



# Fiscal Summary

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## Section 2

## In This Section

Financial Condition.....	2-1
Overview of All Funds in the 2018 Executive Budget.....	2-2
Consolidated Revenues and Appropriations by Category in the 2018 Executive Budget.....	2-3
Savings from Maintaining Onondaga County's Superior Credit Rating .....	2-4
Summary of Fund Balances for All Funds .....	2-5
Financial Condition (Fund Balances) .....	2-6
General Funds.....	2-7
Water Environment Protection Fund.....	2-8
Water Fund .....	2-9
Revenue Trend Analysis - All Funds .....	2-10
Organization Summary by Fund - Revenue .....	2-11
2018 Fund Breakdown and Tax Levy Computation .....	2-12
Onondaga County Property Tax Levy.....	2-13
Onondaga County Property Tax Cap Calculation .....	2-14
Summary of Property Tax Rates by Municipality .....	2-16
Constitutional Tax Margin.....	2-17
Property Tax Assessment and Collection.....	2-18
Water Environment Protection Special District Sewer Unit Charge .....	2-19
Onondaga County Water District Special District Tax Levy .....	2-21
Onondaga County Sales Tax.....	2-22
State Aid .....	2-24
Federal Aid.....	2-27
All Other Revenues.....	2-29
Expense Trend Analysis.....	2-31
Organization Summary by Fund - Expense.....	2-32
Summary of the 2018 Local Dollar Budget .....	2-33
2008 - 2017 Status of Countywide Filled Positions.....	2-34
Employee Benefits.....	2-36

## Financial Condition

This section serves to expand the reader's understanding of the proposed budget through presentation of financial information and analyses that are used in the decision making process. The key business policy objectives that are used throughout the year are as follows:

- Ensure short and long-term plans align day-to-day operations with goals and objectives
- Preserve and invest in our critical resources
- Provide high quality services
- Create and sustain collaborative partnerships across programs, departments, and other agencies
- Maximize the impact of financial resources
- Achieve the business policy objectives within the context of our fiscal policy objectives

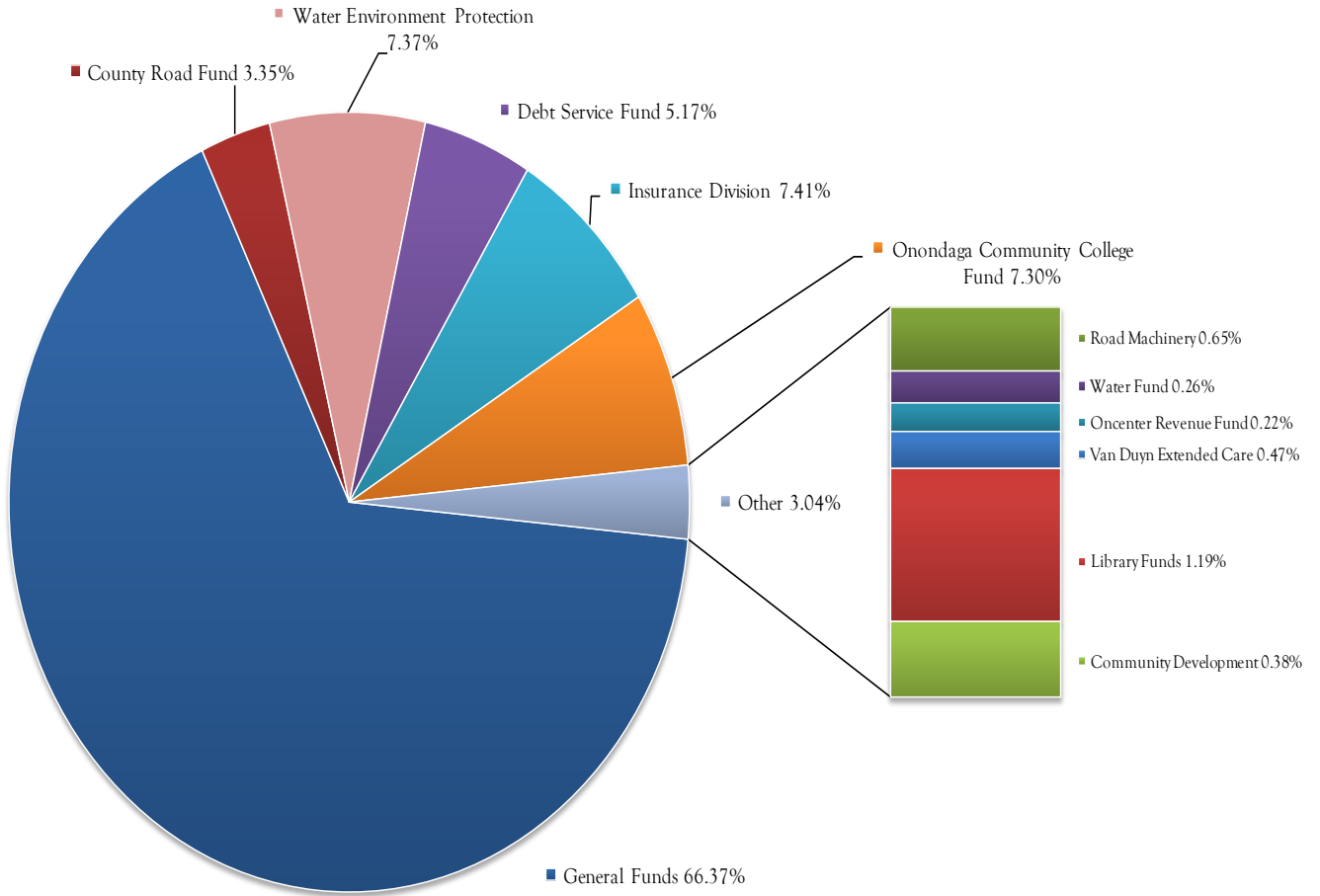
The fiscal policy objectives determined to ensure a sound financial package and a balanced budget are:

- Maintain / improve "AAA/AA+/Aa2" credit rating
- Avoid debt burden for recurring investment needs
- Optimize general fund balance protection
- Minimize discretionary type spending
- Optimize cash flow from revenue sources
- Improve productivity of county programs and employees

# Overview of All Funds

in the 2018 Executive

\$1,291,696,207



## All Funds

The 2018 Executive budget of \$1,291.69 million is 1.15% lower than the 2017 Budget as Modified.

## Consolidated Revenues and Appropriations by Category

The schedule below presents revenues and appropriations by fund types for the 2018 Executive Budget:

	General Funds	Special Revenue Funds	Debt Service Funds	Internal Service	Component Units	All Funds
<b>Revenues</b>						
Property Tax Levy	142,196,060	0	0	0	0	142,196,060
Deferred/Uncollectible	(13,668,658)	0	0	0	0	(13,668,658)
Prior Year Collections	13,267,381	0	0	0	0	13,267,381
Pilots/Interest & Penalties	10,524,171	0	0	0	0	10,524,171
Room Occupancy Tax	3,925,508	2,785,580	0	0	0	6,711,088
Abstract Charges	13,419,169	7,452,217	0	0	0	20,871,386
Sales Tax - County Portion	258,331,385	0	0	0	0	258,331,385
Sales Tax - Municipalities/School Portion	86,573,101	0	0	0	0	86,573,101
State Aid	133,193,710	3,066,603	0	0	25,311,629	161,571,942
Federal Aid	106,444,919	6,329,942	0	0	6,750,000	119,524,861
Interdepartmentals	69,135,974	2,870,217	0	73,346,788	0	145,352,979
All Other	78,480,687	97,327,758	66,828,049	19,308,294	62,240,805	324,185,593
<b>Subtotal Revenues</b>	<b>901,823,407</b>	<b>119,832,317</b>	<b>66,828,049</b>	<b>92,655,082</b>	<b>94,302,434</b>	<b>1,275,441,289</b>
<b>Fund Balance</b>						
Fund Balance	5,000,000	8,254,918	0	3,000,000	0	16,254,918
<b>Subtotal Fund Balance</b>	<b>5,000,000</b>	<b>8,254,918</b>	<b>0</b>	<b>3,000,000</b>	<b>0</b>	<b>16,254,918</b>
<b>Total Revenues</b>	<b>906,823,407</b>	<b>128,087,235</b>	<b>66,828,049</b>	<b>95,655,082</b>	<b>94,302,434</b>	<b>1,291,696,207</b>
<b>Appropriations</b>						
Mandated Programs	221,185,492	0	0	0	0	221,185,492
Wages	171,562,437	28,297,378	0	0	45,447,332	245,307,147
Benefits	96,900,850	19,492,546	0	90,265,556	20,900,777	227,559,729
Contracted Services	112,948,342	3,182,488	0	2,347,592	2,960,197	121,438,619
Interfund Transfers	50,127,460	170,000	0	0	0	50,297,460
Debt Service	28,723,090	29,291,960	0	0	0	58,015,050
Sales Tax - Municipalities/School Portion	86,573,101	0	0	0	0	86,573,101
Interdepartmentals	61,713,665	9,910,498	0	1,552,412	130,000	73,306,575
All Other	77,088,970	37,742,365	66,828,049	1,489,522	24,864,128	208,013,034
<b>Total Expenses</b>	<b>906,823,407</b>	<b>128,087,235</b>	<b>66,828,049</b>	<b>95,655,082</b>	<b>94,302,434</b>	<b>1,291,696,207</b>

## Credit Rating

### Savings from Maintaining Onondaga County's Superior Credit Rating

Onondaga County is rated triple A (AAA) by Fitch Ratings, double A-plus (AA+) by Standard & Poor's, and Aa2 by Moody's Investors Service, the nation's three leading credit rating agencies. The triple A - double A-plus ratings mean that bonds sold by Onondaga County are considered very high quality or "investment grade." In order to maintain its high credit rating, the County's financial management must be outstanding. According to Moody's Investors Service, only 13% of other rated New York State (NYS) Counties have achieved Aa2 status similar to Onondaga County. Only four NYS counties have attained higher ratings (Schenectady, Tompkins, Westchester and Ontario counties) over the past two years.

The high-AA/AAA rating also means that the County can market its bonds without credit-enhancing bond insurance. This further strengthens the ability of Onondaga County to be able to sell bonds with its own strong rating. In 2017, Onondaga sold its \$21.8 million General Obligations bond issue at a true interest cost of 2.64%.

Rating agencies provide an important review of the fiscal condition of county governments nationwide. They continue to find the County's fiscal health and financial management among the best in the nation.

#### Moody's Investors Service Ratings of New York State Counties (Aug 2017)\*

Rating	Number of Counties	Percentage of Counties
Aa1	4	13%
Aa2	4	13%
Aa3	10	33%
A1	7	23%
A2	1	3%
A3	1	3%
Baa1	2	7%
Baa2	1	3%

\*Note: These are Moody's most current ratings of 30 of 62 other NY counties

## Summary of Fund Balances for All Funds

2016 – 2018

Fund	Fund Balance					
	Unreserved 12/31/2016	Appropriated 2017 Budget	Available 1/1/2017	Additional 9/1/2017	Estimated 12/31/2017	Appropriated 2018 Budget
General <sup>1</sup>	65,213,109	8,883,357	56,329,752	(6,125,000)	62,454,752	5,000,000
General Grants	(5,928,994)	0	(5,928,994)	0	(5,928,994)	0
Community Development	(510,028)	0	(510,028)	0	(510,028)	0
County Road	410,639	0	410,639	0	410,639	0
Road Machinery	(33,414)	0	(33,414)	0	(33,414)	0
OnCenter Revenue	1,047,931	0	1,047,931	0	1,047,931	0
Metropolitan Water Board	7,327,465	0	7,327,465	0	7,327,465	1,200,000
Water Environment Protection*	35,916,233	7,641,727	28,274,506	75,000	28,199,506	6,625,904
Van Duyn Hospital	1,623,642	5,169,785	(3,546,143)	0	(3,546,143)	0
Library**	968,978	453,378	515,600	0	515,600	429,014
Debt Service <sup>2</sup>	23,805,168	15,880,180	7,924,988	0	7,924,988	8,812,997
Library Grants	(4,892,310)	0	(4,892,310)	0	(4,892,310)	0
Insurance***	3,476,078	0	3,476,078	0	3,476,078	3,000,000
<b>Total</b>	<b>\$128,424,497</b>	<b>\$38,028,427</b>	<b>\$90,396,070</b>	<b>\$(6,050,000)</b>	<b>\$96,446,070</b>	<b>\$25,067,915</b>
<b>*Water Environment Protection</b>						
Bear Trap-Ley Creek	250,253	77,102	173,151	0	173,151	69,011
Bloody Brook	184,803	72,109	112,694	0	112,694	45,603
Consolidated	(582,839)	0	(582,839)	0	(582,839)	0
Flood Control	74,511	0	74,511	0	74,511	0
Harbor Brook	216,015	58,688	157,327	0	157,327	64,205
Meadowbrook Creek	229,200	78,044	151,156	0	151,156	56,684
Onondaga Lake	35,544,290	7,355,784	28,188,506	75,000	28,113,506	6,390,401
<b>Total W.E.P. Fund</b>	<b>35,916,233</b>	<b>7,641,727</b>	<b>28,274,506</b>	<b>75,000</b>	<b>28,199,506</b>	<b>6,625,904</b>
<b>**Library Fund</b>						
Branch Libraries	194,757	271,891	(77,134)	0	(77,134)	0
System Support	(81,037)	87,263	(168,300)	0	(168,300)	0
Central Library	855,258	94,224	761,034	0	761,034	429,014
<b>Total Library Fund</b>	<b>968,978</b>	<b>453,378</b>	<b>515,600</b>	<b>0</b>	<b>515,600</b>	<b>429,014</b>
<b>***Insurance Fund</b>						
Workers Comp	6,975,447	0	6,975,447	0	6,975,447	3,000,000
Unemployment	1,167,324	0	1,167,324	0	1,167,324	0
Judgment & Claims	(108,500)	0	(108,500)	0	(108,500)	0
Health	(5,294,711)	0	(5,294,711)	0	(5,294,711)	0
Dental	299,281	0	299,281	0	299,281	0
Insurance	437,236	0	437,236	0	437,236	0
<b>Total Insurance Fund</b>	<b>3,476,078</b>	<b>0</b>	<b>3,476,078</b>	<b>0</b>	<b>3,476,078</b>	<b>3,000,000</b>

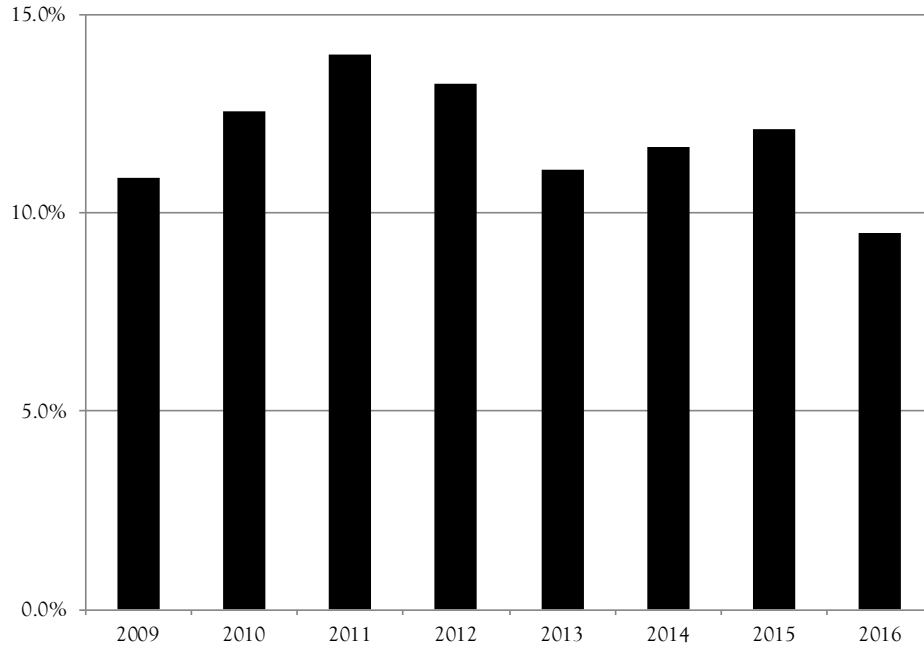
<sup>1</sup> 5M previously committed for debt service is now unassigned

<sup>2</sup> Debt Service Reserve for Bonded Debt is reported as Fund Balance



## Financial Condition

### General Fund Unreserved Fund Balance



	Gen Fund Revenues <sup>1</sup> (In Millions)*	Unreserved Fund Balance <sup>2</sup> (In Millions)	Fund Balance As a % of Total Revenues
2009	\$606.1	\$65.8	10.86%
2010	\$610.4	\$76.7	12.57%
2011	\$649.5	\$90.8	13.98%
2012	\$672.9	\$89.1	13.24%
2013	\$676.8	\$74.9	11.07%
2014	\$680.7	\$79.4	11.66%
2015	\$680.6	\$82.3	12.09%
2016	\$688.4	\$65.2	9.47%

<sup>1</sup>General Fund Revenues have been adjusted by the Sales Tax pass amount distributed to other municipalities

<sup>2</sup>Unreserved General Fund Revenues exclude the reserve for prepaid expenses and the reserve for encumbrances. Beginning in 2014, only the reserve for encumbrances is excluded.

## General Fund Unreserved Fund Balance

As a way of regulating and maintaining the County's reserves, Resolution No. 270-1999 established a general fund balance goal of 10% of general fund revenues. The Resolution directed that reserves beyond this 10% goal be applied to avoid future debt or for property tax relief.

The policy recognizes that a prudent level of reserves allows the County to manage its cash flow without resorting to borrowing; to better manage its debt by timing bond issues to occur when interest rates are the lowest; and to respond to unanticipated events and circumstances.

These "rainy day" funds, accumulated during periods of economic resurgence, also enable the County to moderate the effect of sometimes volatile ebbs and flows of the economy and the fiscal challenges of New York's Counties.

In 2006, counties were directed by the NYS Comptroller to begin recording sales taxes allocated by the County to other local governments and school districts as both a revenue and expense. As a result of this artificial inflation of revenues and only for the purpose of determining compliance with the 10% fund balance goal, the County amended Resolution No. 270-1999 by Resolution No. 184-2007 to revised its calculation of general fund revenue to exclude sales tax revenue paid to other governments. In 2014, the County further amended the calculation as per Resolution No. 161-2014 to include the reserve for prepaid expenses. The result for purposes of calculating the 10% goal is as follows:

### Year End 2016

Total General Fund Revenue	\$772.0M
Less: Sales Tax Pass through	<u>\$83.6M</u>
Adjusted General Fund Revenue	\$688.4M
Unreserved General Fund Balance <sup>3</sup>	\$65.2M
As a % of Adjusted General Fund Revenue	9.5%

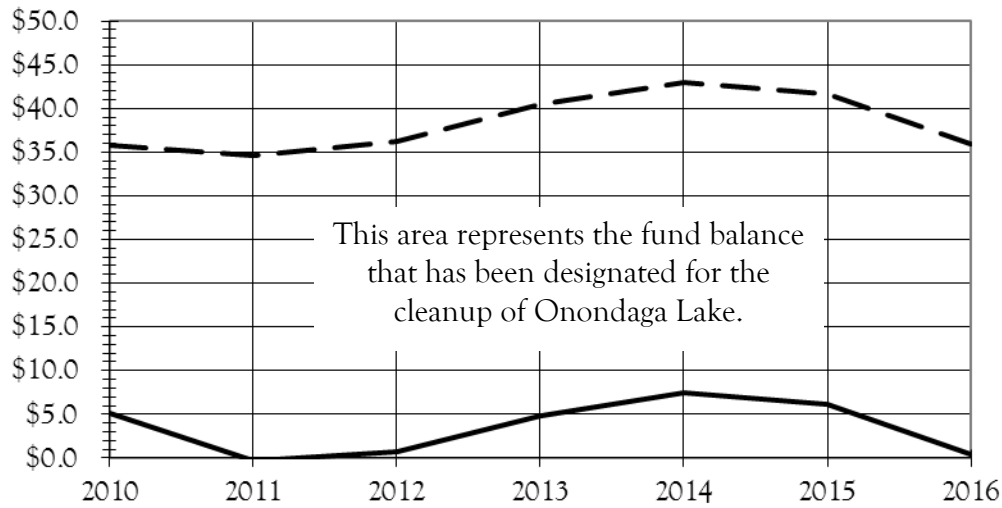
<sup>3</sup>Excludes only the reserve for encumbrances as per Resolution No. 161-2014 prior to appropriation of fund balance for ensuing budget year.

This information came from the following:

- Comprehensive Annual Financial Report (Year End)
- Income Statement/General Fund includes all revenues, or the total revenues

## Financial Condition

### Water Environment Protection Fund Balance



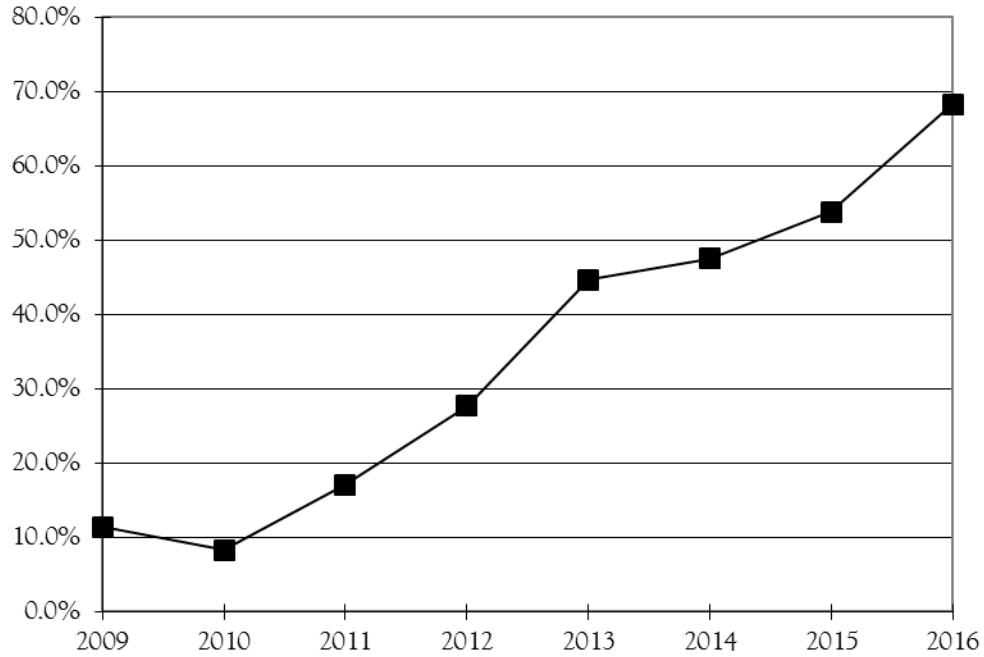
	Total Revenues (In Millions)	Fund Balance (In Millions)	Fund Balance As a % of Total Revenues
2010	\$66.3	\$35.8	54.0%
2011	\$69.0	\$34.6	50.1%
2012	\$73.8	\$36.2	49.1%
2013	\$76.8	\$40.4	52.6%
2014	\$81.7	\$43.0	52.6%
2015	\$83.4	\$41.7	50.0%
2016	\$82.6	\$35.9	45.5%

A strong fund balance within the Water Environment Protection Fund is desirable not only for smooth cash flow and to handle emergency situations, but also as an offset against the cost of the Onondaga Lake clean up (Amended Consent Judgment) project. WEP's Fund Balance will be used to satisfy the requirements for local dollar matches in State and Federal aid programs, and to mitigate the sewer rate increases associated with the cleanup of Onondaga Lake.

Note: Revenue from the Water Environment Protection Fund primarily comes from a unit charge per household.

## Financial Condition

### Metropolitan Water Board Fund Balance



	Total Revenues (In Millions)	Undesignated Fund Balance (In Millions)	Fund Balance As a % of Total Revenues
2009	\$9.1	\$1.0	11.42%
2010	\$8.5	\$0.7	8.24%
2011	\$8.8	\$1.5	17.05%
2012	\$9.4	\$2.6	27.66%
2013	\$9.4	\$4.2	44.68%
2014	\$9.9	\$4.7	47.47%
2015	\$10.6	\$5.7	53.77%
2016	\$10.7	\$7.3	68.22%

Note: \$1.2M fund balance has been applied to the 2018 budget

## Revenue Trend Analysis

### All Funds

	2015 Actual	2016 Actual	2017 Adopted	2017 Modified	2018 Executive
<b>Revenues</b>					
Property Tax Levy	\$140,337,533	\$139,780,005	\$141,096,060	\$141,096,060	\$142,196,060
Deferred/Uncollectible	(15,144,892)	(16,312,540)	(13,141,296)	(13,141,296)	(13,668,658)
Prior Year Collections	13,343,645	12,801,290	11,993,955	11,993,955	13,267,381
Pilots/Interest & Penalties	10,093,438	9,674,799	10,436,424	10,436,424	10,524,171
Room Occupancy Tax	6,340,185	6,567,554	6,679,148	6,679,148	6,711,088
Abstract Charges	18,962,047	19,002,315	20,105,454	20,105,454	20,871,386
Sales Tax - County Portion	250,418,408	249,172,808	260,526,511	260,526,511	258,331,385
Sales Tax - Municipalities/School Portion	86,154,183	83,604,986	87,227,127	87,227,127	86,573,101
State Aid	134,089,093	139,358,508	153,053,586	163,116,359	161,571,942
Federal Aid	111,901,738	112,262,832	118,164,508	117,872,269	119,524,861
Interdepartmentals	129,093,668	137,084,228	151,159,708	151,159,708	145,352,979
Available from Project Funds	(54,762)	0	0	(34,922)	0
Other Finance Sources	13,050,998	42,035,767	22,148,247	21,098,247	16,254,918
All Other	307,687,677	323,553,980	321,699,594	323,134,707	324,185,593
<b>Total Revenue</b>	<b>1,206,272,960</b>	<b>1,258,586,532</b>	<b>1,291,149,026</b>	<b>1,301,269,751</b>	<b>1,291,696,207</b>
<b>Total Net Revenues</b>	<b>978,952,248</b>	<b>1,020,348,137</b>	<b>1,020,434,334</b>	<b>1,030,745,647</b>	<b>1,029,387,719</b>

<sup>1</sup> The net budget represents what Onondaga County actually receives for providing its services.

## Organization Summary by Fund

### Revenue Totals

	2014	2015	2016	2017	2018	2018 Exe
	Actual	Actual	Actual	Modified	Executive	vs 2017 Mod
F10001-General Fund	766,330,671	766,746,138	772,035,315	803,381,192	797,846,156	(5,535,036)
F10007-County Road Fund	43,073,612	42,631,316	45,493,430	45,334,044	43,259,210	(2,074,834)
F10009-Road Machinery Fund	8,252,339	7,616,714	5,884,191	6,703,051	6,318,904	(384,147)
F10030-General Grants Projs	39,492,161	37,307,530	39,847,802	58,934,157	59,399,137	464,980
F20011-Water Fund	9,923,435	10,663,306	10,801,137	3,019,780	3,311,795	292,015
F20010-Oncenter Revenue Fund	9,440,587	9,999,188	10,634,762	2,789,192	2,785,580	(3,612)
F20013-Water Environ Protect	81,726,078	83,421,833	85,300,327	92,517,577	95,161,073	2,643,496
F20014-Van Duyn Ext Care	14,642,328	-2,036	4,882,864	5,169,785	3,840,382	(1,329,403)
F20015-Library Fund	14,134,679	13,294,457	13,015,785	13,742,704	14,416,220	673,516
F20035-Library Grants Fund	402,875	638,669	816,125	859,624	962,243	102,619
F30016-Debt Service Fund	77,531,087	62,322,311	94,824,514	71,065,662	66,828,049	(4,237,613)
F55040-Insurance Division	77,663,009	78,378,528	80,033,562	100,575,494	95,655,082	(4,920,412)
F65018-Onondaga Com Col	89,393,653	87,760,873	90,627,773	90,856,237	94,302,434	3,446,197
F20033-Comm Develop Grant	5,660,352	5,494,132	4,388,945	6,321,252	7,609,942	1,288,690
<b>Total Budgetary Funds</b>	<b>1,237,666,866</b>	<b>1,206,272,960</b>	<b>1,258,586,532</b>	<b>1,301,269,751</b>	<b>1,291,696,207</b>	<b>(9,573,544)</b>

## Fund Breakdown and Tax Levy Computation

### 2018 Executive Budget

The schedule below presents appropriations and revenues by fund. A fund is a self-balancing group of accounts. Revenues for most of the funds are not sufficient to cover expenses. Therefore, part of the tax levy, and sometimes appropriations of fund balance, are necessary to balance each of the funds.

Fund	Appropriations	Revenues	Appropriated Fund Balance	Sewer Unit Charges	Tax Levy
F10001-General Fund	797,846,156	650,650,096	5,000,000	0	142,196,060
F10007-County Road Fund	43,259,210	43,259,210	0	0	0
F10009-Road Machinery Fund	6,318,904	6,318,904	0	0	0
F10030-General Grants Proj Fund	59,399,137	59,399,137	0	0	0
F20011-Water Fund	3,311,795	415,590	1,200,000	0	1,696,205
F20010-Oncenter Revenue Fund	2,785,580	2,785,580	0	0	0
F20013-Water Environ Protection	95,161,073	8,215,802	6,625,904	78,593,935	1,725,432
F20014-Van Duyn Ext Care Fund	3,840,382	3,840,382	0	0	0
F20015-Library Fund	14,416,220	13,987,206	429,014	0	0
F20033-Community Devel Grant	7,609,942	7,609,942	0	0	0
F20035-Library Grants Fund	962,243	962,243	0	0	0
F30016-Debt Service Fund	66,828,049	58,015,052	8,812,997	0	0
F55040-Insurance Division	95,655,082	92,655,082	3,000,000	0	0
F65018-Onondaga Com Col Fund	94,302,434	94,302,434	0	0	0
<b>Total Budgetary Funds</b>	<b>1,291,696,207</b>	<b>1,042,416,660</b>	<b>25,067,915</b>	<b>78,593,935</b>	<b>145,617,697</b>

<sup>1</sup> Countywide Tax Levy:

Tax Levy	\$142.2 M
÷ Assessed Full Valuation (per 1000)	<u>\$ 28.0 M</u>
= Property Tax Rate (per 1000)	\$ 5.07

NOTE: Property Tax Rate remained flat at \$5.07 per thousand over the prior year.

<sup>2</sup> Consolidated District Sewer Unit Charges:

Sewer Charge	\$78.6M
÷ Number of Sewer Units	<u>186,511</u>
= Sewer Unit Charge per Household	\$421.39

NOTE: Sewer Unit charges increased \$10.28 per unit over the prior year.

## Onondaga County Property Tax Levy

When the operating budget is presented to the Legislature, the tax rate is expressed in terms of a rate per thousand dollars of full value (full value tax rate). This rate is typically compared to the prior year's full value tax rate. The change is given as a percentage increase or decrease. However, the degree of change in the County tax bill for a homeowner may differ from the change in the full value tax rate. There are several factors that influence the amount of County property taxes that a property owner in Onondaga County will pay:

**Assessed Value** is the value placed on the property by city or town assessors. As a result of different assessing practices in each jurisdiction, there is a different relationship of assessed value to full value. In order to apportion the County tax levy across jurisdictions, the different assessed values are "equalized" to full value.

**Full Value** represents the true value of a property at some prior point in time. Full value is based on surveys conducted by the State Board of Real Property Services. From these surveys, equalization rates are established to convert assessed value to full value.

**Market Value** It should be noted that a change in full value does not mean that individual properties have gained (or lost) real market value. Full value is a measurement tool used to compare properties from one jurisdiction to another. The importance of full value is its use in equitably apportioning the County tax levy.

**County Tax Levy** is the total amount of money to be raised by the general property tax. The share of the tax levy for each jurisdiction is based on its percent of the County's total full value. For example, if 1.2% of the County's full value were located in Spafford, then Spafford would be responsible for 1.2% of the County tax levy.

Once the County tax levy is determined, the full value tax rate is calculated by dividing the tax levy by the total full value expressed in thousands of dollars.

### Onondaga County Gross Property Tax Levy

Year of Assessment	County Gross Tax Levy	% Change Tax Levy	Total Full Value	% Change Full Value	Full Value Tax Rate	% Tax Rate Change
2018 <sup>1</sup>	\$142,196,060	0.8%	\$28,030,118,432	0.9%	5.07	0.0%
2017	\$141,096,060	1.0%	\$27,788,399,337	1.5%	5.07	(0.7%)
2016	\$139,691,159	(0.1%)	\$27,365,729,891	0.4%	5.10	0.6%
2015	\$139,891,159	(0.7%)	\$27,244,303,609	1.2%	5.13	(1.9%)
2014	\$140,891,159	(0.1%)	\$26,918,210,215	0.8%	5.23	(0.9%)
2013	\$140,998,859	(8.3%)	\$26,704,901,404	0.1%	5.28	(5.0%)
2012	\$148,216,571	(3.6%)	\$26,666,826,135	0.9%	5.56	(4.5%)
2011	\$153,821,817	(16.4%)	\$26,420,301,254	1.0%	5.82	(17.3%)
2010	\$183,997,042	2.3%	\$26,148,206,733	2.1%	7.04	0.2%
2009	\$179,821,396	0.1%	\$25,599,869,832	3.7%	7.02	(3.5%)
2008	\$179,707,960	(2.3%)	\$24,690,825,684	6.2%	7.28	(8.0%)

<sup>1</sup> Total Full Value as of August



# Onondaga County Property Tax Cap Calculation

## Tax Levy Limit for Current Year Budget

The Tax Levy Limit Formula can be broken down as follows. The formula is followed by the calculation deriving the **Tax Levy Limit (Adjusted for Transfers, plus Exclusions)** for 2018.

### Property Tax Cap Formula for Current Year Budget

	Prior Year Adopted Tax Levy
Less	Reserve amount including interest earned
Multiplied by	Tax Base Growth Factor (1.0072 provided by OSC)
Plus	<u>PILOTS Receivable Prior Year</u>
Less	Tort exclusion amount prior year
	<b>Subtotal</b>
Multiply	Allowable Levy Growth Factor (1.0184 provided by OSC)
Less	<u>PILOTS Receivable Current Year</u>
	<b>Tax Levy Limit Before Adjustment/Exclusions</b>
Less	Costs Incurred from Transfer of Local Government Functions
Plus	<u>Savings Realized from Transfer of Local Government Functions</u>
	<b>Tax Levy Limit (Adjusted for Transfer of Local Government Functions)</b>
Plus	Tax Levy necessary for Expenditures Resulting from Tort Orders/Judgments over 5% of Prior Year Adopted Levy
Plus	Tax Levy Necessary for Pension Contribution Expenditures Caused by Growth in the System Average Actuarial Contribution Rate in Excess of 2 Percentage Points
Plus	<u>Available Carryover (if any at 0.0150)</u>
	<b><u>Tax Levy Limit (Adjusted for Transfers, plus Exclusions)</u></b>

#### Definitions:

**Tax Base Growth Factor** (provided by OSC) - Factor calculated by The Office of Real Property Taxation designed to capture physical changes and additions to the quantity of properties subject to real property tax and provide a commensurate increase in the levy not subject to the cap. The factor does not capture changes in valuation related to market conditions.

**Allowable Levy Growth Factor** (provided by OSC) - The lesser of 2% or the Consumer Price Index (CPI-U) as calculated by the Bureau of Labor Statistics.

**PILOTS Receivable** - PILOTS anticipated to be collected, not PILOTS actually collected. No adjustments are permitted.

**Transfer of Local Government Function Adjustment** (provided by OSC) - Adjustment to the tax levy limit calculation determined by OSC for consolidation, transfer of functions and dissolutions within and between taxing jurisdictions.

**Pension Exclusion** (factor provided by OSC) - Estimated salary base (provided by OSC) multiplied by the exclusion factor (provided by OSC).

**Carryover** - The difference between the Tax Levy Limit (adjusted for Transfers and Exclusions) and the proposed levy not to exceed 1.5% of the Tax Levy Limit.

# Onondaga County Property Tax Cap Calculation

## Property Tax Cap Calculation for Current Year Budget

	<u>General Fund</u>	<u>Water</u>	<u>Bear Trap</u>	<u>Bloody Brook</u>	<u>Meadow Brook</u>	<u>Harbor Brook</u>	<u>Total</u>
2017 Adopted Levy	141,096,060	1,696,205	476,847	203,564	659,159	385,862	144,517,697
2017 Adopted Abstract	20,949,210	2,965	8,175	0	0	0	20,960,350
<b>2017 Total Levy / Abstract</b>	<b>162,045,270</b>	<b>1,699,170</b>	<b>485,022</b>	<b>203,564</b>	<b>659,159</b>	<b>385,862</b>	<b>165,478,047</b>
Tax Base Growth Factor (1.0072)	163,211,996	1,711,404	488,514	205,030	663,905	388,640	166,669,489
Pilots Rec 2017	2,829,806	0	0	0	0	0	2,829,806
<b>Sub Total</b>	<b>166,041,802</b>	<b>1,711,404</b>	<b>488,514</b>	<b>205,030</b>	<b>663,905</b>	<b>388,640</b>	<b>169,499,295</b>
Levy Growth factor (1.0184)	169,096,971	1,742,894	497,503	208,802	676,121	395,791	172,618,082
Pilots Rec 2018	2,829,806	0	0	0	0	0	2,829,806
<b>Levy Limit b/f Adj/Exclusions</b>	<b>166,267,165</b>	<b>1,742,894</b>	<b>497,503</b>	<b>208,802</b>	<b>676,121</b>	<b>395,791</b>	<b>169,788,276</b>
<b><u>Adjustments</u></b>							
Costs Trans of Function	0	0	0	0	0	0	0
Savings Trans of Function	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0
<b>Levy Limit b/f Exclusions</b>	<b>166,267,165</b>	<b>1,742,894</b>	<b>497,503</b>	<b>208,802</b>	<b>676,121</b>	<b>395,791</b>	<b>169,788,276</b>
<b><u>Exclusions</u></b>							
Torts/Judgements >5% 2017 Levy	0	0	0	0	0	0	0
Pension Exclusion	0	0	0	0	0	0	0
Total Exclusions	0	0	0	0	0	0	0
2017 Carryover	1,849,145	44,555	12,573	5,307	17,184	10,059	1,938,824
<b>2018 Levy Limit</b>	<b>168,116,310</b>	<b>1,787,449</b>	<b>510,076</b>	<b>214,109</b>	<b>693,305</b>	<b>405,851</b>	<b>171,727,100</b>
2018 Executive Levy	142,196,060	1,696,205	476,847	203,564	659,159	385,862	145,617,697
2018 Executive Abstract	21,746,126	0	0	0	0	0	21,746,126
<b>2018 Executive Levy / Abstract</b>	<b>163,942,186</b>	<b>1,696,205</b>	<b>476,847</b>	<b>203,564</b>	<b>659,159</b>	<b>385,862</b>	<b>167,363,823</b>
<b>Under / (Over) Levy Limit</b>							<b>4,363,277</b>
<b>Carryover to 2019 Budget</b>							<b>2,575,907</b>

## Summary of Property Tax Rates by Municipality

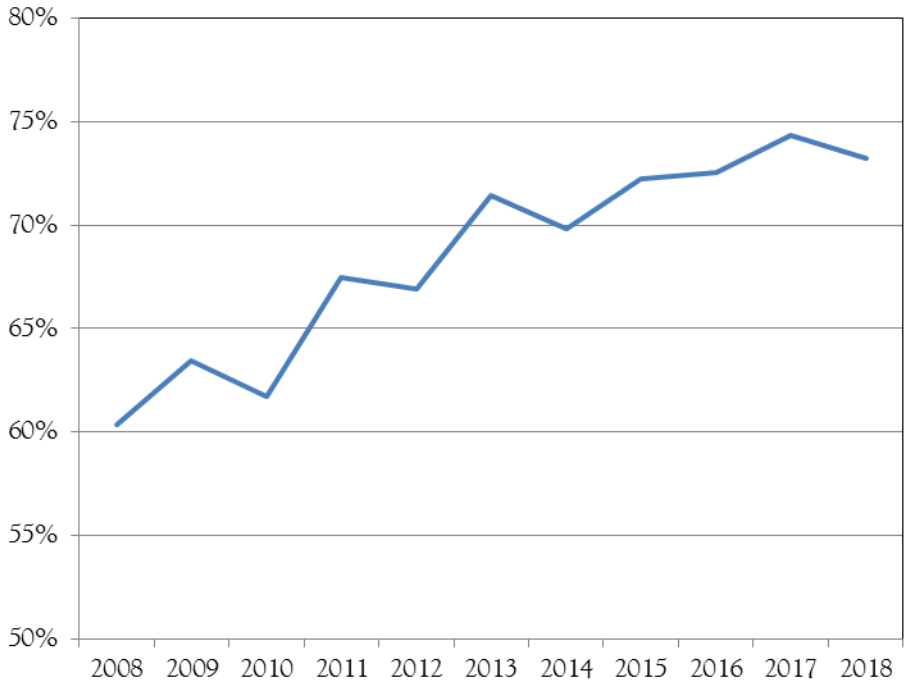
	2017 Adopted	2018 Executive	% Change
County Property Tax Levy (In Millions)	\$141.1	\$142.2	1.1%
County Full Value Tax Rate	\$5.07	\$5.07	0.0%

### Property Tax Rates by Municipality

Municipality	Tax Levy	Assessed Value		Equalization		Tax per	
	Apportionment	Tax Rate		Rate		\$100,000	
	2018	2017	2018	2017	2018	2017	2018
Camillus	8,403,150	\$5.31	\$5.29	100.00%	100.00%	\$531	\$529
Cicero	11,388,596	5.28	5.26	100.00%	100.00%	528	526
Clay	18,209,931	123.77	122.65	4.27%	4.29%	529	526
Dewitt	13,500,766	5.28	5.26	100.00%	100.00%	528	526
Elbridge	1,637,914	5.27	5.24	100.00%	100.00%	527	524
Fabius	638,449	5.26	5.30	100.00%	99.00%	526	524
Geddes	4,789,205	5.83	5.89	91.50%	90.00%	533	530
LaFayette	1,777,508	5.71	5.68	93.00%	93.00%	531	528
Lysander	8,333,425	5.26	5.24	100.00%	100.00%	526	524
Manlius	13,136,044	5.24	5.22	100.00%	100.00%	524	522
Marcellus	2,129,265	5.30	5.25	99.50%	100.00%	527	525
Onondaga	7,259,500	5.38	5.28	98.50%	100.00%	530	528
Otisco	1,075,629	246.00	261.72	2.16%	2.02%	531	529
Pompey	3,316,723	5.27	5.30	100.00%	99.00%	527	530
Salina	8,663,510	5.31	5.28	100.00%	100.00%	531	528
Skaneateles	6,916,622	5.26	5.24	100.00%	100.00%	526	524
Spafford	1,886,551	5.27	5.25	100.00%	100.00%	527	525
Syracuse	24,442,432	6.53	6.54	80.50%	80.00%	526	524
Tully	1,239,916	5.33	5.31	100.00%	100.00%	533	531
Van Buren	3,450,923	5.28	5.26	100.00%	100.00%	528	526
<b>Total Property Tax Levy</b>	<b>\$ 142,196,060</b>						

# Constitutional Tax Margin

## Taxing Capacity Available



The constitutional tax margin of the County is determined in accordance with Section 10 of Article VII of the New York State Constitution. This limits the amount counties may raise in property taxes in any fiscal year, exclusive of debt service, to 1.5% of the 5 year average full value of taxable real estate of the County.

Total Taxing Power	\$405,974,118
Net Prop Tax Levy	\$108,997,941
<b>Tax Margin Available</b>	<b>\$296,996,117</b>
Taxing Capacity Available	73.16%

The constitutional tax margin available for 2017 is estimated at \$296.9 million. A margin of this size indicates that Onondaga County is taxing slightly over one quarter of its constitutional authority.

## Property Tax Assessment and Collection

Real property is assessed for taxation by local assessors in each town within the County and in the City of Syracuse and is placed on the respective tax rolls. There is no County Board of Assessors.

Real property taxes levied for County purposes are collected and enforced in accordance with Onondaga County Special Tax Act; State, County, Town, special district and re-levied unpaid school district taxes are levied on or about December 16, and are due January 1. All towns within the County, and the City of Syracuse, are responsible for collecting County real property taxes.

Each town tax receiver is required to pay to the town the full amount levied for town and town special district purposes. The balance of collected taxes is remitted to the County Chief Fiscal Officer. The City of Syracuse retains responsibility for collecting County delinquent taxes on property within the City.

After the return of the tax rolls to the County Chief Fiscal Officer on April 1, the following penalties accrue with respect to delinquent taxes: 6% for April; 6.5% for May; 7% for June; 7.5% for July, and 8% for August. A \$5.00 filing fee is collected on each current year delinquent parcel paid in July, August or September. Parcels, which go to tax sale on October 1, are charged \$0.25 fee to discharge the lien. Delinquent taxes for the current year are advertised once each week for two weeks on or about September 15. On or about October 1, the County Chief Fiscal Officer conducts a tax sale with a tax sale certificate being issued covering the amount of tax due, plus penalties. A fee of \$70.00 is added to cover advertising expenses.

The percentage of property taxes that are eventually deemed uncollectible are: Towns-0.2%; City-2.00% and are based on prior tax collection trends. The prior year collections in depend on the amount of deferred and uncollected revenues from the previous years and actual year. These unpaid taxes, which are otherwise called delinquent taxes, make up our prior year receivables. Normally we would assume that the prior year collections would fluctuate by the same percentage that the amount of prior year receivables fluctuates.

After a careful analysis of historical trends and the effect of securitization of past tax liens, we project prior year collection revenues for the General Fund of \$13,267,381 in 2018.

*Note:* Required Statement  
(Ref. Sec. 6.04 (b)(3) Administrative Code)

## Water Environment Protection Special District Sewer Unit Charge

In 1978, the Onondaga County Legislature consolidated all the various sanitary districts within Onondaga County and established the Onondaga County Consolidated Sanitary District. It also established a sewer rent schedule to defray all costs of operation, maintenance, indebtedness, and all other obligations of the Water Environment Protection operations. Per Resolution No. 46-01 dated April 4, 2017, the Onondaga County Legislature modified the sewer rents for the Onondaga County Sanitary District, to be allocated on the basis of "units" as defined in the following schedule:

1. Single family structure, mobile home, townhouse, and condominium - one unit each.
2. All other multi-family residential structures - three-fourths unit per family.
3. Mixed use properties having both residential and commercial use - three-fourths unit per family plus 1 unit assigned for the total commercial space, or alternative, in the event that the actual water usage exceeds the calculation of gallons per unit with the subsection (c) for the residential and commercial portions of the property, the number of units to be assigned to such a property shall be based on water bills, as follows:
  - Up to 137,000 gallons per year one unit.
  - One unit and fraction thereof for each 137,000 gallons per year.
4. Commercial, industrial and institutional properties - units to be assigned based on water bills, or, where properly metered or other sufficient verification exists, on wastewater discharged, as follows:
  - Up to 137,000 gallons per year one unit.
  - One unit and fraction thereof for each 137,000 gallons per year.

These amendments to the schedule of sewer rents in the Onondaga County Sanitary District will become effective on January 1, 2018.

The Department of Water Environment Protection operates and maintains flood control facilities within four special drainage districts: Bear Trap - Ley Creek; Bloody Brook; Harbor Brook and Meadowbrook. The special districts were created in order to address flooding problems, which crossed multi-municipal boundaries. Taxable properties within each of the districts are assessed as a drainage district tax for operations and maintenance, plus debt service.

### Drainage Districts Tax Levy

Drainage District	2017 Adopted	2018 Executive
Bear Trap - Ley Creek	\$476,847	\$476,847
Bloody Brook	\$203,564	\$203,564
Meadowbrook	\$659,159	\$659,159
Harbor Brook	\$385,862	\$385,862

### Consolidated Districts Sewer Unit Charge

Year	Total Sewer Charge	% Total Sewer Unit Change	Number of Units	% Number of Units Change	Unit Charge	Dollar Unit Charge Change	% Unit Charge Change
2018	\$78,593,935	4.18 %	186,511	1.64%	\$421.39	\$10.28	2.50%
2017*	\$75,443,867	0.00%	183,511	1.51%	\$411.11	\$0.00	0.00%
2016	\$74,319,488	0.00%	180,777	0.02%	\$411.11	\$-0.08	(0.02%)
2015	\$74,318,921	5.74%	180,741	(0.01%)	\$411.19	\$22.39	5.76%
2014	\$70,281,472	7.50%	180,765	0.24%	\$388.80	\$26.25	7.24%
2013	\$65,376,983	0.72%	180,326	(0.35%)	\$362.55	\$3.87	1.08%

\*2017 represents the budget as modified per Resolution #189 from December 6, 2017

## Onondaga County Water District Special District Tax Levy

The purpose of the special ad valorem levy assessed to real property within the Onondaga County Water District (OCWD) is to fund the capital costs associated with the construction and improvement of the County water system. The levy can also be used to support OCWD operating expenses.

The Water District Tax Levy has remained unchanged in 2018.

### Water District Tax Levy

Year	Total Levy	% Change
2018	\$1,696,205	0%
2017	\$1,696,205	0%
2016	\$1,696,205	0%
2015	\$1,696,205	0%
2014	\$1,696,205	0%
2013	\$1,696,205	30.16%
2012	\$1,303,218	(0.57%)

The Onondaga County Water District comprises all real property within the County of Onondaga except for the Towns of Spafford and Skaneateles. Also excluded are the Warners and Southwood-Jamesville County Water Districts, which preceded the formation of this district.

The method of apportioning the district levy is based on the benefit received from system improvements and is accomplished through Zones of Assessment established by the Onondaga County Board of Supervisors in 1962. Currently there are three assessment zones. The 2017 budget contains no Zone 2 assessments.

Charges for water and water service are made on a dual basis: a commodity charge based on actual consumption as outlined below, plus a capacity charge of \$3.85/thousand gallons based on peak demand imposed by the customer on the District System. Meters are read and consumption billed monthly.

Commodity Charge Rates		2017 Adopted	2018 Executive
Water Rate Per Thousand Gallons Per Month			
First	30,000,000	\$0.00	\$0.00
Next	80,000,000	\$0.00	\$0.00
Next	180,000,000	\$0.00	\$0.00
Over	290,000,000	\$0.00	\$0.00



## Onondaga County Sales Tax

### New York State Sales Tax

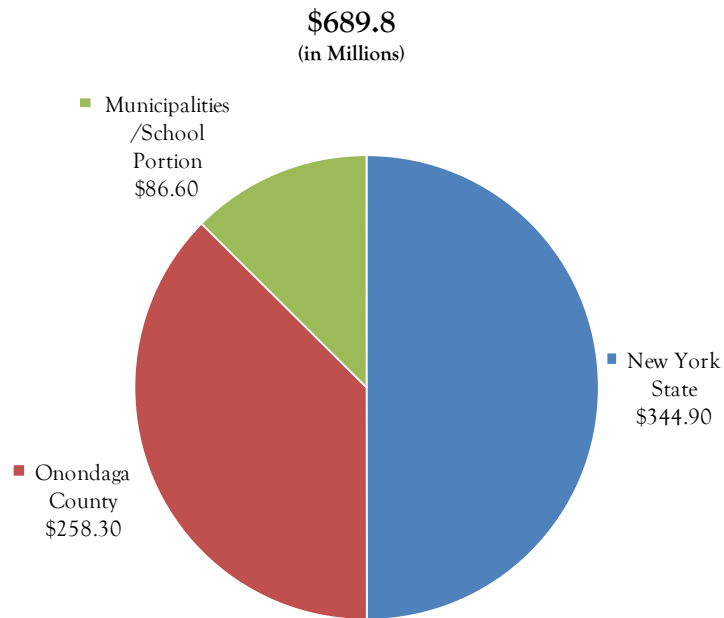
New York State currently levies a 4.00% sales tax. Counties and cities may impose a sales tax up to a combined maximum of 3%, within their respective jurisdictional limits. With special state legislative approval, jurisdictions can exceed the 3% maximum limit.

Towns, villages and school districts may not impose a sales tax, although they may share the distributions as per specific sharing agreements.

### Specific Sharing Agreements

Counties may keep all the proceeds from a sales tax or distribute a share to the various municipalities and school districts.

### Estimated 2018 Distribution of 8.00% Sales Tax



County share in the graph is based on the 2018 budget year.

### Onondaga County Sales Tax Agreement January 1, 2011 – December 31, 2020

On May 4, 2010, the Onondaga County Legislature unanimously approved a sales tax sharing agreement for the years 2011-2020. This agreement covers the entire 4% local share and acknowledges the “additional” 1% rate must be reauthorized by the New York State Legislature every two years. The agreement essentially gives the City 24.3% of the total, while the County retains 73.6%. The Towns’ share is 8.5% in 2011, 2.6% in 2012, and then they are excluded from any future sharing through 2020. The Schools’ share is 2.9% in 2011, 1.4% in 2012 through 2015, and 0.7% in 2016 through 2020.

The City, towns and villages may elect, by local law, ordinance or resolution to receive their allocated share of sales tax in cash rather than as a credit against the County property tax levy, while school districts are required to receive their allocated share in cash.

### Sales Tax Revenues

The amount of sales tax revenue the County receives generally depends on the level of consumer spending within Onondaga County for goods and services. For developing the 2018 budget, an overall growth estimate of 1.6% was used for 2017 over 2016 actual and 2.0% for 2018 over 2017 estimated.

#### County Share of Gross Sales Tax Collections

Year	Amount	% Change
2018 Executive	\$258,331,385	2.0%
2017 Estimated <sup>1</sup>	\$253,233,007	1.6%
2017 Modified	\$260,526,511	4.6%
2016	\$249,170,854	-0.5%
2015	\$250,418,408	-0.5%
2014	\$251,790,241	2.6%
2013	\$245,304,224	4.8%
2012	\$233,969,037	14.8%

<sup>1</sup>% Change over 2016 Actual

### Sales Tax Exemption on Motor Fuel

Effective June 1, 2006, New York State changed their 4% share of sales tax on motor fuel and diesel motor fuel to the .08 cents per gallon method, which effectively capped sales taxes on gasoline at the price of \$2 a gallon times .04 percent. Localities were given the option of changing the methodology on how sales taxes were levied on gasoline of a .08-cent cap or a .16-cent cap per gallon. Onondaga County enacted a cap on gasoline effective July 1, 2006 and eliminated that cap effective June 1, 2008.

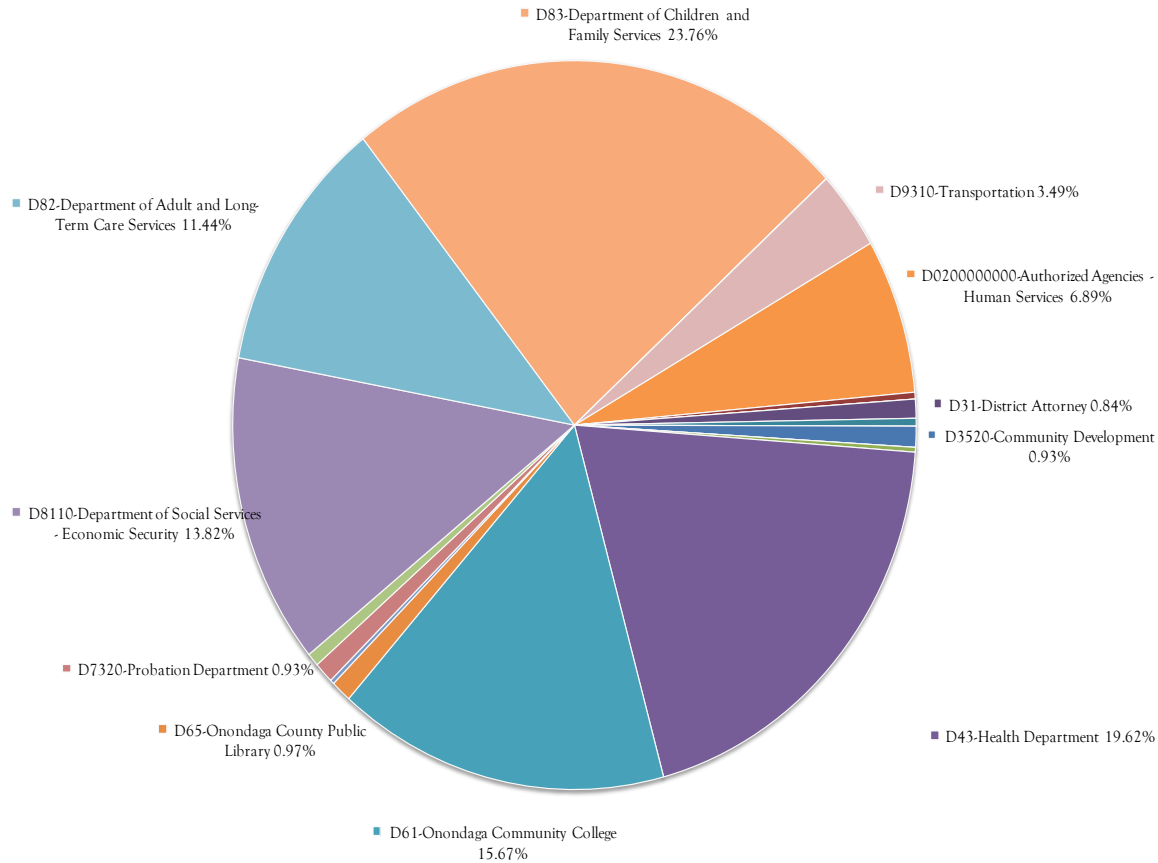
### Sales Taxes on Residential Energy Sources and Services

Residential Energy Sources and services are not subject to the 4% NYS sales and use tax. Residential Energy Sources are: natural gas, electricity, steam, coal, fuel oil, wood and propane. On November 29, 1979, (Resolution No. 582) the County Legislature approved a two-year phased plan to eliminate the local sales tax on residential energy sources and related services. As of September 1, 2012, the following counties do **NOT exempt** Residential Energy Sources from their local sales tax: Allegany, Cattaraugus, Cayuga, Chemung, Cortland, Erie, Franklin, Oneida (City), Niagara, Orleans, City of Oswego, Rockland, Schenectady, St. Lawrence, Suffolk, Tioga, Tompkins, Westchester and NYC.

## State Aid

### Distribution of State Aid

**\$161,571,942**



#### Department of Social Services – Economic Security

The Department receives state aid on net reimbursable expenditures for the Safety Net Program and for the Emergency Assistance to Adults Program. State Aid is also provided to supplement the Federal programs.

#### Department of Adult and Long-Term Care Services

State Aid supports programs in the area of mental health for adults, aging services, and to supplement federal programs. Programs address activities aimed at treatment, prevention and early detection of mental illness, service provision to those in the population who are developmentally disabled, and the provision of services and rehabilitative efforts in the areas of substance abuse. Revenues received from the State are also for grant programs such as Community Services for the Elderly (CSE) and the Expanded In-Home Services for the Elderly Program (EISEP), which provide services to help elderly people remain in their homes and avoid institutionalization. The State provides 100% funding for the Supplemental Nutrition Assistance Program (SNAP), Transportation and the Caregivers Resource Center.

## **Department of Children and Family Services**

State Aid received by the Department of Children and Family Services is used to support mental health and child welfare services for children and families, foster care services, Youth Bureau programs, secure residential and non-secure programs for detained youth, and to supplement federal programs. Aid to the Youth Bureau from the New York State Office of Children and Family Services is allocated for programs aimed at Youth Development and Delinquency Prevention (YDDP), Runaway and Homeless Youth (RHY), and Special Delinquency Prevention (SDPP) services. These programs all aim at creating a healthy community environment for positive youth development as well as establishing recreational facilities and service initiative programs in an effort to deter delinquent behavior.

## **Health Department**

The Health Department receives reimbursement from New York State for its core services, which include: Division of Maternal and Child Health, Disease Control, Surveillance and Statistics, and most of Administration and Environmental Health. The Women, Infants, and Children (WIC) program and the Lead program are funded by State Aid.

## **Special Children Services**

State Aid is received for the support of the Early Intervention and Pre-School Handicapped programs, which provide services to children through four years of age with educationally handicapping conditions. State Aid reimbursement for the Early Intervention Program, serving children aged 0-2, is 49%, while reimbursement is 59.5% for the Preschool Handicapped Program, serving children aged 3-5.

## **Onondaga Community College**

State Aid is used to fund operational expenses of the Community College and is based on the number of full time equivalent students (FTE).

## **Transportation-County Road Fund**

Funding for road maintenance is received through New York State's Consolidated Local Street and Highway Improvement Program (CHIPS). The amount of aid received is formula driven, based on center line and lane miles of locally maintained highways, vehicle registrations and vehicle miles of travel.

## **Sheriff**

The Sheriff's Office is reimbursed by the New York State UCS for costs associated with providing Court House security. State grant funding provides some of the cost of navigation enforcement on the waterways.

## **Probation**

The regular Probation State Aid reimbursement rate has been steadily reduced from 46.5% in 1990. Total revenue received, including regular Probation aid, is reimbursement for regular probation services, including supervision and pretrial release, and alternatives to incarceration programs, which include Intensive Supervision and Day Reporting programs.

## **Onondaga County Public Library**

State Aid received is utilized for the operation of the Central Library and to provide assistance to the eighteen suburban libraries in Onondaga County. All revenues are granted under the New York State Education Law.

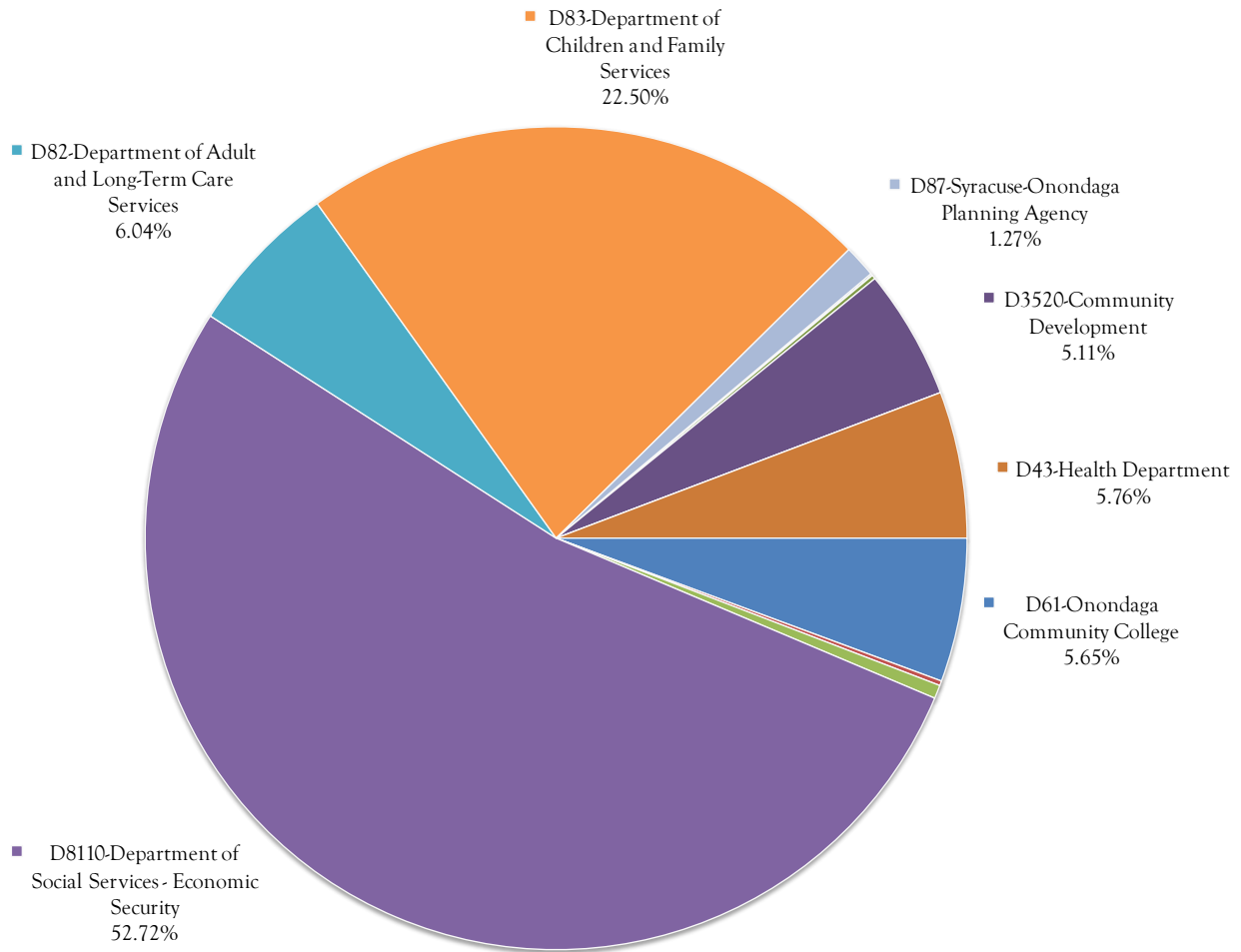
## **All Other Departments**

The balance of State Aid received is support for: mass transportation operating expenses; the District Attorney's prosecution of career criminals; a portion of the District Attorney's salary; motor vehicle insurance fraud investigation/prosecution; Victims Assistance Program; GIVE (Gun Involved Violence Elimination) – a program that coordinates investigations for the prosecution of narcotics and gang-related crimes; indigent defense representation; a portion of interest costs for State Court facilities capital projects; homeland security funds for emergency management and communications; burial of indigent veterans; partial funding for programs at the Rosamond Gifford Zoo through the National Heritage Trust; youth programming at various parks; and various grant funding throughout the County, some of which is competitive (applied for and potentially awarded), and miscellaneous other funding received by County departments.

# Federal Aid

## Distribution of Federal Aid

\$119,524,861



### Department of Social Services – Economic Security

The Department of Social Services – Economic Security receives Federal Aid to support the major program areas of Family Assistance, Home Energy Assistance (HEAP), Medical Assistance, and Title XX Services. Federal Aid is also received for the administrative costs associated with these programs as well as Food Stamps and Title IV-D Child Support.

### Onondaga Community College (OCC)

OCC receives Work Study Federal Aid. These funds are used to pay students who work part-time on campus and who qualify for the program. The main recipient of Federal funding is the JOBSplus! Program. Federal revenues also support apprenticeship and vocational training, school-to-work initiatives, and national and community service programs.

## **Health Department**

Federal Aid supports the Health Department's administrative costs for the Women, Infants, and Children program (WIC) and the Lead Poison Control program. Health also receives millions of dollars in competitive federal grants.

## **Community Development**

Community Development's principal source of funding is from the U.S. Department of Housing and Urban Development (HUD), through the Community Development Block Grant (CDBG), the Home Grant and the Emergency Shelter Grant. Other Federal grants, through HUD and USDA-Rural Development (and State grants, through the NYS Division of Housing and Community Renewal, the Housing Development Fund, and the Housing Trust Fund), are competitive; they may be awarded one year and not the next.

## **Department of Adult and Long-Term Care Services**

Revenue received will fund programs and services that will assist adult citizens who reside in Onondaga County and remain living independently in the community. These Federal programs consist of programs for substance abuse, community services, congregate meals, home delivered meals, health promotion, caregivers, energy assistance, senior employment, and health insurance counseling.

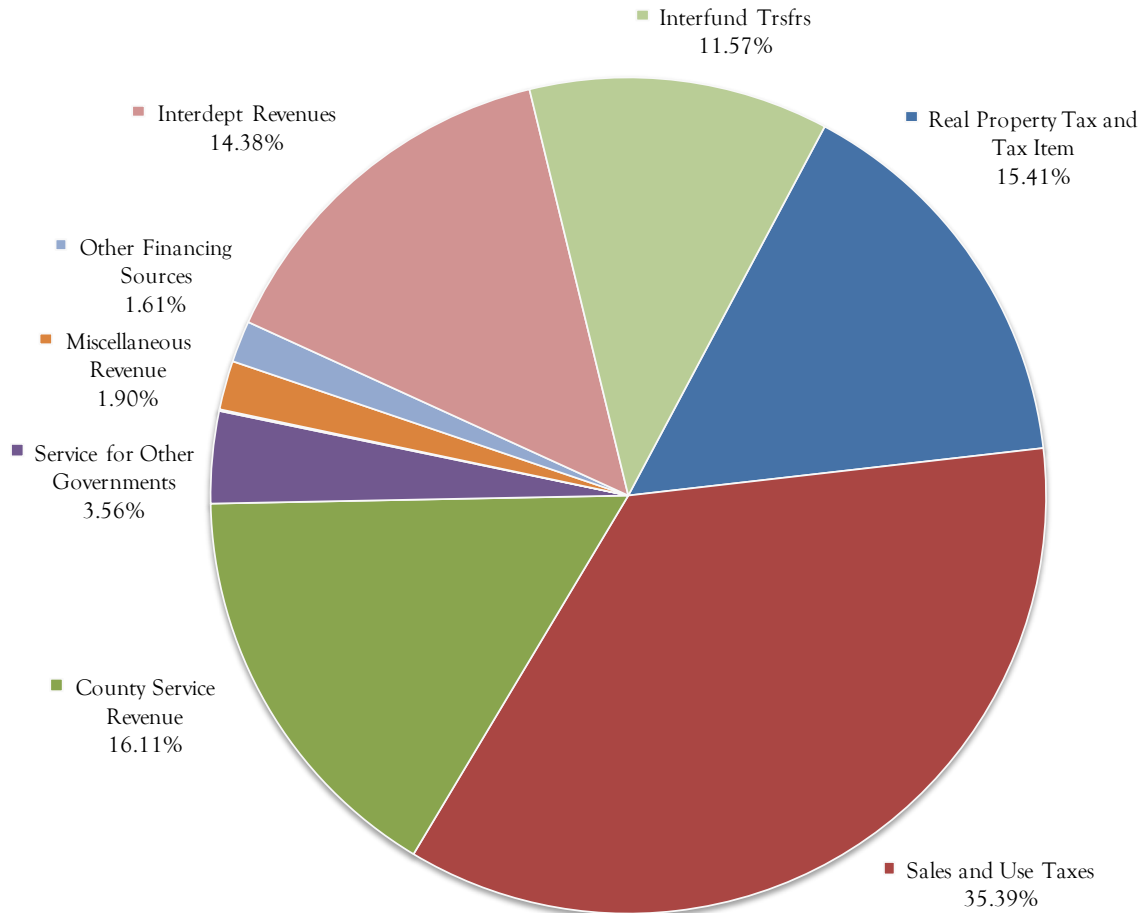
## **Department of Children and Family Services**

Federal Aid supports major programs and services for children and families residing in Onondaga County. These programs include Foster Care, JD/PINS, and Title XX Services. Federal revenue received is also targeted for the OnCare JJ Grant.

## **All Other Departments**

Federal Aid also supports: Mass Transportation Operating Assistance; interest costs for the construction of the Community College; Planning Agency activities to support County transportation projects through the Syracuse Metropolitan Transportation Council (SMTTC); Emergency Services activities; and miscellaneous other funding received by County departments.

**All Other Revenues**  
**Distribution of All Other Revenues**  
**\$1,010,599,404**



**Real Property and Property Tax Items**

Real Property and Property Tax Items include the countywide tax levy, deferred and uncollectible taxes, and prior year collections revenue.

**Sales and Use Taxes**

Sales and Use Taxes include gross sales tax collections, room occupancy tax collections, automobile use tax collections and emergency communications surcharge revenue.



## **County Service Revenue**

This revenue account includes those revenues associated with County departmental income. Included in this category are: student tuition, County Clerk fees, user fees, specific departmental fees, industrial waste surcharges, parks and recreation fees, State and local authorized fees, patient charges, charges to employees and retirees for health and dental costs, repayments of public assistance, water sales, etc. This category also includes the WEP sewer unit charge.

## **Interdepartmental Revenue**

This account includes County departmental charges for services to other County Departments. Also included in this category are chargebacks for Employee Benefits, Information Technology, Facilities Management, Law Department, Insurance Division, Division of Purchase, and Indirect Cost.

## **Interfund Transfers**

This account includes transfers necessary to balance operations in each fund between funds. The major revenue sources are the General Fund transfers to support operations to other funds and the allocation of debt costs to other funds.

## **Services for Other Governments**

This account includes revenues from other governmental jurisdictions that reimburse the County for specific services. Included in this category are: various charges to the City of Syracuse for operation of the City jail lockup; operation of the branch libraries and operation of the Public Safety Building; charges to New York State for patient care; charges to New York State for snow removal on State highways; charges to several neighboring counties for the provision of emergency communications services; and contributions by Oswego County for emergency management services.

## **Miscellaneous Revenues**

This account includes miscellaneous County departmental revenues including: rental income, commissions, licenses, permits, fines and forfeitures, and other miscellaneous revenues.

## **Interest and Earnings**

This account includes interest and earnings on deposits and investments for the County's operating budget cash balances. The various trust and agency accounts must, by law, be allocated to the funding source. It also includes interest earnings the State of New York accrues on County sales tax proceeds while waiting to distribute the funds electronically to the County.

## **Other Financing Sources**

This account includes prior year appropriated surplus in the General, Water, Water Environment Protection, Van Duyn and Library Funds.

## Expense Trend Analysis

### All Funds

	2015 Actual	2016 Actual	2017 Adopted	2017 Modified	2018 Executive
Wages	\$234,534,265	\$245,372,573	\$239,820,135	\$240,727,874	\$245,307,147
Benefits	206,783,092	218,589,891	237,822,456	237,739,749	227,559,729
<b>Subtotal Personnel Expenses</b>	<b>441,317,357</b>	<b>463,962,465</b>	<b>477,642,591</b>	<b>478,467,623</b>	<b>472,866,876</b>
Mandated Programs	209,563,971	215,715,153	220,745,196	220,745,196	221,185,492
Contracted Services	97,427,903	101,425,112	111,851,228	122,113,612	121,438,619
Sales Tax - City/School Portion	86,154,183	83,604,986	87,227,127	87,227,127	86,573,101
Interfund Transfers - Operating	48,963,937	48,365,419	49,574,322	48,883,656	50,297,460
Debt Service	49,047,868	52,518,748	55,185,482	55,185,482	58,015,050
Interdepartmentals	67,722,190	73,953,973	70,647,036	70,629,475	73,306,575
All Other	222,006,396	272,768,292	218,276,044	223,467,130	208,013,034
<b>Total Gross Expenses</b>	<b>1,222,203,806</b>	<b>1,312,314,147</b>	<b>1,291,149,026</b>	<b>1,306,719,301</b>	<b>1,291,696,207</b>
<b>Total Net Expenses<sup>1</sup></b>	<b>993,349,952</b>	<b>1,074,266,626</b>	<b>1,041,756,726</b>	<b>1,057,427,269</b>	<b>1,043,676,446</b>

<sup>1</sup> The net budget represents what Onondaga County actually spends to provide its services.

## Organization Summary by Fund

### Expense Totals

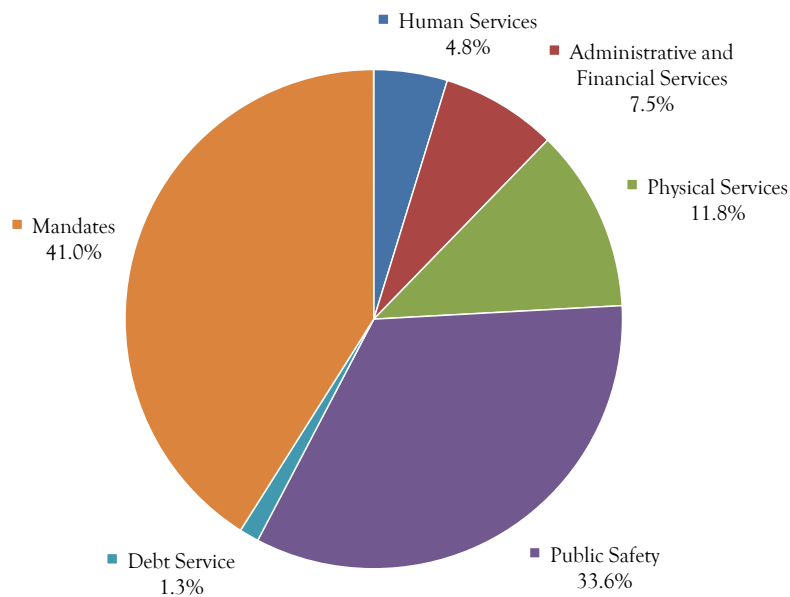
	2014	2015	2016	2017	2018	2018 Exe
	Actual	Actual	Actual	Modified	Executive	vs 2017 Mod
F10001-General Fund	775,576,484	764,043,729	787,881,179	807,832,935	797,846,156	(9,986,779)
F10007-County Road Fund	43,566,437	42,174,090	45,611,625	45,362,517	43,259,210	(2,103,307)
F10009-Road Machinery Fund	8,305,685	7,597,719	7,096,447	6,732,475	6,318,904	(413,571)
F10030-General Grants Projs	38,212,130	37,771,271	44,836,880	58,986,123	59,399,137	413,014
F20011-Water Fund	9,076,170	10,187,505	9,413,271	3,064,967	3,311,795	246,828
F20010-Oncenter Revenue	9,018,670	9,774,828	10,217,698	2,964,294	2,785,580	(178,714)
F20013-Water Environ Protect	79,545,701	84,341,049	91,785,258	93,012,440	95,161,073	2,148,633
F20014-Van Duyn Ext Care	8,147,731	4,846,898	4,536,347	5,169,785	3,840,382	(1,329,403)
F20015-Library Fund	14,172,667	13,282,631	13,262,324	13,816,774	14,416,220	599,446
F20035-Library Grants Fund	439,745	732,877	5,343,881	859,624	962,243	102,619
F30016-Debt Service Fund	87,822,498	75,124,094	106,725,878	71,065,662	66,828,049	(4,237,613)
F55040-Insurance Division	78,304,211	79,586,960	90,150,751	100,674,215	95,655,082	(5,019,133)
F65018-Onondaga Com Col	89,322,356	87,668,289	90,627,773	90,856,237	94,302,434	3,446,197
F20033-Community Develop	5,956,943	5,071,866	4,824,835	6,321,252	7,609,942	1,288,690
<b>Total Budgetary Funds</b>	<b>1,247,467,429</b>	<b>1,222,203,806</b>	<b>1,312,314,147</b>	<b>1,306,719,301</b>	<b>1,291,696,207</b>	<b>(15,023,094)</b>

## Summary of Local Dollar Costs

### 2018 Executive

Program Area	Local Dollar Costs
Human Services	\$ 19,735,689
Administrative and Financial Services	\$ 31,094,287
Physical Services	\$ 48,963,024
Public Safety	\$ 138,700,843
Debt Service	\$ 5,223,353
<b>Mandates</b>	
Administration	\$ 21,602,406
Medicaid	\$ 99,233,316
Temporary Assistance	\$ 17,318,571
Child Welfare Programs	\$ 8,894,192
Legal Aid	\$ 6,540,772
Special Children Services	\$ 17,269,423
Other	\$ (1,290,748)
<b>Mandates Subtotal</b>	<b>\$ 169,567,932</b>
<b>Total Local Support</b>	<b>\$ 413,285,128</b>

Local dollars are revenues generated through property tax and sales and use tax revenues. In 2018, Mandated Program costs will be approximately 41.0% of the total local support for all county wide program costs.



Note: Mandates are any legal, regulatory, or judicial requirements imposed on a local government.

## Status of Countywide Filled Positions

January, 2008 – 2017

Department	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 vs 2008
Facilities Management	107	103	92	102	103	107	110	117	117	113	6
Comptroller	36	37	33	30	31	31	31	28	30	29	(7)
Correction	189	192	192	176	180	180	172	180	189	175	(14)
County Clerk	39	38	37	35	35	34	34	35	36	31	(8)
County Executive	9	13	10	12	11	12	12	13	13	10	1
Stop DWI	0	0	0	0	0	0	0	0	0	0	0
Legislature	27	26	27	24	24	23	25	25	25	24	(3)
Information Technology	76	75	74	68	74	73	70	72	69	58	(18)
District Attorney	100	97	94	89	93	93	93	93	93	91	(9)
Emergency Communication	145	149	148	145	137	141	143	140	143	135	(10)
Economic Development	7	7	5	6	6	7	7	6	6	8	1
Office Of Environment	1	1	1	1	1	1	1	1	2	2	1
Election Board	17	20	15	16	16	16	16	16	16	13	(4)
Emergency Management	7	7	5	6	6	7	7	6	6	7	0
Finance Department	31	29	28	26	27	27	56	76	81	78	47
Health Department	327	330	320	294	297	280	280	253	251	239	(88)
Correctional Health	37	41	39	0	0	0	0	0	0	0	(37)
Human Rights	4	4	0	0	0	0	0	2	2	2	(2)
County Attorney	38	40	40	38	38	36	44	42	40	35	(3)
LTC- Community Svcs	14	16	15	0	0	0	0	0	0	0	(14)
Mental Health	80	80	80	51	53	51	0	0	0	0	(80)
Youth Bureau	6	7	5	5	6	6	0	0	0	0	(6)
Parks & Recreation	119	117	103	92	86	92	96	98	93	81	(38)
Personnel	25	26	21	25	27	24	35	35	38	36	11
CNY Works	6	6	4	2	2	2	2	2	2	2	(4)
Probation	106	106	93	91	87	87	83	80	80	77	(29)
Hillbrook	34	39	26	20	20	21	0	0	0	0	(34)
Purchasing	12	15	13	13	16	17	16	20	21	22	10
Sheriff	561	578	578	552	540	536	533	517	527	529	(32)
Social Services - Econ Sec	733	727	683	674	690	691	414	403	399	369	(364)
Adult & Long Term Care	0	0	0	0	0	0	55	53	54	50	50
Children & Family Svcs	0	0	0	0	0	0	273	268	266	252	252
Planning -SOCPA	16	17	16	15	14	14	15	16	15	13	(3)
Veterans	2	3	3	3	3	2	0	0	0	0	(2)
<b>TOTAL General Fund</b>	<b>2,911</b>	<b>2,946</b>	<b>2,800</b>	<b>2,611</b>	<b>2,623</b>	<b>2,611</b>	<b>2,623</b>	<b>2,597</b>	<b>2,614</b>	<b>2,481</b>	<b>(430)</b>

## Status of Countywide Filled Positions

January, 2008 – 2017

Department	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 vs 2008
LTC - Van Duyn	559	525	525	489	504	496	0	0	0	0	(559)
Highway	197	195	177	159	163	168	170	167	164	157	(40)
<b>Total Highway</b>	<b>197</b>	<b>195</b>	<b>177</b>	<b>159</b>	<b>163</b>	<b>168</b>	<b>170</b>	<b>167</b>	<b>164</b>	<b>157</b>	<b>(40)</b>
Metropolitan Water Board	35	36	37	31	25	23	26	27	29	0	(35)
Flood Control	12	12	11	9	11	11	12	11	12	11	(1)
Water Environ Protection	375	375	366	339	359	357	356	362	361	325	(50)
<b>Total WEP Fund</b>	<b>387</b>	<b>387</b>	<b>377</b>	<b>348</b>	<b>370</b>	<b>368</b>	<b>368</b>	<b>373</b>	<b>373</b>	<b>336</b>	<b>(51)</b>
OCPL	110	117	116	108	108	106	104	89	84	74	(36)
Aging and Youth Aging	12	12	12	12	12	11	0	0	0	0	(12)
Community Development	13	13	16	15	17	17	15	15	14	13	0
<b>Total All Funds</b>	<b>4,224</b>	<b>4,231</b>	<b>4,060</b>	<b>3,773</b>	<b>3,822</b>	<b>3,800</b>	<b>3,306</b>	<b>3,268</b>	<b>3,278</b>	<b>3,061</b>	<b>(1,163)</b>

The County has reduced the number of filled positions by 1,163 since 2008.

## Employee Benefits

	2015 Actual	2016 Actual	2017 Modified	2018 Executive
Health	71,337,086	79,131,608	82,974,961	79,098,047
Dental	2,802,913	2,587,417	2,773,800	2,801,538
Retirement	30,219,452	29,157,229	31,385,783	29,785,699
Workers Comp.	1,005,981	4,356,062	7,435,242	7,125,777
Unemployment	178,792	201,443	697,451	302,235
FICA	14,763,432	14,643,226	14,928,736	15,292,658
Disability	1,168,132	969,986	1,193,468	937,959
OCC Benefits(1)	13,498,778	12,157,746	12,685,864	14,295,874
<b>Total</b>	<b>134,974,566</b>	<b>143,204,717</b>	<b>154,075,305</b>	<b>149,639,787</b>

<sup>(1)</sup>This figure represents the net OCC benefit costs given a portion of OCC benefits are included in the County's Health and Dental lines.

The County maintains a comprehensive benefits plan for its employees and retirees. The health/prescription drug, dental, unemployment, and workers' compensation programs are self-insured.

