

# **Appendices**

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## **Section 7**

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## **Appendix A**

### **Glossary of Budget Terms**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Depreciation** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. That portion of the cost of a capital asset, which is charged as an expense during a particular period. This represents the decrease in value of physical assets due to use and the passage of time. Each asset type has a pre-determined depreciable life.

**Disbursement** Payment for goods and services.

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

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

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

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

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

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

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

**Expense Code** See Account Code.

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

**Fiscal Agent Fees** These are fees charged by institutions for record keeping of Registered (Serial) Bondholders and for the semi-annual distribution of principal and interest payments to those

bondholders. Fiscal agent fees on serial bonds, capital notes and bond anticipation notes are paid by the purchaser. The County pays these fees on EFC bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Modified** See Budget As Modified (BAM).

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

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

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

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

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

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

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

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

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

**Post Employment Benefits** Benefits provided as part of the total compensation offered to qualified employees. These include health benefits for retirees. These costs are normally recorded when incurred.

However, there are long-term, future costs associated with these benefits that accrue during the period that the employees actually are rendering their services to the County. That liability is required to be actuarially determined and recognized for financial reporting purposes.

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

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

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

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

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

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

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

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

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

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

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

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

**Self-Insurance Fund** The internal service fund used to account for the risks of loss, including workers' compensation, all liability risks and certain physical damage risks. The County's self-insurance program,

which is administered by a third-party, also provides certain medical benefits to all active and retired employees.

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

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

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

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

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

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

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

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

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

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

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

## **Appendix B**

### **Expense Code Classifications**

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

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

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

#### **Personnel Services**

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

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

#### **641010 - Regular Employees Salaries and Wages**

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

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

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

## **641020 - Overtime Wages**

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

## **641030 - Other Employee Wages**

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

## **691200 - Employee Benefits**

Departments' costs for employee benefits including:

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

## **Equipment**

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

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

### **671500 - Automotive Equipment**

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

### **692150 - Furniture, Furnishings and Equipment**

Generally, office or residential related furnishings and equipment.

## **Supplies and Materials**

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

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

## **693000 - Supplies, Materials, Minor Equipment, and Furnishings**

### **Contractual and Other Expenses**

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

### **694010 – Travel/Training**

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

### **694060 - Insurance**

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

### **694080 - Fees for Services, Professional Non-Employees**

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

### **694100 - All Other Expenses**

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

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

### **694130 - Maintenance, Utilities, Rents**

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

### **694950 - Interdepartmental Expense**

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

### **695700 - Contracted Client Services**

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

### **696450 - Services to the Handicapped**

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

## **667400 – Distribution of Sales Tax**

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

## **Appendix C**

### **Employee Representation**

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

#### **New York State Nurses Association**

This unit consists of 34 members holding professional nursing positions in the Health Department. The contract term is January 1, 2014 through December 31, 2020. Negotiations for a successor agreement have yet to commence.

#### **The Deputy Sheriff's Benevolent Association**

This unit is composed of 246 sworn Deputies in the Custody and Civil departments of the Onondaga County Sheriff's Office, through the rank of Lieutenant. The contract term is January 1, 2013 through December 31, 2018. Negotiations for a successor agreement are ongoing.

#### **Onondaga County Sheriff's Police Association**

This unit consists of 184 members in the Police Department of the Onondaga County Sheriff's Office. The present Agreement covers the period from January 1, 2018 through December 31, 2020. Negotiations for a successor agreement have yet to commence.

#### **The International Union of Operating Engineers**

The IUOE includes 25 members holding the titles of Boiler Operator, Boiler Operator/Maintenance Worker, Mechanical Systems Maintenance Worker, Control Room Supervisor, Power Plant Worker and Refrigerating Machine Operator. The contract term is January 1, 2013 through December 31, 2018. Negotiations for a successor agreement are ongoing.

#### **Onondaga Sheriff's Captains Association**

The collective bargaining agreement for this unit of 8 members of the Onondaga County Sheriff's Office in the rank of Deputy Sheriff Captain covers January 1, 2018 through December 31, 2020. Contract negotiations are currently in progress. Negotiations for a successor agreement have yet to commence.

#### **Building Trades Council**

The Central and Northern New York Building Trades Council includes 30 Carpenters, Electricians, Plumbers and other skilled tradespersons. The contract term is January 1, 2013 through December 31, 2018. Negotiations for a successor agreement have yet to commence.

#### **Civil Service Employees Association**

There are 2089 clerical, labor, maintenance, professional and paraprofessional members in this bargaining unit. The contract term is January 1, 2016 through December 31, 2019. Negotiations for a successor agreement are ongoing.

## **Management/Confidential Employees (not a bargaining unit)**

There are 334 Management/Confidential employees (including elected officials) in Onondaga County who are not represented by a bargaining unit. The current salary schedule became effective on January 1, 2017 and was further amended in 2019 to include grades 42, 43 and 44.

### **Salary Plan Schedules**

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

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

## New York State Nurses Association Schedule

**Effective the First Full Pay Period after January 1, 2020**

	<b>0-2 Years</b> <b>B</b>	<b>3 Years</b> <b>C</b>	<b>6 Years</b> <b>D</b>	<b>8 Years</b> <b>E</b>	<b>10 Years</b> <b>F</b>
<b>Grade 2</b>					
<b>Annual Salary</b>	\$50,558	\$53,125	\$55,816	\$60,548	\$62,190
<b>Bi-weekly</b>	\$1,944.53	\$2,043.28	\$2,146.76	\$2,328.78	\$2,391.94
<b>Grade 3</b>					
<b>Annual Salary</b>	\$52,163	\$54,840	\$57,673	\$62,601	\$64,301
<b>Bi-weekly</b>	\$2,006.25	\$2,109.22	\$2,218.21	\$2,407.22	\$2,473.12
<b>Grade 4</b>					
<b>Annual Salary</b>	\$55,589	\$58,456	\$61,538	\$66,832	\$68,657
<b>Bi-weekly</b>	\$2,138.05	\$2,248.30	\$2,366.84	\$2,570.45	\$2,640.65
<b>Grade 5</b>					
<b>Annual Salary</b>	\$59,115	\$62,102	\$65,319	\$70,859	\$72,798
<b>Bi-weekly</b>	\$2,273.65	\$2,388.53	\$2,512.27	\$2,725.33	\$2,799.94
<b>Grade 6</b>					
<b>Annual Salary</b>	\$74,256	\$76,322	\$78,389	\$80,456	\$82,520
<b>Bi-weekly</b>	\$2,855.99	\$2,935.45	\$3,014.95	\$3,094.45	\$3,173.83

## **Flat Salaries / Rates**

**Effective January 1, 2021**

<b>TITLE</b>	<b>TITLE NO.</b>	<b>GRADE</b>	<b>ANNUAL SALARY</b>
Chairperson-County Legislature	08140	E05	\$57,855
Comptroller	02860	E02	\$107,709
County Clerk	07330	E04	\$84,888
County Executive	08310	E11	\$168,224
County Legislator	08100	E08	\$31,762
District Attorney	50350	E01	\$200,355
Floor Leader-County Legislature	08130	E07	\$39,229
Legislative Counsel	50220	E06	\$50,000
Sheriff	40690	E03	\$118,847
Commissioner of Elections	08750	E09	\$99,973

## **Onondaga Sheriff's Captains Association (Deputy Sheriff Captains)**

**CAPTAINS CONTRACT 2018 - 2020**

**Effective with the first full payroll period after January 1, 2018**

	<b>Grade</b>	<b>Step A</b>	<b>Step Z</b>
<b>Annual</b>	<b>26</b>	\$91,397.744	\$94,172.572
<b>Bi-weekly</b>	<b>26</b>	\$3,515.299	\$3,622.022

**Effective with the first full payroll period after January 1, 2019**

	<b>Grade</b>	<b>Step A</b>	<b>Step Z</b>
<b>Annual</b>	<b>26</b>	\$93,682.718	\$96,526.886
<b>Bi-weekly</b>	<b>26</b>	\$3,603.181	\$3,712.572

**Effective with the first full payroll period after January 1, 2020**

	<b>Grade</b>	<b>Step A</b>	<b>Step Z</b>
<b>Annual</b>	<b>26</b>	\$96,024.786	\$98,940.058
<b>Bi-weekly</b>	<b>26</b>	\$3,693.261	\$3,805.386

**The Deputy Sheriff Benevolent Association**

**DSBA CONTRACT 2013-2018**

**Effective the first full Pay Period after January 1, 2018**

	<b>N</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>Less than 1 year</b>	<b>1 year</b>	<b>2 years</b>	<b>4 years</b>	<b>7 years</b>
<b>Grade 1</b>	36,361	41,364	42,646	43,970	45,346
<b>Grade 2</b>	40,290	45,842	47,174	48,659	50,751
<b>Grade 3</b>	46,289	54,481	56,204	57,988	60,695
<b>Grade 4</b>	47,247	56,255	58,073	59,957	64,617
		<b><u>Probation Rate</u></b>		<b><u>Maximum Rate</u></b>	
<b>Grade 5</b>		64,972		69,392	
		<b><u>Probation Rate</u></b>		<b><u>Maximum Rate</u></b>	
<b>Grade 6</b>		69,741		74,161	
		<b><u>New Hire Rate</u></b>		<b><u>Maximum Rate</u></b>	
<b>Grade CS</b>		32,377		34,479	

**Onondaga County Sheriff's Police Association**

**OCSPA CONTRACT 2018-2020**

**Effective the first full Pay Period after January 1, 2018**

	<b>N</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>L*</b>
	Less than 1 year	1 year	2 years	4 years	7 years	12 years
<b>Grade 4</b>	\$50,433 \$1,939.73	\$58,329 \$2,243.44	\$60,238 \$2,316.84	\$62,215 \$2,392.87	\$71,789 \$2,761.11	\$72,589 \$2,791.88
		<b><u>Probation Rate</u></b>		<b><u>Maximum Rate</u></b>		<b><u>Longevity</u></b>
<b>Grade 5</b>		\$74,072 \$2,848.93		\$80,048 \$33,078.78		\$81,048 \$3,117.23
		<b><u>Probation Rate</u></b>		<b><u>Maximum Rate</u></b>		<b><u>Longevity</u></b>
<b>Grade 6</b>		\$84,745 \$3,259.41		\$89,205 \$3,430.96		\$90,405 \$3477.12

**2018 OVERTIME SCHEDULE E**

	<b>N</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	Less than 1 year	1 year	2 years	4 years	7 years
<b>Grade 4</b>	36.3699	42.0645	43.4408	44.8664	51.7709
		<b><u>Probation Rate</u></b>		<b><u>Maximum Rate</u></b>	
<b>Grade 5</b>		53.4174		57.7272	
		<b><u>Probation Rate</u></b>		<b><u>Maximum Rate</u></b>	
<b>Grade 6</b>		59.6234		62.7615	

**Effective the first full Pay Period after January 1, 2019**

	<b>N</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>L*</b>
	Less than 1 year	1 year	2 years	4 years	7 years	12 years
<b>Grade 4</b>	\$51,694 \$1,988.22	\$59788 \$2,299.53	\$61744 \$2,374.76	\$63770 \$2,452.69	\$73,584 \$2,830.14	\$74,384 \$2,860.92
	<b><u>Probation Rate</u></b>	<b><u>Maximum Rate</u></b>	<b><u>Longevity</u></b>			
<b>Grade 5</b>		\$75,924 \$2,920.15		\$82,050 \$3,155.75		\$83,050 \$3,194.23
	<b><u>Probation Rate</u></b>	<b><u>Maximum Rate</u></b>	<b><u>Longevity</u></b>			
<b>Grade 6</b>		\$86,863 \$3,340.90		\$91,435 \$3,516.73		\$88,229 \$3,393.42

**2019 OVERTIME SCHEDULE E**

	<b>N</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	Less than 1 year	1 year	2 years	4 years	7 years
<b>Grade 4</b>	37.2792	43.1162	44.5268	45.9879	53.0652
	<b><u>Probation Rate</u></b>	<b><u>Maximum Rate</u></b>			
<b>Grade 5</b>		54.7529		59.1704	
	<b><u>Probation Rate</u></b>	<b><u>Maximum Rate</u></b>			
<b>Grade 6</b>		62.6420		65.9387	

**Effective the first full Pay Period after January 1, 2020**

	<b>N</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>L*</b>
	Less than 1 year	1 year	2 years	4 years	7 years	12 years
<b>Grade 4</b>	\$52,986 \$2,037.925500	\$61,282 \$2,357.018250	\$63,287 \$2,434.129000	\$65,364 \$2,514.007250	\$75,423 \$2,900.893500	\$76,223 \$2,931.65
	<b><u>Probation Rate</u></b>	<b><u>Maximum Rate</u></b>	<b><u>Longevity</u></b>			
<b>Grade 5</b>		\$77,822 \$2,933.153750		\$84,101 \$3,234.643750		\$85,101 \$3,273.11
	<b><u>Probation Rate</u></b>	<b><u>Maximum Rate</u></b>	<b><u>Longevity</u></b>			
<b>Grade 6</b>		\$89,035 \$3,424.422500		\$93,721 \$3,604.648250		\$94,921 \$3,650.81

**2020 OVERTIME SCHEDULE E**

	<b>N</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	Less than 1 year	1 year	2 years	4 years	7 years
<b>Grade 4</b>	38.211104	44.194092	45.639920	54.391754	54.391754
	<b><u>Probation Rate</u></b>	<b><u>Maximum Rate</u></b>	<b><u>Longevity</u></b>		
<b>Grade 5</b>		56.121633		60.649571	
	<b><u>Probation Rate</u></b>	<b><u>Maximum Rate</u></b>	<b><u>Longevity</u></b>		
<b>Grade 6</b>		64.207922		67.587155	

**The International Union of Operating Engineers**

**2013-2018 CONTRACT**

**Effective the first full Pay Period after January 1, 2018**

**2018 SALARY SCHEDULE E**

<b>Grade</b>		<b>A</b>	<b>B</b>
<b>2</b>	Annual	43,056	47,570
	Hourly	20.70	22.87
<b>3</b>	Annual	49,837	54,995
	Hourly	23.96	26.44
<b>4</b>	Annual	53,747	59,530
	Hourly	25.84	28.62
<b>5</b>	Annual	58,240	64,584
	Hourly	28.00	31.05

**Building Trades Council**

**BTC 2013-2018 CONTRACT**

**Effective the first full Pay Period after January 1, 2018**

Carpenter	32.2483
Carpenter C.L.	33.5406
Electrician	34.9567
Painter	29.6222
Painter C.L.	30.9010
Plumber	36.1800
Steamfitter	36.1800
Tile Setter	30.6809

**Civil Service Employees Association**

**CSEA 2016-2019 CONTRACT**

**2019 CSEA HOURLY SALARY SCHEDULE**

**Effective the first full pay period after January 1, 2019**

<b>GRADE</b>	<b>A</b>	<b>2</b>	<b>3</b>	<b>Z</b>	<b>GRADE</b>	<b>A</b>	<b>2</b>	<b>3</b>	<b>Z</b>
<b>1 ANNUAL*</b>	29,781	30,789	31,798	32,840	<b>9</b>	50,261	51,986	53,712	55,595
<b>70 BI-W</b>	16.3631	16.9173	17.4714	18.0437		27.6162	28.5639	29.5122	30.5467
<b>80 BI-W</b>	14.3172	14.8023	15.2870	15.7879		24.1644	24.9940	25.8236	26.7289
<b>2 ANNUAL*</b>	31,035	32,086	33,139	34,233	<b>10</b>	54,012	55,868	57,725	59,762
<b>70 BI-W</b>	17.0522	17.6299	18.2085	18.8091		29.6767	30.6967	31.7169	32.8362
<b>80 BI-W</b>	14.9213	15.4271	15.9333	16.4589		25.9661	26.8586	27.7513	28.7305
<b>3 ANNUAL*</b>	32,310	33,408	34,504	35,650	<b>11</b>	57,738	59,725	61,712	63,902
<b>70 BI-W</b>	17.7529	18.3558	18.9585	19.5878		31.7241	32.8160	33.9076	35.1112
<b>80 BI-W</b>	15.5331	16.0602	16.5879	17.1384		27.7597	28.7154	29.6706	30.7240
<b>4 ANNUAL*</b>	33,990	35,145	36,302	37,516	<b>12</b>	61,485	63,602	65,721	68,066
<b>70 BI-W</b>	18.6759	19.3105	19.9460	20.6133		33.7829	34.9464	36.1106	37.3987
<b>80 BI-W</b>	16.3406	16.8960	17.4520	18.0360		29.5613	30.5801	31.5980	32.7256
<b>5 ANNUAL*</b>	36,479	37,722	38,965	40,281	<b>13</b>	68,103	70,453	72,803	75,420
<b>70 BI-W</b>	20.0434	20.7265	21.4093	22.1325		37.4194	38.7107	40.0017	41.4395
<b>80 BI-W</b>	17.5384	18.1361	18.7336	19.3667		32.7428	33.8726	35.0023	36.2604
<b>6 ANNUAL*</b>	39,592	40,944	42,296	43,740	<b>14</b>	75,321	77,923	80,525	83,439
<b>70 BI-W</b>	21.7537	22.4967	23.2395	24.0330		41.3853	42.8149	44.2447	45.8455
<b>80 BI-W</b>	19.0355	19.6856	20.3354	21.0297		36.2112	37.4624	38.7138	40.1144
<b>7 ANNUAL*</b>	42,543	43,999	45,454	47,019	<b>15</b>	82,830	85,694	88,560	91,781
<b>70 BI-W</b>	23.3755	24.1753	24.9747	25.8348		45.5108	47.0848	48.6595	50.4291
<b>80 BI-W</b>	20.4524	21.1517	21.8518	22.6046		39.8226	41.1999	42.5776	44.1265
<b>8 ANNUAL*</b>	46,269	47,854	49,440	51,159					
<b>70 BI-W</b>	25.4223	26.2933	27.1648	28.1092					
<b>80 BI-W</b>	22.2459	23.0081	23.7708	24.5973					

## Civil Service Employees Association

### CSEA 2016-2019 CONTRACT

#### 2019 CSEA BIWEEKLY SALARY SCHEDULE

**Effective the first full pay period after January 1, 2019**

<b>GRADE</b>	<b>A</b>	<b>2</b>	<b>3</b>	<b>Z</b>	<b>GRADE</b>	<b>A</b>	<b>2</b>	<b>3</b>	<b>Z</b>
<b>1 ANNUAL*</b>	29,781	30,789	31,798	32,840	<b>9</b>	50,261	51,986	53,712	55,595
<b>70 BI-W</b>	1,145.45	1,184.22	1,223.03	1,263.06		1,933.14	1,999.50	2,065.88	2,138.30
<b>80 BI-W</b>	1,145.45	1,184.22	1,223.03	1,263.06		1,933.14	1,999.50	2,065.88	2,138.30
<b>2 ANNUAL*</b>	31,035	32,086	33,139	34,233	<b>10</b>	54,012	55,868	57,725	59,762
<b>70 BI-W</b>	1,193.74	1,234.21	1,274.64	1,316.70		2,077.35	2,148.81	2,220.17	2,298.56
<b>80 BI-W</b>	1,193.74	1,234.21	1,274.64	1,316.70		2,077.35	2,148.81	2,220.17	2,298.56
<b>3 ANNUAL*</b>	32,310	33,408	34,504	35,650	<b>11</b>	57,738	59,725	61,712	63,902
<b>70 BI-W</b>	1,242.71	1,284.90	1,327.09	1,371.14		2,220.81	2,297.26	2,373.67	2,457.89
<b>80 BI-W</b>	1,242.71	1,284.90	1,327.09	1,371.14		2,220.81	2,297.26	2,373.67	2,457.89
<b>4 ANNUAL*</b>	33,990	35,145	36,302	37,516	<b>12</b>	61,485	63,602	65,721	68,066
<b>70 BI-W</b>	1,307.31	1,351.78	1,396.23	1,442.90		2,364.92	2,446.36	2,527.83	2,618.03
<b>80 BI-W</b>	1,307.31	1,351.78	1,396.23	1,442.90		2,364.92	2,446.36	2,527.83	2,618.03
<b>5 ANNUAL*</b>	36,479	37,722	38,965	40,281	<b>13</b>	68,103	70,453	72,803	75,420
<b>70 BI-W</b>	1,403.06	1,450.90	1,498.68	1,549.37		2,619.43	2,709.80	2,800.20	2,900.85
<b>80 BI-W</b>	1,403.06	1,450.90	1,498.68	1,549.37		2,619.43	2,709.80	2,800.20	2,900.85
<b>6 ANNUAL*</b>	39,592	40,944	42,296	43,740	<b>14</b>	75,321	77,923	80,525	83,439
<b>70 BI-W</b>	1,522.87	1,574.85	1,626.85	1,682.42		2,896.95	2,997.06	3,097.12	3,209.19
<b>80 BI-W</b>	1,522.87	1,574.85	1,626.85	1,682.42		2,896.95	2,997.06	3,097.12	3,209.19
<b>7 ANNUAL*</b>	42,543	43,999	45,454	47,019	<b>15</b>	82,830	85,694	88,560	91,781
<b>70 BI-W</b>	1,636.24	1,692.23	1,748.21	1,808.40		3,185.80	3,296.03	3,406.24	3,530.13
<b>80 BI-W</b>	1,636.24	1,692.23	1,748.21	1,808.40		3,185.80	3,296.03	3,406.24	3,530.13
<b>8 ANNUAL*</b>	46,269	47,854	49,440	51,159					
<b>70 BI-W</b>	1,779.68	1,840.66	1,901.66	1,967.79					
<b>80 BI-W</b>	1,779.68	1,840.66	1,901.66	1,967.79					

## **Management/ Confidential Employees**

**Effective the first full payroll period after April 2, 2019**

<b>Grade</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>	<b>L</b>	<b>M</b>
<b>20</b>	31,033	31,798	32,582	32,985	33,392	33,804	34,222
<b>21</b>	32,469	33,270	34,090	34,511	34,937	35,368	35,805
<b>22</b>	33,973	34,811	35,669	36,109	36,555	37,007	37,464
<b>23</b>	35,549	36,426	37,323	37,784	38,251	38,723	39,202
<b>24</b>	37,199	38,116	39,056	39,538	40,027	40,521	41,021
<b>25</b>	36,928	39,887	40,870	41,375	41,886	42,403	42,927
<b>26</b>	40,739	41,743	42,772	43,300	43,835	44,376	44,924
<b>27</b>	42,634	43,685	44,762	45,315	45,875	46,441	47,015
<b>28</b>	44,619	45,719	46,846	47,425	48,010	48,603	49,204
<b>29</b>	46,699	47,850	49,029	49,635	50,248	50,868	51,496
<b>30</b>	48,878	50,083	51,317	51,951	52,592	53,242	53,899
<b>31</b>	53,556	54,877	56,229	56,924	57,627	58,338	59,059
<b>32</b>	58,690	60,137	61,620	62,381	63,151	63,931	64,720
<b>33</b>	64,324	65,910	67,534	68,368	69,213	70,067	70,933
<b>34</b>	70,505	72,243	74,024	74,938	75,864	76,801	77,749
<b>35</b>	77,287	79,193	81,145	82,147	83,161	84,188	85,228
<b>36</b>	84,730	86,818	88,958	90,057	91,169	92,295	93,435
<b>37</b>	92,895	95,185	97,531	98,736	99,955	101,189	102,439
<b>38</b>	101,853	104,364	106,936	108,257	109,594	110,947	112,317
<b>39</b>	116,722	119,599	122,548	124,061	125,593	127,144	128,714
<b>40</b>	133,779	137,077	140,456	142,191	143,947	145,724	147,524
<b>41</b>	152,545	156,305	160,158	162,136	164,138	166,165	168,217
<b>42</b>	174,816	179,125	183,541	185,807	188,102	190,425	192,777
<b>43</b>	200,339	205,278	210,338	212,935	215,565	218,227	220,922
<b>44</b>	229,589	235,248	241,047	244,024	247,038	250,089	253,177

## **Management/ Confidential Employees**

**Effective the first full payroll period after April 2, 2019**

<b>Grade</b>	<b>N</b>	<b>O</b>	<b>P</b>	<b>Q</b>	<b>R</b>	<b>S</b>	<b>T</b>
<b>20</b>	34,644	35,072	35,505	35,944	36,388	36,837	37,292
<b>21</b>	36,247	36,695	37,148	37,607	38,072	38,542	39,018
<b>22</b>	37,927	38,395	38,869	39,349	39,835	40,327	40,825
<b>23</b>	39,686	40,176	40,672	41,174	41,683	42,198	42,719
<b>24</b>	41,528	42,041	42,560	43,086	43,618	44,156	44,702
<b>25</b>	43,457	43,994	44,537	45,087	45,644	46,208	46,779
<b>26</b>	45,479	46,041	46,609	47,185	47,768	48,357	48,955
<b>27</b>	47,595	48,183	48,778	49,381	49,990	50,608	51,233
<b>28</b>	49,811	50,426	51,049	51,680	52,318	52,964	53,618
<b>29</b>	52,132	52,776	53,428	54,088	54,756	55,432	56,117
<b>30</b>	54,565	55,239	55,921	56,612	57,311	58,019	58,735
<b>31</b>	59,788	60,527	61,274	62,031	62,797	63,572	64,358
<b>32</b>	65,520	66,329	67,148	67,977	68,817	69,667	70,527
<b>33</b>	71,809	72,696	73,593	74,502	75,422	76,354	77,297
<b>34</b>	78,709	79,681	80,665	81,662	82,670	83,691	84,725
<b>35</b>	86,281	87,346	88,425	89,517	90,622	91,742	92,875
<b>36</b>	94,589	95,757	96,940	98,137	99,349	100,576	101,818
<b>37</b>	103,704	104,985	106,282	107,594	108,923	110,268	111,630
<b>38</b>	113,704	115,109	116,530	117,969	119,426	120,901	122,394
<b>39</b>	130,304	131,913	133,542	135,192	136,861	138,552	140,263
<b>40</b>	149,346	151,190	153,058	154,948	156,861	158,799	160,760
<b>41</b>	170,295	172,398	174,527	176,682	178,864	181,073	183,310
<b>42</b>	195,158	197,568	200,008	202,478	204,979	207,510	210,073
<b>43</b>	223,651	226,413	229,209	232,040	234,906	237,807	240,744
<b>44</b>	259,469	262,674	265,918	269,202	272,526	275,892	279,299

**Management/ Confidential Employees**  
**Effective the first full payroll period after April 2, 2019**

<b>Grade</b>	<b>U</b>	<b>V</b>	<b>W</b>	<b>X</b>	<b>Y</b>	<b>Z</b>	<b>1</b>	<b>2</b>
<b>20</b>	37,753	38,219	38,691	39,169	39,653	40,142	40,638	41,140
<b>21</b>	39,500	39,987	40,481	40,981	41,487	42,000	42,518	43,043
<b>22</b>	41,329	41,840	42,356	42,880	43,409	43,945	44,488	45,037
<b>23</b>	43,246	43,780	44,321	44,869	45,423	45,984	46,552	47,126
<b>24</b>	45,254	45,813	46,378	46,951	47,531	48,118	48,712	49,314
<b>25</b>	47,356	47,941	48,533	49,133	49,739	50,354	50,976	51,605
<b>26</b>	49,559	50,171	50,791	51,418	52,053	52,696	53,347	54,006
<b>27</b>	51,866	52,506	53,155	53,811	54,476	55,148	55,829	56,519
<b>28</b>	54,280	54,951	55,629	56,316	57,012	57,716	58,429	59,150
<b>29</b>	56,810	57,511	58,222	58,941	59,669	60,405	61,151	61,907
<b>30</b>	59,461	60,195	60,938	61,691	62,453	63,224	64,005	64,796
<b>31</b>	65,152	65,957	66,772	67,596	68,431	69,276	70,132	70,998
<b>32</b>	71,398	72,280	73,173	74,076	74,991	75,917	76,855	77,804
<b>33</b>	78,251	79,218	80,196	81,187	82,189	83,204	84,232	85,272
<b>34</b>	85,771	86,830	87,903	88,988	90,087	91,200	92,326	93,466
<b>35</b>	94,022	95,183	96,358	97,548	98,753	99,973	101,207	102,457
<b>36</b>	103,075	104,348	105,637	106,942	108,262	109,599	110,953	112,323
<b>37</b>	113,009	114,404	115,817	117,248	118,696	120,161	121,645	123,148
<b>38</b>	123,906	125,436	126,985	128,554	130,141	131,749	133,376	135,023
<b>39</b>	141,995	143,749	145,524	147,321	149,140	150,982	152,847	154,735
<b>40</b>	162,745	164,755	166,790	168,850	170,935	173,046	175,183	177,347
<b>41</b>	185,574	187,865	190,186	192,534	194,912	197,319	199,756	202,223
<b>42</b>	212,667	215,294	217,953	220,644	223,369	226,128	228,921	231,748
<b>43</b>	243,717	246,727	249,774	252,858	255,981	259,143	262,343	265,583
<b>44</b>	279,299	282,749	286,241	289,776	293,355	296,977	300,645	304,358

## **Appendix D**

### **Onondaga County Investment Policy**

#### **Purpose**

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

#### **Objectives**

The County's primary investment objectives are:

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

#### **Scope**

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

#### **Delegation of Authority**

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

investment of the County funds. All reference to the CFO's standards and responsibilities covers all designees.

### **Standards of Prudence and Ethics**

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

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

### **Internal Controls**

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

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

### **Designation of Depositories**

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

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

<b>Depository Name</b>	<b>Maximum Amount</b>
Key Bank	\$250,000,000
JPMorgan Chase Bank	\$250,000,000
Bank of America	\$250,000,000
M&T Bank	\$250,000,000
Solvay Bank	\$250,000,000
NBT Bank	\$250,000,000
Citizens Bank	\$250,000,000
Adirondack Bank	\$250,000,000
Pathfinder Bank	\$250,000,000
Genesee Regional Bank	\$250,000,000

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

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

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

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

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

### **Financial Strength of Institutions**

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

### **Permitted Investments**

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

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

- Obligations of the State of New York.
- Obligations issued pursuant to Local Finance Law Section 24 or 25 (RANS & TANS) of other municipalities, school districts or district corporation other than the County of Onondaga (with approval of the State Comptroller's Office).
- Obligations of public benefit corporations, public housing authorities, urban renewal agencies and Industrial Development agencies.

### **Also permitted are Repurchase Agreements (Repos)**

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

Repurchase Agreements are authorized subject to the following restrictions:

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

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

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

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

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

### **Collateralizing Deposits**

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

- By a pledge of "eligible securities" with an aggregate "market value" as provided by GML Section 10, equal to the aggregate amount of deposits from the categories designated in Attachment A to the policy.
- By an eligible "irrevocable letter of credit" (LOC) issued by a qualified bank - other than the bank with the deposits - in favor of the government, for a term not to exceed 90 days, with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest-rating categories by at least one nationally

recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.

- By an eligible “irrevocable letter of credit” issued in favor of the local government by a federal home loan bank, whose commercial paper and other unsecured, short-term debt obligations are rated in the highest rating category by at least one nationally-recognized statistical rating organization, accept such letter of credit payable to such local government as security for the payment of one hundred percent of the aggregate amount of public deposits from such officers and the agreed upon interest, if any.
- By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

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

- The custodial agreement shall contain a security provision that would provide that the collateral is being pledged by the bank or trust company as security for the public deposits. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events that will enable the local government to exercise its rights against the pledged securities.
- The securities held by the authorized bank or trust company, as agent of and custodian for the County, will be placed separate and apart from the general assets of the custodial bank or trust company. They will not, in any circumstances, be commingled with or become part of the security for any other deposit or obligations.
- The custodian shall confirm the receipt, substitution or release of the securities held on behalf of the County.
- The types of collateral used to secure County deposits must be in accordance with the most current legislation authorizing various types of collateral, and approved by the County.
- The County requires a margin of maintenance of 102% of the uninsured portion of deposits collateralized.
- The County requires a monthly update on third party collateral security.
- The County requires that there be no sub-custodian.

- The Custodian Bank must be a member of the Federal Reserve Bank.

### **Operations, Audit and Reporting**

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

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

### **Attachment A**

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

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

100% of the Market Value

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

100% of the Market Value

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

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

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

100% of the Market Value

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

Highest Rating - 100% Market Value

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

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

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

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

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

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

80% of Market Value

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

70% of Market Value

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

80% of Market Value

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

80% of Market Value

## Appendix E

### Explanation of Tax Rates and Equalization

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

#### **Equalization Rates**

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

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

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

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

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

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

#### **Local Assessment**

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

**Formula A:**

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

**Formula B:**

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

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

### **Total County Tax Levy**

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

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

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

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

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

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

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

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

Consider these examples:



Assessed Value = \$10,000

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

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

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

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

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

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

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

The importance of the full value calculation, when the full value of property has either increased or decreased at a greater rate than property in other assessing districts, is that it determines whether property

owners will pay a greater or lesser share of the county tax levy. Once the tax levy is determined, it must be apportioned fairly among the 19 towns and the City of Syracuse. This is done on the full value. The amount of the tax levy apportioned to each town represents that town's percentage of the total full value of the county. Therefore, if a particular town has 8% of the full value of the county, that town's residents will pay eight 8% of the county tax levy.

## **Summary**

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

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

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

## Appendix F

### Exemption Impact Report

**Total Assessed Value:** **24,709,960,610**  
**Equalized Total Assessed Value:** **40,241,913,618**

<b>Exempt</b>	<b>Exemption</b>	<b>Number of Exemptions</b>	<b>Equalized Value of Exemptions</b>	<b>Percent of Value Exempt</b>
<b>Code</b>	<b>Name</b>			
12100	NYS - GENERALLY	552	673,875,207	1.67
12350	PUBLIC AUTHORITY - STATE	10	29,534,847	0.07
12370	STATE AUTHORITIES SPECIFIED	6	24,799,333	0.06
12400	NYS SAVINGS&LOAN INSURANCE FUND	2	4,817,722	0.01
13100	CO - GENERALLY	397	995,525,620	2.47
13240	CO O/S LIMITS - SEWER OR WATER	2	140,800	0.00
13350	CITY - GENERALLY	585	558,520,666	1.39
13440	CITY O/S LIMITS - SEWER OR WATER	2	120,482	0.00
13450	CITY O/S LIMITS - AVIATION	57	76,162,650	0.19
13500	TOWN - GENERALLY	590	110,566,229	0.27
13510	TOWN - CEMETERY LAND	7	367,150	0.00
13650	VG - GENERALLY	289	65,936,763	0.16
13660	VG - CEMETERY LAND	2	629,806	0.00
13730	VG O/S LIMITS - SPECIFIED USES	12	11,691,500	0.03
13740	VG O/S LIMITS - SEWER OR WATER	4	1,109,789	0.00
13800	SCHOOL DISTRICT	179	799,548,062	1.99
13850	BOCES	2	11,537,100	0.03
13870	SPEC DIST USED FOR PURPOSE ESTAB	21	5,036,419	0.01
13890	PUBLIC AUTHORITY - LOCAL	53	131,033,186	0.33
14000	LOCAL AUTHORITIES SPECIFIED	8	4,202,694	0.01
14100	USA - GENERALLY	34	68,830,599	0.17
14110	USA - SPECIFIED USES	14	231,607,849	0.58
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	301	1,507,442,363	3.75
18040	URBAN REN: OWNER-MUNICIPALITY	15	2,147,867	0.01
18060	URBAN REN: OWNER-MUN U R AGENCY	10	4,929,900	0.01
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	70	91,323,800	0.23
21600	RES OF CLERGY - RELIG CORP OWNER	49	11,373,885	0.03
25110	NONPROF CORP - RELIG(CONST PROT)	626	439,577,026	1.09
25120	NONPROF CORP - EDUCL(CONST PROT)	197	1,133,572,411	2.82
25130	NONPROF CORP - CHAR (CONST PROT)	352	305,919,597	0.76
25200	0	1	2,000,000	0.00
25210	NONPROF CORP - HOSPITAL	67	456,105,013	1.13
25230	NONPROF CORP - MORAL/MENTAL IMP	38	31,599,532	0.08
25300	NONPROF CORP - SPECIFIED USES	116	63,930,654	0.16
25400	FRATERNAL ORGANIZATION	13	592,063	0.00
25500	NONPROF MED, DENTAL, HOSP SVCE	1	88,608	0.00

	NONPROFIT HEALTH MAINTENANCE			
25600	ORG	1	120,000	0.00
25900	0	1002	19,115,631	0.05
26050	AGRICULTURAL SOCIETY	16	2,640,714	0.01
26100	VETERANS ORGANIZATION	28	8,035,747	0.02
26250	HISTORICAL SOCIETY	6	970,116	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	117	64,624,622	0.16
27350	PRIVATELY OWNED CEMETERY LAND	217	40,296,285	0.10
28100	NOT-FOR-PROFIT HOUSING CO	10	19,142,047	0.05
28110	NOT-FOR-PROFIT HOUSING COMPANY	34	75,272,980	0.19
28120	NOT-FOR-PROFIT HOUSING CO	13	19,844,108	0.05
28220	URBAN REN:OWNER-COMM DEV CORP	15	1,506,240	0.00
28520	NOT-FOR-PROFIT NURSING HOME CO	4	47,650,020	0.12
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	18	2,860,201	0.01
32252	NYS OWNED REFORESTATION LAND	7	2,700,449	0.01
33302	COUNTY OWNED REFORESTED LAND	5	545,181	0.00
41001	VETERANS EXEMPTION INCR/DECR IN	1092	76,549,828	0.19
41101	VETS EX BASED ON ELIGIBLE FUNDS	355	26,912,181	0.07
41111	VET PRO RATA: FULL VALUE ASSMT	7	277,313	0.00
41112	VET PRO RATA: FULL VALUE ASSMT	1	22,158	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	822	19,676,332	0.05
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	6528	143,361,614	0.36
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	267	6,913,874	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	553	22,612,650	0.06
41131	ALT VET EX-WAR PERIOD-COMBAT	4742	174,129,646	0.43
41132	ALT VET EX-WAR PERIOD-COMBAT	255	11,457,366	0.03
41140	ALT VET EX-WAR PERIOD-DISABILITY	243	12,282,054	0.03
41141	ALT VET EX-WAR PERIOD-DISABILITY	1955	87,147,156	0.22
41142	ALT VET EX-WAR PERIOD-DISABILITY	75	4,445,067	0.01
41151	COLD WAR VETERANS (10%)	6	115,718	0.00
41161	COLD WAR VETERANS (15%)	994	21,499,013	0.05
41162	COLD WAR VETERANS (15%)	420	9,725,497	0.02
41171	COLD WAR VETERANS (DISABLED)	92	2,708,850	0.01
41172	COLD WAR VETERANS (DISABLED)	26	704,366	0.00
41300	PARAPLEGIC VETS	13	3,568,683	0.01
41400	CLERGY VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS IN CERTAIN COUNTIES (SCHOOL DISTRICT ELIGIBLE)	209	1,728,616	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS IN CERTAIN COUNTIES (SCHOOL DISTRICT ELIGIBLE)	454	1,350,969	0.00
41691	VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS IN CERTAIN COUNTIES (SCHOOL DISTRICT ELIGIBLE)	35	105,025	0.00
41692	VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS IN CERTAIN COUNTIES (SCHOOL DISTRICT ELIGIBLE)	32	96,000	0.00
41695	COUNTIES (SCHOOL DISTRICT ELIGIBLE)	1	3,000	0.00

41700	AGRICULTURAL BUILDING	109	9,669,175	0.02
41720	AGRICULTURAL DISTRICT	2522	137,516,249	0.34
41730	AGRIC LAND-INDIV NOT IN AG DIST	367	27,699,254	0.07
41800	PERSONS AGE 65 OR OVER	7156	337,280,280	0.84
41801	PERSONS AGE 65 OR OVER	428	19,263,155	0.05
41802	PERSONS AGE 65 OR OVER	1284	44,683,253	0.11
41805	PERSONS AGE 65 OR OVER	337	13,424,396	0.03
41900	PHYSICALLY DISABLED	14	587,034	0.00
41901	PHYSICALLY DISABLED	6	83,595	0.00
41902	PHYSICALLY DISABLED	1	102,247	0.00
41905	PHYSICALLY DISABLED	3	106,000	0.00
41930	DISABILITIES AND LIMITED INCOMES	476	22,776,285	0.06
41931	DISABILITIES AND LIMITED INCOMES	114	5,027,214	0.01
41932	DISABILITIES AND LIMITED INCOMES	86	3,842,999	0.01
41935	DISABILITIES AND LIMITED INCOMES	10	379,858	0.00
42100	SILOS, MANURE STORAGE TANKS,	202	4,310,444	0.01
42120	TEMPORARY GREENHOUSES FARM OR FOOD PROCESSING LABOR	23	391,592	0.00
42130	CAMPS OR COMMISSARIES	9	368,159	0.00
47100	Mass Telecomm Ceiling	17	410,527	0.00
47200	RAILROAD - PARTIALLY EXEMPT	9	3,258,460	0.01
47460	FOREST LAND CERTD AFTER 8/74	6	375,977	0.00
47590	Mix-use Properties outside NYC BUSINESS INVESTMENT PROPERTY POST	80	278,576,091	0.69
47610	8/5/97 BUSINESS INVESTMENT PROPERTY POST	210	37,848,171	0.09
47611	8/5/97 BUSINESS INVESTMENT PROPERTY POST	44	15,051,643	0.04
47612	8/5/97 BUSINESS INVESTMENT PROPERTY POST	37	9,986,014	0.02
47615	8/5/97	2	2,217,595	0.01
47670	PROPERTY IMPRVMNT IN EMPIRE ZONE	1	380,000	0.00
47900	FAIR POLLUTION CONTROL FACILITY	1	2,491,722	0.01
48650	LTD PROF HOUSING CO	10	55,321,967	0.14
48660	HOUSING DEVELOPMENT FUND CO	39	25,111,467	0.06
48670	REDEVELOPMENT HOUSING CO	31	17,205,173	0.04
49500	SOLAR OR WIND ENERGY SYSTEM	221	5,869,460	0.01
49501	SOLAR OR WIND ENERGY SYSTEM	30	968,460	0.00
49502	SOLAR OR WIND ENERGY SYSTEM	18	151,300	0.00
49505	SOLAR OR WIND ENERGY SYSTEM RESIDENT ENERGY CONSERV	11	175,650	0.00
49510	IMPROVMT	16	349,130	0.00
49530	INDUSTRIAL WASTE TREATMENT FAC	5	68,657,204	0.17
50000	0	14	1,261,746	0.00
		<b>39,303</b>	<b>9,942,093,455</b>	<b>24.71</b>

## Appendix G

### Glossary of Terms

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

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

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

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

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

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

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

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

**Exemption** A release from the obligation of having to pay taxes on all or part of the assessed value of a parcel of real property. An exemption may be granted only on authorization of a specific state statute.

When an exemption is granted, the jurisdiction's effective tax base or total taxable assessed value is reduced.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Appendix H**

### **Adopted Budget Resolution**

**ADOPTING THE ANNUAL BUDGET FOR THE COUNTY OF ONONDAGA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021, AND ENDING DECEMBER 31, 2021, AND AUTHORIZING THE COUNTY EXECUTIVE TO ENTER INTO CONTRACTS WITH OTHER GOVERNMENTAL UNITS IN WHICH APPROPRIATIONS AND REVENUES ARE APPROVED BY ADOPTION OF THE 2021 BUDGET AND AUTHORIZING MODIFICATIONS NECESSARY TO MAINTAIN A BALANCED BUDGET**

WHEREAS, the Executive Budget for the year 2021 (on file with the Clerk of the Legislature) including the Capital Improvement Plan, the County Executive's Budget Message, and proposed local laws and resolutions to implement the Executive Budget having been duly presented to this Legislature by the County Executive; and

WHEREAS, the Ways and Means Committee of the Onondaga County Legislature has duly reviewed such Executive Budget, the Capital Improvement Plan and the Budget Message, each as submitted to the County Legislature by the County Executive; and

WHEREAS, pursuant to Resolution No. 130-2020, a Public Hearing as required by Article VI of the Charter, was duly held on December 1, 2020, upon such Executive Budget, the Capital Improvement Plan and the Budget Message as submitted by the County Executive, upon due notice according to law, and at such time all persons desiring to be heard were heard; and

WHEREAS, the total Budget of \$1,250,368,883 (as modified by the Ways and Means Report) includes the sum of \$9,872,000 which amount is the contribution from the General Fund for the Onondaga Community College Budget for the fiscal year ending August 31, 2021, as adopted by Resolution No. 79-2020. From this total Budget amount can be deducted \$1,065,878,099 estimated revenues and refunds and the sum of \$28,236,116 representing appropriated prior year cash surplus, leaving a net budget subject to tax levy for County purposes of \$156,254,668. Of this amount \$9,872,000 represents the levy to support the Community College and \$146,382,668 for all other purposes; now, therefore be it

**RESOLVED**, that said County Executive's 2021 Budget (on file with the Clerk of the Legislature) be amended, changed, altered and revised by the Report of the Ways and Means Committee, as set forth following the final Resolved Clause of this resolution; and, be it further

**RESOLVED**, that the County Executive's 2021 Executive Budget, as amended, altered, and revised by the first Resolved Clause hereinabove (which budget is attached hereto, follows and is made a part hereof) be and the same hereby is approved and adopted as the Annual County Budget for the fiscal year beginning January 1, 2021, for the County of Onondaga, and that the several amounts set forth and specified herein be and they hereby are appropriated for the purpose therein enumerated; and, be it further

**RESOLVED**, that there be levied, assessed and collected upon the taxable property of the County of Onondaga the further sum of \$9,872,000 for Onondaga Community College; and, be it further

**RESOLVED**, that there be levied, assessed and collected upon the taxable property of the County of Onondaga the further sum of \$146,382,668 for general County purposes other than the Onondaga Community College; and, be it further

RESOLVED, that the Clerk of the Legislature is hereby directed to apportion the various amounts according to law upon the respective abstracts for the several towns and the City of Syracuse; and, be it further

RESOLVED, that the amounts appropriated for the fiscal year 2021 in each administrative unit using the expense code 641010-Regular Employee Salaries and Wages, and the number of regular positions authorized by this Legislature for such fiscal year be and they hereby are appropriated and authorized as follows:

1. That the position in each administrative unit set forth by the title listed and the corresponding number of such position allocated to such title and listed under the column "2021 Executive Positions" be authorized as the roster of regular positions for such unit, and the Salary Plan shall be amended to reflect the titles of positions created, abolished, reclassified or reallocated on the roster of regular positions.

2. That the rate of pay for each such position shall be determined by the salary grade set forth for each such position in the column adjacent to the position title in accordance with the appropriate County Salary Plan Grades Schedule printed in this Budget, or if applicable, by such other salary rate as is authorized by this Legislature in the County Salary Plan as amended and herein set forth for such position.

3. That the rate of pay to the individual filling each such position be determined in accordance with the rules of said Salary Plan, or other applicable resolution of this Legislature, which pay rate shall include the regular compensation rate, including maintenance, if any, and where applicable premium compensation such as longevity payments, education premium in grade, shift differential or any premium payments, exclusive of overtime premium, to which such individual may be entitled by resolution of this Legislature.

4. That the amount of money appropriated for the roster of regular positions in each such administrative unit be in the amount shown for "Regular Employees Salaries and Wages" in the column entitled "2021 Executive Positions" which amount is determined as follows: The "Total Annual Salaries and Wages" set forth in the column entitled "2021 Executive Positions", which is the sum of (1) annual salaries recommended for 2021 set forth for the incumbents listed in the roster of regular positions maintained by the Department of Personnel, (2) annual salaries recommended for 2021 for funded vacant positions in such roster computed at the starting salary amount, and (3) the amount recommended for any purpose set forth in the column entitled "2021 Executive Positions".

RESOLVED, that no overtime premium for any employee in any administrative unit shall be paid out of the amount appropriated for the expense code 641020-Overtime Wages, in the column entitled "2021 Executive Positions" unless authorized by this Legislature or by an executed collective bargaining agreement approved by this Legislature; and, be it further

RESOLVED, that the respective county administrative unit heads be and they hereby are authorized to employ as occasion may require, subject to the approval of the County Executive and/or Chief Fiscal Officer, such seasonal and temporary help at rates of pay authorized by this Legislature in the County Salary Plan as amended within the limits of the respective appropriations set forth in this Budget for such purposes in the expense code 641030 - Seasonal and Temporary Employee Wages, in the column entitled "2021 Executive Positions"; and, be it further

RESOLVED, that for all other objects and purposes, the several amounts as set forth in the column entitled "2021 Executive Positions" shall be appropriated; and, be it further

RESOLVED, that the County Executive is hereby authorized to execute any and all contracts with other units of government for which appropriations or revenues have been approved by adoption of this 2021 County Budget and to enter into contracts with authorized agencies pursuant to law; and, be it further

RESOLVED, to address budget issues specifically related to the COVID-19 global pandemic, the County Legislature authorizes the County Comptroller, upon approval of the Chief Fiscal Officer and the County Executive and upon informing the ways and Means Chair, to transfer 2021 unencumbered appropriation account balances between and among all Countywide appropriation accounts, to appropriate excess revenue and to appropriate fund balance to all Countywide appropriation accounts by any amount necessary to maintain a balanced budget for fiscal year 2021, with a record of transfers formally presented and accepted by the Ways and Means Committee monthly or as needed; and, be it further

RESOLVED, there be levied and assessed and collected on the taxable property of the City of Syracuse, New York, subject to any further changes in equalization rates or taxable values through December 31, 2020, the following amounts for the purpose stated herein, and that the said amounts be included in the Abstract of the City of Syracuse for the fiscal year 2021

Apportionment of County Taxes (Total levy = \$156,254,668)	\$ 26,367,618
Estimated 2021 cost for operation of Public Safety Building	\$ 1,315,097
Sheriff charges for operation of Syracuse City Jail-Justice Center, 2021	\$ 5,005,387
Syracuse-Onondaga County Planning Agency, 2021	\$ 902,281
Dept. of Children & Family Services (Youth Bureau), 2021	\$ 164,270
Dept. of Adult & Long Term Care Services (Office for the Aging), 2021	\$ 25,000
Operation of Branch Libraries in City of Syracuse, 2021	\$ 5,164,252
Negotiated cost of operation of the Center for Forensic Science, 2021	\$ 2,153,739
2021 Operation and Maintenance of the New Criminal Courthouse	\$ 1,234,387
Dept. of Social Services – Econ Security, Hire Ground	\$ 250,000
2021 2% Uncollected Charge for City-County Depts.	\$ 324,288
City Collection Fee (1%)	\$ <u>429,063</u>
<b>TOTAL</b>	\$ 43,335,382

; and, be it further

RESOLVED, that the County tax rate of the City of Syracuse for the fiscal year 2021 be and the same hereby is fixed at the rate of \$11.2616 per one thousand assessments, subject to any further changes in the equalization rates or taxable values through December 31, 2020; and, be it further

RESOLVED, that the Chief Fiscal Officer is hereby authorized to adjust the final County tax rate of the City of Syracuse based on equalization and assessment information certified to the County as of December 31, 2020; and, be it further

RESOLVED, that the Schedule of Rates to be Charged for Water and Water Service Provided by the Onondaga County Water District is hereby approved, consistent with Resolution No. 162-2014, and as amended most recently by Resolution No. 169 – 2016, provided within the County Executive's 2021 Executive Budget; and, be it further

RESOLVED, that the Clerk of this Legislature, upon consultation with the Chief Fiscal Officer, is hereby directed to publish this resolution with the total budget amount and amounts to be levied and assessed, as amended by this Legislature; and, be it further

RESOLVED, that if any clause, sentence, paragraph, or section of this resolution shall be adjudged by any court of competent jurisdiction to be invalid, such adjudication shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, or section directly involved in the proceeding in which such adjudication shall have been rendered; and, be it further

RESOLVED, that this resolution be certified as amended to the proper officials of the City of Syracuse pursuant to the laws of the State of New York and for publication in the Legislative Journal.

## **01 - AUTHORIZED AGENCIES - FINANCIAL**

### **APPROPRIATIONS:**

Increase A659870 Leadership Greater Syracuse	10,000
Increase Rec. Appropriations	10,000

## **03 - AUTHORIZED AGENCIES**

### **PHYSICAL SERVICES**

### **APPROPRIATIONS:**

Increase A659720 Onon Soil & Water Conserv <i>(Note: Water Chestnut remediation)</i>	30,000
Increase A659710 Cooperative Extension Assn	45,000
Increase Rec. Appropriations	75,000

## **21-30 STOP DWI**

### **APPROPRIATIONS:**

Increase A695700 Contractual Expenses Non Govt <i>(Note: Onondaga Major Felony Unit)</i>	10,000
Increase Rec. Appropriations	10,000

## **23-65-15 - COUNTY GENERAL OTHER ITEMS**

**APPROPRIATIONS:**

Decrease A668720 Transfer to Grant Expend	(250,000)
<i>(Note: Land Bank)</i>	
Increase A695700 Contractual Expenses Non-Govt	80,000
<i>(Note: Visit Syracuse)</i>	
Decrease Rec. Appropriations	(170,000)

**25 - COUNTY LEGISLATURE****APPROPRIATIONS:**

Increase A666500 Contingent Account	200,000
<i>(Note: Land Bank)</i>	
Increase A666500 Contingent Account	15,000
<i>(Note: Volunteer Firefighters Association)</i>	
Increase Rec. Appropriations	215,000

**27 - INFORMATION TECHNOLOGY**

Abolish 1 JC03470 Dir of Information Systems Development, Gr. 35
Abolish 1 JC03755 Network Admin, Gr. 12
Abolish 2 JC03510 Programmer Analyst, Gr. 14
Abolish 1 JC03745 Lan Tech Support Spec, Gr. 10
Abolish 2 JC04900 Office Auto Sup Tech, Gr. 8

**APPROPRIATIONS:**

Decrease A641010 Total Salaries	(457,056)
Decrease A641020 Overtime Wages	(400)
Decrease A693000 Supplies & Materials	(4,800)
Decrease A694130 Maint, Utilities, Rents	(588,838)
Decrease A694080 Professional Services	(120,000)
Decrease A694010 Travel & Training	(9,200)
Decrease A691200 Employee Benefits - Interdepart	(210,430)
Decrease A694950 Interdepart Charges	(139,072)
Decrease Rec. Appropriations	(\$1,529,79 6)

**REVENUES:**

Decrease A590040 Svcs Other Govts - Genl Govt Suppt	(\$1,529,79 6)
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Decrease Rec. Revenues	(\$1,529,79 6)
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### **33 - WATER ENVIRONMENT PROTECTION**

#### **APPROPRIATIONS:**

Increase A693000 Supplies & Materials <i>(Note: Rust Prevention Pilot Program)</i>	20,000
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Increase Rec. Appropriations	20,000
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#### **REVENUES:**

Increase A590083 Appropriated Fund Balance	20,000
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Increase Rec. Revenues	20,000
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### **37 - BOARD OF ELECTIONS**

Abolish 2 JC08750 Comm of Elections, Gr. 35  
Create 2 JC08750 Comm of Elections, Gr. E09 (\$93,000)  
*(Note: Flat Salary Effective January 1, 2021)*

#### **APPROPRIATIONS:**

Decrease A641020 Overtime Wages	(50,000)
Decrease A641030 Other Employee Wages	(160,000)
Decrease A694010 Travel & Training	(4,800)

Decrease Rec. Appropriations	(214,800)
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### **3975 - FINANCE COUNTYWIDE**

#### **APPROPRIATIONS:**

Decrease A694100 All Other Expenses	(100,000)
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Decrease Rec. Appropriations	(100,000)
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### **47 - LAW DEPARTMENT**

Abolish JC50245 Family Court Legal Liaison, Gr. 12  
Create JC50225 Division Administrator (Family Court),  
Gr. 34

### **79 - SHERIFF'S OFFICE**

**APPROPRIATIONS:**

Increase A671500 Automotive Equipment 150,000

Increase Rec. Appropriations 150,000

**83 - CHILDREN & FAMILY SERVICES**

**APPROPRIATIONS:**

Increase A695700 Contractual Expenses Non-Govt 10,000

(Note: *Huntington Family Centers HOPE*)

Increase Rec. Appropriations 10,000

**95 - VETERANS SERVICE AGENCY**

**APPROPRIATIONS:**

Increase A695700 Contractual Expenses Non-Govt 14,800

(Note: *Clear Path for Veterans*)

Increase Rec. Appropriations 14,800

December 6, 2020

Jamie McNamara, Clerk  
Onondaga County Legislators

**RE: COUNTY EXECUTIVE VETO – BOARD OF ELECTIONS  
ADDITION/INCREASE (\$93,000)**

Dear County Legislators:

Pursuant to Section 605 of the Onondaga County Charter, I hereby object to and veto the addition to the County budget of two Commissioners of Election at Grade E09 within the Board of Elections. Such item appears as Amendment “H” to the Budget Resolution adopted December 3, 2020 and is stated as follows:

**37 – BOARD OF ELECTIONS**

Create 2 JC08750 Comm of Elections, Gr. E09 (\$93,000)

While I support the imposition of a flat salary rate for the Onondaga County Republican and Democrat Commissioners of Election, I cannot support the resulting salary reduction. This legislative action has the unintended consequence of increasing political partisanship and causing division within our community at a time when we can least afford discord.

Of equal concern, the ensuing salary reduction has been a distraction to what was otherwise a historic county budget, adopted during the toughest circumstances in the history of Onondaga County. The resultant salary reduction has distracted the public from the challenges we will continue to confront together, as local leaders, in year 2021. The action has distracted the public from the fact that County Government faces up to \$20 million in New York State budget cuts to our Departments of Health, Social Services, Children and Family Services, and Adult & Long Term Care Services. And, the action has distracted the public from the fact that our federal partners have not provided to county governments the direct support necessary to fight Covid-19, replace lost revenues and distribute a vaccine.

We in County Government cannot afford distractions and division at this critical time. More than ever before, and as we enter year 2021, we need to be united and leave partisanship on the sidelines.

For the reasons stated above, I veto this measure.

J. Ryan McMahon, II  
Onondaga County Executive

December 17, 2020

Motion Made By M \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

PERSONNEL RESOLUTION

RESOLVED, that the following personnel change be and hereby is authorized, effective January 1, 2021:

Board of Elections Admin Unit 37

Create 2 JC08750 Commissioners of Elections at Grade E09 (\$99,973)

RESOLVED, that the Onondaga County Salary Plan be amended to include the above positions; and, be it further

RESOLVED, that the Commissioner of Personnel is authorized to make administrative corrections as may be reasonably needed to effectuate the intent of this resolution.

Personnel - BOE