

Overview

Section 1

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Introduction

About This Document

This document presents Onondaga County's 2024 Annual Budget. Hereinafter the terms *tentative budget* and *executive budget* are used interchangeably. The 2024 Budget is one of a series of documents produced by Onondaga County to help administrators, elected officials, and interested others understand the issues facing the County and the steps being taken to address them.

Simply stated, a budget is the plan that a government will use to reach its goals. In order to be most effective, four important components must be included in a budget document.

1. Policy Orientation – The budget defines the executive direction and general goals for the community. Any significant policy changes should be explained.
2. Financial Planning – The budget explains where funding comes from and how the money will be used. The budget also contains information about how much debt the government owes, and for what it borrows.
3. Operational Focus – The budget provides direction for managers to develop priorities and plans through goals and objectives. It also helps to establish performance expectations.
4. Effective Communications – Budgets are one of the most important ways that governmental priorities and activities are communicated to the public.

The format of this document is designed to be easily read and understood. Generally, the presentation of the information is straightforward and self-evident. Where it is not, explanatory notes are provided.

This budget is divided into seven sections, which are separated by divider pages. The divider pages are accompanied by a listing of the section contents, which facilitates finding the desired information.

Budget Document Format

The first numbered section is an *overview* of the budgeting process. It contains explanations of how the budget is developed, how it is monitored and how it can be changed. In addition, it includes "Onondaga County at a Glance," which contains a thumbnail sketch of Onondaga County, and the County's table of organization.

The second section is a *fiscal summary*. It contains information on the County's financial condition, and includes summaries of appropriations, revenues, and staffing levels.

The third, fourth, and fifth sections contain detailed line item budgets for County departments engaged in *administration and financial services*, *human services*, and *physical services*, respectively. A budget is presented for each organizational unit for which "budget control" is exercised. Budget control essentially forms the boundaries between County departments, divisions and agencies.

A brief profile, which includes the organization's mission, vision, goals, and accomplishments, is presented with an organization chart, the organization's line item budget, and roster of budgeted positions. Program Narratives have also been incorporated into this main document, which contain

descriptions of the varied functional programs provided by Onondaga County government. Grant projects managed by the organization are also presented.

The sixth section contains information about the County's *debt service and capital planning*, including debt schedules and summaries of the debt and capital processes. *Appendices*, the last section, includes a glossary of budget terms, the County's expense code classifications, salary plans for the County workforce, the County's investment policy and the Explanation of Tax Rates and Equalization Report.

The Budget Documents

Following is a description of the series of documents that are related to the budgeting process.

This document series includes:

Annual Budget. The Annual Budget is an operating budget that lists revenues and appropriations for Onondaga County government. Article VI of the County's Administrative Code, Section 6.03b and 6.04 requires the document. Note: When submitted for consideration to the County Legislature, it is published as the "Executive" Budget. When approved by the Legislature it is published as the "Annual" Budget.

Capital Improvement Plan. This six-year document contains descriptions of proposed capital improvements and the associated project costs. It also contains useful information about the capital planning process. It is required by Article VI of the County's Administrative Code, Section 6.02. Note: When submitted for consideration to the County Legislature, it is published as the "Executive" Capital Improvement Plan. When approved by the Legislature it is published as the "Capital Improvement Plan."

Onondaga Community College (OCC) Annual Budget. The OCC budget lists revenues and appropriations associated with the College. It also describes proposed capital improvements. The document is required by Article XXIV of the County's Administrative Code. Note: When submitted for consideration to the County Legislature, it is published as the "Tentative Annual" Community College Budget. When approved by the Legislature it is published as the "Annual" Community College Budget.

Access to the Budget Document Series

The Operating Budget and Capital Improvement documents are available on the County's website, www.ongov.net/finance/.

Special Requests

Special requests for information beyond what is published in the budget documents *must* be made online at <https://forms.ongov.net/foil/>

Onondaga County at a Glance

Geographic Size



Onondaga County is located in the center of New York State. It has a land area of 778 square miles, and is approximately 35 miles in length and 30 miles in width (U.S. Census Bureau, 2020). The County has an extensive transportation system in place. It is served by several major airlines through the Syracuse Regional Airport Authority’s Hancock International Airport, as well as the major railroad facilities of Conrail and Amtrak. Onondaga County is at the juncture of the New York State Thruway (Interstate 90) running east and west, and Interstate 81 running north and south. Interstate 690 forms the east-west axis through the County to which Interstate 481 links the City of Fulton and the surrounding towns. Onondaga County is serviced by over 2,600 miles of highways, roads and streets as well as the New York State Barge Canal System. The Canal System, in connection with the Hudson River, allows for water transportation from New York City to Buffalo and Lake Erie as well as to Oswego and Lake Ontario. Thus, Onondaga County has been appropriately referred to as the “*Crossroads of New York State.*”

Government

Onondaga County is governed under home rule, which provides for the separation of the legislative and executive functions. This charter was approved by voter referendum in 1961. The County Executive, elected to a four-year term, is the chief executive officer of the County. The County Legislature, composed of 17 members (effective January 1, 2012) elected to a two-year term is the County’s governing body. Other elected positions are District Attorney, Sheriff, County Comptroller, and County Clerk.

Land Use

The land use pattern that has existed for several decades has led to expansion in the suburban towns and a mixed pattern of stability, decline, and redevelopment in the City of Syracuse. The northern towns of Onondaga County have undergone the most significant development in past years, the eastern and western towns less, and the southern towns have remained relatively stable.

Population

According to the U.S. Census Bureau annual July population estimates survey, Onondaga County’s population rose 2% in 2020 since the 2010 Census (see table below).

| Year | Population | Occupied Housing Units |
|-------------|------------|------------------------|
| 1980 Census | 463,920 | 165,677 |
| 1990 Census | 468,973 | 177,898 |
| 2000 Census | 458,336 | 181,153 |
| 2010 Census | 467,026 | 187,686 |
| 2020 Census | 476,516 | 195,566 |

Source: U.S. Census Bureau, American FactFinder

Housing

The housing sector in Onondaga County, shown by the breakdown below, includes the number of existing homes sold, the average median selling price of homes, and the percent change over the prior year. The June YTD data represents all sales and prices between January and June of that year and the associated percent change over the same time period of the prior year. The average median selling price is the price point in the middle of all prices of homes, meaning that there is the same number of prices above and below the median price.

| Year | Existing Homes Sold | Percent Change | Average Median Price | Percent Change |
|----------------------|----------------------------|-----------------------|-----------------------------|-----------------------|
| 2009 | 3,795 | (6.4%) | \$127,661 | (0.8%) |
| 2010 | 3,434 | (9.5%) | \$134,558 | 5.4% |
| 2011 | 3,276 | (4.6%) | \$130,517 | (3.0%) |
| 2012 | 3,711 | 13.3% | \$129,852 | (0.5%) |
| 2013 | 4,005 | 7.9% | \$133,356 | 2.7% |
| 2014 | 4,047 | 1.0% | \$134,244 | 0.7% |
| 2015 | 4,202 | 3.8% | \$136,508 | 1.7% |
| 2016 | 4,629 | 10.2% | \$147,364 | 8.0% |
| 2017 | 4,749 | 2.6% | \$166,871 | 13.2% |
| 2018 | 4,317 | (9.1%) | \$170,816 | 2.4% |
| 2019 | 4,536 | 5.1% | \$181,920 | 1.7% |
| 2020 | 4,345 | (4.2%) | \$198,297 | 9.0% |
| 2021 | 4,620 | 6.3% | \$227,016 | 14.5% |
| 2022 | 4,296 | (7.0%) | \$254,746 | 12.2% |
| June 2022 YTD | 1,831 | (2.2%) | \$245,478 | 16.8% |
| June 2023 YTD | 1,392 | (24.0%) | \$255,544 | 4.1% |

Source: Greater Syracuse Association of Realtors

Economic Assets

Some of Onondaga County's best economic assets are its diverse industrial composition, competitive wage structure, reasonable cost of living, and its productive, highly educated work force. While the nation experiences more volatile economic swings, the County's economy is safeguarded from these potentially adverse fluctuations by its economic diversity, thus making our economy relatively more stable year over year.

Syracuse and Onondaga County offer both existing and new businesses the advantage of a central location in a market of 136 million people within 750 miles, excellent transportation access to major US and Canadian urban centers, and freedom from long or difficult commuting patterns. For employees in the County and the surrounding area, Onondaga County is the regional center for retail, medical and educational facilities. It offers housing opportunities at very competitive prices, excellent educational facilities and a wide range of cultural and educational opportunities.

Higher Education

The Central New York region houses the third largest concentration of colleges and universities in the nation. Syracuse University, LeMoyne College, Onondaga Community College, SUNY Environmental Sciences and Forestry, SUNY Upstate Medical University, and the Syracuse regional center of SUNY Empire State College are all located within Onondaga County.

Employment in Onondaga County

The table below lists major employers in CenterState CEO's 12 County regions (including Onondaga County). The diversity of the County's workforce is reflected in the size and scope of the major employers.

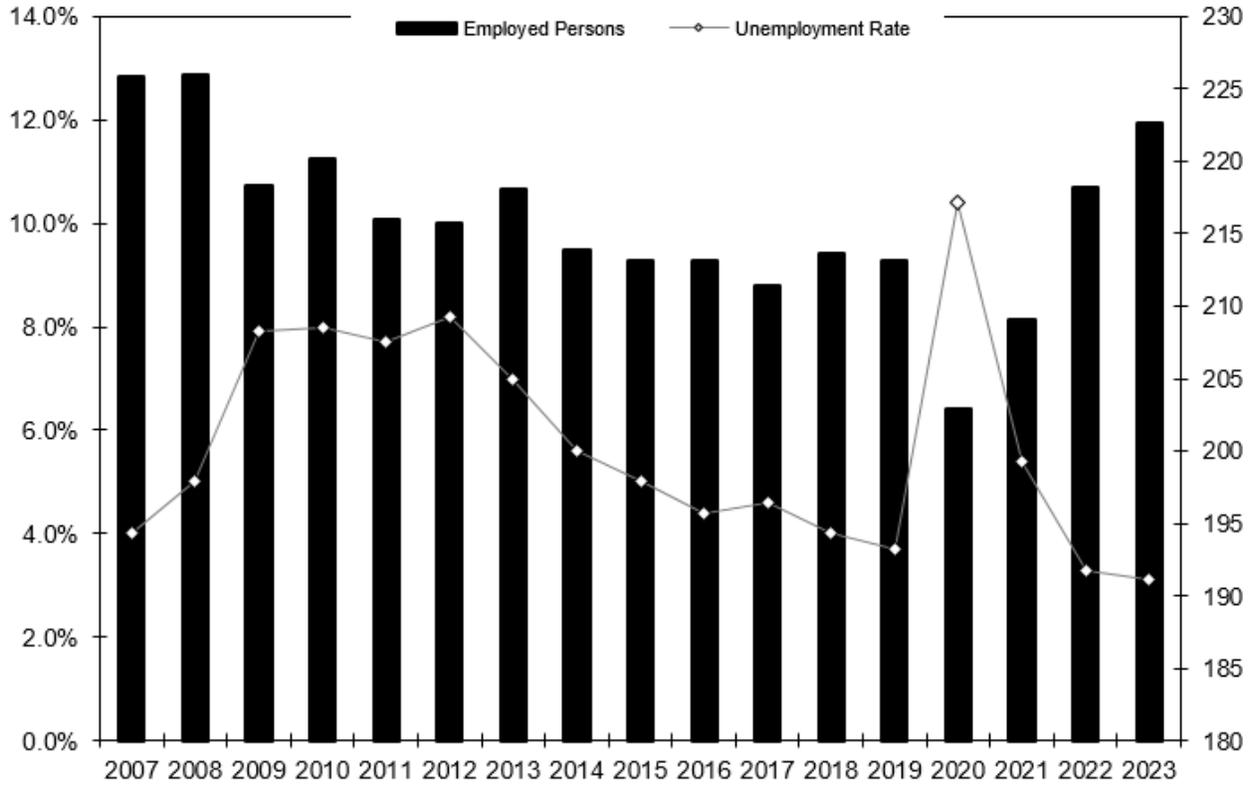
Major Employers in Central New York

| Rank | Name | Number |
|------|---------------------------------|--------|
| 1 | SUNY Upstate Medical University | 11,298 |
| 2 | Cornell University | 9,742 |
| 3 | Northeast Grocery, Inc. | 6,600 |
| 4 | United Health Services (UHS) | 6,456 |
| 5 | Wegmans Food Markets, Inc. | 5,232 |
| 6 | St. Joseph's Health | 4,800 |
| 7 | Syracuse University | 4,749 |
| 8 | Walmart | 4,600 |
| 9 | Oneida Nation Enterprises | 4,500 |
| 10 | Mohawk Valley Health System | 4,300 |
| 11 | Lockheed Martin | 4,100 |
| 12 | Ascension Lourdes Hospital | 3,500 |
| 13 | Crouse Health | 3,200 |
| 14 | National Grid | 3,092 |
| 15 | SUNY Oswego | 3,050 |
| 16 | Cayuga Health System | 2,562 |
| 17 | Stafrkings of Binghamton, Inc. | 2,500 |
| 18 | Binghamton University | 2,311 |
| 19 | Samaritan Medical Center | 2,300 |
| 20 | Arnot Health | 2,300 |
| 21 | The Raymond Corporation | 2,295 |
| 22 | KPH Healthcare Services, Inc. | 2,200 |

Source: CenterState Corporation for Economic Opportunity, Syracuse, New York Fact Sheet- Sept. 2023

The following graph depicts the labor force statistics in Onondaga County including the unemployment rate and employed persons for the month of June between 2007 and 2023. These statistics represent Onondaga County residents only.

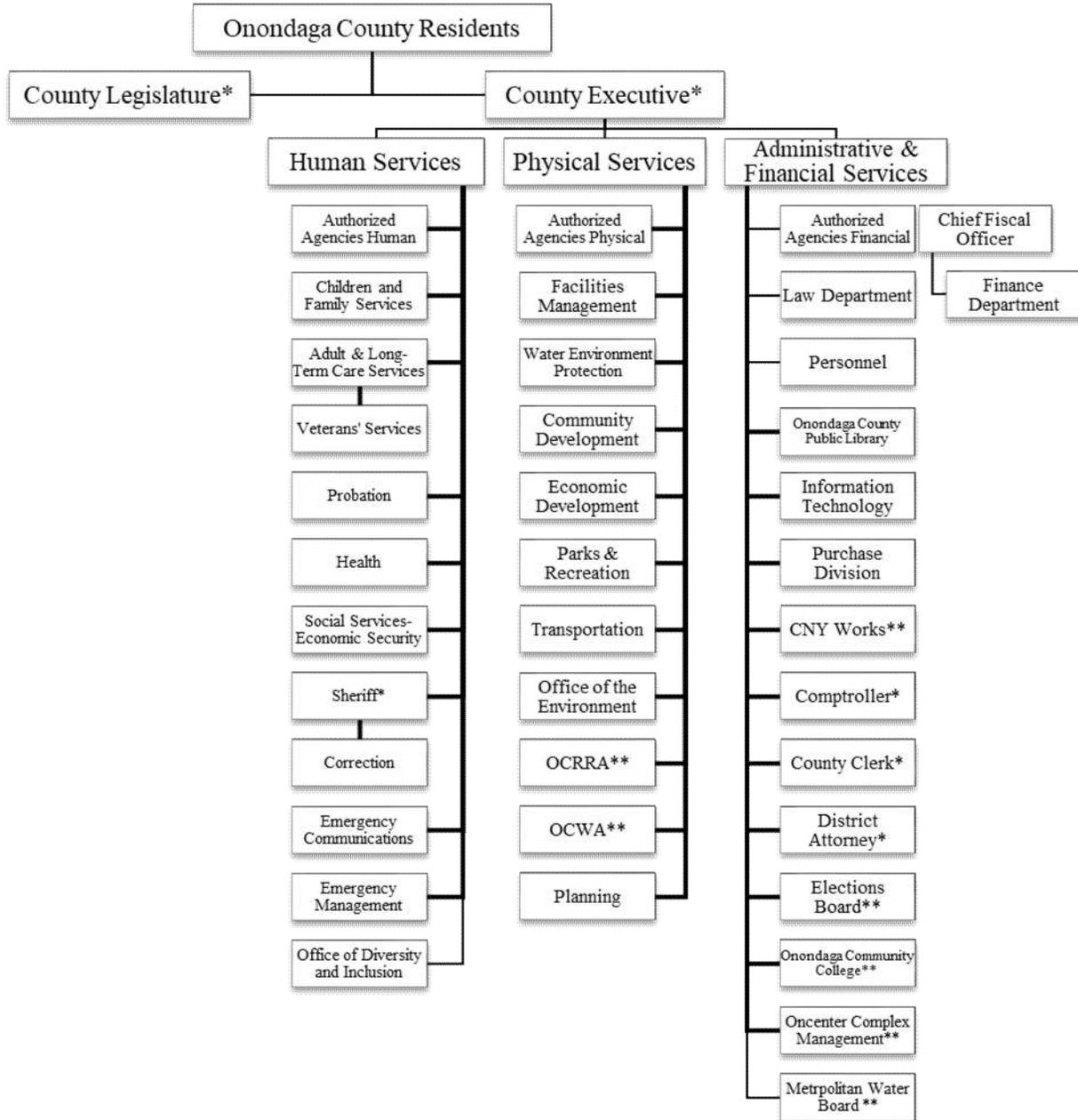
Labor Force Statistics Onondaga County, June 2007 – 2023



Source: New York State Department of Labor

Onondaga County Table of Organization

*Elected Official **County Liaison



Operating Budget Calendar

| | |
|------------------|--|
| January | <ul style="list-style-type: none"> ▪ County fiscal year begins January 1 ▪ Tax bills are sent to taxpayers ▪ DMB develops ensuing year budget forecast |
| February | <ul style="list-style-type: none"> ▪ DMB reviews impact of Governor’s proposed State Budget |
| March | <ul style="list-style-type: none"> ▪ DMB assembles ensuing year budget manual and instructions ▪ State budget impact report sent to State Legislators |
| April | <ul style="list-style-type: none"> ▪ OCC submits ensuing year budget request ▪ County Executive and DMB review OCC budget request and prepare recommendations |
| May | <ul style="list-style-type: none"> ▪ Ensuing year budget manual and instructions are sent to departments ▪ County Legislature reviews OCC ensuing year budget request |
| June | <ul style="list-style-type: none"> ▪ Departments submit operating draft budgets to DMB ▪ Legislature adopts OCC budget ▪ County Executive and DMB review department draft budgets |
| July | <ul style="list-style-type: none"> ▪ County Executive and DMB review department draft budgets and prepare recommendations |
| August | <ul style="list-style-type: none"> ▪ County Executive and DMB review department draft budgets and prepare recommendations |
| September | <ul style="list-style-type: none"> ▪ County Executive submits executive operating budget, including City Abstract, to the Legislature by September 15 ▪ Legislature reviews executive operating budget between September 15 and 30 |
| October | <ul style="list-style-type: none"> ▪ Publish a notice of public hearing by deadline of October 1 ▪ Public hearing held between October 1 and 10 ▪ Legislature to adopt operating budget by October 15 ▪ County Executive to veto any increases or additions by October 20 ▪ Legislature to consider County Executive’s veto by October 25 |
| November | <ul style="list-style-type: none"> ▪ Operating budget is required to be adopted by the Legislature by the first Monday in November ▪ Determination of final equalized tax rates |
| December | <ul style="list-style-type: none"> ▪ Legislature adopts property tax rates and levies the real property tax ▪ Legislature adopts sewer district tax rates |
| Ongoing | <ul style="list-style-type: none"> ▪ Financial Liaisons meet with departments throughout the year to assist them in managing their operating budgets within the resources adopted |

Budget Administration

Approach to Budgeting

Preparation of an annual budget serves many purposes. The budget is the County's formal statement to the public of how it expects to convert its short and long range plans into services and programs. It provides detailed cost information regarding those services and programs, and outlines the sources of revenue required to support them.

The procedures governing the preparation, submission and adoption of Onondaga County's annual budget are stipulated in Article VI of the County Administrative Code.

Basis of Budgeting

The Onondaga County budget is prepared in accordance with Generally Accepted Accounting Principles except for encumbrances, which are considered expenditures in the period the commitment is made.

The County budgetary and accounting systems are organized and operated on a "fund" basis, which is the basic fiscal and accounting entity in governmental accounting. The operations of each fund are separately budgeted. All governmental funds are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable and available to pay current liabilities. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on long-term debt, which are recorded as expenditures when paid.

Onondaga County budgets on a line item basis. The line item budget separately lists all expenditure and revenue categories for each department, along with the dollar amounts budgeted for each specified category. County departments prepare budget requests taking into consideration program requirements, mandates, infrastructure maintenance needs, and other elements critical to County operations.

Budget Preparation Calendar

The budgeting process begins in the spring of each year with the development and distribution of instructions for personnel changes followed by forms and instructions to develop departmental draft operating budgets. Departments and Authorized Agencies are required to submit their draft budgets for review and analysis to the Division of Management and Budget (DMB) for initial review. Together, the County Executive, DMB, and departments prepare an Executive Budget for submission to the County Legislature. The Executive Budget must be submitted to the County Legislature no later than September 15th.

Legislative Review

The Legislature is required to advertise and hold at least one public hearing on the tentative budget prior to legislative approval. At this hearing, any person may be heard in favor of, or against, the County budget. The budget must be adopted by the County Legislature no later than October 15th. If the Legislature adopts the budget with no additions or increases, no further action is required on the part of the County Executive. If the budget, as passed, contains any additions or increase, the change must be submitted to the County Executive for his consideration. The County Executive has until October 20th to approve or disapprove each of the Legislative increases. The Legislature in turn has until October 25th to override a County Executive veto with a two-thirds majority vote. If the County Legislature fails to adopt the budget by October 15th, they can only make reductions to the County Executive's tentative

budget and must approve the budget containing these reductions by the first Monday in November. If a budget has not been adopted on or before the first Monday of November, then the budget as submitted by the County Executive, plus all additions and increases to which he fails to object, becomes the adopted budget for the ensuing year. The Onondaga County Legislature formally adopts the County's budget by resolution.

Budget Transfers

Modifications may be made to the adopted operating budget, which involve the transfer of unencumbered appropriations between classifications of expenditures within or among administrative units. A department must submit a "Transfer Request Form" to the Division of Management and Budget, where it is reviewed before being forwarded to the County Executive for approval.

The County Executive has the authority to approve transfers into an account on a yearly cumulative basis up to \$7,500. For transfers of \$1,500 to \$7,500, executive notice to the County Legislature is required. Any transfer more than \$7,500 on a yearly cumulative basis must be approved by the Legislature. The Comptroller's Office receives a copy of the approved transfer request so that the moneys can be transferred to the appropriate accounts. No transfer can be made from appropriations for debt service, and no appropriation may be reduced below any amount required by law to be appropriated.

The County Executive may at any time transfer part or all of any unencumbered appropriation balance between classifications of expenditures within the same administrative unit, or from one county administrative unit to another, provided the transfer is necessary to provide for the payment of a salary increment as a result of any negotiated salary plan, or when it has been affected by a change in the rate or total due to a change of salary grade, a change of salary position, or a salary adjustment.

Budget Amendments

Increases or decreases to the total appropriations or revenues of an operating budget subsequent to the adopted budget require legislative action. If in any fiscal year there are surplus revenues either received from sources not originally anticipated, or from anticipated sources in excess of the budget estimates, then the County Legislature may make supplemental appropriations for the year not in excess of the additional revenues. The County Legislature may also make emergency appropriations to meet a public emergency affecting life, health, or property. If there are no available unappropriated revenues to meet such emergencies, the Legislature may authorize the issuance of obligations pursuant to local finance law.

If it appears at any time during the fiscal year that anticipated revenues might fall short of the amounts appropriated, the County Executive must report to the Legislature the estimated amount of the deficit, the remedial action taken by the County Executive, and recommendations as to further action. The County Legislature will take any action it deems necessary to prevent or minimize the deficit. It may by resolution reduce one or more appropriations; however, no appropriation for debt service may be reduced nor may any appropriation be reduced by more than the unencumbered balance, or below any amount required by law to be appropriated. The Legislature may also borrow temporarily, pursuant to local finance law, provided the amount is not greater than the estimated deficit.

Budget Monitoring Process

The Finance Department Division of Management and Budget has identified key appropriation and revenue accounts that are critical to maintaining a balanced budget. Budget monitoring activities are driven from this database of key accounts or indicators.

Financial Liaisons regularly meet with departments to collect data on expenditures, revenues, work or caseload volume, and to discuss potential budgetary problems in upcoming months. The indicators in the database are updated monthly based on the information gathered at these meetings. The data that has been collected is used to produce a number of reports projecting short and long-term budget performance. These reports include:

Appropriation/Revenue Forecasts

Monthly reports on key expenditure and revenue accounts are produced. These reports are the most important component of monitoring activities. The liaisons attempt to link the behavior of these key accounts to leading national, state and local economic indicators. The goal is to predict the magnitude that a change in the economy would have on Onondaga County's budget.

Ensuing Year Departmental Budgets

These forecasts are used to project incremental growth of departmental budget accounts during the budget request process. Requests for funds beyond what is projected must be fully documented and justified.

Special Reports

The database of the key indicators serves as an important base for many special reports on key issues facing the County.

In addition to the budget monitoring process for the operating budget, the Capital Improvement Plan (CIP) is designed to balance the need for public facilities with the fiscal capability of the County to provide for those needs.

In conjunction with Onondaga County's land use plan, called the Sustainable Development Plan, the CIP serves as a general planning guide for the planning and construction of expensive general purpose projects for public facilities and infrastructure in the County. The CIP provides careful attention to the development of reliable capital expenditure and revenue estimates and the timely scheduling of the issuance of debt.

Fiscal Year

The County's fiscal year is from January 1 through December 31 of the same year.

Fund Structure

Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. The various funds are summarized by type in the financial statements. The County uses the following fund types and account groups:

General Fund

The General Fund accounts for all financial resources except those required to be accounted for in another fund. Sources of revenue include: county-wide real property tax, State and Federal aid, sales tax, user fees, and other sources.

Special Revenue Funds

Accounts for revenues from specific taxes or other earmarked revenue sources, which are required by law or regulation to be accounted for in special funds.

Debt Service Fund

Accounts for resources for payment of principal and interest on short and long-term debt.

Enterprise Fund

Accounts for operations that are financed and operated in a manner similar to private business enterprises - where the intent is that costs of providing goods or services to the general public be financed or recovered primarily through user charges. Currently, Onondaga County does not have any enterprise funds.

Community College Fund

Accounts for community college operations. The College accounts for state and federal grants in a separate Grants Projects fund. Primarily funded by county-wide real property tax, tuition charges, and State and Federal aid.

Internal Service Fund

Accounts for the financing of goods or services, on a cost reimbursement basis, provided by one department or agency to other departments or agencies within the same government or to other governments. The Insurance Fund is an internal service fund.

Functional Units – By Fund

| General and Grants Fund | Special Revenue Funds |
|---|--|
| Authorized Agencies Human/Physical/Financial | County Road Fund |
| Facilities Management | Transportation |
| Comptrollers | Road Machinery Fund |
| County Clerk | Road Machinery Expenses |
| County Executive | Water Fund |
| Stop DWI | Metropolitan Water Board |
| County General | OnCenter Revenue Fund |
| County Legislature | OnCenter Revenue |
| Information Technology | Water Environment Protection Fund |
| District Attorney | Administration of Drainage Districts |
| Emergency Communication | Water Environment Protection |
| Emergency Management | Bear Trap-Ley Creek Drainage District |
| Economic Development | Bloody Brook Drainage District |
| Office of Environment | Meadow Brook Drainage District |
| Elections Board | Harbor Brook Drainage District |
| Finance | Library Fund |
| Office of Diversity and Inclusion | Onondaga County Public Library (OCPL) |
| Health | Central Library |
| Public Health | System Support |
| Center For Forensic Sciences | Syracuse Branch Libraries |
| Special Children Services | Library Grants Fund |
| County Attorney | OCPL Library Grants |
| Parks and Recreation | Community Development Grant Projects Fund |
| Personnel | Community Development |
| CNY Works | Debt Service Fund |
| Probation | Debt Service |
| Purchase Division | Community College Fund |
| Sheriff | Onondaga Community College |
| Department of Social Services Economic Security | Internal Service Fund |
| Adult and Long-Term Care Services | Insurance |
| Van Duyn Long Term Care Services | |
| Children and Family Services | |
| Planning | |
| Veterans Services | |

Accounting Principles

Onondaga County conforms to the Uniform System of Accounts for Counties pursuant to Section 36 of New York State General Municipal Law. The Uniform System of Accounts requires that financial statements must conform to Generally Accepted Accounting Principles (GAAP).

Accounting Basis

As noted under “Basis of Budgeting”, the County uses the modified accrual basis of accounting for all funds except proprietary funds, which includes enterprise and internal service funds. Revenues are recorded when they become susceptible to accrual, meaning they are both measurable and available. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when a liability is incurred if it is expected to be paid within the next 12 months, except interest on general long-term obligations which is recorded when due. Liabilities expected to be paid after 12 months are recorded in the general long-term obligations account group.

Enterprise and internal service funds use the accrual basis of accounting. Under the accrual basis, accounting transactions are recorded when the underlying economic event takes place without regard for when the cash receipt or cash disbursement takes place.

Account Codes

Account codes classify expenditures by category. The structure of the account codes used by Onondaga County is part of a system prescribed by the State Comptroller. The following framework is used for account codes.

- 641000 - Personnel Services
- 691200 - Employee Benefits
- 692000 - Equipment
- 693000 - Supplies and Materials
- 694000 - 697000 - Contractual and Other

A detailed explanation of some of the account codes for expenditures is presented in Appendix B of the Annual Budget.

Countywide Long Term Goals

The goals set forth and funded in this budget collectively represent the priorities of Onondaga County government. They reflect a vision of the community and a philosophy of government held by those elected to represent the citizens of Onondaga County.

These priorities emanate from a commitment to maintain an excellent quality of life in Onondaga County that is important to the lives of our citizens and the health of our economy. To that end, the County's budget allocates limited resources to achieve the following long-term goals:

1. Protect and improve the health and quality of life of the community; promote opportunities for all individuals to realize their full potential; accurately and efficiently administer economic support and services to county residents in a respectful manner;
2. Encourage a growing and diverse economy and vibrant, thriving community; create job opportunities, expand the tax base, and provide unparalleled service to existing businesses and businesses interested in relocating to Onondaga County;
3. Safeguard and enhance natural resources for current and future generations; develop and coordinate programs, activities, and policies to reduce the County's environmental liabilities;
4. Maintain and improve vital infrastructure to enable delivery of public services; provide preventive maintenance, capital project development, rehabilitation/renovation, and space management to meet present and future needs;
5. Ensure the safety and well-being of the community; create a safer community by helping offenders to become productive members of society; promote long-term public safety through the rehabilitation of offenders and the reduction of victimization in the community;
6. Enhance the quality of life through diverse recreational and educational opportunities; provide important individual, community, economic, and environmental benefits; and
7. Establish a culture of customer service and deliver services that are responsive to internal and external needs; provide oversight to ensure fiscal integrity and accountability.

These goals provide a framework to measure program performance and the effectiveness of services provided. We will continue to align resource allocation with these countywide priorities.

County Financial Policies and Planning Procedures

To achieve the County's long-term goals, it is essential to establish financial policies to support them. The County has developed the following policies:

1. To develop and maintain a balanced budget for each operating year through financial planning and forecasting. The County has developed procedures and methods to examine and maintain a balanced budget. The Budget Monitoring section provides greater detail.
2. Seek and maintain diversification of revenues.
3. Cash Management Policy to maximize the availability of cash:

- To meet daily spending needs (i.e., payroll, vendors, etc.)
- To earn interest revenue on the investments of the County's cash balances
- To avoid or limit the need for cash flow borrowing

Investment Policy

Pursuant to Article IV of the Onondaga County Charter, the Chief Fiscal Officer is the custodian of all County funds and is charged with the responsibility of creating and administering an investment policy that is consistent with the Investment Policies and Procedures guidelines promulgated by the Office of the State Comptroller.

Currently, the County's portfolio consists of money market deposits, certificates of deposit, and U.S. government agency bonds. See Appendix D for the complete Investment Policy.

Debt Issuance and Management Policy

1. Debt service costs paid through the General Fund will not exceed 5% of total General Fund revenue.
2. The County's General Fund total net direct indebtedness will not exceed \$700 per capita or 1.5% of the full valuation of taxable property in the County.
3. Rapid pay down of debt will continue as a goal of the County's debt management policies, with a target of 65% of outstanding General Fund principal scheduled for retirement within ten years. This goal may be modified to reflect changes in the interest rate environment, which may argue for shorter or longer retirement terms.

Fund Balance Policy

As a way of regulating and maintaining the County's reserves, the County established a general fund balance goal of 15% of net general fund revenues. Reserves beyond this 15% goal should be applied to avoid future debt or for property tax relief.

Purchase Requirements

Purchases of goods and services by Onondaga County are in accordance with New York State General Municipal Law (GML), the County Charter and Administrative Code, and specific County legislative resolutions.

Purchases of commodities, supplies, materials, and equipment of the same type by all departments that exceed \$20,000 annually require formal bidding. Smaller dollar amounts may require verbal or written quotes.

Purchases of services, labor or construction by all departments that exceed \$35,000 annually require formal bidding. Smaller dollar amounts require written quotes. Wicks Law (Section 101 of the New York State Labor Law) states that for construction projects costing more than \$500,000, separate bids are required for plumbing, heating, air conditioning, and electrical.

The acquisition of certain products and services is required by law through State-mandated services, such as furniture, through the State Corrections Department.

In addition, products and services may be acquired through leases, state contracts, piggybacking, cooperative contracts, best value, sole sources and emergency bid waivers. Professional services involving specialized skill, training and expertise, use of professional judgment or discretion, and/or a high degree of creativity are acquired through a request for proposal (RFP).

Capital Planning and Debt Management Strategies

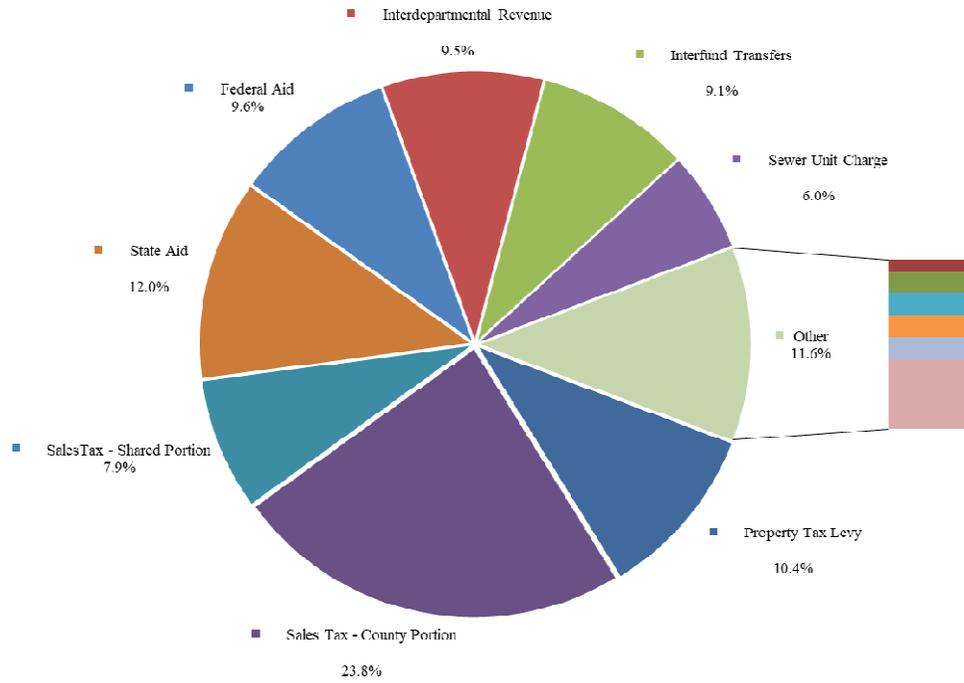
1. Where possible, capital expenditures will be funded through pay-as-you-go programs and alternative financing mechanisms, such as state loan programs and as federal pilot projects;
2. Reviewing operating cost and revenue implications for all proposed capital projects as a part of the annual six-year capital improvement planning process;
3. Maintaining an inventory of capital assets and developing plans to reduce maintenance costs and extend the useful life of the County's infrastructure, including the development and implementation of preventive maintenance programs.

See Section 6 of this document, Debt Service and Capital Planning, for an expanded discussion as well as specific debt and capital project information.

Where the 2024 Dollars Come From

Total County Revenues All Funds

\$1,476,242,621

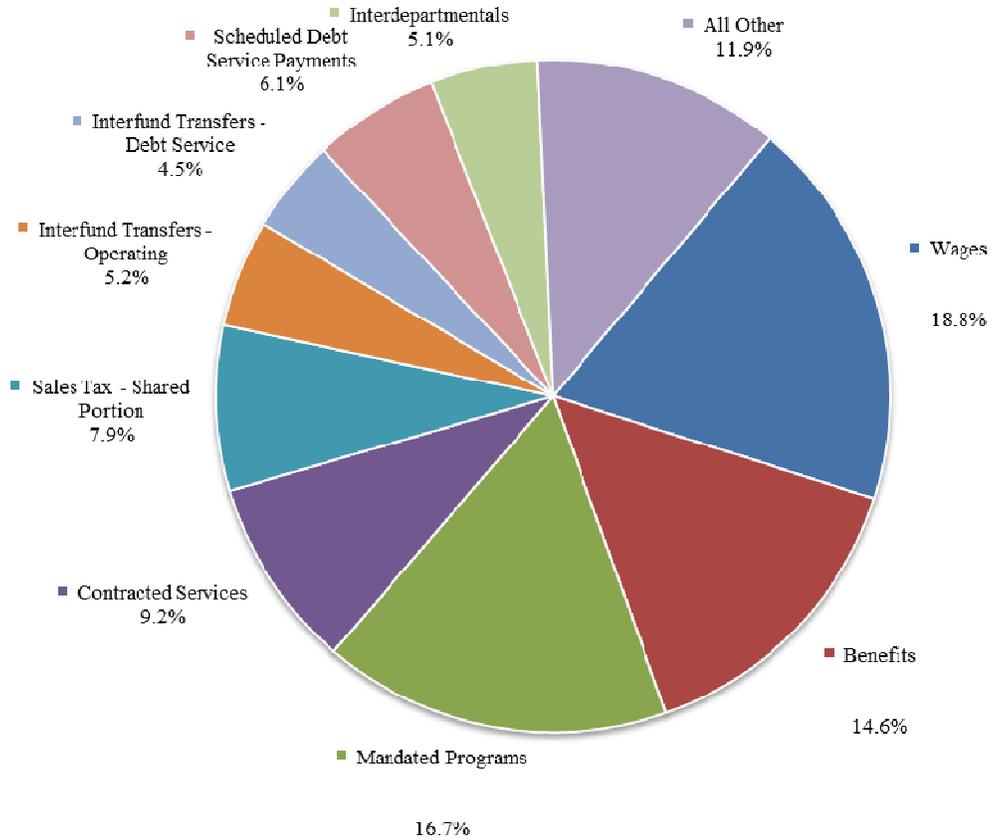


| | 2023 Adopted | 2024 Adopted |
|-------------------------------|-----------------|-----------------|
| Property Tax Levy | 162.83 | 153.68 |
| Room Occupancy Tax | 8.76 | 12.04 |
| Abstract Charges | 19.24 | 21.22 |
| Sales Tax - County Portion | 332.89 | 350.79 |
| Sales Tax - Shared Portion | 112.22 | 116.93 |
| State Aid | 186.13 | 177.09 |
| Federal Aid | 122.62 | 141.78 |
| Interdepartmental Revenue | 129.40 | 140.96 |
| Interfund Transfers | 138.78 | 134.71 |
| Sewer Unit Charge | 86.38 | 88.34 |
| County Svc Rev - Educ | 24.72 | 22.58 |
| County Svc Rev - Gen Govt Spt | 20.29 | 22.58 |
| Other Finance Srcs | 22.68 | 23.15 |
| All Other | 64.62 | 70.37 |
| Total Revenue | 1,431.57 | 1,476.24 |

Where All the 2024 Dollars Go

Total County Expenses All Funds

\$1,476,242,621



| | 2023 Adopted | 2024 Adopted |
|------------------------------------|-----------------|-------------------|
| Wages | 267.36 | \$277.78 |
| Benefits | 194.58 | 215.99 |
| Mandated Programs | 224.27 | 246.94 |
| Contracted Services | 143.42 | 135.42 |
| Sales Tax - Shared Portion | 112.22 | 116.93 |
| Interfund Transfers - Operating | 91.06 | 76.28 |
| Interfund Transfers - Debt Service | 66.52 | 66.29 |
| Scheduled Debt Service Payments | 95.56 | 89.78 |
| Interdepartmentals | 73.97 | 75.80 |
| All Other | 162.62 | 175.03 |
| Total Gross Expenses | 1,431.57 | \$1,476.24 |