistance</b>	<b>23,285,303</b>		<b>21,690,894</b>
Child Care, Pers Serv		A61191	1,009,056
Child Care, Contr Expend	51,870,756	A61194	49,140,484
Child Care, Empl Bnfts		A61198	463,704
<b>TOTAL Child Care</b>	<b>51,870,756</b>		<b>50,613,244</b>
Juvenile Delinquent, Contr Expend		A61234	230
<b>TOTAL Juvenile Delinquent</b>	<b>0</b>		<b>230</b>
Safety Net, Contr Expend	26,407,769	A61404	25,693,334
<b>TOTAL Safety Net</b>	<b>26,407,769</b>		<b>25,693,334</b>
Home Energy Assistance, Contr Expend	24,622	A61414	66,126
<b>TOTAL Home Energy Assistance</b>	<b>24,622</b>		<b>66,126</b>
Emergency Aid For Adults, Contr Expend	235,748	A61424	487,681
<b>TOTAL Emergency Aid For Adults</b>	<b>235,748</b>		<b>487,681</b>
Serv From Other Serv Dis, Contr Expend	70,000	A61914	72,500
<b>TOTAL Serv From Other Serv Dis</b>	<b>70,000</b>		<b>72,500</b>
Job Train Admin, Per Serv	138,724	A62901	142,095
Job Train Admin, Contr Expend	3,538	A62904	1,314
Job Train Admin, Empl Bnfts	118,575	A62908	135,635
<b>TOTAL Job Train Admin</b>	<b>260,837</b>		<b>279,044</b>
Promotion of Industry, Pers Serv	478,158	A64201	498,147
Promotion of Industry, Contr Expend	128,760	A64204	142,829
Promotion of Industry, Empl Bnfts	207,447	A64208	223,982
<b>TOTAL Promotion of Industry</b>	<b>814,365</b>		<b>864,958</b>
Veterans Service, Pers Serv	227,498	A65101	193,177
Veterans Service, Equip & Cap Outlay		A65102	17,250

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Veterans Service, Contr Expend	414,350	A65104	379,119
Veterans Service, Empl Bnfts	79,574	A65108	73,414
<b>TOTAL Veterans Service</b>	<b>721,422</b>		<b>662,960</b>
Programs For Aging, Pers Serv		A67721	
Programs For Aging, Contr Expend		A67724	2,538
<b>TOTAL Programs For Aging</b>	<b>0</b>		<b>2,538</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>290,180,577</b>		<b>280,918,688</b>
Council On The Arts, Contr Expend	1,171,932	A70104	1,175,381
<b>TOTAL Council On The Arts</b>	<b>1,171,932</b>		<b>1,175,381</b>
Parks, Pers Serv	5,606,434	A71101	5,252,270
Parks, Equip & Cap Outlay	327,848	A71102	13,293
Parks, Contr Expend	5,113,392	A71104	5,374,327
Parks, Empl Bnfts	2,810,433	A71108	3,028,536
<b>TOTAL Parks</b>	<b>13,858,107</b>		<b>13,668,426</b>
Youth Prog, Pers Serv	156,039	A73101	167,317
Youth Prog, Contr Expend	875,811	A73104	768,090
Youth Prog, Empl Bnfts	83,481	A73108	92,265
<b>TOTAL Youth Prog</b>	<b>1,115,331</b>		<b>1,027,672</b>
Other Performing Arts, Contr Expend	125,000	A75604	200,000
<b>TOTAL Other Performing Arts</b>	<b>125,000</b>		<b>200,000</b>
<b>TOTAL Culture And Recreation</b>	<b>16,270,370</b>		<b>16,071,479</b>
Planning, Pers Serv	1,001,230	A80201	1,024,108
Planning, Contr Expend	279,058	A80204	315,436
Planning, Empl Bnfts	578,035	A80208	631,040
<b>TOTAL Planning</b>	<b>1,858,323</b>		<b>1,970,584</b>
Joint Planning Board, Contr Expend	25,000	A80254	
<b>TOTAL Joint Planning Board</b>	<b>25,000</b>		<b>0</b>
Human Rights, Pers Serv	137,245	A80401	141,733
Human Rights, Contr Expend	66,582	A80404	61,059
Human Rights, Empl Bnfts	53,128	A80408	59,346
<b>TOTAL Human Rights</b>	<b>256,955</b>		<b>262,138</b>
Environmental Control, Pers Serv	171,714	A80901	176,541
Environmental Control, Contr Expend	61,622	A80904	57,975
Environmental Control, Empl Bnfts	83,914	A80908	93,385
<b>TOTAL Environmental Control</b>	<b>317,250</b>		<b>327,901</b>
Administration, Pers Serv	35,216	A86861	75,852
Administration, Contr Expend	182,193	A86864	140,196
Administration, Empl Bnfts	126,643	A86868	150,898
<b>TOTAL Administration</b>	<b>344,052</b>		<b>366,946</b>
Conservation, Contr Expend	119,777	A87104	112,500
<b>TOTAL Conservation</b>	<b>119,777</b>		<b>112,500</b>
<b>TOTAL Home And Community Services</b>	<b>2,921,357</b>		<b>3,040,069</b>

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Other Employee Benefits (spec)	244,799	A90898	262,891
<b>TOTAL Employee Benefits</b>	<b>244,799</b>		<b>262,891</b>
<b>TOTAL Expenditures</b>	<b>732,216,922</b>		<b>728,073,901</b>
Transfers, Other Funds	55,053,415	A99019	54,476,474
Transfers, Capital Projects Fund	4,403,935	A99509	
<b>TOTAL Operating Transfers</b>	<b>59,457,350</b>		<b>54,476,474</b>
<b>TOTAL Other Uses</b>	<b>59,457,350</b>		<b>54,476,474</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>791,674,272</b>		<b>782,550,375</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>90,510,716</b>	<b>A8021</b>	<b>74,664,853</b>
Prior Period Adj -Increase In Fund Balance	24,301	A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>90,535,017</b>	<b>A8022</b>	<b>74,664,853</b>
ADD - REVENUES AND OTHER SOURCES	775,804,108		774,859,616
DEDUCT - EXPENDITURES AND OTHER USES	791,674,272		782,550,375
<b>Fund Balance - End of Year</b>	<b>74,664,853</b>	<b>A8029</b>	<b>66,974,094</b>

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	139,948,719	A1049N	141,289,454
Est Rev - Real Property Tax Items	10,436,424	A1099N	10,524,171
Est Rev - Non Property Tax Items	354,896,594	A1199N	352,742,684
Est Rev - Departmental Income	20,611,171	A1299N	18,971,234
Est Rev - Intergovernmental Charges	21,308,979	A2399N	21,190,806
Est Rev - Use of Money And Property	567,320	A2499N	520,641
Est Rev - Licenses And Permits	573,539	A2599N	575,000
Est Rev - Fines And Forfeitures	713,127	A2649N	669,894
Est Rev - Sale of Prop And Comp For Loss	735,443	A2699N	825,927
Est Rev - Miscellaneous Local Sources	4,785,680	A2799N	4,937,279
Est Rev - Interfund Revenues	57,196,114	A2801N	59,584,501
Est Rev - State Aid	93,791,771	A3099N	93,669,442
Est Rev - Federal Aid	87,973,857	A4099N	87,252,007
<b>TOTAL Estimated Revenues</b>	<b>793,538,738</b>		<b>792,753,040</b>
Appropriated Fund Balance	8,883,357	A599N	5,000,000
<b>TOTAL Estimated Other Sources</b>	<b>8,883,357</b>		<b>5,000,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>802,422,095</b>		<b>797,753,040</b>

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	194,441,809	A1999N	193,739,535
App - Education	51,556,491	A2999N	53,825,107
App - Public Safety	143,602,748	A3999N	143,963,460
App - Health	41,520,662	A4999N	40,127,845
App - Transportation	2,409,878	A5999N	2,409,878
App - Economic Assistance And Opportunity	289,626,592	A6999N	288,982,437
App - Culture And Recreation	19,051,953	A7999N	27,713,734
App - Home And Community Services	2,870,230	A8999N	3,400,322
<b>TOTAL Appropriations</b>	<b>745,080,363</b>		<b>754,162,318</b>
Other Budgetary Purposes	57,341,732	A962N	43,590,722
<b>TOTAL Other Uses</b>	<b>57,341,732</b>		<b>43,590,722</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>802,422,095</b>		<b>797,753,040</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Petty Cash	300	CD210	300
<b>TOTAL Cash</b>	<b>300</b>		<b>300</b>
Accounts Receivable		CD380	30,000
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>30,000</b>
Due From State And Federal Government	2,543,324	CD410	1,827,420
<b>TOTAL State And Federal Aid Receivables</b>	<b>2,543,324</b>		<b>1,827,420</b>
Due From Other Governments	618,783	CD440	285,745
<b>TOTAL Due From Other Governments</b>	<b>618,783</b>		<b>285,745</b>
Prepaid Expenses		CD480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,162,407</b>		<b>2,143,465</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	362,398	CD600	356,860
<b>TOTAL Accounts Payable</b>	<b>362,398</b>		<b>356,860</b>
Accrued Liabilities	38,642	CD601	65,042
<b>TOTAL Accrued Liabilities</b>	<b>38,642</b>		<b>65,042</b>
Other Liabilities	438,248	CD688	836,453
<b>TOTAL Other Liabilities</b>	<b>438,248</b>		<b>836,453</b>
Due To Other Funds	1,412,469	CD630	432,617
<b>TOTAL Due To Other Funds</b>	<b>1,412,469</b>		<b>432,617</b>
Due To Other Governments	914,231	CD631	180,231
<b>TOTAL Due To Other Governments</b>	<b>914,231</b>		<b>180,231</b>
<b>TOTAL Liabilities</b>	<b>3,165,988</b>		<b>1,871,203</b>
<b>Fund Balance</b>			
Not in Spendable Form		CD806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance		CD914	272,262
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>272,262</b>
Unassigned Fund Balance	-3,581	CD917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-3,581</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-3,581</b>		<b>272,262</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,162,407</b>		<b>2,143,465</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Community Development Income	74,860	CD2170	-49,272
<b>TOTAL Departmental Income</b>	<b>74,860</b>		<b>-49,272</b>
Unclassified (specify)	1,376	CD2770	1,831
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,376</b>		<b>1,831</b>
Other Aid (specify)	751,201	CD3089	605,539
<b>TOTAL State Aid</b>	<b>751,201</b>		<b>605,539</b>
Federal Aid - Other	3,561,506	CD4089	4,421,811
<b>TOTAL Federal Aid</b>	<b>3,561,506</b>		<b>4,421,811</b>
<b>TOTAL Revenues</b>	<b>4,388,943</b>		<b>4,979,909</b>
Interfund Transfers		CD5031	34,165
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>34,165</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>34,165</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,388,943</b>		<b>5,014,074</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Administration, Pers Serv	799,784	CD86861	694,821
Administration, Contr Expend	3,582,548	CD86864	3,312,400
Administration, Empl Bnfts	242,156	CD86868	191,891
<b>TOTAL Administration</b>	<b>4,624,488</b>		<b>4,199,112</b>
Grants To Municipalities		CD86924	539,119
<b>TOTAL Grants To Municipalities</b>	<b>0</b>		<b>539,119</b>
<b>TOTAL Home And Community Services</b>	<b>4,624,488</b>		<b>4,738,231</b>
<b>TOTAL Expenditures</b>	<b>4,624,488</b>		<b>4,738,231</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,624,488</b>		<b>4,738,231</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>231,964</b>	<b>CD8021</b>	<b>-3,581</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>231,964</b>	<b>CD8022</b>	<b>-3,581</b>
ADD - REVENUES AND OTHER SOURCES	4,388,943		5,014,074
DEDUCT - EXPENDITURES AND OTHER USES	4,624,488		4,738,231
<b>Fund Balance - End of Year</b>	<b>-3,581</b>	<b>CD8029</b>	<b>272,262</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	4,948,987	CM200	582,453
Petty Cash	8,000	CM210	8,000
<b>TOTAL Cash</b>	<b>4,956,987</b>		<b>590,453</b>
Accounts Receivable	1,494,217	CM380	1,492,005
<b>TOTAL Other Receivables (net)</b>	<b>1,494,217</b>		<b>1,492,005</b>
Due From State And Federal Government	7,247,477	CM410	11,780,057
<b>TOTAL State And Federal Aid Receivables</b>	<b>7,247,477</b>		<b>11,780,057</b>
Inventory Of Materials And Supplies	89,780	CM445	105,763
<b>TOTAL Inventories</b>	<b>89,780</b>		<b>105,763</b>
Prepaid Expenses	192,728	CM480	104,096
<b>TOTAL Prepaid Expenses</b>	<b>192,728</b>		<b>104,096</b>
Cash, Customers Deposits	3,214,095	CM235	3,029,599
<b>TOTAL Restricted Assets</b>	<b>3,214,095</b>		<b>3,029,599</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>17,195,284</b>		<b>17,101,973</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	2,035,226	CM600	3,705,979
<b>TOTAL Accounts Payable</b>	<b>2,035,226</b>		<b>3,705,979</b>
Accrued Liabilities	5,587,915	CM601	2,423,247
<b>TOTAL Accrued Liabilities</b>	<b>5,587,915</b>		<b>2,423,247</b>
Due To Other Funds		CM630	10,835,748
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>10,835,748</b>
Due To Other Governments	50,000	CM631	50,000
<b>TOTAL Due To Other Governments</b>	<b>50,000</b>		<b>50,000</b>
<b>TOTAL Liabilities</b>	<b>7,673,141</b>		<b>17,014,974</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	4,422,992	CM691	4,437,816
<b>TOTAL Deferred Inflows of Resources</b>	<b>4,422,992</b>		<b>4,437,816</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>4,422,992</b>		<b>4,437,816</b>
<b>Fund Balance</b>			
Not in Spendable Form	282,508	CM806	209,859
<b>TOTAL Nonspendable Fund Balance</b>	<b>282,508</b>		<b>209,859</b>
Assigned Unappropriated Fund Balance	4,816,643	CM915	1,236,870
<b>TOTAL Assigned Fund Balance</b>	<b>4,816,643</b>		<b>1,236,870</b>
Unassigned Fund Balance		CM917	-5,797,546
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-5,797,546</b>
<b>TOTAL Fund Balance</b>	<b>5,099,151</b>		<b>-4,350,817</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>17,195,284</b>		<b>17,101,973</b>

COUNTY OF Onondaga  
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Other Non-Property Tax	2,603,493	CM1189	2,789,192
<b>TOTAL Non Property Tax Items</b>	<b>2,603,493</b>		<b>2,789,192</b>
Other General Dept Income	297,673	CM1289	316,148
Other Public Safety Income	12,900	CM1589	7,157
Other Transportation Income	1,433,677	CM1789	1,412,583
Other Culture And Recreation Income	458,504	CM2089	746,565
Other Home & Community Service Income	458,305	CM2189	260,181
<b>TOTAL Departmental Income</b>	<b>2,661,059</b>		<b>2,742,634</b>
Public Safety Charges, Other Governments	580,831	CM2260	455,994
Misc Revenue, Other Govts	25,000	CM2389	25,000
<b>TOTAL Intergovernmental Charges</b>	<b>605,831</b>		<b>480,994</b>
Interest And Earnings	4,459	CM2401	134,107
Rental of Real Property	1,611,185	CM2410	1,321,778
Rental, Other (specify)	3,254,683	CM2440	3,021,975
<b>TOTAL Use of Money And Property</b>	<b>4,870,327</b>		<b>4,477,860</b>
Sales, Other	3,406,331	CM2655	3,108,939
Minor Sales	1,919,974	CM2665	1,537,583
Other Compensation For Loss	147,136	CM2690	351,622
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,473,441</b>		<b>4,998,144</b>
Unclassified (specify)	3,203,409	CM2770	3,165,606
<b>TOTAL Miscellaneous Local Sources</b>	<b>3,203,409</b>		<b>3,165,606</b>
Interfund Revenue		CM2801	
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>0</b>
State Aid, Other	15,144,075	CM3089	18,066,070
St Aid - Other Home And Community Service	162,389	CM3989	122,977
<b>TOTAL State Aid</b>	<b>15,306,464</b>		<b>18,189,047</b>
Federal Aid, Other	7,068,665	CM4089	6,907,195
FeD. Aid - Other Health	5,847,445	CM4989	6,421,089
<b>TOTAL Federal Aid</b>	<b>12,916,110</b>		<b>13,328,284</b>
<b>TOTAL Revenues</b>	<b>47,640,134</b>		<b>50,171,761</b>
Interfund Transfers	2,842,430	CM5031	4,209,329
<b>TOTAL Interfund Transfers</b>	<b>2,842,430</b>		<b>4,209,329</b>
<b>TOTAL Other Sources</b>	<b>2,842,430</b>		<b>4,209,329</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>50,482,564</b>		<b>54,381,090</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Other General Government Support-Pers Serv	672,084	CM19891	668,542
Other Gen Govt Support-Equip & Cap Outlay		CM19892	14,670
Other General Government Support-Contr Exp	2,371,602	CM19894	4,423,667
Other General Government Support-Empl Bnft	79,145	CM19898	111,591
<b>TOTAL Other General Government Support-Empl Bnft</b>	<b>3,122,831</b>		<b>5,218,470</b>
<b>TOTAL General Government Support</b>	<b>3,122,831</b>		<b>5,218,470</b>
Other Public Safety-Pers Serv	1,524,609	CM39891	1,347,982
Other Public Safety, Equip & Cap Outlay	133,970	CM39892	552,776
Other Public Safety-Contr Expend	3,365,908	CM39894	5,791,706
Other Public Safety-Empl Bnfts	357,827	CM39898	203,857
<b>TOTAL Other Public Safety-Empl Bnfts</b>	<b>5,382,314</b>		<b>7,896,321</b>
<b>TOTAL Public Safety</b>	<b>5,382,314</b>		<b>7,896,321</b>
Other Health-Pers Serv	4,834,342	CM49891	5,144,658
Other Health-Equip & Cap Outlay	286,218	CM49892	151,948
Other Health-Contr Expend	2,670,437	CM49894	2,743,117
Other Health-Empl Benefits	2,216,842	CM49898	2,348,332
<b>TOTAL Other Health-Empl Benefits</b>	<b>10,007,839</b>		<b>10,388,055</b>
<b>TOTAL Health</b>	<b>10,007,839</b>		<b>10,388,055</b>
Other Transportation - Pers Serv	3,487	CM59891	2,733
Other Transportation-Contr Expend	53,011	CM59894	
Other Transportation-Empl Bnfts	2,423	CM59898	1,921
<b>TOTAL Other Transportation-Empl Bnfts</b>	<b>58,921</b>		<b>4,654</b>
<b>TOTAL Transportation</b>	<b>58,921</b>		<b>4,654</b>
Other Economic And Development-Pers Serv	1,475,056	CM69891	1,500,046
Other Econ & Development-Equip & Cap Outla	494,187	CM69892	114,717
Other Economic And Development-Contr Expen	16,189,853	CM69894	21,979,483
Other Economic And Development-Empl Bnfts	758,375	CM69898	724,264
<b>TOTAL Other Economic And Development-Empl Bnfts</b>	<b>18,917,471</b>		<b>24,318,510</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>18,917,471</b>		<b>24,318,510</b>
Other Culture And Recreation-Pers Serv	99,587	CM79891	68,884
Other Culture & Rec-Equip & Cap Outlay	36,520	CM79892	319,981
Other Culture And Recreation-Contr Expend	15,653,995	CM79894	13,734,321
Other Culture And Recreation-Empl Bnfts	1,721	CM79898	7,580
<b>TOTAL Other Culture And Recreation-Empl Bnfts</b>	<b>15,791,823</b>		<b>14,130,766</b>
<b>TOTAL Culture And Recreation</b>	<b>15,791,823</b>		<b>14,130,766</b>
Other Home And Community Service-Contr Exp	1,773,380	CM89894	1,874,282
<b>TOTAL Other Home And Community Service-Contr Exp</b>	<b>1,773,380</b>		<b>1,874,282</b>
<b>TOTAL Home And Community Services</b>	<b>1,773,380</b>		<b>1,874,282</b>
<b>TOTAL Expenditures</b>	<b>55,054,579</b>		<b>63,831,058</b>
Transfers, Other Funds		CM99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>55,054,579</b>		<b>63,831,058</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>9,671,166</b>	<b>CM8021</b>	<b>5,099,151</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>9,671,166</b>	<b>CM8022</b>	<b>5,099,151</b>
ADD - REVENUES AND OTHER SOURCES	50,482,564		54,381,090
DEDUCT - EXPENDITURES AND OTHER USES	55,054,579		63,831,058
<b>Fund Balance - End of Year</b>	<b>5,099,151</b>	<b>CM8029</b>	<b>-4,350,817</b>

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(CN) HEALTH RELATED FACILITY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	1,633,642	CN200	
<b>TOTAL Cash</b>	<b>1,633,642</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,633,642</b>		<b>0</b>

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(CN) HEALTH RELATED FACILITY

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	10,000	CN600	
<b>TOTAL Accounts Payable</b>	<b>10,000</b>		<b>0</b>
Overpayments & Clearing Account		CN690	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds		CN630	2,475,463
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>2,475,463</b>
<b>TOTAL Liabilities</b>	<b>10,000</b>		<b>2,475,463</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	1,623,642	CN914	
<b>TOTAL Assigned Fund Balance</b>	<b>1,623,642</b>		<b>0</b>
Unassigned Fund Balance		CN917	-2,475,463
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-2,475,463</b>
<b>TOTAL Fund Balance</b>	<b>1,623,642</b>		<b>-2,475,463</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,633,642</b>		<b>0</b>

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(CN) HEALTH RELATED FACILITY

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Hospital Income	4,882,864	CN1635	
<b>TOTAL Departmental Income</b>	<b>4,882,864</b>		<b>0</b>
Unclassified (specify)		CN2770	109,930
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>109,930</b>
<b>TOTAL Revenues</b>	<b>4,882,864</b>		<b>109,930</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,882,864</b>		<b>109,930</b>

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(CN) HEALTH RELATED FACILITY

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Public Nursing Home, Contr Expend	726,136	CN45304	249,620
Public Nursing Home, Empl Bnfts	3,810,211	CN45308	3,953,283
<b>TOTAL Public Nursing Home</b>	<b>4,536,347</b>		<b>4,202,903</b>
<b>TOTAL Health</b>	<b>4,536,347</b>		<b>4,202,903</b>
Interfund Loans		CN97957	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>4,536,347</b>		<b>4,202,903</b>
Transfers, Other Funds		CN99019	6,132
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>6,132</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>6,132</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,536,347</b>		<b>4,209,035</b>

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(CN) HEALTH RELATED FACILITY

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,277,125</b>	<b>CN8021</b>	<b>1,623,642</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,277,125</b>	<b>CN8022</b>	<b>1,623,642</b>
ADD - REVENUES AND OTHER SOURCES	4,882,864		109,930
DEDUCT - EXPENDITURES AND OTHER USES	4,536,347		4,209,035
<b>Fund Balance - End of Year</b>	<b>1,623,642</b>	<b>CN8029</b>	<b>-2,475,463</b>

COUNTY OF Onondaga  
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(D) COUNTY ROAD

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	1,091,471	D200	758,436
Petty Cash	1,750	D210	1,750
<b>TOTAL Cash</b>	<b>1,093,221</b>		<b>760,186</b>
Accounts Receivable	196,182	D380	191,034
<b>TOTAL Other Receivables (net)</b>	<b>196,182</b>		<b>191,034</b>
Prepaid Expenses	289,253	D480	291,719
<b>TOTAL Prepaid Expenses</b>	<b>289,253</b>		<b>291,719</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,578,656</b>		<b>1,242,939</b>

COUNTY OF Onondaga  
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(D) COUNTY ROAD

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	769,349	D600	559,017
<b>TOTAL Accounts Payable</b>	<b>769,349</b>		<b>559,017</b>
Accrued Liabilities	343,244	D601	346,272
<b>TOTAL Accrued Liabilities</b>	<b>343,244</b>		<b>346,272</b>
Due To Other Funds		D630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
Due To Other Governments	26,952	D631	26,952
<b>TOTAL Due To Other Governments</b>	<b>26,952</b>		<b>26,952</b>
<b>TOTAL Liabilities</b>	<b>1,139,545</b>		<b>932,241</b>
<b>Fund Balance</b>			
Not in Spendable Form	289,253	D806	291,719
<b>TOTAL Nonspendable Fund Balance</b>	<b>289,253</b>		<b>291,719</b>
Assigned Unappropriated Fund Balance	149,858	D915	18,979
<b>TOTAL Assigned Fund Balance</b>	<b>149,858</b>		<b>18,979</b>
<b>TOTAL Fund Balance</b>	<b>439,111</b>		<b>310,698</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,578,656</b>		<b>1,242,939</b>

COUNTY OF Onondaga  
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(D) COUNTY ROAD

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Sales And Use Tax	2,746,660	D1110	2,838,559
<b>TOTAL Non Property Tax Items</b>	<b>2,746,660</b>		<b>2,838,559</b>
Snow Removal Services, Other Govts	1,285,250	D2302	1,948,180
<b>TOTAL Intergovernmental Charges</b>	<b>1,285,250</b>		<b>1,948,180</b>
Permits, Other	31,910	D2590	34,609
<b>TOTAL Licenses And Permits</b>	<b>31,910</b>		<b>34,609</b>
Sales of Real Property	42,490	D2660	5,200
Insurance Recoveries	8,715	D2680	6,252
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>51,205</b>		<b>11,452</b>
Unclassified (specify)	26,195	D2770	15,178
<b>TOTAL Miscellaneous Local Sources</b>	<b>26,195</b>		<b>15,178</b>
Interfund Revenues	3,814,351	D2801	3,377,160
<b>TOTAL Interfund Revenues</b>	<b>3,814,351</b>		<b>3,377,160</b>
St Aid, Consolidated Highway Aid	6,931,720	D3501	7,684,590
<b>TOTAL State Aid</b>	<b>6,931,720</b>		<b>7,684,590</b>
<b>TOTAL Revenues</b>	<b>14,887,291</b>		<b>15,909,728</b>
Interfund Transfers	30,606,139	D5031	28,358,776
<b>TOTAL Interfund Transfers</b>	<b>30,606,139</b>		<b>28,358,776</b>
<b>TOTAL Other Sources</b>	<b>30,606,139</b>		<b>28,358,776</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>45,493,430</b>		<b>44,268,504</b>

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(D) COUNTY ROAD

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Street Admin, Pers Serv	857,538	D50101	581,669
Street Admin, Contr Expend	671,820	D50104	1,146,963
Street Admin, Empl Bnfts	468,467	D50108	430,041
<b>TOTAL Street Admin</b>	<b>1,997,825</b>		<b>2,158,673</b>
Engineering, Pers Serv	857,934	D50201	896,977
Engineering, Equip & Cap Outlay		D50202	
Engineering, Contr Expend	143,305	D50204	81,839
Engineering, Empl Bnfts	397,015	D50208	332,238
<b>TOTAL Engineering</b>	<b>1,398,254</b>		<b>1,311,054</b>
Maint of Streets, Pers Serv	6,995,584	D51101	6,826,214
Maint of Streets, Contr Expend	11,682,775	D51104	11,155,152
Maint of Streets, Empl Bnfts	4,686,185	D51108	5,038,997
<b>TOTAL Maint of Streets</b>	<b>23,364,544</b>		<b>23,020,363</b>
<b>TOTAL Transportation</b>	<b>26,760,623</b>		<b>26,490,090</b>
<b>TOTAL Expenditures</b>	<b>26,760,623</b>		<b>26,490,090</b>
Transfers, Other Funds	9,422,880	D99019	9,828,238
Transfers, Capital Projects Fund	9,428,123	D99509	8,078,589
<b>TOTAL Operating Transfers</b>	<b>18,851,003</b>		<b>17,906,827</b>
<b>TOTAL Other Uses</b>	<b>18,851,003</b>		<b>17,906,827</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>45,611,626</b>		<b>44,396,917</b>

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(D) COUNTY ROAD

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>557,307</b>	<b>D8021</b>	<b>439,111</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>557,307</b>	<b>D8022</b>	<b>439,111</b>
ADD - REVENUES AND OTHER SOURCES	45,493,430		44,268,504
DEDUCT - EXPENDITURES AND OTHER USES	45,611,626		44,396,917
<b>Fund Balance - End of Year</b>	<b>439,111</b>	<b>D8029</b>	<b>310,698</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	2,662,266	D1199N	2,787,153
Est Rev - Intergovernmental Charges	1,911,212	D2399N	1,884,675
Est Rev - Licenses And Permits	28,547	D2599N	29,023
Est Rev - Sale of Prop And Comp For Loss	6,932	D2699N	8,715
Est Rev - Miscellaneous Local Sources	2,160	D2799N	2,192
Est Rev - Interfund Revenues	3,477,028	D2801N	3,480,901
Est Rev - State Aid	5,643,528	D3099N	5,638,378
<b>TOTAL Estimated Revenues</b>	<b>13,731,673</b>		<b>13,831,037</b>
Estimated - Interfund Transfer	30,902,133	D5031N	29,299,404
<b>TOTAL Estimated Other Sources</b>	<b>30,902,133</b>		<b>29,299,404</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>44,633,806</b>		<b>43,130,441</b>

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(D) COUNTY ROAD

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	27,718,189	D5999N	27,450,732
App - Debt Service	9,877,685	D9899N	9,746,927
<b>TOTAL Appropriations</b>	<b>37,595,874</b>		<b>37,197,659</b>
Other Budgetary Purposes	7,037,932	D962N	5,932,782
<b>TOTAL Other Uses</b>	<b>7,037,932</b>		<b>5,932,782</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>44,633,806</b>		<b>43,130,441</b>

COUNTY OF Onondaga  
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	155,870	DM200	325,860
<b>TOTAL Cash</b>	<b>155,870</b>		<b>325,860</b>
Accounts Receivable	57,967	DM380	93,155
<b>TOTAL Other Receivables (net)</b>	<b>57,967</b>		<b>93,155</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>213,837</b>		<b>419,015</b>

COUNTY OF Onondaga  
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(DM) ROAD MACHINERY

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	202,277	DM600	313,415
<b>TOTAL Accounts Payable</b>	<b>202,277</b>		<b>313,415</b>
Accrued Liabilities	15,550	DM601	10,606
<b>TOTAL Accrued Liabilities</b>	<b>15,550</b>		<b>10,606</b>
<b>TOTAL Liabilities</b>	<b>217,827</b>		<b>324,021</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		DM914	
Assigned Unappropriated Fund Balance		DM915	94,994
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>94,994</b>
Unassigned Fund Balance	-3,990	DM917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-3,990</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-3,990</b>		<b>94,994</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>213,837</b>		<b>419,015</b>

COUNTY OF Onondaga  
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(DM) ROAD MACHINERY

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Rental of Real Property, Individuals	5,000	DM2410	5,000
<b>TOTAL Use of Money And Property</b>	<b>5,000</b>		<b>5,000</b>
Sales, Other	197,663	DM2655	246,265
Sales of Equipment	45,632	DM2665	15,741
Insurance Recoveries	79	DM2680	9,228
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>243,374</b>		<b>271,234</b>
Interfund Revenues	5,635,816	DM2801	5,650,937
<b>TOTAL Interfund Revenues</b>	<b>5,635,816</b>		<b>5,650,937</b>
<b>TOTAL Revenues</b>	<b>5,884,190</b>		<b>5,927,171</b>
Interfund Transfers		DM5031	418,984
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>418,984</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>418,984</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,884,190</b>		<b>6,346,155</b>

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(DM) ROAD MACHINERY

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay	1,151,500	DM51302	401,799
Machinery, Contr Expend	5,937,447	DM51304	5,845,371
<b>TOTAL Machinery</b>	<b>7,088,947</b>		<b>6,247,170</b>
<b>TOTAL Transportation</b>	<b>7,088,947</b>		<b>6,247,170</b>
<b>TOTAL Expenditures</b>	<b>7,088,947</b>		<b>6,247,170</b>
Transfers, Other Funds	7,500	DM99019	
<b>TOTAL Operating Transfers</b>	<b>7,500</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>7,500</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,096,447</b>		<b>6,247,170</b>

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(DM) ROAD MACHINERY

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,208,267</b>	<b>DM8021</b>	<b>-3,990</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,208,267</b>	<b>DM8022</b>	<b>-3,990</b>
ADD - REVENUES AND OTHER SOURCES	5,884,190		6,346,155
DEDUCT - EXPENDITURES AND OTHER USES	7,096,447		6,247,170
<b>Fund Balance - End of Year</b>	<b>-3,990</b>	<b>DM8029</b>	<b>94,995</b>

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Sale of Prop And Comp For Loss	434,800	DM2699N	313,158
Est Rev - Miscellaneous Local Sources	5,000	DM2799N	5,000
Est Rev - Interfund Revenues	5,598,330	DM2801N	5,580,685
<b>TOTAL Estimated Revenues</b>	<b>6,038,130</b>		<b>5,898,843</b>
Estimated - Interfund Transfer	854,921	DM5031N	420,061
<b>TOTAL Estimated Other Sources</b>	<b>854,921</b>		<b>420,061</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>6,893,051</b>		<b>6,318,904</b>

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(DM) ROAD MACHINERY

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	6,893,051	DM5999N	6,318,904
<b>TOTAL Appropriations</b>	<b>6,893,051</b>		<b>6,318,904</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>6,893,051</b>		<b>6,318,904</b>

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	6,520,765	FX200	6,937,237
Petty Cash	1,016	FX210	
<b>TOTAL Cash</b>	<b>6,521,781</b>		<b>6,937,237</b>
Water Rents Receivable	188,250	FX350	200,980
Accounts Receivable	1,271,313	FX380	476,244
Allowance For Receivables (Credit)	-63,226	FX389	-61,567
<b>TOTAL Other Receivables (net)</b>	<b>1,396,337</b>		<b>615,657</b>
Prepaid Expenses	59,042	FX480	
<b>TOTAL Prepaid Expenses</b>	<b>59,042</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,977,160</b>		<b>7,552,894</b>

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	415,454	FX600	58,750
<b>TOTAL Accounts Payable</b>	<b>415,454</b>		<b>58,750</b>
Accrued Liabilities	51,661	FX601	
<b>TOTAL Accrued Liabilities</b>	<b>51,661</b>		<b>0</b>
Due To Other Governments	62	FX631	-14
<b>TOTAL Due To Other Governments</b>	<b>62</b>		<b>-14</b>
<b>TOTAL Liabilities</b>	<b>467,177</b>		<b>58,736</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	137,331	FX691	128,917
<b>TOTAL Deferred Inflows of Resources</b>	<b>137,331</b>		<b>128,917</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>137,331</b>		<b>128,917</b>
<b>Fund Balance</b>			
Not in Spendable Form	59,042	FX806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>59,042</b>		<b>0</b>
Assigned Appropriated Fund Balance		FX914	
Assigned Unappropriated Fund Balance	7,313,610	FX915	7,365,241
<b>TOTAL Assigned Fund Balance</b>	<b>7,313,610</b>		<b>7,365,241</b>
<b>TOTAL Fund Balance</b>	<b>7,372,652</b>		<b>7,365,241</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>7,977,160</b>		<b>7,552,894</b>

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(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	1,697,536	FX1001	1,679,150
<b>TOTAL Real Property Taxes</b>	<b>1,697,536</b>		<b>1,679,150</b>
Other Payments In Lieu of Taxes	228,108	FX1081	24,044
<b>TOTAL Real Property Tax Items</b>	<b>228,108</b>		<b>24,044</b>
Metered Water Sales	8,792,693	FX2140	
<b>TOTAL Departmental Income</b>	<b>8,792,693</b>		<b>0</b>
Service For Other Govts	50,000	FX2378	
<b>TOTAL Intergovernmental Charges</b>	<b>50,000</b>		<b>0</b>
Interest And Earnings	11,616	FX2401	9,673
<b>TOTAL Use of Money And Property</b>	<b>11,616</b>		<b>9,673</b>
Sales of Scrap & Excess Materials	6,993	FX2650	
Sales of Equipment	4,861	FX2665	9,290
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>11,854</b>		<b>9,290</b>
Unclassified (specify)		FX2770	1,476,783
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,476,783</b>
Interfund Revenues	9,327	FX2801	
<b>TOTAL Interfund Revenues</b>	<b>9,327</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>10,801,134</b>		<b>3,198,940</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>10,801,134</b>		<b>3,198,940</b>

COUNTY OF Onondaga  
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(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Water Administration, Pers Serv	1,615,218	FX83101	6,895
Water Administration, Equip & Cap Outlay		FX83102	
Water Administration, Contr Expend	1,812,127	FX83104	467,935
Water Administration, Empl Bnfts	927,942	FX83108	303,228
<b>TOTAL Water Administration</b>	<b>4,355,287</b>		<b>778,058</b>
Water Trans & Distrib, Pers Serv	132,268	FX83401	654
Water Trans & Distrib, Equip & Cap Outlay	59,973	FX83402	
Water Trans & Distrib, Contr Expend	2,201,746	FX83404	76,184
Water Trans & Distrib, Empl Bnfts	50,620	FX83408	4,992
<b>TOTAL Water Trans &amp; Distrib</b>	<b>2,444,607</b>		<b>81,830</b>
<b>TOTAL Home And Community Services</b>	<b>6,799,894</b>		<b>859,888</b>
<b>TOTAL Expenditures</b>	<b>6,799,894</b>		<b>859,888</b>
Transfers, Other Funds	2,613,377	FX99019	2,346,462
<b>TOTAL Operating Transfers</b>	<b>2,613,377</b>		<b>2,346,462</b>
<b>TOTAL Other Uses</b>	<b>2,613,377</b>		<b>2,346,462</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>9,413,271</b>		<b>3,206,350</b>

COUNTY OF Onondaga  
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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>5,984,788</b>	<b>FX8021</b>	<b>7,372,651</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>5,984,788</b>	<b>FX8022</b>	<b>7,372,651</b>
ADD - REVENUES AND OTHER SOURCES	10,801,134		3,198,940
DEDUCT - EXPENDITURES AND OTHER USES	9,413,271		3,206,350
<b>Fund Balance - End of Year</b>	<b>7,372,651</b>	<b>FX8029</b>	<b>7,365,241</b>

COUNTY OF Onondaga  
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(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,685,729	FX1049N	1,675,263
Est Rev - Real Property Tax Items	0	FX1099N	
Est Rev - Departmental Income	0	FX1299N	
Est Rev - Miscellaneous Local Sources	1,334,051	FX2799N	436,532
<b>TOTAL Estimated Revenues</b>	<b>3,019,780</b>		<b>2,111,795</b>
Appropriated Fund Balance	0	FX599N	1,200,000
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>1,200,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,019,780</b>		<b>3,311,795</b>

COUNTY OF Onondaga  
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(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	620,568	FX8999N	477,610
<b>TOTAL Appropriations</b>	<b>620,568</b>		<b>477,610</b>
App - Interfund Transfer	2,399,212	FX9999N	2,834,185
<b>TOTAL Other Uses</b>	<b>2,399,212</b>		<b>2,834,185</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,019,780</b>		<b>3,311,795</b>

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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	34,019,404	G200	30,592,994
Petty Cash	2,450	G210	2,450
<b>TOTAL Cash</b>	<b>34,021,854</b>		<b>30,595,444</b>
Sewer Rents Receivable	9,639,644	G360	10,084,515
Accounts Receivable	4,272,786	G380	3,886,073
Allowance For Receivables (Credit)	-4,218,800	G389	-4,273,976
<b>TOTAL Other Receivables (net)</b>	<b>9,693,630</b>		<b>9,696,612</b>
Due From Other Governments	6,783	G440	5,081
<b>TOTAL Due From Other Governments</b>	<b>6,783</b>		<b>5,081</b>
Prepaid Expenses	752,517	G480	769,431
<b>TOTAL Prepaid Expenses</b>	<b>752,517</b>		<b>769,431</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>44,474,784</b>		<b>41,066,568</b>

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(G) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	1,949,882	G600	1,647,120
<b>TOTAL Accounts Payable</b>	<b>1,949,882</b>		<b>1,647,120</b>
Accrued Liabilities	1,122,154	G601	1,377,969
<b>TOTAL Accrued Liabilities</b>	<b>1,122,154</b>		<b>1,377,969</b>
Due To Other Governments	8,418	G631	23
<b>TOTAL Due To Other Governments</b>	<b>8,418</b>		<b>23</b>
<b>TOTAL Liabilities</b>	<b>3,080,454</b>		<b>3,025,112</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	4,983,233	G691	5,496,934
<b>TOTAL Deferred Inflows of Resources</b>	<b>4,983,233</b>		<b>5,496,934</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>4,983,233</b>		<b>5,496,934</b>
<b>Fund Balance</b>			
Not in Spendable Form	752,517	G806	769,431
<b>TOTAL Nonspendable Fund Balance</b>	<b>752,517</b>		<b>769,431</b>
Assigned Appropriated Fund Balance	7,716,727	G914	8,053,383
Assigned Unappropriated Fund Balance	27,941,853	G915	23,721,708
<b>TOTAL Assigned Fund Balance</b>	<b>35,658,580</b>		<b>31,775,091</b>
<b>TOTAL Fund Balance</b>	<b>36,411,097</b>		<b>32,544,522</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>44,474,784</b>		<b>41,066,568</b>

COUNTY OF Onondaga  
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(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	255	G1001	972
Special Assessments Ad Valorem	1,739,522	G1028	1,725,432
<b>TOTAL Real Property Taxes</b>	<b>1,739,777</b>		<b>1,726,404</b>
Sewer Rents	74,127,863	G2120	74,030,918
Sewer Charges	4,148,721	G2122	3,965,032
<b>TOTAL Departmental Income</b>	<b>78,276,584</b>		<b>77,995,950</b>
Sewer Serv Other Govts	1,826,443	G2374	2,021,573
<b>TOTAL Intergovernmental Charges</b>	<b>1,826,443</b>		<b>2,021,573</b>
Interest And Earnings	88,226	G2401	66,967
Rental of Real Property, Individuals	88,348	G2410	99,492
<b>TOTAL Use of Money And Property</b>	<b>176,574</b>		<b>166,459</b>
Permits, Other	511,992	G2590	504,451
<b>TOTAL Licenses And Permits</b>	<b>511,992</b>		<b>504,451</b>
Fines And Forfeitures	11,502	G2610	13,006
Forfeitures of Deposits	655	G2620	3,875
<b>TOTAL Fines And Forfeitures</b>	<b>12,157</b>		<b>16,881</b>
Sales of Scrap & Excess Materials	8,352	G2650	6,774
Sales of Equipment	43,905	G2665	76,669
Insurance Recoveries	505	G2680	8,253
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>52,762</b>		<b>91,696</b>
Unclassified (specify)	11,296	G2770	16,544
<b>TOTAL Miscellaneous Local Sources</b>	<b>11,296</b>		<b>16,544</b>
Interfund Revenues	2,692,744	G2801	2,986,557
<b>TOTAL Interfund Revenues</b>	<b>2,692,744</b>		<b>2,986,557</b>
<b>TOTAL Revenues</b>	<b>85,300,329</b>		<b>85,526,515</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>85,300,329</b>		<b>85,526,515</b>

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(G) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Sewage Treat Disp, Pers Serv	20,485,343	G81301	18,930,283
Sewage Treat Disp, Equip & Cap Outlay	566,691	G81302	523,117
Sewage Treat Disp, Contr Expend	25,567,354	G81304	23,478,860
Sewage Treat Disp, Empl Bnfts	11,234,519	G81308	11,964,805
<b>TOTAL Sewage Treat Disp</b>	<b>57,853,907</b>		<b>54,897,065</b>
Drainage, Pers Serv	530,115	G85401	579,750
Drainage, Equip & Cap Outlay		G85402	9,750
Drainage, Contr Expend	1,068,171	G85404	1,205,505
Drainage, Empl Bnfts	373,080	G85408	441,072
<b>TOTAL Drainage</b>	<b>1,971,366</b>		<b>2,236,077</b>
<b>TOTAL Home And Community Services</b>	<b>59,825,273</b>		<b>57,133,142</b>
<b>TOTAL Expenditures</b>	<b>59,825,273</b>		<b>57,133,142</b>
Transfers, Other Funds	23,764,984	G99019	26,156,796
Transfers, Capital Projects Fund	8,195,000	G99509	6,103,150
<b>TOTAL Operating Transfers</b>	<b>31,959,984</b>		<b>32,259,946</b>
<b>TOTAL Other Uses</b>	<b>31,959,984</b>		<b>32,259,946</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>91,785,257</b>		<b>89,393,088</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>42,896,025</b>	<b>G8021</b>	<b>36,411,097</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>42,896,025</b>	<b>G8022</b>	<b>36,411,097</b>
ADD - REVENUES AND OTHER SOURCES	85,300,329		85,526,515
DEDUCT - EXPENDITURES AND OTHER USES	91,785,257		89,393,088
<b>Fund Balance - End of Year</b>	<b>36,411,097</b>	<b>G8029</b>	<b>32,544,524</b>

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(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,725,432	G1049N	1,725,432
Est Rev - Departmental Income	77,541,595	G1299N	82,352,814
Est Rev - Intergovernmental Charges	2,007,689	G2399N	1,895,033
Est Rev - Use of Money And Property	84,468	G2499N	171,438
Est Rev - Licenses And Permits	502,000	G2599N	503,000
Est Rev - Sale of Prop And Comp For Loss	66,000	G2699N	51,000
Est Rev - Miscellaneous Local Sources	18,450	G2799N	19,900
Est Rev - Interfund Revenues	2,855,216	G2801N	
<b>TOTAL Estimated Revenues</b>	<b>84,800,850</b>		<b>86,718,617</b>
Appropriated Fund Balance	7,716,727	G599N	8,053,383
<b>TOTAL Estimated Other Sources</b>	<b>7,716,727</b>		<b>8,053,383</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>92,517,577</b>		<b>94,772,000</b>

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(G) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	59,977,661	G8999N	61,859,733
<b>TOTAL Appropriations</b>	<b>59,977,661</b>		<b>61,859,733</b>
App - Interfund Transfer	32,539,916	G9999N	32,912,267
<b>TOTAL Other Uses</b>	<b>32,539,916</b>		<b>32,912,267</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>92,517,577</b>		<b>94,772,000</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	38,308,063	H200	29,783,371
Cash With Fiscal Agent	6,333,029	H223	18,000,689
<b>TOTAL Cash</b>	<b>44,641,092</b>		<b>47,784,060</b>
Investments In Securities	230,000	H450	325,000
<b>TOTAL Investments</b>	<b>230,000</b>		<b>325,000</b>
Accounts Receivable	1,679,393	H380	832,183
<b>TOTAL Other Receivables (net)</b>	<b>1,679,393</b>		<b>832,183</b>
Due From State And Federal Government	14,223,949	H410	8,870,573
<b>TOTAL State And Federal Aid Receivables</b>	<b>14,223,949</b>		<b>8,870,573</b>
Cash Special Reserves	1,541,106	H230	
<b>TOTAL Restricted Assets</b>	<b>1,541,106</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>62,315,540</b>		<b>57,811,816</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	6,571,130	H600	9,505,621
<b>TOTAL Accounts Payable</b>	<b>6,571,130</b>		<b>9,505,621</b>
Accrued Liabilities	7,495,362	H601	5,217,757
<b>TOTAL Accrued Liabilities</b>	<b>7,495,362</b>		<b>5,217,757</b>
Bond Anticipation Notes Payable		H626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>14,066,492</b>		<b>14,723,378</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	7,096,513	H691	13,057,794
<b>TOTAL Deferred Inflows of Resources</b>	<b>7,096,513</b>		<b>13,057,794</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>7,096,513</b>		<b>13,057,794</b>
<b>Fund Balance</b>			
Capital Reserve	1,541,106	H878	
Other Restricted Fund Balance		H899	
<b>TOTAL Restricted Fund Balance</b>	<b>1,541,106</b>		<b>0</b>
Assigned Unappropriated Fund Balance	39,611,429	H915	30,030,644
<b>TOTAL Assigned Fund Balance</b>	<b>39,611,429</b>		<b>30,030,644</b>
<b>TOTAL Fund Balance</b>	<b>41,152,535</b>		<b>30,030,644</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>62,315,540</b>		<b>57,811,816</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Sales And Use Tax	77,548	H1110	
<b>TOTAL Non Property Tax Items</b>	<b>77,548</b>		<b>0</b>
Community College Capital Cost		H2240	-20,470
Share of Joint Activity, Other Govts	1,125,000	H2390	
<b>TOTAL Intergovernmental Charges</b>	<b>1,125,000</b>		<b>-20,470</b>
Insurance Recoveries		H2680	16,048
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>16,048</b>
Gifts And Donations	171,765	H2705	182,748
Unclassified (specify)	45,950	H2770	2,262,773
<b>TOTAL Miscellaneous Local Sources</b>	<b>217,715</b>		<b>2,445,521</b>
St Aid-Capital Projects		H3097	1,100,000
St Aid, Community College Construction	3,710,788	H3285	2,065,020
St Aid, Public Safety-Cap Proj	39,310	H3397	86,829
St Aid, Highway Cap Projects	1,807,530	H3591	582,178
St Aid, Trans Cap Grants (spec)		H3597	437,162
St Aid, Culture & Rec-Capital Proj	1,627,028	H3897	1,027,781
St Aid, Sewer Cap Proj	163,727	H3990	1,308,335
<b>TOTAL State Aid</b>	<b>7,348,383</b>		<b>6,607,305</b>
Fed Aid, Transp Cap Proj	11,541,699	H4597	2,776,672
<b>TOTAL Federal Aid</b>	<b>11,541,699</b>		<b>2,776,672</b>
<b>TOTAL Revenues</b>	<b>20,310,345</b>		<b>11,825,076</b>
Interfund Transfers	22,076,202	H5031	14,403,929
<b>TOTAL Interfund Transfers</b>	<b>22,076,202</b>		<b>14,403,929</b>
Serial Bonds	30,386,715	H5710	67,820,050
Bond Anticipation Notes	23,676,779	H5730	
Other Debt		H5789	
<b>TOTAL Proceeds of Obligations</b>	<b>54,063,494</b>		<b>67,820,050</b>
<b>TOTAL Other Sources</b>	<b>76,139,696</b>		<b>82,223,979</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>96,450,041</b>		<b>94,049,055</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	108,584	H13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>108,584</b>		<b>0</b>
Buildings, Equip & Cap Outlay	3,009,546	H16202	2,891,793
<b>TOTAL Buildings</b>	<b>3,009,546</b>		<b>2,891,793</b>
Central Data Process & Cap Outlay	681,804	H16802	
<b>TOTAL Central Data Process &amp; Cap Outlay</b>	<b>681,804</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>3,799,934</b>		<b>2,891,793</b>
Comm College -Capital Projects	8,062,051	H24972	3,794,011
<b>TOTAL Comm College -Capital Projects</b>	<b>8,062,051</b>		<b>3,794,011</b>
<b>TOTAL Education</b>	<b>8,062,051</b>		<b>3,794,011</b>
Public Safety Comm Sys, Equip & Cap Outlay	328,620	H30202	1,267,847
<b>TOTAL Public Safety Comm Sys</b>	<b>328,620</b>		<b>1,267,847</b>
Public Safety Cap Proj	164,170	H30972	4,710
<b>TOTAL Public Safety Cap Proj</b>	<b>164,170</b>		<b>4,710</b>
Penitentiary Industries, Equip & Cap Outla	31,240	H31622	
<b>TOTAL Penitentiary Industries</b>	<b>31,240</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>524,030</b>		<b>1,272,557</b>
Highway, Capital Projects	26,100,083	H51972	27,515,313
<b>TOTAL Highway</b>	<b>26,100,083</b>		<b>27,515,313</b>
<b>TOTAL Transportation</b>	<b>26,100,083</b>		<b>27,515,313</b>
Other Eco & Dev, Equip & Cap Outlay	6,819	H69892	
<b>TOTAL Other Eco &amp; Dev</b>	<b>6,819</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>6,819</b>		<b>0</b>
Recreation, Equip & Cap Outlay	5,455,838	H71972	3,856,598
<b>TOTAL Recreation</b>	<b>5,455,838</b>		<b>3,856,598</b>
<b>TOTAL Culture And Recreation</b>	<b>5,455,838</b>		<b>3,856,598</b>
Environmental Control, Equip & Cap Outlay	347,232	H80902	368,290
<b>TOTAL Environmental Control</b>	<b>347,232</b>		<b>368,290</b>
Sewer, Equip & Cap Outlay	36,767,067	H81972	
<b>TOTAL Sewer</b>	<b>36,767,067</b>		<b>0</b>
Water Capital Projects, Equip & Cap Outlay	6,982,074	H83972	5,167,238
<b>TOTAL Water Capital Projects</b>	<b>6,982,074</b>		<b>5,167,238</b>
Sanitation, Equip & Cap Outlay		H87972	29,129,262
<b>TOTAL Sanitation</b>	<b>0</b>		<b>29,129,262</b>
<b>TOTAL Home And Community Services</b>	<b>44,096,373</b>		<b>34,664,790</b>
Debt Principal, Bond Anticipation Notes		H97306	28,870,202
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>28,870,202</b>
<b>TOTAL Expenditures</b>	<b>88,045,128</b>		<b>102,865,264</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
<b>Other Uses</b>			
Transfers, Other Funds	1,686,249	H99019	298,413
<b>TOTAL Operating Transfers</b>	<b>1,686,249</b>		<b>298,413</b>
<b>TOTAL Other Uses</b>	<b>1,686,249</b>		<b>298,413</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>89,731,377</b>		<b>103,163,677</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>34,433,871</b>	<b>H8021</b>	<b>41,152,535</b>
Prior Period Adj -Decrease In Fund Balance		H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>34,433,871</b>	<b>H8022</b>	<b>41,152,535</b>
ADD - REVENUES AND OTHER SOURCES	96,450,041		94,049,055
DEDUCT - EXPENDITURES AND OTHER USES	89,731,377		103,163,677
<b>Fund Balance - End of Year</b>	<b>41,152,535</b>	<b>H8029</b>	<b>30,030,644</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Land	20,500,002	K101	20,500,002
Buildings	533,921,111	K102	542,392,396
Improvements Other Than Buildings	25,094,697	K103	25,094,697
Machinery And Equipment	142,641,142	K104	144,284,035
Construction Work In Progress	499,927,589	K105	352,699,242
Infrastructure	1,483,252,694	K106	1,691,805,952
Other Capital Assets	29,750,000	K107	29,750,000
Accum Deprec, Buildings	-327,724,975	K112	-344,129,762
Accum Depr, Imp Other Than Bld	-13,278,967	K113	-14,288,066
Accum Depr, Machinery & Equip	-102,648,369	K114	-109,038,680
Accum Deprec, Infrastructure	-758,629,884	K116	-816,615,845
<b>TOTAL Fixed Assets (net)</b>	<b>1,532,805,040</b>		<b>1,522,453,971</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,532,805,040</b>		<b>1,522,453,971</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	1,532,805,040	K159	1,522,453,971
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>1,532,805,040</b>		<b>1,522,453,971</b>
<b>TOTAL Fund Balance</b>	<b>1,532,805,040</b>		<b>1,522,453,971</b>
<b>TOTAL</b>	<b>1,532,805,040</b>		<b>1,522,453,971</b>

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(L) LIBRARY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	570,971	L200	238,475
Petty Cash	2,640	L210	1,340
<b>TOTAL Cash</b>	<b>573,611</b>		<b>239,815</b>
Accounts Receivable	488,141	L380	25,471
<b>TOTAL Other Receivables (net)</b>	<b>488,141</b>		<b>25,471</b>
Due From State And Federal Government	5,924	L410	538,142
<b>TOTAL State And Federal Aid Receivables</b>	<b>5,924</b>		<b>538,142</b>
Due From Other Funds	800,000	L391	800,000
<b>TOTAL Due From Other Funds</b>	<b>800,000</b>		<b>800,000</b>
Prepaid Expenses	164,667	L480	158,911
<b>TOTAL Prepaid Expenses</b>	<b>164,667</b>		<b>158,911</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,032,343</b>		<b>1,762,339</b>

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(L) LIBRARY

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	644,270	L600	443,237
<b>TOTAL Accounts Payable</b>	<b>644,270</b>		<b>443,237</b>
Accrued Liabilities	395,778	L601	235,673
<b>TOTAL Accrued Liabilities</b>	<b>395,778</b>		<b>235,673</b>
Due To Other Funds	4,278,378	L630	4,117,836
<b>TOTAL Due To Other Funds</b>	<b>4,278,378</b>		<b>4,117,836</b>
<b>TOTAL Liabilities</b>	<b>5,318,426</b>		<b>4,796,746</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	220,387	L691	504,606
<b>TOTAL Deferred Inflows of Resources</b>	<b>220,387</b>		<b>504,606</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>220,387</b>		<b>504,606</b>
<b>Fund Balance</b>			
Not in Spendable Form	164,667	L806	158,911
<b>TOTAL Nonspendable Fund Balance</b>	<b>164,667</b>		<b>158,911</b>
Assigned Unappropriated Fund Balance		L915	877,573
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>877,573</b>
Unassigned Fund Balance	-3,671,137	L917	-4,575,497
<b>TOTAL Unassigned Fund Balance</b>	<b>-3,671,137</b>		<b>-4,575,497</b>
<b>TOTAL Fund Balance</b>	<b>-3,506,470</b>		<b>-3,539,013</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,032,343</b>		<b>1,762,339</b>

COUNTY OF Onondaga  
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(L) LIBRARY

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes		L1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Library Charges	60,790	L2082	63,679
<b>TOTAL Departmental Income</b>	<b>60,790</b>		<b>63,679</b>
Library Services, Other Govts	6,563,659	L2360	6,702,057
<b>TOTAL Intergovernmental Charges</b>	<b>6,563,659</b>		<b>6,702,057</b>
Rental of Real Property, Individuals	314,071	L2410	714,933
Commissions	5,424	L2450	4,772
<b>TOTAL Use of Money And Property</b>	<b>319,495</b>		<b>719,705</b>
Sales, Other	8,212	L2655	10,279
Sales of Equipment		L2665	611
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>8,212</b>		<b>10,890</b>
Gifts And Donations	1,000	L2705	10,100
Unclassified (specify)	157,477	L2770	238,617
<b>TOTAL Miscellaneous Local Sources</b>	<b>158,477</b>		<b>248,717</b>
St Aid For Libraries	1,477,256	L3840	1,539,012
<b>TOTAL State Aid</b>	<b>1,477,256</b>		<b>1,539,012</b>
Federal Aid For Libraries	9,171	L4840	
<b>TOTAL Federal Aid</b>	<b>9,171</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>8,597,060</b>		<b>9,284,060</b>
Interfund Transfers	5,234,850	L5031	5,220,429
<b>TOTAL Interfund Transfers</b>	<b>5,234,850</b>		<b>5,220,429</b>
<b>TOTAL Other Sources</b>	<b>5,234,850</b>		<b>5,220,429</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>13,831,910</b>		<b>14,504,489</b>

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(L) LIBRARY

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Library, Pers Serv	5,407,082	L74101	4,924,324
Library, Equip & Cap Outlay	45,950	L74102	49,386
Library, Contr Expend	9,783,750	L74104	6,047,635
Library, Empl Bnfts	2,710,268	L74108	2,807,801
<b>TOTAL Library</b>	<b>17,947,050</b>		<b>13,829,146</b>
<b>TOTAL Culture And Recreation</b>	<b>17,947,050</b>		<b>13,829,146</b>
<b>TOTAL Expenditures</b>	<b>17,947,050</b>		<b>13,829,146</b>
Transfers, Other Funds	610,011	L99019	657,883
Transfers, Capital Projects Fund	49,144	L99509	50,000
<b>TOTAL Operating Transfers</b>	<b>659,155</b>		<b>707,883</b>
<b>TOTAL Other Uses</b>	<b>659,155</b>		<b>707,883</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>18,606,205</b>		<b>14,537,029</b>

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(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,267,825</b>	<b>L8021</b>	<b>-3,506,470</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,267,825</b>	<b>L8022</b>	<b>-3,506,470</b>
ADD - REVENUES AND OTHER SOURCES	13,831,910		14,504,489
DEDUCT - EXPENDITURES AND OTHER USES	18,606,205		14,537,029
<b>Fund Balance - End of Year</b>	<b>-3,506,470</b>	<b>L8029</b>	<b>-3,539,010</b>

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	17,587,661	MS200	16,796,812
<b>TOTAL Cash</b>	<b>17,587,661</b>		<b>16,796,812</b>
Accounts Receivable	36,742,912	MS380	24,326,652
<b>TOTAL Other Receivables (net)</b>	<b>36,742,912</b>		<b>24,326,652</b>
Due From Other Governments	175,788	MS440	175,788
<b>TOTAL Due From Other Governments</b>	<b>175,788</b>		<b>175,788</b>
Miscellaneous Current Assets	30,000	MS489	30,000
<b>TOTAL Other</b>	<b>30,000</b>		<b>30,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>54,536,361</b>		<b>41,329,252</b>

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	1,549,591	MS600	3,194,354
<b>TOTAL Accounts Payable</b>	<b>1,549,591</b>		<b>3,194,354</b>
Accrued Liabilities	1,918,339	MS601	651,000
<b>TOTAL Accrued Liabilities</b>	<b>1,918,339</b>		<b>651,000</b>
Other Liabilities	13,065,015	MS688	13,842,933
Other Long Term Debt	34,407,242	MS689	22,166,104
Overpayments & Clearing Account	21,375	MS690	861,273
<b>TOTAL Other Liabilities</b>	<b>47,493,632</b>		<b>36,870,310</b>
<b>TOTAL Liabilities</b>	<b>50,961,562</b>		<b>40,715,664</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		MS691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>			
Net Assets-Unrestricted (deficit)	3,574,799	MS924	613,588
<b>TOTAL Net Position</b>	<b>3,574,799</b>		<b>613,588</b>
<b>TOTAL Fund Balance</b>	<b>3,574,799</b>		<b>613,588</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>54,536,361</b>		<b>41,329,252</b>

COUNTY OF Onondaga  
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(MS) SELF INSURANCE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interfund Revenues	64,565,043	MS2801	63,175,097
<b>TOTAL Charges For Services Within Locality</b>	<b>64,565,043</b>		<b>63,175,097</b>
Participants Assessments	5,716,925	MS2222	6,532,282
<b>TOTAL Charges For Services To Other Localities</b>	<b>5,716,925</b>		<b>6,532,282</b>
Interest And Earnings	14,426	MS2401	4,008
<b>TOTAL Use of Money And Property</b>	<b>14,426</b>		<b>4,008</b>
Employee Contributions	9,434,690	MS2709	9,652,764
Other Miscellaneous	302,477	MS2770	454,318
<b>TOTAL Other</b>	<b>9,737,167</b>		<b>10,107,082</b>
<b>TOTAL Revenues</b>	<b>80,033,561</b>		<b>79,818,469</b>
<b>TOTAL Operating Revenue</b>	<b>80,033,561</b>		<b>79,818,469</b>

COUNTY OF Onondaga  
Annual Update Document  
For the Fiscal Year Ending 2017

(MS) SELF INSURANCE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenses</b>			
Administration-Personal Services	225,353	MS17101	243,071
<b>TOTAL Administration-Personal Services</b>	<b>225,353</b>		<b>243,071</b>
<b>TOTAL Personal Services</b>	<b>225,353</b>		<b>243,071</b>
Administration-Contractual	5,026,691	MS17104	4,668,988
<b>TOTAL Administration-Contractual</b>	<b>5,026,691</b>		<b>4,668,988</b>
Judgements & Claims	-2,347,809	MS19304	-3,924,777
<b>TOTAL Judgements &amp; Claims</b>	<b>-2,347,809</b>		<b>-3,924,777</b>
<b>TOTAL Contractual Expenses</b>	<b>2,678,882</b>		<b>744,211</b>
Workers Compensation	4,356,062	MS90408	-1,364,350
<b>TOTAL Workers Compensation</b>	<b>4,356,062</b>		<b>-1,364,350</b>
Unemployed	201,443	MS90508	236,635
<b>TOTAL Unemployed</b>	<b>201,443</b>		<b>236,635</b>
Disability Insurance	969,986	MS90558	940,153
<b>TOTAL Disability Insurance</b>	<b>969,986</b>		<b>940,153</b>
Hospital And Medical	81,719,025	MS90608	81,979,960
<b>TOTAL Hospital And Medical</b>	<b>81,719,025</b>		<b>81,979,960</b>
<b>TOTAL Employee Benefits</b>	<b>87,246,516</b>		<b>81,792,398</b>
<b>TOTAL Expenses</b>	<b>90,150,751</b>		<b>82,779,680</b>
<b>TOTAL Operating Expenses</b>	<b>90,150,751</b>		<b>82,779,680</b>

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(MS) SELF INSURANCE

**Analysis of Changes in Net Position**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	13,691,989	MS8021	3,574,799
Restated Net Position - Beg of Year	13,691,989	MS8022	3,574,799
ADD - REVENUES AND OTHER SOURCES	80,033,561		79,818,469
DEDUCT - EXPENDITURES AND OTHER USES	90,150,751		82,779,680
Net Position - End of Year	3,574,799	MS8029	613,588

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(MS) SELF INSURANCE

Cash Flow

Code Description	2016	EdpCode	2017
Cash Rec'd From Providing Svcs	82,303,635	MS7111	93,070,619
Cash Payments Contr Exp	-3,807,679	MS7112	-3,913,597
Cash Payments Pers Svcs & Bnfts	-88,552,775	MS7113	-89,951,879
<b>TOTAL Cash Flows From Operating Activities</b>	<b>-10,056,819</b>		<b>-794,857</b>
Interest Income	14,426	MS7153	4,008
<b>TOTAL Cash Flows From Investing Activities</b>	<b>14,426</b>		<b>4,008</b>
Net Inc(dec) In Cash&cash Equiv	-10,042,393	MS7161	-790,849
Cash&cash Equiv Beg of Year	27,630,054	MS7171	17,587,661
	<b>17,587,661</b>		<b>16,796,812</b>
Operating Income (loss)	-10,131,616	MS7181	-2,965,219
Inc/dec In Assets-Other Than Cash	2,263,126	MS7183	12,416,260
Inc/dec In Liabilities Other Than Cash	-2,188,329	MS7184	-10,245,898
<b>TOTAL Reconciliation of Operating Income To Cash</b>	<b>-10,056,819</b>		<b>-794,857</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash In Time Deposits Special Reserves	1,158,478	PN231	1,047,458
<b>TOTAL Restricted Assets</b>	<b>1,158,478</b>		<b>1,047,458</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,158,478</b>		<b>1,047,458</b>

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For the Fiscal Year Ending 2017

(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Must Remain Intact	324,181	PN807	324,181
<b>TOTAL Nonspendable Fund Balance</b>	<b>324,181</b>		<b>324,181</b>
Other Restricted Fund Balance	834,297	PN899	723,277
<b>TOTAL Restricted Fund Balance</b>	<b>834,297</b>		<b>723,277</b>
<b>TOTAL Fund Balance</b>	<b>1,158,478</b>		<b>1,047,458</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,158,478</b>		<b>1,047,458</b>

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(PN) PERMANENT

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Interest And Earnings	1,206	PN2401	1,205
<b>TOTAL Use of Money And Property</b>	<b>1,206</b>		<b>1,205</b>
Unclassified (specify)	88,000	PN2770	103,750
<b>TOTAL Miscellaneous Local Sources</b>	<b>88,000</b>		<b>103,750</b>
<b>TOTAL Revenues</b>	<b>89,206</b>		<b>104,955</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>89,206</b>		<b>104,955</b>

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(PN) PERMANENT

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Other Culture And Rec, Cont Expend	87,600	PN79894	215,975
<b>TOTAL Other Culture And Rec</b>	<b>87,600</b>		<b>215,975</b>
<b>TOTAL Culture And Recreation</b>	<b>87,600</b>		<b>215,975</b>
<b>TOTAL Expenditures</b>	<b>87,600</b>		<b>215,975</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>87,600</b>		<b>215,975</b>

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(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,156,871</b>	<b>PN8021</b>	<b>1,158,477</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,156,871</b>	<b>PN8022</b>	<b>1,158,477</b>
ADD - REVENUES AND OTHER SOURCES	89,206		104,955
DEDUCT - EXPENDITURES AND OTHER USES	87,600		215,975
<b>Fund Balance - End of Year</b>	<b>1,158,477</b>	<b>PN8029</b>	<b>1,047,457</b>

COUNTY OF Onondaga  
Annual Update Document  
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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	14,766,670	TA200	13,566,814
<b>TOTAL Cash</b>	<b>14,766,670</b>		<b>13,566,814</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>14,766,670</b>		<b>13,566,814</b>

COUNTY OF Onondaga  
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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
State Retirement	571,008	TA18	550,312
Disability Insurance	20,010	TA19	26,509
U.S. Savings Bonds	100	TA25	100
Guaranty & Bid Deposits	79,000	TA30	111,500
Bail Deposits	573,281	TA35	391,209
Court Order Deposits	29,521	TA36	9,375
Joint Tax Liens	88,844	TA41	78,866
Child Support Collections	2,102,460	TA49	1,603,081
Payments, Ssi	17,537	TA51	22,623
Social Services Trust	222,396	TA53	591,124
Mortgage Tax	7,592,191	TA58	6,864,567
Court & Trust Fund	1,420,254	TA61	1,284,582
Transfer & Estate Taxes	244,817	TA64	255,411
Other Funds (specify)	1,805,251	TA85	1,777,555
<b>TOTAL Agency Liabilities</b>	<b>14,766,670</b>		<b>13,566,814</b>
<b>TOTAL Liabilities</b>	<b>14,766,670</b>		<b>13,566,814</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>14,766,670</b>		<b>13,566,814</b>

COUNTY OF Onondaga  
Annual Update Document  
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	8,696,957	V200	6,419,129
<b>TOTAL Cash</b>	<b>8,696,957</b>		<b>6,419,129</b>
Accounts Receivable	748,227	V380	731,050
<b>TOTAL Other Receivables (net)</b>	<b>748,227</b>		<b>731,050</b>
Cash Special Reserves	14,890,521	V230	10,946,017
<b>TOTAL Restricted Assets</b>	<b>14,890,521</b>		<b>10,946,017</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>24,335,705</b>		<b>18,096,196</b>

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(V) DEBT SERVICE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	39,032	V600	
<b>TOTAL Accounts Payable</b>	<b>39,032</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>39,032</b>		<b>0</b>
<b>Fund Balance</b>			
Reserve For Debt	14,890,521	V884	10,946,017
<b>TOTAL Restricted Fund Balance</b>	<b>14,890,521</b>		<b>10,946,017</b>
Assigned Appropriated Fund Balance	9,406,152	V914	7,150,179
<b>TOTAL Assigned Fund Balance</b>	<b>9,406,152</b>		<b>7,150,179</b>
<b>TOTAL Fund Balance</b>	<b>24,296,673</b>		<b>18,096,196</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>24,335,705</b>		<b>18,096,196</b>

COUNTY OF Onondaga  
Annual Update Document  
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Debt Service - Other GoV.	626,767	V2392	281,732
<b>TOTAL Intergovernmental Charges</b>	<b>626,767</b>		<b>281,732</b>
Interest And Earnings	147,848	V2401	105,423
<b>TOTAL Use of Money And Property</b>	<b>147,848</b>		<b>105,423</b>
Premium & Accrued Interest On Obligations	8,300,763	V2710	9,091,905
Unclassified (specify)	3,139,402	V2770	2,549,549
<b>TOTAL Miscellaneous Local Sources</b>	<b>11,440,165</b>		<b>11,641,454</b>
<b>TOTAL Revenues</b>	<b>12,214,780</b>		<b>12,028,609</b>
Interfund Transfers	53,977,365	V5031	55,058,112
<b>TOTAL Interfund Transfers</b>	<b>53,977,365</b>		<b>55,058,112</b>
Advanced Refunding Bonds	35,885,000	V5791	33,835,000
Current Refunding Bonds		V5792	
<b>TOTAL Proceeds of Obligations</b>	<b>35,885,000</b>		<b>33,835,000</b>
<b>TOTAL Other Sources</b>	<b>89,862,365</b>		<b>88,893,112</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>102,077,145</b>		<b>100,921,721</b>

COUNTY OF Onondaga  
Annual Update Document  
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	880,455	V13804	751,056
<b>TOTAL Fiscal Agents Fees</b>	<b>880,455</b>		<b>751,056</b>
<b>TOTAL General Government Support</b>	<b>880,455</b>		<b>751,056</b>
Debt Principal, Serial Bonds	42,252,148	V97106	46,561,180
<b>TOTAL Debt Principal</b>	<b>42,252,148</b>		<b>46,561,180</b>
Debt Interest, Serial Bonds	21,877,409	V97107	19,012,842
<b>TOTAL Debt Interest</b>	<b>21,877,409</b>		<b>19,012,842</b>
<b>TOTAL Expenditures</b>	<b>65,010,012</b>		<b>66,325,078</b>
Repayments To Esc Agent Adv Ref Bonds	41,890,866	V99914	40,797,119
	<b>41,890,866</b>		<b>40,797,119</b>
<b>TOTAL Other Uses</b>	<b>41,890,866</b>		<b>40,797,119</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>106,900,878</b>		<b>107,122,197</b>

COUNTY OF Onondaga  
Annual Update Document  
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>29,120,406</b>	<b>V8021</b>	<b>24,296,673</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>29,120,406</b>	<b>V8022</b>	<b>24,296,673</b>
ADD - REVENUES AND OTHER SOURCES	102,077,145		100,921,721
DEDUCT - EXPENDITURES AND OTHER USES	106,900,878		107,122,197
<b>Fund Balance - End of Year</b>	<b>24,296,673</b>	<b>V8029</b>	<b>18,096,197</b>

COUNTY OF Onondaga  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,255,401,366	W129	1,229,120,627
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,255,401,366</b>		<b>1,229,120,627</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,255,401,366</b>		<b>1,229,120,627</b>

COUNTY OF Onondaga  
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Bond Anticipation Notes Payable	25,173,272	W626	
<b>TOTAL Notes Payable</b>	<b>25,173,272</b>		<b>0</b>
Other Post Employment Benefits	419,205,257	W683	463,504,631
Judgments And Claims Payable	36,191,242	W686	26,936,104
Compensated Absences	13,133,478	W687	13,111,460
<b>TOTAL Other Liabilities</b>	<b>468,529,977</b>		<b>503,552,195</b>
Due To Other Governments	1,771,808	W631	1,771,808
Due To Employees' Retirement System	133,014,286	W637	77,115,732
<b>TOTAL Due To Other Governments</b>	<b>134,786,094</b>		<b>78,887,540</b>
Bonds Payable	626,912,023	W628	646,680,892
<b>TOTAL Bond And Long Term Liabilities</b>	<b>626,912,023</b>		<b>646,680,892</b>
<b>TOTAL Liabilities</b>	<b>1,255,401,366</b>		<b>1,229,120,627</b>
<b>TOTAL Liabilities</b>	<b>1,255,401,366</b>		<b>1,229,120,627</b>

COUNTY OF Onondaga  
Statement of Indebtedness  
For the Fiscal Year Ending 2017

County of: Onondaga

Municipal Code: 310100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accrued Interest	O/S End of Year
2002	BOND E	EFC SEWER		Y	07/25/2002	04/15/2022	1.825%	Y	\$4,361,217	\$1,485,000	\$235,000	\$0	\$0	\$0	\$1,250,000
2010	BOND E	GENERAL OBLIGATIONS		Y	06/29/2010	06/15/2019	0.00%		\$8,960,000	\$835,000	\$265,000	\$0	\$0	\$0	\$570,000
2012	BOND E	EFC		Y	06/21/2012	05/01/2034	0.445%		\$11,395,177	\$10,045,000	\$465,000	\$0	\$0	\$0	\$9,580,000
2015	BOND E	EFC Sewer			07/01/2015	09/01/2036	4.08%		\$74,705,000	\$69,730,000	\$4,210,000	\$0	\$0	\$0	\$65,520,000
2016	BOND E	GOB 830 Sewer			07/13/2016	06/15/2036	5.00%		\$3,270,352	\$3,270,352	\$0	\$0	\$0	\$0	\$3,270,352
2007	BOND E	GENERAL OBLIGATION		Y	12/19/2007	06/15/2027	0.00%		\$3,531,100	\$555,000	\$555,000	\$0	\$0	\$0	\$0
2008	BOND E	EFC SEWER			03/27/2008	10/01/2028	0.00%	Y	\$1,645,373	\$1,060,000	\$80,000	\$0	\$0	\$0	\$980,000
2010	BOND E	GENERAL OBLIGATIONS			06/29/2010	06/15/2026	0.00%		\$2,240,000	\$2,240,000	\$0	\$0	\$0	\$0	\$2,240,000
2012	BOND E	EFC SEWER		Y	10/18/2012	11/01/2032	0.269%		\$4,100,953	\$3,410,000	\$180,000	\$0	\$0	\$0	\$3,230,000
2013	BOND E	Sewer 800		Y	06/28/2013	05/01/2033	4.00%		\$7,400,000	\$6,670,000	\$4,945,000	\$0	\$0	\$0	\$1,725,000
2016	BOND E	EFC Sewer 101 32			09/22/2016	02/01/2037	0.548%		\$3,886,715	\$3,886,715	\$155,000	\$0	\$0	\$0	\$3,731,715
2010	BOND E	GENERAL OBLIGATION			06/29/2010	06/15/2030	0.00%		\$1,340,000	\$1,340,000	\$0	\$0	\$0	\$0	\$1,340,000
2012	BOND E	SEWER		Y	06/28/2012	05/01/2037	3.00%		\$5,797,800	\$5,005,000	\$244,000	\$0	\$0	\$0	\$4,741,000
2013	BOND E	Sewer 800		Y	06/28/2013	05/01/2033	4.00%		\$14,200,000	\$12,975,000	\$10,315,000	\$0	\$0	\$0	\$2,660,000
2014	BOND E	EFC 019, 32 33 34			07/02/2014	05/01/2044	0.182%		\$128,800,968	\$121,850,000	\$3,555,000	\$0	\$0	\$0	\$118,295,000
2016	BOND E	E BOB 830 Water			07/13/2016	06/15/2036	5.00%		\$1,060,000	\$1,060,000	\$0	\$0	\$0	\$0	\$1,060,000
2017	BOND E	SEWER			07/26/2017	04/15/2037	5.00%		\$3,157,870	\$0	\$0	\$0	\$0	\$0	\$3,157,870
2010	BOND E	EFC SEWER			06/10/2010	10/01/2030	0.00%		\$2,972,800	\$2,110,000	\$135,000	\$0	\$0	\$0	\$1,975,000
2012	BOND E	WATER		Y	06/28/2012	05/01/2037	3.00%		\$8,008,131	\$7,179,000	\$274,000	\$0	\$0	\$0	\$6,905,000
2014	BOND E	SEWER 810			06/27/2014	05/01/2034	5.00%		\$5,794,154	\$5,321,000	\$472,000	\$0	\$0	\$0	\$4,849,000
2016	BOND E	E GOB 831 Sewer			11/16/2016	03/01/2030	3.00%		\$5,410,361	\$5,410,361	\$22,257	\$0	\$0	\$0	\$5,388,104
2017	BOND E	SEWER			10/05/2017	05/01/2033	2.00%		\$4,235,770	\$0	\$43,088	\$0	\$0	\$0	\$4,192,682
2011	BOND E	SEWER		Y	06/29/2011	05/01/2030	5.00%	Y	\$2,355,850	\$330,000	\$110,000	\$0	\$0	\$0	\$220,000
2012	BOND E	SEWER Adv Refunding		Y	07/11/2012	02/15/2025	2.00%		\$1,870,000	\$1,231,000	\$153,000	\$0	\$0	\$0	\$1,078,000
2014	BOND E	Water 810			06/27/2014	05/01/2034	5.00%		\$3,920,582	\$3,742,000	\$160,000	\$0	\$0	\$0	\$3,582,000
2015	BOND E	GOB 820 Sewer			05/28/2015	05/15/2045	3.00%		\$6,684,438	\$6,684,438	\$271,538	\$0	\$0	\$0	\$6,412,900
2017	BOND E	WATER			10/05/2017	05/01/2033	2.00%		\$8,925,450	\$0	\$71,420	\$0	\$0	\$0	\$8,854,030
2001	BOND E	EFC SEWER		Y	03/08/2001	11/15/2020	3.43%	Y	\$9,078,380	\$2,075,000	\$500,000	\$0	\$0	\$0	\$1,575,000
2011	BOND E	EFC SEWER		Y	07/21/2011	07/21/2012	0.00%	Y	\$15,603,494	\$12,330,000	\$705,000	\$0	\$0	\$0	\$11,625,000
2013	BOND E	EFC Sewer		Y	07/12/2013	01/15/2023	3.338%		\$2,555,000	\$1,835,000	\$250,000	\$0	\$0	\$0	\$1,585,000
2014	BOND E	Sewer 811			07/14/2014	05/15/2026	5.00%		\$6,962,900	\$6,537,500	\$591,800	\$0	\$0	\$0	\$5,945,700

COUNTY OF Onondaga  
Statement of Indebtedness  
For the Fiscal Year Ending 2017

County of: Onondaga  
Municipal Code: 310100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accrued Interest	O/S End of Year
2015	BOND E	GOB820 Water			05/28/2015	05/15/2045	3.00%		\$5,500,000	\$5,500,000	\$225,000	\$0	\$0	\$0	\$5,275,000
2001	BOND E	EFC SEWER	Y		07/26/2001	11/15/2021	2.619%	Y	\$2,195,433	\$600,000	\$115,000	\$0	\$0	\$0	\$485,000
2014	BOND E	Water 811			07/14/2014	05/15/2026	2.00%		\$1,683,400	\$1,503,800	\$138,700	\$0	\$0	\$0	\$1,365,100
2015	BOND E	GOB 821 - Refunding			06/24/2015	06/15/2027	2.00%		\$5,401,214	\$5,399,160	\$2,054	\$0	\$0	\$0	\$5,397,106
2012	BOND E	EFC Sewer 2012E			11/15/2012	10/15/2022	1.031%		\$595,000	\$360,000	\$60,000	\$0	\$0	\$0	\$300,000
2006	BOND E	EFC Sewer			07/25/2002	10/15/2018	2.77%		\$5,530,000	\$5,530,000	\$380,000	\$0	\$0	\$0	\$5,150,000
2009	BOND E	SEWER	Y		03/05/2009	03/01/2029	0.00%	Y	\$7,662,100	\$1,245,000	\$400,000	\$0	\$0	\$0	\$845,000
2012	BOND E	EFC Sewer 2012B			06/21/2012	10/16/2021	1.362%		\$1,017,382	\$530,308	\$101,180	\$0	\$0	\$0	\$429,128
2014	BOND E	EFC Sewer			07/20/2014	08/16/2024	0.00%		\$5,705,000	\$4,250,000	\$500,000	\$0	\$0	\$0	\$3,750,000
2000	BOND E	EFC SEWER	Y		02/01/1998	06/15/2018	3.75%		\$0	\$715,000	\$355,000	\$0	\$0	\$0	\$360,000
2000	BOND E	EFC SEWER	Y		03/09/2000	06/15/2020	4.08%		\$1,383,178	\$315,000	\$75,000	\$0	\$0	\$0	\$240,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	BAN N	EFC Sewer 35			02/05/2016	09/24/2018	0.00%		\$7,125,215	\$7,125,215	\$7,125,215	\$0	\$0	\$0	\$0
2015	BAN N	efc sewer 000035			07/01/2015	09/24/2018	0.00%		\$286,683	\$286,683	\$286,683	\$0	\$0	\$0	\$0
2016	BAN N	EFC Sewer 36			02/05/2016	09/24/2018	0.00%		\$13,964,120	\$13,964,120	\$13,964,120	\$0	\$0	\$0	\$0
2015	BAN N	efc sewer 000036			07/01/2015	09/24/2018	0.00%		\$809,373	\$809,373	\$809,373	\$0	\$0	\$0	\$0
2016	BAN N	EFC Sewer 37			02/05/2016	09/24/2018	0.00%		\$2,573,414	\$2,573,414	\$2,573,414	\$0	\$0	\$0	\$0
2015	BAN N	efc sewer 000037			07/01/2015	09/24/2018	0.00%		\$414,467	\$414,467	\$414,467	\$0	\$0	\$0	\$0
2017	BAN N	EFC SEWER 35			01/12/2017	09/24/2018	0.00%		\$886,007	\$0	\$886,007	\$0	\$0	\$0	\$0
2017	BAN N	EFC SEWER 36			01/12/2017	09/24/2018	0.00%		\$1,670,220	\$0	\$1,670,220	\$0	\$0	\$0	\$0
2017	BAN N	EFC SEWER 37			01/12/2017	09/24/2018	0.00%		\$1,140,703	\$0	\$1,140,703	\$0	\$0	\$0	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2013	BOND N	General Obligation 800	Y		06/28/2013	05/01/2033	4.00%		\$46,270,000	\$38,905,000	\$25,890,000	\$0	\$0	\$0	\$13,015,000
2014	BOND N	GENERAL OBLIGATION	Y		07/14/2014	03/15/2026	0.00%		\$25,085,264	\$23,137,000	\$2,068,000	\$0	\$0	\$0	\$21,069,000
2017	BOND N	GENERAL OBLIGATION			07/26/2017	04/15/2037	5.00%		\$18,622,130	\$0	\$0	\$0	\$0	\$0	\$18,622,130
2009	BOND N	Genera Obligation Bonds	Y		03/05/2009	03/01/2029	0.00%		\$54,062,900	\$13,230,000	\$4,275,000	\$0	\$0	\$0	\$8,955,000
2014	BOND N	GENERAL OBLIGATION	Y		07/14/2014	03/15/2026	0.00%		\$10,953,700	\$10,953,700	\$1,524,500	\$0	\$0	\$0	\$9,429,200
2015	BOND N	GOB 820			05/28/2015	05/15/2045	3.00%		\$67,715,562	\$67,715,562	\$1,868,462	\$0	\$0	\$0	\$65,847,100
2017	BOND N	GENERAL OBLIGATION			10/05/2017	05/01/2033	2.00%		\$20,673,780	\$0	\$490,492	\$0	\$0	\$0	\$20,183,288

COUNTY OF Onondaga  
Statement of Indebtedness  
For the Fiscal Year Ending 2017

County of: Onondaga

Municipal Code: 310100000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accrued Interest	O/S End of Year
2009	BOND N	General Obligation Bonds		Y	12/29/2009	12/29/2010	0.00%		\$32,762,000	\$12,085,000	\$3,135,000	\$0	\$0	\$0	\$8,950,000
2015	BOND N	GOB 821 - Refunding			06/24/2015	06/15/2027	2.00%		\$5,968,786	\$5,965,840	\$2,946	\$0	\$0	\$0	\$5,962,894
2007	BOND N	General Obligation	Y	Y	12/19/2007	06/15/2027	0.00%	Y	\$22,068,900	\$795,000	\$795,000	\$0	\$0	\$0	\$0
2011	BOND N	SEWER	Y	Y	06/29/2011	05/01/2030	5.00%		\$31,399,150	\$7,195,000	\$2,345,000	\$0	\$0	\$0	\$4,830,000
2015	BOND N	GOB 822			12/12/2015	12/10/2025	3.65%		\$2,650,000	\$2,385,000	\$2,650,000	\$0	\$0	\$0	\$2,120,000
2010	BOND N	GENERAL OBLIGATION			06/29/2010	06/15/2019	0.00%		\$22,190,000	\$8,215,000	\$2,735,000	\$0	\$0	\$0	\$5,480,000
2016	BOND N	N GOB 830			07/13/2016	06/15/2036	5.00%		\$22,169,648	\$22,169,648	\$0	\$0	\$0	\$0	\$22,169,648
2010	BOND N	GENERAL OBLIGATION	Y	Y	06/29/2010	06/15/2026	0.00%		\$15,330,000	\$15,330,000	\$0	\$0	\$0	\$0	\$15,330,000
2012	BOND N	GENERAL OBLIGATION	Y	Y	06/28/2012	05/01/2037	3.00%		\$37,619,069	\$29,191,000	\$2,587,000	\$0	\$0	\$0	\$26,604,000
2016	BOND N	N GOB 831			11/16/2016	03/01/2030	3.00%		\$30,474,639	\$30,474,639	\$302,743	\$0	\$0	\$0	\$30,171,896
2010	BOND N	GENERAL OBLIGATION	Y	Y	06/29/2010	06/15/2030	0.00%		\$3,565,000	\$3,565,000	\$0	\$0	\$0	\$0	\$3,565,000
2012	BOND N	GENERAL OBLIGATION Adv refund	Y	Y	07/11/2012	02/15/2025	2.00%		\$18,745,000	\$9,449,000	\$2,247,000	\$0	\$0	\$0	\$7,202,000
2017	BOND N	EFC SEWER			11/09/2017	08/01/2038	1.061%		\$46,040,049	\$0	\$0	\$0	\$0	\$0	\$46,040,049
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$300,761,389	\$50,551,143	\$0	\$0	\$0	\$335,546,205
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$105,351,979	\$110,756,382	\$0	\$0	\$0	\$646,680,892

COUNTY OF Onondaga  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2017

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$43,650,357.54
Time Deposits	9Z2021	\$90,102,765.33
Total		\$133,753,122.87
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$15,026,722.80
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$131,246,225.51
Total		\$146,272,948.31
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	\$8,358,047.14
Market Value at Balance Sheet Date	9Z4502	\$8,054,591.01
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

COUNTY OF Onondaga  
Bank Reconciliation  
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-107	\$434,909	\$9,470	\$0	\$444,379
****-108	\$0	\$0	\$134,903	(\$134,903)
****-108B	\$0	\$1,178	\$1,606,658	(\$1,605,480)
****-111	\$1,506,615	\$0	\$0	\$1,506,615
****-143	\$638,254	\$0	\$0	\$638,254
****-143A	\$30,352,916	\$0	\$0	\$30,352,916
****-150A	\$950,519	\$222,636	\$0	\$1,173,155
****-151A	\$19,455	\$0	\$0	\$19,455
****-152	\$148,856	\$106,555	\$0	\$255,411
****-153	\$806,540	\$0	\$202,028	\$604,513
****-154	\$1,866,622	\$165,930	\$429,471	\$1,603,081
****-155	\$8,517	\$0	\$0	\$8,517
****-156	\$149,368	\$21,699	\$43,118	\$127,949
****-157B	\$190,988	\$9,560	\$48,672	\$151,876
****-158	\$295,983	\$0	\$5,311	\$290,672
****-159	\$109,097	\$0	\$2,055	\$107,042
****-162	\$5,820	\$0	\$0	\$5,820
****-163	\$5,425,812	\$0	\$0	\$5,425,812
****-167	\$1,047,521	\$0	\$0	\$1,047,521
****-167A	\$15,125,012	\$0	\$0	\$15,125,012
****-167B	\$396,020	\$70	\$0	\$396,090
****-168	\$2,015,614	\$0	\$0	\$2,015,614
****-169	\$8,045,225	\$0	\$0	\$8,045,225
****-170	\$137,301	\$0	\$0	\$137,301
****-171	\$173,785	\$0	\$0	\$173,785
****-180	\$615,897	\$24,654	\$38,325	\$602,226
****-181	\$391,209	\$0	\$0	\$391,209
****-183	\$9,375	\$0	\$0	\$9,375
****-186	\$6,771,957	\$0	\$0	\$6,771,957
****-187	\$1,185,355	\$0	\$10,018	\$1,175,336

COUNTY OF Onondaga  
Bank Reconciliation  
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-188	\$1,132,706	\$0	\$0	\$1,132,706
****-191	\$33,936,359	\$389,372	\$55,520	\$34,270,211
****-193	\$100,949	\$0	\$0	\$100,949
****-193A	\$7,049,963	\$0	\$0	\$7,049,963
****-195	\$0	\$0	\$9,309,639	(\$9,309,639)
****-204	\$470,725	\$0	\$307,252	\$163,474
****-205	\$1,392,315	\$0	\$17,521	\$1,374,794
****-210	\$5,034,881	\$0	\$0	\$5,034,881
****-215	\$1,071,323	\$0	\$1,275	\$1,070,048
****-501	\$24,358,047	\$0	\$0	\$24,358,047
	Total Adjusted Bank Balance			\$142,111,170
	Petty Cash			\$0
	Adjustments			\$22,716,048.99
	Total Cash		9ZCASH *	\$164,827,219
	Total Cash Balance All Funds		9ZCASHB *	\$164,827,219
	* Must be equal			

COUNTY OF Onondaga  
Local Government Questionnaire  
For the Fiscal Year Ending 2017

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

COUNTY OF Onondaga  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2017

<b>Total Full Time Employees:</b>		3,082			
<b>Total Part Time Employees:</b>		468			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$30,503,549.00	3,082	468	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$13,985,363.00	3,082	468	
90408	Worker's Compensation Insurance	\$7,166,850.00	3,082	468	
90458	Life Insurance				
90508	Unemployment Insurance	\$750,672.00	3,082	468	
90558	Disability Insurance	\$745,860.00	3,082	468	
90608	Hospital and Medical (Dental) Insurance	\$64,723,727.00	3,082	468	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$109,935.00	3,082	468	
<b>Total</b>		<b>\$117,985,956.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$199,809,973.00</b>			

COUNTY OF Onondaga  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,136,279	654,597	gallons	
Diesel Fuel	\$2,008,860	485,200	gallons	
Fuel Oil			gallons	
Natural Gas	\$1,268,057	3,024,355	cubic feet	
Electricity	\$7,792,116	123,240,689	kilowatt-hours	
Coal			tons	
Propane			gallons	

COUNTY OF Onondaga  
 Schedule of Other Post Employment Benefits (OPEB)  
 For the Fiscal Year Ending 2017

**Annual OPEB Cost and Net OPEB Obligation**

	Defined Contribution
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$74,317,962.00
3. Interest on Net OPEB Obligation	\$15,720,197.00
4. Adjustment to Annual Required Contribution	(\$21,773,816.00)
5. Annual OPEB Expense	\$68,264,343.00
6. Less: Actual Contribution Made	\$23,964,969.00
7. Increase in Net OPEB Obligation	\$44,299,374.00
8. Net OPEB Obligation - beginning of year	\$419,205,257.00
9. Net OPEB Obligation - end of year	\$463,504,631.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$463,504,631.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	35.11%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$833,759,718.00
13. Less: Actuarial Value of Plan Assets	\$833,759,718.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$0.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	1.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$170,968,728.00
17. UAAL as Percentage of Annual Covered Payroll	0.00%

**Other OPEB Information**

18. Date of most recent actuarial valuation	01/01/2017
19. Actuarial method used	
20. Assumed rate of return on investments discount rate	3.75%
21. Amortization period of UAAL(in years)	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Robert E Antonacci, hereby certify that I am the Chief Fiscal Officer of the County of Onondaga, and that the information provided in the annual financial report of the County of Onondaga, for the fiscal year ended 12/31/2017, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the County of Onondaga, and adopted by me as my signature for use in conjunction with the filing of the County of Onondaga's annual financial report, I am evidencing my express intent to authenticate my certification of the County of Onondaga's annual financial report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

Matthew J Beadnell  
Name of Report Preparer if different  
than Chief Fiscal Officer

(315) 435-2130  
Telephone Number

05/01/2018  
Date of Certification

Robert E Antonacci  
Name

Chief Governmental Accountant  
Title

Comptroller  
Official Address

(315) 435-2130  
Official Telephone Number

COUNTY OF Onondaga  
Financial Comments  
For the Fiscal Year Ending 2017

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### **Background**

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

### **Financial Reporting Entity**

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

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

#### **Onondaga Community College (OCC or Community College)**

The majority of the College's Board of Trustees are appointed by the County Executive and confirmed by the County Legislature. Substantial funding is provided by the County for the operation of the Community College, and from general obligation bonds of the County resulting in a financial benefit/burden relationship. The Community College has a fiscal year which ends August 31<sup>st</sup>, the accompanying financial statements include financial information for the year ended August 31, 2016. The Community College is presented discretely as a component unit of the County.

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

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

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

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

The Friends organization was established in 1970 to stimulate the interest of the public in the expansion and improvement of the County's Rosamond Gifford Zoo. Membership fees and contributions are solicited to aid in Zoo operations and support additions and upgrades to exhibits. The Friends also recruit, train and coordinate zoo volunteers, operate a gift shop, and sponsor special events. The Friends is presented discretely as a component unit of the County based on a financial benefit/burden relationship. The Friends have a fiscal year that ends December 31, however their 2016 financial statements were not available for incorporation into these financial statements. As a result, their 2015 year-end financial information is presented.

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

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

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

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

**Onondaga Civic Development Corporation (OCDC)**

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

**Onondaga Convention Center Hotel Development Corporation (OCCHDC)**

OCCHDC was formed in 2010 by County Legislature Resolution #135. The Corporation was formed and operated for charitable purposes within the meaning of Section 501(c)(e) of the Internal Revenue code of 1986, as amended, to reduce unemployment, promote and provide for additional and maximum employment, improve and maintain job opportunities, and lessen the burden of government and act in the public interest; with a primary purpose of administering grants from the State of New York and assisting related development of a hotel or similar amenities supporting the Onondaga County Convention Center.

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

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

Onondaga Community College  
 Onondaga Hill, Syracuse, New York 13215

The Friends  
 One Conservation Place  
 Syracuse, New York 13204

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

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

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

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

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

**Government-wide and Fund Financial Statements**

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

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Revenues and related receivables or deferred outflows are recorded

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

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

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

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

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

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

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

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

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

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

**General Fund**

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

**Water Environment Protection**

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

**Debt Service Fund**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****Capital Projects Fund**

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

The County's Nonmajor governmental funds are as follows:

**Other Governmental Funds**

The Nonmajor Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are intended for expenditures for specified purposes including the general grants, ONCENTER fund, county road, road machinery, water, Van Duyn, library, library grants, and community development funds. OTASC is a Nonmajor Debt Service Fund because its purpose is to exclusively serve the County.

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

**Internal Service Fund**

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

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

**Trust and Agency Funds**

The Agency Fund is used to account for money and property received and held by the County acting as an agent with only custodial responsibility in which an asset and liability are recorded in equal amounts. Private purpose trust funds are used to account for expendable trust funds in which the trust principal and earnings thereon may be expended for the purposes of the trust. Trust funds are accounted for in essentially the same manner as the governmental funds. The County's private purpose trust fund relates to the activities of a veteran's cemetery. In 1993, the County established a Pension Trust Fund for its employees. It is a defined contribution plan exempt from income taxes under 457(B) of the Internal Revenue Code and is reported as a trust fund. Since the 2016 financial statement for the plan was not available for incorporation into these financial statements, the information presented for the plan is as of December 31, 2015.

**Inventories**

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

**Capital Assets**

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

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

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

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

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

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

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

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

**Deferred Inflows/Outflows**

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

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

**Compensated Absences**

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****Long-term Obligations**

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

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

**Interfund Transactions**

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

**Deficit Fund Balance**

The County is reporting a deficit in the General Grants Fund of \$5,797,546. This deficit is primarily the result an improvement project for which reimbursement is not available until the completion and approval of work. The Library Grants Fund reported a deficit fund balance of \$4,575,497 at December 31, 2017. This was the result of Management's decision to make major renovations to leased property that houses the County's central library. The County then sublet space to SUNY Upstate Medical University, entering into a twenty-year lease. The rent from this lease will be used to fund this deficit in the years to come. In 2012 the County sold Van Duyn Home and Hospital and ceased providing residential nursing services. The nursing home operation incurs certain legacy costs such as retiree benefits and debt. In 2017, accumulated fund balance that remained after the sale was depleted and the fund ended with a deficit of \$2,475,463 which will be covered by the General Fund in 2018. All future legacy costs will be budget for and accounted in the General Fund.

**Equity Classifications**

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

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

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

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

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

Assigned - Includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor nonspendable. All positive amounts related to funds other than the General Fund that are not otherwise classified as nonspendable, restricted or committed are classified as assigned. In the General Fund, encumbrances and appropriated fund balance are classified as assigned. Encumbrances at year end 2017 totaled \$3,388,852. The County has appropriated \$5,000,000 to the 2018 budget. The total assigned General Fund amount is \$8,388,852.

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

**Jointly Governed Organizations**

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

**Use of Estimates**

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

**2. CASH, CASH EQUIVALENTS AND INVESTMENTS**

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

**3. PROPERTY TAXES AND COLLECTION**

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

The County’s property tax calendar is as follows:

Assessment date.....	July 1, 2016
Levy date.....	December 31, 2016
Lien date.....	July 1, 2017
Due date.....	January 1, 2017
Penalties and interest are added.....	February 1, 2017 1.0%
	March 1, 2017 1.5%
Tax sale-2016 delinquent taxes.....	October 1, 2017
Tax auction-2012 prior delinquent taxes.....	November 15, 2017

Uncollected school taxes assumed by the County as a result of settlement proceedings are reported as receivables in the General Fund to maintain central control and provide for tax settlement and enforcement proceedings. The portion of the receivable that represents taxes relieved for schools in the amount of \$21,248,055 is included in the liability due to other governments at December 31, 2017. The County has the authority to levy taxes up to the New York State Constitutional tax limit which is: (a) up to 1.5% of the five-year average full assessed valuation of taxable real property, for general governmental services other than the payment of principal and interest on long-term debt, (b) in unlimited amounts for the payment of principal and interest on long-term debt, and (c) in unlimited amounts for capital appropriations. The combined tax rate to finance general governmental services other than the payment of principal and interest on long-term debt and capital appropriations for the year ended December 31, 2017 was .39% of the five-year average full assessed valuation of taxable real property.

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

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

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

Information relevant to disclosure of those programs for the year ended December 31, 2017 is:

**3. PROPERTY TAXES AND COLLECTION (continued)**

<u>Tax Abatement Program</u>	<u>Property Tax</u>	<u>Sales Tax/Mortgage Tax</u>
Economic Development:		
OCIDA	\$ 2,204,358	\$ 1,421,059
SIDA	4,971,935	4,942,285
Affordable Housing:		
City of Syracuse	708,868	-
Various Towns	119,428	-
Total Tax Abatement	<u>\$ 8,004,589</u>	<u>\$ 6,363,344</u>

**4. FEDERAL AND STATE FUNDED PROGRAMS**

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

**5. CAPITAL ASSETS**

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

	<u>Balance</u> <u>January 1, 2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>December 31, 2017</u>
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 20,500,002	\$ -	\$ -	\$ 20,500,002
Intangible Asset	29,750,000	-	-	29,750,000
Construction in progress	499,927,589	70,327,715	(217,556,062)	352,699,242
Total capital assets, not being depreciated	<u>550,177,591</u>	<u>70,327,715</u>	<u>(217,556,062)</u>	<u>402,949,244</u>
Capital assets, being depreciated:				
Land improvements	25,094,697	-	-	25,094,697
Buildings	361,007,574	22,045	-	361,029,619
Building improvements	172,913,537	8,449,240	-	181,362,777
Equipment	142,641,142	2,162,787	(519,894)	144,284,035
Infrastructure	1,483,252,693	208,553,259	-	1,691,805,952
Total capital assets, being depreciated	<u>2,184,909,643</u>	<u>219,187,331</u>	<u>(519,894)</u>	<u>2,403,577,080</u>
Less accumulated depreciation for:				
Land improvements	(13,278,967)	(1,009,099)	-	(14,288,066)
Buildings	(231,299,614)	(9,975,514)	-	(241,275,128)
Building improvements	(96,425,361)	(6,429,273)	-	(102,854,634)
Equipment	(102,648,369)	(6,910,205)	519,894	(109,038,680)
Infrastructure	(758,629,884)	(57,985,961)	-	(816,615,845)
Total accumulated depreciation	<u>(1,202,282,195)</u>	<u>(82,310,052)</u>	<u>519,894</u>	<u>(1,284,072,353)</u>
Total capital assets, being depreciated, net	<u>982,627,448</u>	<u>136,877,279</u>	<u>-</u>	<u>1,119,504,727</u>
Net capital assets-Governmental activities	<u>\$ 1,532,805,039</u>	<u>\$ 207,204,994</u>	<u>\$ (217,556,062)</u>	<u>\$ 1,522,453,971</u>

**6. RETIREMENT BENEFITS**

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

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

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

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

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

The County is required to contribute an actuarially determined rate. The required contributions at December 15 for the years 2017, 2016 and 2015 were \$33,734,041, \$31,845,040 and \$33,214,687 respectively. The County's contributions made to the ERS were equal to 100% of the contributions required for each year.

At December 31, 2017, the County reported the following liability for its proportionate share of the net pension liability. The net liability was measured as of March 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The County's proportionate share, excluding OCC, of the net pension liability was based on a projection of the County's long-term share of contributions to the ERS relative to the projected contributions of all participating members, actuarially determined. This information was derived from reports provided to the County by the ERS.

**6. RETIREMENT BENEFITS (continued)**

Actuarial valuation date	April 1, 2016
Plan's total net pension liability	\$ 9,396,223,511
County's proportionate share of the Plan's total net pension liability	\$ 77,115,732

For the year ended December 31, 2017, the County recognized pension expense of \$10,331,149 in the financial statements.

At December 31, 2017, the County's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,932,448	\$ 11,710,461
Changes in assumptions	26,345,560	-
Net differences between projected and actual earnings on pension plan investments	15,403,137	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	-	9,263,888
County's contributions subsequent to the measurement date	23,239,157	-
Total	<u>\$ 66,920,302</u>	<u>\$ 20,974,349</u>

County contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2018	\$ 11,301,030
2019	11,301,030
2020	11,163,588
2021	(11,058,853)

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

Measurement date	March 31, 2017
Actuarial valuation date	April 1, 2016
Interest rate	7.00%
Salary Scale	3.80%
Decrement tables	April 1, 2010 - March 31, 2015 ERS's experience
Inflation rate	2.50%

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

The actuarial assumptions used in the April 1, 2015 valuation are based on the results of an actuarial experience study for the period April 1, 2005 – March 31, 2010.

**6. RETIREMENT BENEFITS (continued)**

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

	<b>Target Allocations in %</b>	<b>Long-Term Expected real rate of return in %</b>
Measurement date: March 31, 2016		
Asset Type:		
Domestic Equity	36.00%	4.55%
International Equity	14.00%	6.35%
Private Equity	10.00%	7.75%
Real Estate	10.00%	5.80%
Absolute Return	2.00%	4.00%
Opportunistic Portfolio	3.00%	5.89%
Real Assets	3.00%	5.54%
Bonds & Mortgages	17.00%	1.31%
Cash	1.00%	(0.25%)
Inflation Indexed Bonds	4.00%	1.50%
Total	100.00%	

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

The following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
County's proportionate share of the net pension liability	\$ 246,293,373	\$ 77,115,732	\$ (65,922,797)

**6. RETIREMENT BENEFITS (continued)**

ERS employer contributions are paid annually based on the ERS's fiscal year which ends on March 31<sup>st</sup>. Contributions as of December 31, 2017 represent the projected employer contribution for the period of April 1, 2017 through March 31, 2018 based on estimated ERS wages multiplied by the employer's contribution rate, by tier.

**Retiree Benefits**

In addition to providing pension benefits, the County provides certain health insurance benefits to approximately 4,100 retired employees, survivors and dependents under its self-insured health program.

Substantially all of the County's employees may become eligible for these benefits if they reach normal retirement age while working for the County. The County has approximately 1,700 retirees in its self-insurance plan and the cost of providing to these retirees during 2017 was approximately \$22.3 million. The County also instituted a Medicare advantage plan in 2013 and has moved approximately 2,400 Medicare eligible retirees, survivors and dependents into this plan. Retirees' obligation to contribute to these benefits is dependent upon the plan options offered by the County. Total retiree contributions were \$5,133,487 during 2017.

**Other Postemployment Benefits**

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

*Funding Policy.* The contribution requirements of plan members and the County is established on an annual premium equivalent rate calculated by a third-party administrator based on projected pay-as-you-go financing requirements. For fiscal year 2017, the County contributed \$18.9 million to the plan. Plan members receiving benefits contributed \$5.1 million.

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

Annual required contribution	\$ 74,317,962
Interest on net OPEB obligation	15,720,197
Adjustment to annual required contribution	(21,773,816)
Annual OPEB cost	<u>68,264,343</u>
Contributions	<u>(23,964,969)</u>
Increase in net OPEB obligation	44,299,374
Net OPEB obligation-beginning of year	419,205,257
Net OPEB obligation-end of year	<u><u>\$ 463,504,631</u></u>

**6. RETIREMENT BENEFITS (continued)***Three-year Trend Information*

<u>Fiscal Year Ending</u>	<u>Annual Cost</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation</u>
12/31/2015	\$ 60,702,258	41.4%	\$ 377,871,314
12/31/2016	\$ 63,759,110	35.2%	\$ 419,205,257
12/31/2017	\$ 68,264,343	35.1%	\$ 463,504,631

*Funded Status and Funding Progress.* As of January 1, 2017, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$833.8 million, and there were no plan assets. The covered payroll (annual payroll of active employees covered by the plan) was \$171.0 million, and the ratio of the liability to the covered payroll was 488%.

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

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

In the January 1, 2017 actuarial valuation the projected unit credit cost method was used. The actuarial assumptions included a 3.75% investment rate of return, which is based on the portfolio of the County's general assets used to pay these benefits and an annual medical and prescription cost trend of 6.9% initially, decreasing to 3.9% for all benefits after 70 years for those under 65 and 9.0% decreasing to 3.9% for those 65 and over. The UAAL is being amortized based on a level percentage of payroll on a closed basis. The remaining amortization period at December 31, 2017, is nineteen years.

**7. OPERATING TRANSFERS**

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

**7. OPERATING TRANSFERS (continued)**

The following is a summary of operating transfers for the year ended December 31, 2017:

Operating Transfers To:	Operating Transfers From:							
	Major Governmental Funds			Nonmajor Governmental Funds				
	General Fund	Water Environment Protection	Capital Projects Fund	County Road Fund	Water Fund	Library Fund	Van Duyn	Totals
<b>Major Governmental Funds:</b>								
General Fund	\$ -	\$ -	\$ 298,413	\$ -	\$ -	\$ -	\$ -	\$ 298,413
Debt Service Fund	17,447,601	24,771,796	-	9,828,238	2,346,462	657,883	6,132	55,058,112
Capital Projects Fund	172,190	6,103,150	-	8,078,589	-	50,000	-	14,403,929
<b>Nonmajor Governmental Funds:</b>								
General Grants Fund	2,824,329	1,385,000	-	-	-	-	-	4,209,329
County Road Fund	28,358,776	-	-	-	-	-	-	28,358,776
Road Machinery Fund	418,984	-	-	-	-	-	-	418,984
Library Fund	5,220,429	-	-	-	-	-	-	5,220,429
Community Development	34,165	-	-	-	-	-	-	34,165
<b>Total</b>	<b>\$ 54,476,474</b>	<b>\$ 32,259,946</b>	<b>\$ 298,413</b>	<b>\$ 17,906,827</b>	<b>\$ 2,346,462</b>	<b>\$ 707,883</b>	<b>\$ 6,132</b>	<b>\$ 108,002,137</b>

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

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

Due to/due from other funds at December 31, 2017 are summarized as follows:

<b>DUE TO:</b>	<b>DUE FROM:</b>					
	Major Funds		Nonmajor Funds			Total
	General Fund	General Grants	Van Duyn	Library Grants	Community Development	
Major Fund - General Fund	\$ -	\$ 10,835,748	\$ 2,475,463	\$ 4,117,836	\$ 432,617	\$ 17,861,664
Nonmajor Fund - Library Fund	800,000	-	-	-	-	800,000
<b>Total</b>	<b>\$ 800,000</b>	<b>\$ 10,835,748</b>	<b>\$ 2,475,463</b>	<b>\$ 4,117,836</b>	<b>\$ 432,617</b>	<b>\$ 18,661,664</b>

**9. RISK MANAGEMENT**

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

The claims liability of \$38,209,037 reported at December 31, 2017 is based on the requirements of GASB, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

**9. RISK MANAGEMENT (continued)**

Changes in the reported liabilities during fiscal year 2015 and 2016 were as follows:

	Balance January 1, 2016	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2016
Workers' Compensation	\$ 33,411,940	\$ 5,543,053	\$ (7,755,657)	\$ 31,199,336
Judgments and Claims	13,271,162	(2,347,809)	(506,904)	10,416,449
Medical	3,524,781	84,582,093	(82,250,402)	5,856,472
	<u>\$ 50,207,883</u>	<u>\$ 87,777,337</u>	<u>\$ (90,512,963)</u>	<u>\$ 47,472,257</u>
	Balance January 1, 2017	Claims and Changes in Estimates	Claim Payments	Balance December 31, 2017
Workers' Compensation	\$ 31,199,336	\$ (7,815)	\$ (7,684,117)	\$ 23,507,404
Judgments and Claims	10,416,449	(1,734,777)	(390,071)	8,291,601
Medical & Dental	5,856,472	83,784,440	(83,230,880)	6,410,032
	<u>\$ 47,472,257</u>	<u>\$ 82,041,848</u>	<u>\$ (91,305,068)</u>	<u>\$ 38,209,037</u>

**Workers' Compensation**

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

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

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

**Judgments and Claims**

The County is a defendant in a number of lawsuits in the ordinary conduct of its affairs. The County is self-insured for individual claims up to \$2,000,000 and amounts greater than \$20,000,000 for all liability (including environmental liability) and certain physical damage risks. The County has excess liability insurance that covers all other claim amounts. In the opinion of County management, after considering all relevant facts, such judgments and claims will not individually or in the aggregate, have a material effect on the financial condition of the County. Such estimate is based upon individual cases reported at December 31, 2017 and available information at the time of this report.

**Medical Benefits**

The County has contracted with a third-party administrator to manage its self-insurance program which provides certain medical benefits to all active and retired employees. The carrying amount of the liability includes estimates of reported and unreported claims as of December 31, 2017.