

Fiscal Summary

Section 2

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Financial Condition

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

- Continue to aggressively seek mandate relief
- Preserve our critical resources
- Invest in our critical resources' success
- Continue to evaluate services in terms of cost and effectiveness
- Achieve the above within the context of our fiscal policy objectives

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

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

While these longstanding business and fiscal objectives are very basic, they are very challenging in a severe recessionary environment that is characterized at the state level by largely uncontrollable mandated costs, and at the local level a revenue mix that typically grows more slowly than the economy. The County's mandate reform efforts contributed to a new Medicaid "cap" formula that will limit the growth of local Medicaid costs in 2009 to 12.75% over the 2005 expense. Still, rising costs in other mandated areas, and unprecedented state budget deficits, with volatility in energy costs and health related expenses challenge our goals of tax relief and sustained services.

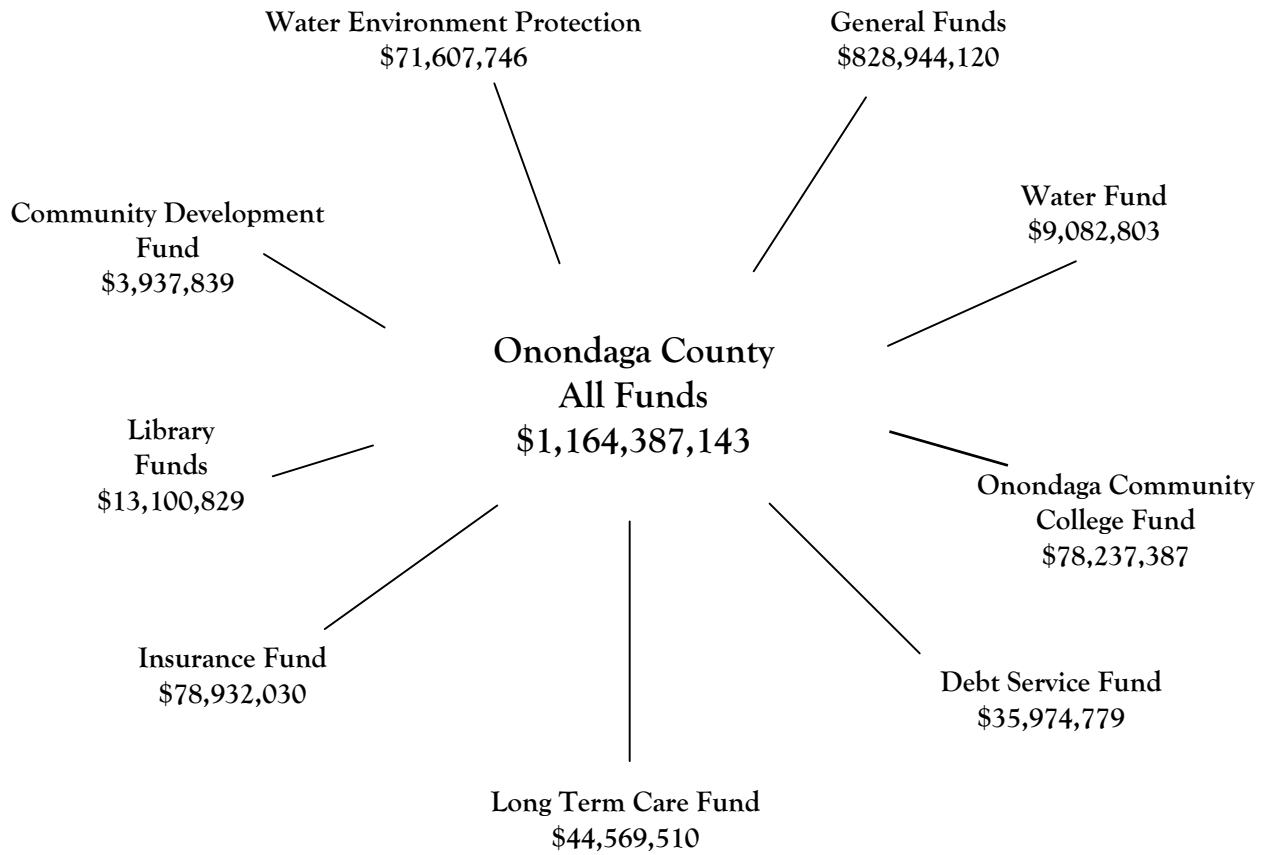
Therefore, we continue to adhere to our fiscal policy objections, seeking real mandate relief through strengthening partnerships with the state and federal governments. And we continue to invest in our people, technology and innovation to provide the strong foundation necessary for a reduced size local government.

These efforts have maintained our strong financial posture, enabling the County to deliver vital services, and achieve a balance between all services provided and the taxpayer impact.

The following pages will begin with an overview of appropriations and revenues, by category for the current year and the upcoming year. This provides a concise summary of changes from the current to proposed year.

The major revenue sources are presented next with several exhibits on the local dollar or tax dollar portion of the budget, including several mandated areas and their impact. Personnel activity is reviewed, along with employee benefits and the intermunicipal budget contributions. The chapter is concluded with a breakdown of appropriation and revenue by organization.

Overview of All Funds in the 2010 Adopted Budget



All Funds

The total 2010 Adopted budget of \$1,164.4 million is 2.3% LESS than the 2009 BAM of \$1,192.3 million.

Consolidated Revenues and Appropriations by Category

The schedule below presents line-item revenues and appropriations by all government fund types for:

| 2009 Budget As Modified | General | Special Rev | Debt Serv |
|-------------------------------------|---------------------|--------------------|----------------------|
| Real Property Tax & Other Tax Items | 186,525,496 | 3,704,865 | - |
| Sales and Use Taxes | 318,702,879 | - | - |
| Federal Aid | 76,009,847 | 3,858,107 | - |
| State Aid | 119,889,439 | 3,176,198 | - |
| County Service Revenue | 29,709,764 | 84,036,395 | - |
| Services for other Governments | 22,253,925 | 33,447,281 | - |
| Interest & Earnings | 1,891,631 | 1,268,000 | - |
| Miscellaneous Revenue | 7,869,426 | 5,161,594 | - |
| Appropriated Use - Fund Balance | 3,698,220 | 7,875,102 | 1,652,160 |
| Interdept/Interfund Revenue | 90,891,461 | 7,761,584 | 31,765,352 |
| Total Revenue | 857,442,088 | 150,289,126 | 33,417,512 |
| Wages & Benefits | 228,805,828 | 69,023,031 | - |
| Supplies & Materials | 14,254,219 | 12,726,381 | - |
| Contract Agencies | 75,975,909 | 2,095,907 | - |
| Client Benefits | 214,765,051 | 2,321,798 | - |
| Interdept Contracts | 56,986,479 | 7,666,730 | - |
| Other Contracts | 194,660,198 | 32,903,105 | 383,195 |
| Interfund Transfer - Operating | 40,537,521 | 500,000 | - |
| Capitalized Equipment | 8,049,063 | 6,780,329 | - |
| Interfund Transfer to Cap Projects | 8,630,184 | 4,620,000 | - |
| Interfund Transfer to Debt Service | 17,247,564 | 14,517,788 | - |
| Debt Service | - | - | 33,034,317 |
| Total Expenses | 859,912,016 | 153,155,069 | 33,417,512 |
| | Internal Svc | College | Total |
| Real Property Tax & Other Tax Items | - | - | 190,230,361 |
| Sales and Use Taxes | - | - | 318,702,879 |
| Federal Aid | - | 5,150,000 | 85,017,954 |
| State Aid | - | 23,586,097 | 146,651,734 |
| County Service Revenue | 11,751,702 | 30,031,545 | 155,529,406 |
| Services for other Governments | - | 1,058,940 | 56,760,146 |
| Interest & Earnings | 206,800 | 225,000 | 3,591,431 |
| Miscellaneous Revenue | 1,100,000 | 4,124,500 | 18,255,520 |
| Appropriated Use - Fund Balance | - | - | 13,225,482 |
| Interdept/Interfund Revenue | 59,491,303 | 8,864,000 | 198,773,700 |
| Total Revenue | 72,549,805 | 73,040,082 | 1,186,738,613 |
| Wages & Benefits | 67,248,980 | 47,321,009 | 412,398,848 |
| Supplies & Materials | 11,100 | 3,782,405 | 30,774,105 |
| Contract Agencies | - | - | 78,071,816 |
| Client Benefits | - | - | 217,086,849 |
| Interdept Contracts | 1,299,464 | 100,000 | 66,052,673 |
| Other Contracts | 4,246,154 | 21,153,424 | 253,346,076 |
| Interfund Transfer - Operating | - | - | 41,037,521 |
| Capitalized Equipment | - | 683,244 | 15,512,636 |
| Interfund Transfer to Cap Projects | - | - | 13,250,184 |
| Interfund Transfer to Debt Service | - | - | 31,765,352 |
| Debt Service | - | - | 33,034,317 |
| Total Expenses | 72,805,698 | 73,040,082 | 1,192,330,377 |

Consolidated Revenues and Appropriations by Category

The schedule below presents line-item revenues and appropriations by all government fund types for the:

| 2010 Adopted Budget | General | Special Rev | Debt Serv |
|-------------------------------------|---------------------|--------------------|----------------------|
| Real Property Tax & Other Tax Items | 189,700,467 | 3,578,378 | - |
| Sales and Use Taxes | 287,902,381 | - | - |
| Federal Aid | 84,602,003 | 3,506,160 | - |
| State Aid | 114,650,983 | 1,531,336 | - |
| County Service Revenue | 31,628,810 | 85,040,139 | - |
| Services for other Governments | 21,650,487 | 29,293,954 | - |
| Interest & Earnings | 928,276 | 371,355 | - |
| Miscellaneous Revenue | 7,338,898 | 747,270 | - |
| Appropriated Use - Fund Balance | 7,917,081 | 10,290,108 | 4,500,000 |
| Interdept/Interfund Revenue | 82,624,734 | 7,940,127 | 31,474,779 |
| Total Revenue | 828,944,120 | 142,298,827 | 35,974,779 |
| Wages & Benefits | 228,802,369 | 69,924,044 | - |
| Supplies & Materials | 12,274,643 | 12,921,317 | - |
| Contract Agencies | 72,410,059 | 1,521,953 | - |
| Client Benefits | 216,701,239 | 1,225,224 | - |
| Interdept Contracts | 55,544,672 | 7,887,440 | - |
| Other Contracts | 188,066,588 | 26,643,813 | 367,309 |
| Interfund Transfer - Operating | 32,758,304 | 300,000 | - |
| Capitalized Equipment | 2,382,193 | 948,688 | - |
| Interfund Transfer to Cap Projects | 4,732,986 | 4,673,000 | - |
| Interfund Transfer to Debt Service | 15,271,067 | 16,253,348 | - |
| Debt Service | - | - | 35,607,470 |
| Total Expenses | 828,944,120 | 142,298,827 | 35,974,779 |
| | Internal Svc | College | Total |
| Real Property Tax & Other Tax Items | - | - | 193,278,845 |
| Sales and Use Taxes | - | - | 287,902,381 |
| Federal Aid | - | 5,650,000 | 93,758,163 |
| State Aid | - | 24,812,732 | 140,995,051 |
| County Service Revenue | 13,569,095 | 32,897,955 | 163,135,999 |
| Services for other Governments | - | 1,663,200 | 52,607,641 |
| Interest & Earnings | 117,599 | 225,000 | 1,642,230 |
| Miscellaneous Revenue | 1,200,000 | 4,124,500 | 13,410,668 |
| Appropriated Use - Fund Balance | - | - | 22,707,189 |
| Interdept/Interfund Revenue | 64,045,336 | 8,864,000 | 194,948,976 |
| Total Revenue | 78,932,030 | 78,237,387 | 1,164,387,143 |
| Wages & Benefits | 73,332,513 | 52,008,646 | 424,067,572 |
| Supplies & Materials | 7,810 | 4,225,046 | 29,428,816 |
| Contract Agencies | - | - | 73,932,012 |
| Client Benefits | - | - | 217,926,463 |
| Interdept Contracts | 1,259,577 | 150,000 | 64,841,689 |
| Other Contracts | 4,332,130 | 21,421,799 | 240,831,639 |
| Interfund Transfer - Operating | - | - | 33,058,304 |
| Capitalized Equipment | - | 431,896 | 3,762,777 |
| Interfund Transfer to Cap Projects | - | - | 9,405,986 |
| Interfund Transfer to Debt Service | - | - | 31,524,415 |
| Debt Service | - | - | 35,607,470 |
| Total Expenses | 78,932,030 | 78,237,387 | 1,164,387,143 |

Credit Rating

Savings from Maintaining Onondaga County's Superior Credit Rating

Onondaga County is rated double A-plus (AA+) by Standard & Poor's and Fitch Ratings and Aa2 by Moody's Investors Service, the nation's three leading credit rating agencies. The double A rating means that bonds sold by Onondaga County are considered very high quality or "investment grade." In order to maintain its high credit rating, the County's financial management must be outstanding. According to Moody's Investors Service, only 11% of rated New York State (NYS) Counties have achieved Aa2 status similar to Onondaga County. Only two NYS counties have attained higher ratings (Westchester and Orange counties). The high-AA rating also means that the County can market its bonds without credit-enhancing bond insurance. During the sub-prime crisis of 2007-08, most bond insurers saw their own ratings dive. This further strengthens the ability of Onondaga County to be able to sell bonds with its own strong rating.

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

Moody's Investors Service Ratings of New York State Counties (August 2009)

| Rating | Number of Counties | Percentage of Counties |
|--------|--------------------|------------------------|
| Aaa | 1 | 2% |
| Aa1 | 1 | 2% |
| Aa2 | 6 | 11% |
| Aa3 | 2 | 4% |
| A1 | 4 | 7% |
| A2 | 18 | 35% |
| A3 | 12 | 23% |
| Baa1 | 5 | 10% |
| Baa2 | 3 | 6% |

Note: Moody's rates 52 of 57 New York State Counties.

Summary of Fund Balances for All Funds 2009 – 2010

| Fund Fund Name | Unreserved 12/31/2008 | Appropriated to the 2009 Budget | Appropriated During 2009 | Appropriated to the 2010 Budget | Projected Unreserved 12/31/10 |
|-----------------------------|--------------------------|------------------------------------|-----------------------------|---------------------------------------|-------------------------------------|
| 001 General | \$68,745,281 | \$3,684,844 | \$13,376 | \$7,917,081 | \$57,129,980 |
| 018 Community College | 2,945,823 | 0 | 0 | 0 | \$2,945,823 |
| 030 General Grants | 1,247,236 | 0 | 0 | 0 | \$1,247,236 |
| 033 Community Development | (385,917) | 0 | 0 | 0 | (\$385,917)(1) |
| 007 County Road | 19,810 | 0 | 0 | 0 | \$19,810 |
| 009 Road Machinery | (9,148) | 0 | 0 | 0 | (\$9,148) |
| 011 Water | 1,355,668 | 321,046 | 0 | 0 | \$1,034,622 |
| 013 Water Environ Protect * | 38,649,970 | 4,555,000 | 430,000 | 3,945,000 | 29,719,970 |
| 014 VanDuyn Hospital | 14,070,755 | 1,859,705 | 0 | 5,759,001 | \$6,452,049 |
| 015 Library | 1,415,840 | 509,351 | 200,000 | 586,107 | \$120,382 |
| 016 Debt Service Fund | 36,108,118 | 1,652,160 | 0 | 4,500,000 | \$29,955,958 |
| 035 Library Grants | (16,050) | 0 | 0 | 0 | (\$16,050) |
| 040 Insurance Fund | 8,776,465 | 0 | 0 | 0 | \$8,776,465(2) |
| Total | \$172,923,851 | \$12,582,106 | \$643,376 | \$22,707,189 | \$136,991,180 |

* **Water Environment Protection**

| | | | | | |
|----------------------|---------------------|--------------------|------------------|--------------------|---------------------|
| Consolidated | \$86,847 | \$0 | \$0 | \$0 | \$86,847 |
| Onon Lake Designated | 38,221,756 | 4,500,000 | 430,000 | 3,900,000 | \$29,391,756 |
| Flood Control | 66,377 | 20,000 | 0 | 20,000 | \$26,377 |
| Bear Trap-Ley Creek | 96,816 | 0 | 0 | 5,000 | \$91,816 |
| Bloody Brook | 35,276 | 5,000 | 0 | 5,000 | \$25,276 |
| Meadow Brook | 98,082 | 10,000 | 0 | 5,000 | \$83,082 |
| Harbor Brook | 44,816 | 20,000 | 0 | 10,000 | \$14,816 |
| TOTAL | \$38,649,970 | \$4,555,000 | \$430,000 | \$3,945,000 | \$29,719,970 |

(1) Community Development funds encumbered in 2009 but Federal Aid not received until 2010.

(2) Planned use of \$5,890,704 of the Health Ins. Portion of FB to reduce the PER for 2010.

Financial Condition

General Fund Unreserved Fund Balance



| | Total Gen Fund Revenues (In Millions) | Unreserved Fund Balance (1) (In Millions) | Total General Fund Balance As a % of Total Revenues |
|--------|--|---|--|
| 2002 | \$515.1 | \$66.0 | 12.81% |
| 2003 | \$532.6 | \$54.5 | 10.23% |
| 2004 | \$556.1 | \$45.7 | 8.22% |
| 2005 | \$579.7 | \$60.0 | 10.35% |
| 2006 * | \$606.5 | \$78.3 | 12.91% |
| 2007 * | \$601.8 | \$74.3 | 12.35% |
| 2008 * | \$598.6 | \$65.0 | 10.90% |

Note: 2008 Unreserved Fund Balance = \$68.7 Million less \$3.7 Million Appropriated in the 2009 Budget

1 Excludes reserve for prepaid expenses.

* 2006-08 Gen Fund Revenues adjusted for the Sales Tax pass through to other municipalities

General Fund Unreserved Fund Balance

As a way of regulating and maintaining the County's reserves, Resolution # 270-1999 established a general fund balance goal of 10% of general fund revenues. The Resolution directed that reserves beyond this 10% goal be applied to avoid future debt or for property tax relief.

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

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

In 2006, counties were directed by the NYS Comptroller to begin recording sales taxes allocated by the County to other local governments and school districts as both a revenue and expense. As a result of this artificial inflation of revenues and only for the purpose of determining compliance with the 10% fund balance goal, the County has revised its calculation of general fund revenue to exclude sales tax revenue paid to other governments as follows:

| | |
|---------------------------------|------------------------|
| Total general fund revenue | \$766.8 million |
| Less: Appropriated fund balance | \$ 18.3 million |
| Less: Sales tax pass through | <u>\$149.9 million</u> |
| Adjusted general fund revenue | \$598.6 million |

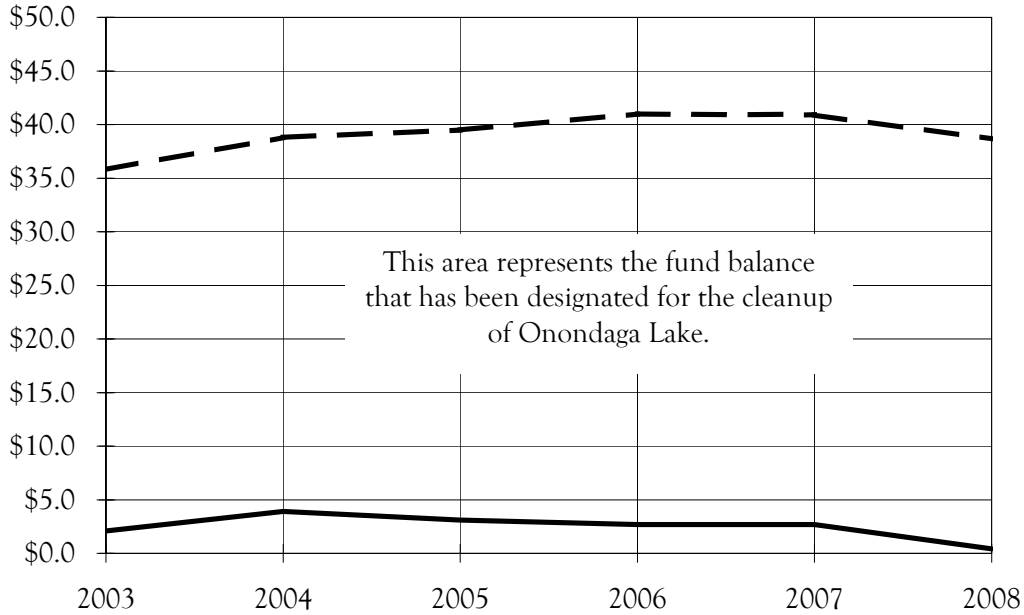
At the end of 2008, the unreserved general fund balance of \$65.0 million was equal to 10.9% of adjusted general fund revenue.

This information came from the following:

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

Financial Condition

Water Environment Protection Fund Balance



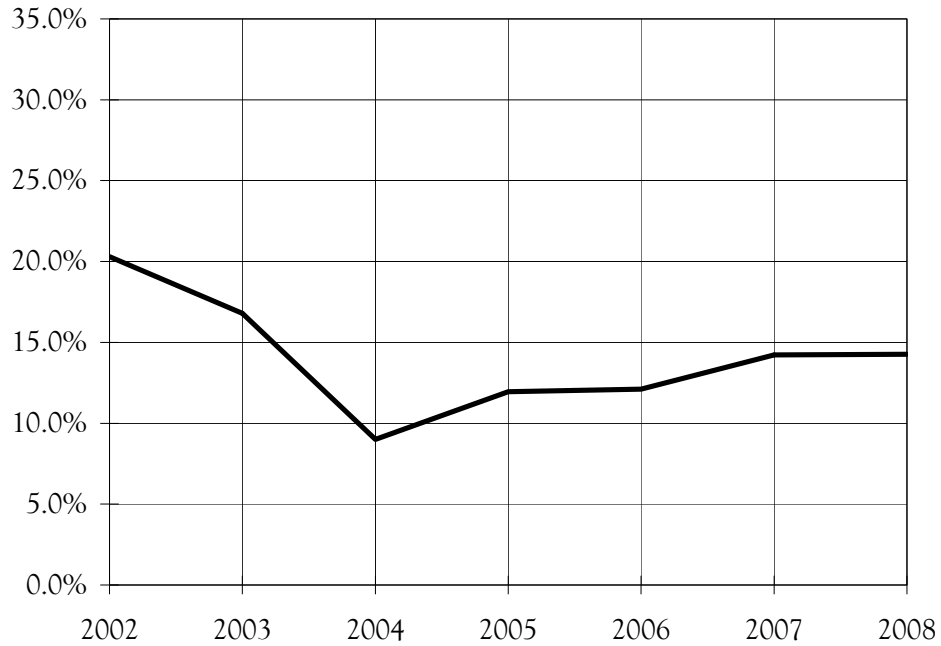
| | Total Revenues (In Millions) | Fund Balance (In Millions) | Fund Balance As a % of Total Revenues |
|------|------------------------------------|-------------------------------|---|
| 2003 | \$55.7 | \$35.8 | 64.3% |
| 2004 | \$55.9 | \$38.8 | 69.4% |
| 2005 | \$57.1 | \$39.5 | 69.2% |
| 2006 | \$61.1 | \$41.0 | 67.1% |
| 2007 | \$64.5 | \$40.9 | 63.4% |
| 2008 | \$64.8 | \$38.6 | 59.6% |

A strong fund balance within the Water Environment Protection Fund is desirable, not only for smooth cash flow and to handle emergency situations, but also as an offset against the cost of the Onondaga Lake clean up (Amended Consent Judgment) project. \$38.2 million of the \$38.6million WEP Fund Balance has been designated to satisfy the requirements for local dollar matches in State and Federal aid programs, and to mitigate the sewer rate increases associated with the cleanup of Onondaga Lake.

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

Financial Condition

Metropolitan Water Board Fund Balance



| Year | Total Revenues (In Millions) | Undesignated Fund Balance (In Millions) | Fund Balance As a % of Total Revenues |
|------|---------------------------------|--|---|
| 2002 | \$8.2 | \$1.7 | 20.30% |
| 2003 | \$8.6 | \$1.4 | 16.79% |
| 2004 | \$8.7 | \$0.8 | 9.01% |
| 2005 | \$9.8 | \$1.2 | 11.96% |
| 2006 | \$9.2 | \$1.1 | 12.10% |
| 2007 | \$9.9 | \$1.4 | 14.23% |
| 2008 | \$9.5 | \$1.4 | 14.26% |

No use of fund balance is necessary for 2010.

Note: Revenue for the Water Fund primarily comes from water sales.

Fund Breakdown and Tax Levy Computation

2010 Adopted Budget

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

| Fund | Adopted Appropriation | Adopted Revenues | Appropriated Fund Balance | Sewer Unit Charges | Tax Levy |
|-----------------------|--------------------------|---------------------|------------------------------|-----------------------|-----------------|
| General Fund | 762,067,829 | 570,153,706 | 7,917,081 | | 183,997,042(1) |
| County Road Fund | 28,369,121 | 28,369,121 | | | |
| Road Machinery Fund | 6,888,200 | 6,888,200 | | | |
| General Grant Fund | 31,618,970 | 31,618,970 | | | |
| Water Fund | 9,082,803 | 7,767,441 | | | 1,315,362(2) |
| Water Environ Protect | 71,607,746 | 6,449,385 | 3,945,000 | 59,040,837(3) | 2,172,524 |
| Library Fund | 12,720,930 | 12,134,823 | 586,107 | | |
| Library Grants | 379,999 | 379,999 | | | |
| Community Develop | 3,937,839 | 3,937,839 | | | |
| Debt Service Fund | 35,974,779 | 31,474,779 | 4,500,000 | | |
| LTC - Van Duyn | 44,569,510 | 38,810,509 | 5,759,001 | | |
| Community College | 78,237,387 | 78,237,387 | | | |
| Insurance Fund | 78,932,030 | 78,932,030 | | | |
| Total | 1,164,387,143 | 895,154,189 | 22,707,189 | 59,040,837 | 187,484,928 |

(1) Countywide Tax Levy: Tax Levy / Full Valuation (per 1000) = Property Tax Rate (per 1000) \$184.0M / \$26.15M = \$7.04

(2) The Water District Tax Levy is based on Water Fund debt service, excluding the Town of Oswego project.

(3) Consolidated District Sewer Unit Charges / Number of Sewer Unit = Sewer Unit Charge per Household. 2010 = \$59.04m / 181,269 = \$325.71 or an increase of \$7.91 per unit.

Revenue Trend Analysis

| Revenue Source | 2007 Actual | 2008 Actual | 2009 Adopted | 2009 Modified | 2010 Adopted |
|---------------------------|----------------|----------------|-----------------|------------------|-----------------|
| Property Tax Levy | 183,847,937 | 179,707,960 | 179,821,396 | 179,821,396 | 183,997,042 |
| Property Tax Adjustments | (1,042,936) | (4,344,461) | (1,570,900) | (1,570,900) | (2,306,577) |
| Percentage of Budget | 16.3% | 15.2% | 15.2% | 15.0% | 15.6% |
| Special District Taxes | 57,485,601 | 59,676,015 | 63,234,433 | 63,234,433 | 62,528,723 |
| Special District Tax Adj | (3,649,778) | (1,318,229) | (363,732) | (363,732) | (426,004) |
| Percentage of Budget | 4.8% | 5.0% | 5.4% | 5.3% | 5.3% |
| State Aid | 132,936,319 | 142,164,729 | 140,937,666 | 146,651,734 | 140,995,051 |
| Percentage of Budget | 11.8% | 12.3% | 12.0% | 12.4% | 12.1% |
| Federal Aid | 88,846,908 | 83,819,684 | 85,223,335 | 85,017,954 | 93,758,163 |
| Percentage of Budget | 7.9% | 7.2% | 7.3% | 7.2% | 8.1% |
| Sales Tax | 286,733,919 | 292,939,173 | 312,056,125 | 312,056,125 | 279,275,888 |
| Percentage of Budget | 25.5% | 25.3% | 26.6% | 26.3% | 24.0% |
| Department Revenue | 141,677,205 | 147,617,560 | 155,274,971 | 155,529,406 | 163,135,999 |
| Percentage of Budget | 12.6% | 12.8% | 13.2% | 13.1% | 14.0% |
| All Other Revenues | 39,949,315 | 53,530,981 | 40,207,803 | 45,936,337 | 43,979,882 |
| Percentage of Budget | 16.2% | 17.4% | 16.6% | 17.0% | 17.8% |
| Interdept/Interfund Trans | 196,820,966 | 203,354,424 | 199,522,016 | 200,425,860 | 199,448,976 |
| Percentage of Budget | 17.5% | 17.6% | 17.0% | 16.9% | 17.1% |
| | | | | | |
| Total Gross Revenue | 1,123,605,456 | 1,157,147,836 | 1,174,343,113 | 1,186,738,613 | 1,164,387,143 |
| | | | | | |
| Total Net Revenue | 917,998,219 | 953,793,412 | 974,821,097 | 986,312,753 | 964,938,167 |

The net budget is the County's total revenues less internal transfers.

This represents what Onondaga County actually receives for providing its services.

Onondaga County Property Tax Levy

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

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

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

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

County Tax Levy is the total amount of money to be raised by the general property tax. The share of the tax levy for each jurisdiction is based on its percent of the County's total full value. For example, if 7% of the County's full value were located in Spafford, then Spafford would be responsible for 7% of the County tax levy.

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

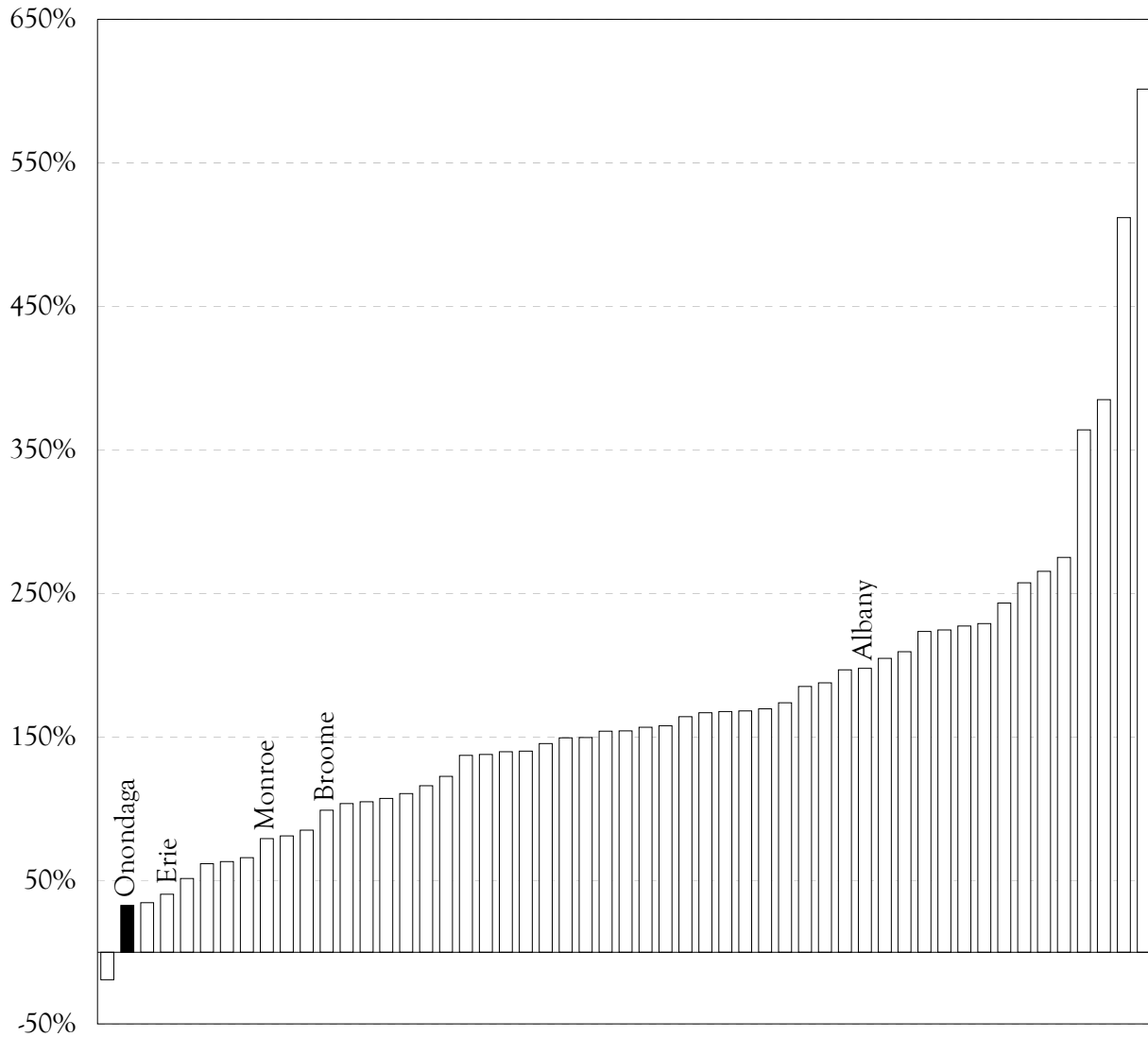
It should be noted that the net property tax levy for 2010, after sales tax credits and adjustments, increased 9.2% from the 2009 net property tax levy. This is more fully described on page 2-16.

Onondaga County Gross Property Tax Levy 2003 - 2010

| Year of Assessment | County Gross Tax Levy | % Tax Levy Change | Total Full Value | % Full Value Change | Full Value Tax Rate | % Tax Rate Change |
|--------------------|-----------------------|-------------------|------------------|---------------------|---------------------|-------------------|
| 2010 | \$183,997,042 | 2.3% | \$26,148,206,733 | 2.1% | 7.04 | 0.3% |
| 2009 | \$179,821,396 | 0.06% | \$25,599,869,832 | 3.7% | 7.02 | (3.5%) |
| 2008 | \$179,707,960 | (2.3%) | \$24,690,825,684 | 6.2% | 7.28 | (8.0%) |
| 2007 | \$183,847,937 | 0.8% | \$23,252,773,560 | 8.6% | 7.91 | (7.2%) |
| 2006 | \$182,353,259 | 2.8% | \$21,412,101,056 | 7.0% | 8.52 | (3.8%) |
| 2005 | \$177,306,231 | 3.3% | \$20,014,617,713 | 5.7% | 8.86 | (2.2%) |
| 2004 | \$171,572,905 | 8.0% | \$18,928,895,968 | 3.4% | 9.06 | 4.4% |
| 2003 | \$158,805,333 | 6.3% | \$18,298,432,005 | 2.3% | 8.68 | 4.0% |

Distribution of Property Tax

Percentage Increases by County (1989 - 2009)



Source: New York State Association of Counties 2009 Adopted County Budget Survey

All but one of the fifty-three New York State counties that submitted the NYSAC budget survey had a larger percentage increase in property taxes than Onondaga County during the period between 1989 and 2009. This means that if property tax increases are normalized to take into account the impact of sales tax distribution, Onondaga County has next to the lowest property tax rate increases in the state over this period.

Columbia, Lewis and Seneca counties did not complete the survey. Delaware County completed part but not all of the survey. Therefore these four counties have been excluded from the chart above.

County Wide Tax Levy

| | (in millions) | | | |
|-------------------------|---------------|----------|--------|----------|
| | 2009 | 2010 | Change | % Change |
| Total Property Tax Levy | \$179.8 | \$184.0 | \$4.2 | 2.3% |
| Reductions | | | | |
| Town Sales Tax Credits | (\$60.5) | (\$58.5) | \$2.0 | -3.3% |
| Payments by Towns | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Adjustments | | | | |
| Prior Years Surplus | | | | |
| Sales Tax Reconciled | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Net Property Tax Levy | \$119.3 | \$125.5 | \$6.2 | 5.2% |

Summary of Property Tax Rates by Municipality

| Towns Outside of Villages | Assessed Value Tax Rate | | | Equalization Rate | |
|---------------------------|-------------------------|----------|----------|-------------------|---------|
| | 2009 | 2010 | Change | 2009 | 2010 |
| Camillus | \$3.57 | \$3.79 | \$0.22 | 100.00% | 100.00% |
| Cicero | \$87.14 | \$89.94 | \$2.80 | 4.90% | 4.90% |
| Clay | \$68.79 | \$73.11 | \$4.32 | 4.36% | 4.32% |
| Dewitt | \$5.10 | \$5.22 | \$0.12 | 100.00% | 100.00% |
| Elbridge | \$2.76 | \$2.65 | (\$0.11) | 81.00% | 100.00% |
| Fabius | \$3.16 | \$3.37 | \$0.21 | 91.00% | 91.00% |
| Geddes | \$8.27 | \$8.26 | (\$0.01) | 93.00% | 93.00% |
| Lafayette | \$3.96 | \$3.75 | (\$0.21) | 93.00% | 98.00% |
| Lysander | \$3.96 | \$4.14 | \$0.18 | 100.00% | 100.00% |
| Manlius | \$3.99 | \$4.14 | \$0.15 | 100.00% | 100.00% |
| Marcellus | \$3.40 | \$3.69 | \$0.29 | 100.00% | 99.00% |
| Onondaga | \$3.31 | \$3.51 | \$0.20 | 100.00% | 100.00% |
| Otisco | \$125.27 | \$190.70 | \$65.43 | 2.66% | 2.19% |
| Pompey | \$5.34 | \$5.43 | \$0.09 | 91.00% | 91.00% |
| Salina | \$2.62 | \$2.81 | \$0.19 | 100.00% | 100.00% |
| Skaneateles | \$6.66 | \$5.88 | (\$0.78) | 88.00% | 100.00% |
| Spafford | \$9.37 | \$6.16 | (\$3.21) | 63.30% | 100.00% |
| Tully | \$4.60 | \$4.70 | \$0.10 | 100.00% | 100.00% |
| VanBuren | \$2.77 | \$3.15 | \$0.38 | 100.00% | 100.00% |

Town tax rates are affected by the amount of the Town's sales tax applied as a credit against county taxes. For 2010, unless notified otherwise, the following towns will take a portion of their sales tax as cash: Cicero (\$600,000), Clay (\$250,000), Dewitt (\$600,000) Pompey (\$75,000) and VanBuren (\$300,000). Geddes takes all their sales tax as cash. This reduction in the amount of sales tax applied as a credit against taxes has the effect of raising the county tax rates in those areas.

Summary of Property Tax Rates by Municipality

| Villages and City | Assessed Value Tax Rate | | | Equalization Rate | |
|--------------------------|-------------------------|----------|----------|-------------------|---------|
| | 2009 | 2010 | Change | 2009 | 2010 |
| Baldwinsville (Lysander) | \$7.28 | \$7.28 | \$0.00 | 100.00% | 100.00% |
| Baldwinsville (VanBuren) | \$7.42 | \$7.43 | \$0.01 | 100.00% | 100.00% |
| Camillus | \$7.61 | \$7.59 | (\$0.02) | 100.00% | 100.00% |
| East Syracuse | \$7.22 | \$7.23 | \$0.01 | 100.00% | 100.00% |
| Elbridge | \$9.14 | \$7.42 | (\$1.72) | 81.00% | 100.00% |
| Fabius | \$3.16 | \$3.37 | \$0.21 | 91.00% | 91.00% |
| Fayetteville | \$7.36 | \$7.39 | \$0.03 | 100.00% | 100.00% |
| Jordan (Elbridge) | \$9.14 | \$7.42 | (\$1.72) | 81.00% | 100.00% |
| Liverpool (Salina) | \$7.59 | \$7.59 | \$0.00 | 100.00% | 100.00% |
| Manlius | \$7.36 | \$7.39 | \$0.03 | 100.00% | 100.00% |
| Marcellus | \$7.34 | \$7.45 | \$0.11 | 100.00% | 99.00% |
| Minoa | \$7.36 | \$7.39 | \$0.03 | 100.00% | 100.00% |
| North Syracuse (Cicero) | \$149.95 | \$150.18 | \$0.23 | 4.90% | 4.90% |
| North Syracuse (Clay) | \$168.38 | \$168.57 | \$0.19 | 4.36% | 4.32% |
| Skaneateles | \$8.23 | \$7.24 | (\$0.99) | 88.00% | 100.00% |
| Solvay (Geddes) | \$8.27 | \$8.26 | (\$0.01) | 92.00% | 93.00% |
| Syracuse | \$8.22 | \$8.67 | \$0.45 | 89.00% | 84.50% |
| Tully | \$7.24 | \$7.25 | \$0.01 | 100.00% | 100.00% |

County Property Tax Levy

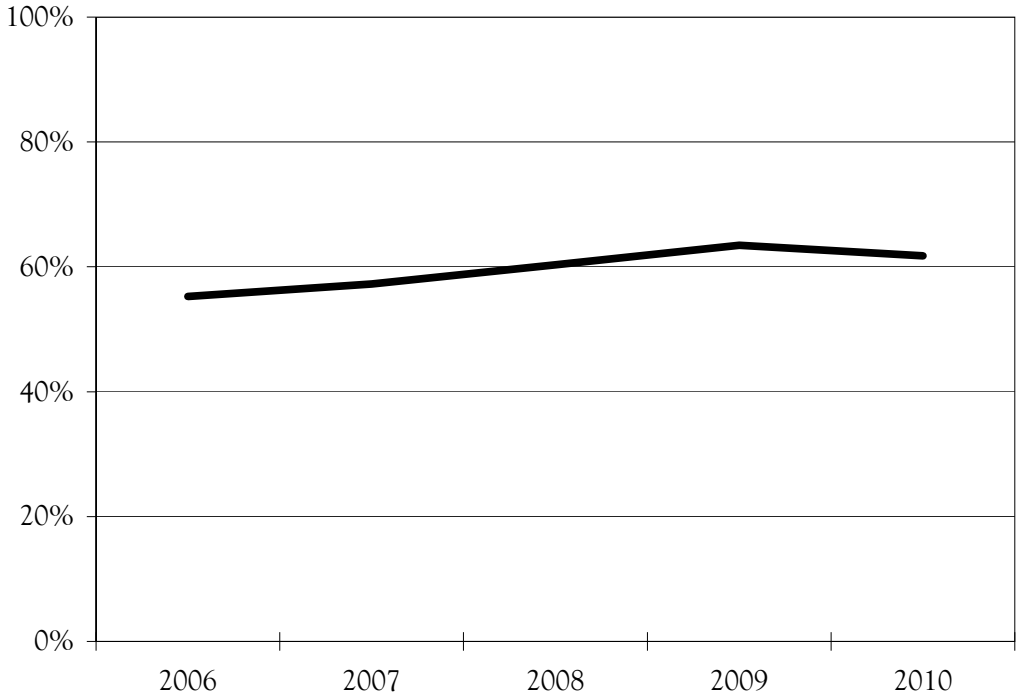
(In Millions)

| 2009 Adopted | 2010 Adopted | % Change |
|--------------|--------------|----------|
| \$179.8 | \$183.9 | 2.3% |

These comparisons show the changes from the 2009 to 2010 property tax rates for each municipality in Onondaga County.

Constitutional Tax Margin

Taxing Capacity Available



The constitutional tax margin of the County is determined in accordance with Section 10 of Article VII of the New York State Constitution. This limits the amount counties may raise in property taxes in any fiscal year, exclusive of debt service, to 1.5% of the five-year average full value of taxable real estate of the County. In the calculation, the sales tax credit to towns is an offset to the tax levy for operating purposes.

| | |
|-----------------------------|----------------------|
| Total Taxing Power | \$340,736,663 |
| Net Prop Tax Levy | \$130,351,584 |
| Tax Margin Available | \$210,385,079 |
| Taxing Capacity Available | 61.74% |

The constitutional tax margin available for 2010 is estimated at \$210.4 million. A margin of this size indicates that Onondaga County is taxing less than half its constitutional authority.

Property Tax Assessment and Collection

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

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

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

After the return of the tax rolls to the County Chief Fiscal Officer on April 1, the following penalties accrue with respect to delinquent taxes: 6% for April; 6.5% for May; 7% for June; 7.5% for July, and 8% for August. A \$5.00 filing fee is collected on each current year delinquent parcel paid in July, August or September. Parcels, which go to tax sale on October 1, are charged \$.25 fee to discharge the lien. Delinquent taxes for the current year are advertised once each week for two weeks on or about September 15. On or about October 1, the County Chief Fiscal Officer conducts a tax sale with a tax sale certificate being issued covering the amount of tax due, plus penalties. A fee of \$60.00 is added to cover advertising expenses.

Taxes will be collected for prior years 1978 to 2008. The table Anticipated Collections From Prior Year Taxes depicts the estimated General Fund collections from delinquent taxes based on historical tax collection trends as a percentage of the prior year tax receivable. The percentage of property taxes that are eventually deemed uncollectible are: Towns-0.2%; City-2.00% and are based on prior tax collection trends.

Anticipated Collections From Prior Year Taxes

The prior year collections in 2009 depend on the amount of deferred and uncollected revenues from the previous years and actual year 2008. These unpaid taxes, which are otherwise called delinquent taxes, make up our prior year receivables. Normally we would assume that the prior year collections would increase by the same percentage that the amount of prior year receivables increases.

After a careful analysis of historical trends and the effect of past tax lien sales, we projected prior year collection revenues at \$6,669,295.

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

Water Environment Protection Special District Sewer Unit Charge

In 1978, the Onondaga County Legislature consolidated all the various sanitary districts within Onondaga County and established the Onondaga County Consolidated Sanitary District. It also established a sewer rent schedule to defray all costs of operation, maintenance, indebtedness, and all other obligations of the Water Environment Protection operations. Per Resolution No. 242-01 dated September 4, 2001, the Onondaga County Legislature modified the sewer rents for the Onondaga County Sanitary District, to be allocated on the basis of "units" as defined in the following schedule:

1. Single family structure, mobile home, townhouse, and condominium - one unit each.
2. All other multi-family residential structures - three-fourths unit per family.
3. Commercial, industrial and institutional properties - units to be assigned based on water bills, or, where properly metered or other sufficient verification exists, on wastewater discharged, as follows:
 - a. Up to 140,000 gallons per year-one unit.
 - b. One unit and fraction thereof for each 140,000 gallons per year.

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

Drainage Districts Tax Levy

| Drainage District | 2009 Adopted | 2010 Adopted |
|-----------------------|--------------|--------------|
| Bear Trap - Ley Creek | \$473,132 | \$484,652 |
| Bloody Brook | \$251,757 | \$258,813 |
| Meadowbrook | \$763,843 | \$776,919 |
| Harbor Brook | \$521,243 | \$652,140 |

Water Environment Protection

Consolidated Districts Sewer Unit Charge

| Year | Total Sewer Charge | % Total Sewer Unit Change | Number of Units | % Number of Units Change | Unit Charge | Dollar Unit Charge Change | % Unit Charge Change |
|------|--------------------|---------------------------|-----------------|--------------------------|-------------|---------------------------|----------------------|
| 2010 | \$59,040,837 | 2.40% | 181,269 | -0.09% | \$325.71 | \$7.91 | 2.49% |
| 2009 | \$57,656,050 | 2.47% | 181,425 | 0.27% | \$317.80 | \$6.82 | 2.19% |
| 2008 | \$56,267,604 | 3.80% | 180,938 | 0.02% | \$310.98 | \$11.32 | 3.78% |
| 2007 | \$54,208,649 | 5.20% | 180,901 | 0.38% | \$299.66 | \$13.73 | 4.80% |
| 2006 | \$51,528,127 | 5.03% | 180,217 | -0.67% | \$285.93 | \$15.52 | 5.74% |
| 2005 | \$49,062,004 | 0.17% | 181,431 | 0.35% | \$270.42 | -\$0.50 | -0.18% |
| 2004 | \$48,978,592 | 3.48% | 180,790 | -0.28% | \$270.91 | \$9.83 | 3.77% |
| 2003 | \$47,332,018 | 2.86% | 181,292 | 0.85% | \$261.08 | \$5.11 | 2.00% |

Onondaga County Water District Special District Tax Levy

The purpose of the special ad valorem levy assessed to real property within the Onondaga County Water District (OCWD) is to fund the capital costs associated with the construction and improvement of the County water system. Revenue from water sales supports OCWD operating expenses. In the event that income from sales is insufficient, the levy can also be used to support OCWD operating expenses. In an effort to minimize the OCWD's effect on the County property tax bill, several OCWD capital improvements have been financed with sales revenues. These include the 100-million gallon Western Reservoir (\$3 million, 1977), the Marcellus-Onondaga Water supply system (\$2.3 million, 1987) and Town of Oswego improvements (\$8.5 million, 1995).

In 1997 Onondaga County entered into a mutual cooperation agreement with the City of Oswego securing permanent access to Lake Ontario through the City's existing intake. This supplanted Onondaga County's need to construct its own intake (estimated at \$44 million). The cost of purchasing the intake easement was \$29.7 million spread over a 20-year term. Considering the capital infrastructure costs avoided through this agreement and the magnitude of annual payments, it was determined that this expense would be apportioned to the OCWD assessment base (zone 1). The \$1 million payment is included in the 2010 levy.

Water District Tax Levy

| Year | Total Levy | % Change |
|------|-------------|----------|
| 2010 | \$1,315,362 | -16.13% |
| 2009 | \$1,568,398 | 0.00% |
| 2008 | \$1,568,398 | -1.30% |
| 2007 | \$1,588,939 | -13.60% |
| 2006 | \$1,838,432 | -12.10% |
| 2005 | \$2,090,566 | 0% |
| 2004 | \$2,090,211 | -12.70% |
| 2003 | \$2,394,943 | 14.50% |
| 2002 | \$2,092,146 | -0.30% |
| 2001 | \$2,097,786 | -12.30% |

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

The method of apportioning the district levy is based on the benefit received from system improvements and is accomplished through Zones of Assessment established by the Onondaga County Board of Supervisors in 1962. Currently there are three assessment zones. The 2010 budget contains no Zone 2 assessments.

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

Commodity Charge Rates

| Water Rate Per Thousand Gallons Per Month | | 2009 BAM | 2010 Adopted |
|---|-------------|-------------|-----------------|
| First | 30,000,000 | \$0.83 | \$0.83 |
| Next | 80,000,000 | \$0.82 | \$0.82 |
| Next | 180,000,000 | \$0.81 | \$0.81 |
| Over | 290,000,000 | \$0.80 | \$0.80 |

Onondaga County Sales Tax

New York State Sales Tax

New York State currently levies a 4.00% sales tax. Counties and cities may impose a sales tax up to a combined maximum of 3%, within their respective jurisdictional limits. With special state legislative approval, jurisdictions can exceed the 3% maximum limit. To date, 53 of 57 counties and New York City have imposed sales and use taxes above the 3% rate restriction.

NYS Counties Sales Tax Local Rates

| County | Rate | Effective | County | Rate | Effective |
|-------------|-------|-----------|--------------|--------|-----------|
| Albany | 4.00% | 1992 | Oneida | 4.75% | 2007 |
| Allegheny | 4.50% | 2004 | Onondaga | 4.00% | 2004 |
| Broome | 4.00% | 1994 | Ontario | 3.50% | 2009 |
| Cattaraugus | 4.00% | 1986 | Orange | 3.75% | 2004 |
| Chautauqua | 3.75% | 2007 | Orleans | 4.00% | 1993 |
| Cayuga | 4.00% | 1992 | Oswego | 4.00% | 2004 |
| Chemung | 4.00% | 2002 | Otsego | 4.00% | 2003 |
| Chenango | 4.00% | 2002 | Putnam | 4.00% | 2007 |
| Clinton | 4.00% | 2007 | Rensselaer | 4.00% | 1994 |
| Columbia | 4.00% | 1995 | Rockland | 4.00% | 2007 |
| Cortland | 4.00% | 1992 | Saratoga | 3.00% | 1982 |
| Delaware | 4.00% | 2003 | Schenectady | 4.00% | 2003 |
| Dutchess | 3.75% | 2003 | Schoharie | 4.00% | 2004 |
| Erie | 4.75% | 2006 | Schuyler | 4.00% | 2000 |
| Essex | 3.75% | 2004 | Seneca | 4.00% | 2002 |
| Franklin | 4.00% | 2006 | St. Lawrence | 3.00% | 1968 |
| Fulton | 4.00% | 2005 | Steuben | 4.00% | 1992 |
| Genesee | 4.00% | 1994 | Suffolk | 4.25% | 2001 |
| Greene | 4.00% | 1993 | Sullivan | 4.00% | 2007 |
| Herkimer | 4.25% | 2007 | Tioga | 4.00% | 2003 |
| Jefferson | 3.75% | 2004 | Tompkins | 4.00% | 1992 |
| Lewis | 3.75% | 2004 | Ulster | 4.00% | 2002 |
| Livingston | 4.00% | 2003 | Warren | 3.00% | 1968 |
| Madison | 4.00% | 2004 | Washington | 3.00% | 1970 |
| Monroe | 4.00% | 1993 | Wayne | 4.00% | 2004 |
| Montgomery | 4.00% | 2003 | Westchester | 3.375% | 2009 |
| Nassau | 4.25% | 1991 | Wyoming | 4.00% | 1992 |
| Niagara | 4.00% | 2003 | Yates | 4.00% | 2003 |
| NYC | 4.00% | 2005 | | | |

Towns, villages and school districts may not impose a sales tax, although they often share in the distribution of county sales tax proceeds.

Specific Sharing Agreements

Counties may keep all the proceeds from a sales tax or distribute a share to the various municipalities and school districts. Forty-three counties have sharing agreements, while 14 counties keep 100%: Allegany, Delaware, Essex, Franklin, Greene, Hamilton, Lewis, Putnam, Seneca, Suffolk, Sullivan, Washington,

Wyoming and Yates. Five counties include school districts in their distribution agreements: Erie, Monroe, Onondaga, Wayne and Westchester.

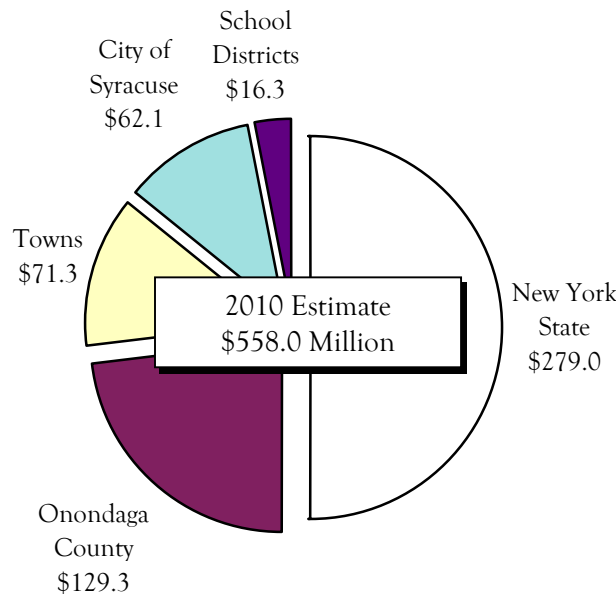
Comparison of Major Counties

Based on a 2006 NYSAC survey, of the ten counties with the largest budgets in New York State, Onondaga County, which has the 6th largest budget, ranks 8th in the percentage of sales tax the County keeps in relation to the total sales tax collected. If the County chose to take a larger percentage of the County share of sales tax, for example 100% like Suffolk County listed on the table, then the County property tax levy would decline by over 81%.

Sales Tax Comparison: (based on a 2006 survey) 10 Major Counties

| County | Sales Tax % | County Share of Local Sales Tax Retained |
|-----------------|--------------|--|
| Suffolk | 4.25% | 100% |
| Rockland | 3.625% | 97% |
| Westchester | 3.00% | 80% |
| Dutchess | 3.75% | 82% |
| Orange | 3.75% | 74% |
| Albany | 4.00% | 60% |
| Erie | 4.75% | 55% |
| Onondaga | 4.00% | 48% |
| Nassau | 4.25% | 36% |
| Monroe | 4.00% | 31% |

Distribution of 8.00% Sales Tax (\$ in Millions)



County share in the graph is based on the 2010 calendar year.

Sales Tax Distribution (2001-2010)

Every ten years a County sales tax commission is established to review and make recommendations on the distribution of the County's share of sales tax revenues. During 2000, the County Legislature adopted a revised sales tax formula, which guarantees sales tax revenues will not decline for the City, Towns, and School Districts from one year to the next. The formula provides shared growth from 0 to 2% each year. If growth exceeds 2%, the County retains 100% of the excess. The first year of the agreement 2001, resulted in fixed shares for: City \$47,500,000, Towns \$54,500,000 and Schools \$12,500,000, with the County retaining the balance at \$67,816,762. The County also realized unanticipated and unbudgeted sales tax revenues of \$15.7 million in fiscal year 2004 as the result of a partial year of collections at the higher sales tax rate. Under the allocation agreement, revenue generated between September 1, 2004 and November 30, 2004 was shared in the same proportion as the current 3% sales tax. During that quarter, the County received 39.39% of the revenues, the City 25.14%, the towns and villages 28.85% and the school districts 6.62%.

On December 1, 2004, the formula changed. Between December 1, 2004 and November 30, 2005, 72.7% of the revenue was allocated to the County, 11.35% the City of Syracuse, 13.04% to the towns and villages, and 2.91% to the schools. Because of formula-based links tying the allocations to the County's Medicaid costs, the actual allocations in 2005 varied slightly from these estimates. Every two years, New York State must renew the County's authority to levy the additional 1% sales tax, which expires on November 30, 2009. The allocation agreement calls for such future renewals through 2010 to: allocate 72.7% of the 1% additional tax to the County, 11.35% to the City, 13.04% to the towns and villages, and 2.91% to school districts.

As a part of the sales tax allocation agreement with the City, and contingent upon State renewals of the 1% sales tax, the County will also appropriate \$3 million a year to the City to support City infrastructure maintenance and improvement programs from 2005 through 2010. The County, in turn, will share 11% of the development and permit fee income received by the City as a part of the proposed DestiNY USA project.

Sales Tax Exemption on Clothing and Footwear

Effective April 1, 2006, New York State exempted their 4% share of sales taxes on clothing and footwear under \$110.00. The following counties, effective September 1, 2008, have decided to exempt their local share on clothing and footwear under \$110.00: Broome, Chautauqua, Chenango (outside the City of Norwich), Columbia, Delaware, Dutchess, Greene, Hamilton, Madison (outside the City of Oneida), Schuyler, Tioga, Wayne and New York City. It is estimated the clothing and footwear under \$110.00 sales comprise approximately 6% of overall sales tax collections.

Sales Tax Exemption on Motor Fuel

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

Counties that have amended their local sales taxes on motor fuel

| County | Cents per gallon |
|-------------------------|------------------|
| Cayuga (Outside Auburn) | .04 |
| Oneida (Outside Rome) | .03 |
| Seneca | .08 |

Sales Taxes on Residential Energy Sources and Services

Residential Energy Sources and services are not subject to the 4% NYS sales and use tax. Residential Energy Sources are: natural gas, electricity, steam, coal, fuel oil, wood and propane. On November 29, 1979, (Resolution No. 582) the County Legislature approved a two-year plan to eliminate the local sales tax on residential energy sources and related services. As of September 1, 2009, the following counties do **NOT exempt** Residential Energy Sources from their local sales tax: Allegany, Cattaraugus, Cayuga, Chemung, Cortland, Erie, Franklin, Oneida (City), Nassau, Niagara, Ontario, Orleans, Oswego, Schenectady, St. Lawrence, Suffolk, Tioga, Tompkins, Westchester and NYC.

Sales Tax Revenues

The amount of sales tax revenue the County receives generally depends on the level of consumer spending within Onondaga County for goods and services. For developing the 2010 forecast, a preliminary calendar year growth estimate of -6.0% was used for 2009 and 1.0% for 2010.

Sales Tax Collections (County share)

| Year | Amount | % Change |
|-----------|---------------|----------|
| 2010 Proj | \$129,466,773 | 1.0% |
| 2009 Proj | \$128,039,886 | -10.5% |
| 2008 | \$143,051,579 | 2.2% |
| 2007 | \$140,031,638 | 0.8% |
| 2006 | \$138,967,494 | 10.3% |
| 2005 | \$126,026,770 | 36.5% |
| 2004 | \$92,346,878 | 19.9% |
| 2003 | \$77,036,448 | 2.3% |
| 2002 | \$75,338,579 | 11.1% |
| 2001 | \$67,816,762 | -3.1% |
| 2000 | \$69,957,334 | 4.6% |

Sales Tax: Cash or Credit

Cities, towns and villages may elect, by local law, ordinance or resolution, to receive their allocated share of sales tax in cash rather than as a credit against the County property tax levy, while school districts are required to receive their allocated share in cash. Currently, most of the towns take their sales tax distribution as a credit against the County property tax levy, and the City of Syracuse, the villages and the school districts receive their distribution in cash. The Town of Geddes for 2010 is projected to take its entire sales tax in cash. Six towns are taking a partial share of their sales tax in cash. The Town of Cicero is projected to take \$600,000 in cash, Dewitt \$600,000, Van Buren \$300,000, Clay \$250,000 and Pompey \$75,000 with the balance for each as a credit.

**Sales Tax Distributions By New York State
(Quarterly Reconciliation in millions)**

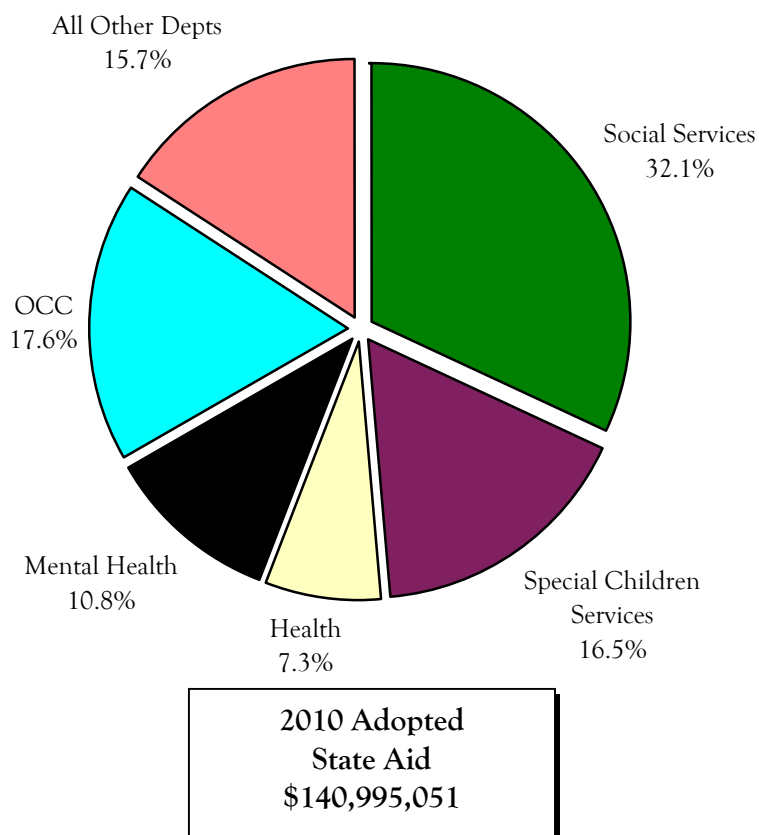
| | 2006 | 2007 | % | 2008 | % | 2009 Projected | % | 2010 Projected | % |
|-----------------------|---------|---------|-------|---------|-------|-------------------|--------|-------------------|------|
| 1st Quarter | 69.1 | 68.0 | -1.6% | 71.5 | 5.1% | 67.3 | 5.1% | 68.8 | 0.8% |
| 2nd Quarter | 69.8 | 70.4 | 0.9% | 71.5 | 1.6% | 66.8 | 1.6% | 67.2 | 0.6% |
| 3rd Quarter | 72.0 | 75.0 | 4.1% | 80.0 | 6.6% | 70.5 | -11.8% | 70.8 | 0.5% |
| 4th Quarter | 74.1 | 74.1 | 0.1% | 70.8 | -4.5% | 72.7 | 2.7% | 73.2 | 0.6% |
| Total Distribution | \$285.0 | \$287.5 | 0.9% | \$293.8 | 2.2% | \$277.3 | -5.6% | \$279.1 | 0.6% |
| County Share | \$139.0 | \$140.0 | 0.8% | \$143.1 | 2.2% | \$128.0 | -10.5% | \$129.5 | 1.0% |

Sales Tax: Accounting Changes

In August 2006, the NYS Comptroller notified Counties that they are now required to begin budgeting and accounting for sales tax revenues that are distributed to other Municipalities (Towns, Villages, City and School Districts). For 2010, the estimate for sales tax distributions to other Municipalities is \$149.8 million.

State Aid

Distribution of State Aid



Department of Social Services

2009 BAM – 48,929,970

2010 Adopted – 45,209,427

The Department receives 50% State Aid on net reimbursable expenditures for the support of the State programs of Safety Net Assistance and Emergency Assistance to Adults. State Aid is also provided to supplement the Federal programs. In 2009, New York State eliminated \$7.1 million in State Aid reimbursement for administrative expenditures and substituted with federal dollars under the Flexible Fund for Family Services. Grants have decreased by \$900,000. These decreases have been offset by increases in State Aid in the Temporary Assistance and Day Care programs.

Health Department

2009 BAM 10,705,087

2010 Adopted – 10,310,071

The Health Department receives 36% reimbursement from New York State for its core services, which include: Division of Maternal and Child Health, Disease Control, Surveillance and Statistics, and most of Administration and Environmental Health. Optional services such as the administrative costs for the Special Children Services program, Emergency Medical Services, the Mosquito program, and the Center for

Forensic Sciences are funded at 36%. The Women, Infants, and Children (WIC) program is funded by 12% State Aid and the Lead program is funded by 50.5% State Aid. The decrease in State Aid is attributable to the decrease in expenditures.

Special Children Services

2009 BAM – 21,267,660

2010 Adopted – 23,299,793

State Aid is received for the support of the Early Intervention and Pre-School Handicapped programs, which provide services to children through four years of age with educationally handicapping conditions. State Aid reimbursement for the Early Intervention Program, serving children aged 0-2, is 49%, while reimbursement is 59.5% for the Preschool Handicapped Program, serving children aged 3-5. State Aid for Services to Handicapped Children shows an increase in the Adopted budget for 2010 due to an increase in the subscription to and cost of services.

Mental Health

2009 BAM – 15,209,464

2010 Adopted 15,212,203

Revenue is for programs in three different areas, each focusing on specific areas of mental hygiene. The largest of these program areas is mental health, which addresses activities aimed at treatment, prevention and early detection of mental illness. Mental retardation and developmental disabilities programs focus on service provision to those in the population who are mentally retarded or developmentally disabled. The remainder of the State Aid funding for Mental Health targets the provision of services and rehabilitative efforts in the areas of substance abuse. State Aid funding can be either 50% or 100% depending on New York State criteria.

Onondaga Community College

2009 BAM –23,586,097

2010 Adopted – 24,812,732

State Aid is used to fund approximately 33% of the operational expenses of the Community College and is based on the number of full time equivalent students (FTE). 2010 includes funding at \$2,675 per FTE, which is the same as 2009. Grant funding is projected to be about \$3.4 million, which is the same as 2009. The total increase for OCC State funding is about \$1.2 million versus the 2009 BAM.

Transportation-County Road Fund

2009 BAM – 4,747,636

2010 Adopted – 3,939,236

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

Sheriff

2009 BAM – 1,251,506

2010 Adopted – 812,554

Responsibility for the court security function was transferred to the New York State Unified Court System in November of 2006. In 2010, the Sheriff's Office is budgeted to provide 10 Court Attendants and 1 Confidential Court Attendant. The Sheriff's Department is reimbursed by the New York State UCS for 100% of costs associated with providing Court House security. State grant funding provides approximately 60% of the cost of navigation enforcement on the waterways, 50% of the cost of snowmobile deployment, and funding for the breakfast/lunch/milk program for youth at the Justice Center.

Probation

2009 BAM – 2,220,733

2010 Adopted – 1,456,650

The regular Probation State Aid reimbursement rate has been steadily reduced from 46.5% in 1990 to approximately 15.1% in 2010. Total revenue received, including regular Probation aid, is reimbursement for regular probation services, including supervision and pretrial release, and alternatives to incarceration programs, which include Intensive Supervision and Day Reporting programs. The decrease in State Aid is due primarily to the elimination of \$500,000 in funding by the State for a grant which had previously been awarded; to a decrease in the State Aid reimbursement rate and to reduced expenditures.

Hillbrook

2009 BAM – 3,456,958

2010 Adopted – 2,867,554

Revenue received by Hillbrook is intended to help the County maintain the secure residential and nonsecure programs for detained youth. These programs include education, counseling and recreation services which are reimbursed at a rate of 49% for in-county youth and a rate of 100% for out-of-county youth. Out-of-county youth are accepted into the secure program on a space-available basis. The 2010 Adopted Budget is based on 11 in-county and 5 out-of-county youth. This reduction in the overall number of youth and the number of out-of-county youth for which we receive 100% reimbursement results in a lower level of both expenditures and revenues.

Onondaga County Office for the Aging

2009 BAM – 2,717,495

2010 Adopted – 2,858,039

Revenues received are for State grant programs such as Community Services for the Elderly (CSE) and the Expanded In-Home Services for the Elderly Program (EISEP), which provide services to help elderly people remain in their homes and avoid institutionalization. The department receives 100% of expenditures for planning and implementation (up to \$75,000) for both EISEP and CSE services. The remaining expenditures are reimbursed up to a maximum cap at 75% for EISEP and 75% for CSE. The State also provides 100% funding for the Supplemental Nutrition Assistance Program (SNAP) and the Caregivers Resource Center. Additionally, the department continues to receive a \$100,000 state grant through Mental Health to identify isolated elderly at risk for deteriorating mental health.

Onondaga County Public Library

2009 BAM – 1,551,198

2010 Adopted – 1,531,336

Revenue received is utilized for the operation of the Central Library and to provide assistance to the 18 suburban libraries in Onondaga County. All revenues are granted under the New York State Education Law. Funding streams include grants that are variously based on: 1) flat grant per county served; 2) \$0.94 per capita; 3) \$52 per square mile in chartered service area; 4) \$0.68 per capita for library materials; 5) a flat grant for Central Library for adult non-fiction; 6) a grant of Incentive aid for members chartered in the system; 7) an Institution grant based on the incarcerated population at the County Correctional Facility and the Juvenile Detention Center; and 8) a flat grant for Automation services. The 2009 BAM includes a number of one-time competitive grants that are not part of the annual State Aid funding stream. An additional decrease is attributable to estimated cuts in the 2009/2010 New York State Budget.

Youth Bureau

2009 BAM – 1,130,051

2010 Adopted – 1,030,910

State Aid received by the Youth Bureau from the New York State Office of Children and Family Services is allocated for programs aimed at Youth Development and Delinquency Prevention (YDDP), Runaway and Homeless Youth (RHY), and Special Delinquency Prevention (SDPP) services. These programs all aim at creating a healthy community environment for positive youth development as well as establishing recreational facilities and service initiative programs in an effort to deter delinquent behavior. The Youth Bureau receives 50% reimbursement for allowable administrative costs. YDDP program funds are received based upon a rate of \$3.75 annually per youth under 21 years of age residing in the County.

All Other Departments

2009 BAM – 9,877,879

2010 Adopted – 7,654,546

The balance of State Aid received is support for: mass transportation operating expenses; the District Attorney's prosecution of career criminals, a portion of the District Attorney's salary, motor vehicle insurance fraud investigation/prosecution, Victims Assistance Program, Operation IMPACT – a program that coordinates investigations for the prosecution of narcotics and gang-related crimes; processing of defendants through the assigned counsel program, plus a portion of interest costs for State Court facilities capital projects, burial of indigent veterans; partial funding for programs at the Rosamond Gifford Zoo through the National Heritage Trust; youth programming at various parks; and various grant funding throughout the County, and miscellaneous other funding received by County departments. The difference between the 2009 BAM and 2010 Adopted is due to non-recurring grants.

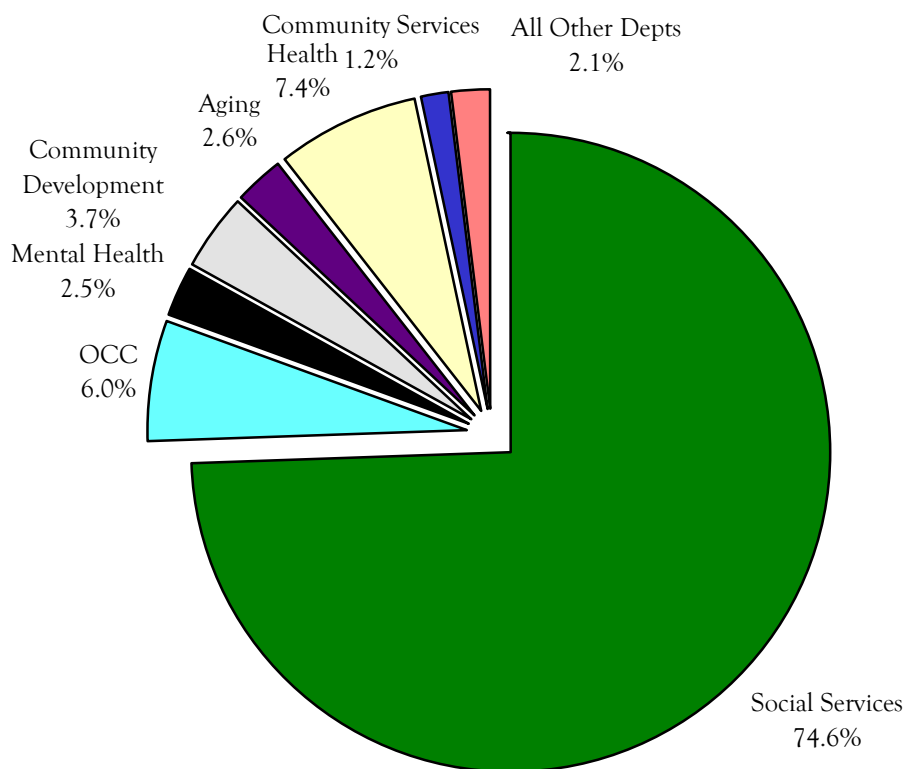
Grand Total of State Aid

2009 BAM 146,651,734

2010 Adopted– 140,995,051

Federal Aid

Distribution of Federal Aid



2010 Adopted
Federal Aid
\$93,758,163

Department of Social Services

2009 BAM - 60,468,517

2010 Adopted- 69,907,499

The Department of Social Services receives Federal Aid to support the major program areas of Family Assistance, Home Energy Assistance (HEAP), Medical Assistance, Foster Care and Title XX Services. Federal Aid is also received for the administrative costs associated with these programs as well as Food Stamps and Title IV-D Child Support. In 2009, New York State eliminated \$7.1 million in State Aid reimbursement for administrative expenditures and substituted with federal dollars under the Flexible Fund for Family Services. Higher expenditures in the JD/PINS and Day Care programs also results in an increase in Federal Aid.

Onondaga Community College (OCC)

2009 BAM – 5,150,000

2010 Adopted – 5,650,000

OCC receives Work Study Federal Aid projected to be \$150,000 in 2010, the same as in 2009. These funds are used to pay students who work part-time on campus and who qualify for the program. The increase of \$500,000 from 2009 BAM to 2010 Adopted in the OCC grants budget is due to Title III funding for student retention along with additional funding for services to military veterans and their families. The main recipient of Federal funding is the JOBSplus! Program. Federal revenues also support apprenticeship and vocational training, school-to-work initiatives, and national and community service programs.

Health Department

2009 BAM – 6,143,063

2010 Adopted – 6,943,709

Federal Aid supports 82% of the Health Department's administrative costs for the Women, Infants, and Children program (WIC) and 26% of the Lead Poison Control program. Health also receives millions of dollars in competitive federal grants. The 2010 Adopted is greater than 2009 BAM primarily due to increased allocations for competitive grants.

Community Development

2009 BAM – 3,858,107

2010 Adopted – 3,506,160

Community Development is funded by Federal and State sources. The principal sources of funds are Federal, from HUD: the Community Development Block Grant (CDBG), the Home Grant and the Emergency Shelter Grant. These are the only grants included in Community Development's 2010 budget. Other Federal grants, through HUD and the USDA Rural Development, and State grants, through the NYS Division of Housing and Community Renewal, the Housing Development Fund, and the Housing Trust Fund, are competitive; they may be awarded one year and not the next. These grants are not included in the ensuing year's budget and are added by resolution as they are awarded during the year.

Onondaga County Office for the Aging

2009 BAM – 2,609,742

2010 Adopted – 2,393,845

Revenue received will fund programs and services that will assist approximately 80,000 citizens, age 60 and over, who reside in Onondaga County and remain living independently in the community. These Federal programs consist of programs for community services, congregate meals, home delivered meals, cash in lieu of commodity foods, energy assistance, and health promotion.

Mental Health

2009 BAM – 3,062,178

2010 Adopted – 2,332,207

The Federal revenue received is targeted for substance abuse programs and for some mental health programs.

Community Services

2009 BAM – 1,236,614

2010 Adopted – 1,096,287

The Community Services Division provides assessment and referral for Onondaga County residents in need of long term care services. Eligible Medicaid recipients are enrolled into the appropriate Medicaid funded program and receive ongoing case management from Resource Center staff. The programs include Assisted Living, Care at Home, Consumer Directed, Independent Living, Long Term Home Health Care, Personal Care and Personal Emergency Response Systems. Federal Aid is received at 75% for Medicaid policy and planning activities for long term care.

All Other Departments

2009 BAM – 2,489,733

2010 Adopted – 1,928,456

Federal Aid also supports: Mass Transportation Operating Assistance; interest costs for the construction of the Community College; Planning Agency activities to support County transportation projects through the Syracuse Metropolitan Transportation Council (SMTTC); the breakfast and lunch program at the Correction Department, the Justice Center, and Hillbrook; Emergency Management activities; the Anti-Drug grant that expedites processing of defendants through the Assigned Counsel Program; funding to support the overtime of 3 Sheriff's members working on Drug Enforcement Agency cases; and miscellaneous other funding received by County departments. The decrease in Federal Aid is due to grants.

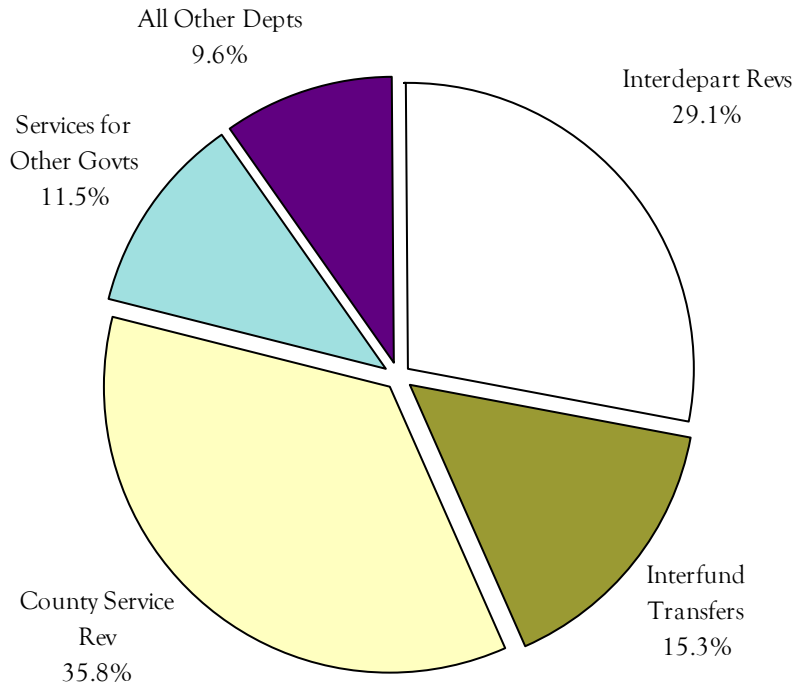
Grand Total of Federal Aid

2009 BAM 85,017,954

2010 Adopted- 93,758,163

All Other Revenues

2010 Distribution of All Other Revenues



2010 Adopted
All Other Revenues
\$459,254,567

County Service Revenue

2009 BAM – 155,529,406

2010 Adopted – 163,135,999

This revenue account includes those revenues associated with County departmental income. Included in this category are: student tuition, County Clerk fees, user fees, specific departmental fees, industrial waste surcharges, parks and recreation fees, State and local authorized fees, patient charges, charges to employees and retirees for health and dental costs, repayments of public assistance, water sales, etc. This category also includes the WEP sewer unit charge. The increase is mainly due to the new Vehicle Use Tax, health benefit charges to employees, increased WEP sewer unit charges, nursing home charges for private pay residents, and student tuition charges at the Community College.

Interdepartmental Revenue

2009 BAM – 126,229,539

2010 Adopted – 129,286,160

This account includes County departmental charges for services to other County Departments. Included in this category are chargebacks for employee benefits; Data Processing; Facilities Management; Law Department and Insurance Division; Division of Purchase; and indirect cost. The increase is mainly due to increased employee benefit costs.

Interfund Transfers

2009 BAM – 74,196,321

2010 Adopted – 70,162,816

This account includes interfund transfers necessary to balance operations in each fund. The major revenue sources are: Local Dollar supported operations in other funds is \$34.2million and the allocation of debt costs to other funds is \$36.0 million.

Services for Other Governments

2009 BAM – 56,760,146

2010 Adopted – 52,607,641

This account includes revenues from other governmental jurisdictions that reimburse the County for specific services. Included in this category are: various charges to the City of Syracuse for operation of the City Jail Lockup; operation of the branch libraries and operation of the Public Safety Building; charges to New York State for patient care; and charges for State Snow Removal.

Miscellaneous Revenues

2009 BAM – 18,255,520

2010 Adopted – 13,410,668

This account includes miscellaneous County departmental revenues including: rental income at \$0.3 million, commissions at \$0.8 million, licenses at \$0.4 million, permits at \$0.6 million, fines and forfeitures at \$0.9 million, other miscellaneous revenues totaling \$10.4 million.

Interest and Earnings

2009 BAM – 3,591,431

2010 Adopted – 1,642,230

This account includes interest and earnings on deposits and investments for the County's operating budget cash balances and other various trust and agency accounts, which must by law be segregated in specific departments. It also includes interest earnings the State of New York accrues on county sales tax proceeds while the State waits to distribute the funds by wire transfer to the County. The 2010 decrease is due to the continued lower interest rates and lower balances to invest.

Interest and Penalties on Delinquent Taxes

2009 BAM – 5,075,000

2010 Adopted – 5,075,000

This account represents the interest and penalties assessed on properties whose tax payments are delinquent.

Room Occupancy Taxes

2009 BAM – 4,748,425

2010 Adopted – 5,007,947

This account includes the 5% Room Occupancy Tax revenues charged to patrons of Onondaga County hotels, etc.

Other Financing Sources

2009 BAM – 11,573,322

2010 Adopted – 18,207,189

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

Payments in Lieu of Taxes (PILOT's)

2009 BAM – 3,310,000

2010 Adopted – 3,009,002

This account represents special tax payment schedules negotiated in the towns with specific businesses to assist in reducing start up costs and enhance economic development.

Prior Year Property Tax Collection-Countywide

2009 BAM – 6,919,295

2010 Adopted – 7,304,769

This account represents Countywide property taxes paid in the current year that were due in prior years.

Prior Year Property Tax Collections-Water Fund

2009 BAM – 71,229

2010 Adopted – 71,229

This account represents the Water Fund property taxes paid in the current year that were due in prior years.

Deferred and Uncollected Taxes-Water Fund

2009 BAM – (54,737)

2010 Adopted – (54,737)

This account represents the amount of 2010 Water Fund taxes that are estimated not to be collected in 2010.

Deferred and Uncollected Taxes-Countywide

2009 BAM - (8,490,195)

2010 Adopted - (9,611,346)

This account represents the amount of Countywide real property taxes that are estimated not to be collected in 2010. Collection estimates are: Towns- 97.31 % collection rate; City- 93.30 % collection rate.

Grand Total All Other Revenues

2009 BAM - 457,714,702

2010 Adopted - 459,254,567

Organization Summary

Appropriations

| Org Code | Description: | 2007 Actual | 2008 Actual | 2009 Modified | 2010 Recomm | 2010 Adopted |
|--------------|---------------------------------|-------------|-------------|---------------|-------------|--------------|
| Subfund: 001 | | | | | | |
| 010000 | Authorized Agencies - Financial | 2,501,806 | 2,712,009 | 3,051,795 | 2,585,858 | 2,585,858 |
| 020000 | Authorized Agencies - Human | 6,759,795 | 7,003,797 | 7,246,221 | 7,227,886 | 7,227,886 |
| 030000 | Authorized Agencies - Physical | 2,519,844 | 2,529,844 | 2,828,862 | 2,535,332 | 2,540,332 |
| 051000 | Facilities Management | 23,634,462 | 24,110,867 | 26,610,102 | 23,744,267 | 23,220,619 |
| 132000 | Comptrollers Accounting Div | 1,998,066 | 2,049,290 | 2,164,956 | 1,874,988 | 1,829,091 |
| 133000 | Comptrollers Auditing Div | 697,214 | 689,654 | 734,096 | 622,418 | 689,899 |
| 150000 | Corrections | 18,795,383 | 19,242,170 | 20,022,065 | 20,600,817 | 20,331,892 |
| 190000 | County Clerk | 2,849,980 | 3,137,758 | 3,245,047 | 3,075,021 | 3,127,153 |
| 210000 | County Executive | 1,220,481 | 1,264,316 | 1,421,749 | 1,170,505 | 1,177,352 |
| 213000 | Stop DWI | 968,523 | 895,232 | 979,459 | 879,200 | 879,200 |
| 236515 | County General Other Items | 3,056,079 | 3,060,175 | 3,285,252 | 3,260,000 | 3,060,000 |
| 236520 | Co General Undistrib Per Exp | 0 | 0 | 920,985 | 983,034 | 983,034 |
| 238500 | Intrf Trf/Contr Unclass | 53,322,881 | 42,553,591 | 43,242,484 | 35,192,354 | 34,198,372 |
| 250000 | County Legislature | 1,959,060 | 2,004,758 | 2,257,223 | 2,282,777 | 2,208,951 |
| 270000 | Information Technology | 11,430,005 | 11,392,962 | 12,536,246 | 11,056,811 | 11,503,312 |
| 310000 | District Attorney | 8,307,092 | 8,638,686 | 8,699,259 | 8,401,711 | 8,481,441 |
| 340000 | E911 - Emergency Communications | 13,373,151 | 15,243,518 | 15,795,273 | 18,529,052 | 18,488,710 |
| 351000 | Economic Development | 805,289 | 774,109 | 865,518 | 860,146 | 869,038 |
| 360000 | Office of Environment | 135,850 | 143,836 | 148,675 | 159,818 | 160,218 |
| 370000 | Elections Board | 2,431,932 | 2,969,349 | 3,243,117 | 3,092,767 | 3,012,492 |
| 380000 | Emergency Management | 1,012,593 | 914,742 | 1,093,572 | 1,066,492 | 1,085,577 |
| 391000 | Finance Admin | 1,894,052 | 1,639,431 | 2,069,822 | 1,731,272 | 1,799,176 |
| 391500 | Management & Budget | 1,470,559 | 1,469,307 | 1,592,065 | 1,468,014 | 1,446,962 |
| 397500 | Finance County Wide | 148,677,833 | 151,992,168 | 156,529,343 | 152,009,115 | 151,909,115 |
| 410000 | Fire Coordinator | 0 | 0 | 0 | 0 | 0 |
| 430000 | Health Department | 15,231,373 | 15,538,717 | 16,521,926 | 14,747,038 | 15,514,911 |
| 435020 | Special Children Services | 39,218,310 | 42,346,861 | 43,319,546 | 47,411,523 | 47,411,523 |
| 435100 | Center for Forensic Sciences | 5,554,151 | 5,618,822 | 6,243,121 | 6,068,263 | 6,173,588 |
| 435200 | Health - Correctional | 5,238,945 | 5,253,156 | 5,701,029 | 5,906,778 | 5,933,423 |
| 450000 | Human Rights Commission | 361,171 | 329,207 | 373,712 | 311,457 | 0 |
| 470000 | Law Department | 3,864,839 | 4,018,494 | 4,360,334 | 4,008,648 | 3,972,348 |
| 493000 | Community Services Division | 1,367,878 | 1,587,453 | 1,734,876 | 1,578,909 | 1,543,888 |
| 530000 | Mental Health Department | 25,099,142 | 26,286,994 | 26,531,250 | 25,227,600 | 25,375,508 |
| 552000 | Aging & Youth - Youth Division | 1,391,989 | 1,380,588 | 1,616,889 | 1,355,084 | 1,345,022 |
| 690000 | Parks & Recreation | 13,493,853 | 13,946,276 | 14,588,335 | 13,003,341 | 13,233,916 |
| 711000 | Personnel Department | 1,962,665 | 2,004,662 | 2,141,422 | 1,946,770 | 2,010,558 |
| 712000 | CNY Works | 522,031 | 482,671 | 573,672 | 394,249 | 418,201 |
| 730000 | Probation Department | 0 | 0 | 0 | 0 | 0 |
| 732000 | Probation Department | 9,365,431 | 9,609,966 | 9,994,198 | 9,222,005 | 9,143,826 |
| 739000 | Hillbrook Detention Center | 4,569,413 | 4,883,757 | 5,431,245 | 4,872,508 | 4,609,564 |
| 750000 | Purchase Division | 1,288,968 | 1,316,547 | 1,415,733 | 1,294,972 | 1,393,219 |
| 792000 | Sheriff Police/Civil Division | 31,316,340 | 34,496,713 | 34,139,027 | 33,791,836 | 33,805,169 |
| 793000 | Sheriff Custody Division | 34,246,750 | 35,141,418 | 35,655,953 | 37,042,577 | 36,582,775 |
| 811000 | Social Services Administration | 61,387,598 | 62,951,316 | 64,960,762 | 63,090,910 | 65,500,823 |

Organization Summary

Appropriations

| Org Code | Description: | 2007 Actual | 2008 Actual | 2009 Modified | 2010 Recomm | 2010 Adopted |
|---------------------|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 812000 | DSS Purchase of Services | 8,991,813 | 9,106,454 | 9,949,011 | 10,247,262 | 10,247,262 |
| 813000 | DSS Programs | 172,959,697 | 178,971,842 | 171,644,231 | 170,289,716 | 169,289,716 |
| 819000 | Hillbrook Detention Center | 0 | 0 | 0 | 0 | 0 |
| 870000 | Syr-Onon Co Planning Agency | 5,100,202 | 4,818,055 | 5,476,767 | 5,349,547 | 5,378,398 |
| 950000 | Veterans Service Agency | 335,138 | 338,803 | 398,779 | 353,243 | 368,511 |
| | Total | 752,689,627 | 766,860,341 | 783,355,004 | 761,923,891 | 762,067,829 |
| Subfund: 006 | | | | | | |
| 492000 | Van Duyn Extended Care | 41,566,173 | 0 | 0 | 0 | 0 |
| | Total | 41,566,173 | 0 | 0 | 0 | 0 |
| Subfund: 007 | | | | | | |
| 931000 | County Maintenance of Roads | 31,857,957 | 33,115,817 | 31,912,671 | 28,853,515 | 28,369,121 |
| | Total | 31,857,957 | 33,115,817 | 31,912,671 | 28,853,515 | 28,369,121 |
| Subfund: 009 | | | | | | |
| 932000 | Road Machinery Fund | 7,787,468 | 8,092,563 | 9,440,012 | 6,888,200 | 6,888,200 |
| | Total | 7,787,468 | 8,092,563 | 9,440,012 | 6,888,200 | 6,888,200 |
| Subfund: 011 | | | | | | |
| 570000 | Metropolitan Water Board | 9,506,448 | 9,550,884 | 10,323,926 | 8,958,528 | 9,082,803 |
| | Total | 9,506,448 | 9,550,884 | 10,323,926 | 8,958,528 | 9,082,803 |
| Subfund: 013 | | | | | | |
| 332000 | WEP Flood Control | 766,291 | 803,657 | 864,522 | 851,388 | 907,657 |
| 333000 | Water Environment Protection | 61,998,176 | 65,263,283 | 70,812,578 | 68,195,135 | 68,485,445 |
| 334000 | Bear Trap-Ley Creek Drn District | 509,267 | 465,853 | 473,132 | 465,483 | 489,652 |
| 335000 | Bloody Brook Drn District | 263,511 | 265,916 | 273,877 | 273,810 | 280,933 |
| 336000 | Meadow Brook Drn District | 536,797 | 643,217 | 773,843 | 770,053 | 781,919 |
| 337000 | Harbor Brook Drn District | 375,731 | 388,109 | 541,243 | 647,754 | 662,140 |
| | Total | 64,449,773 | 67,830,035 | 73,739,195 | 71,203,623 | 71,607,746 |
| Subfund: 014 | | | | | | |
| 492000 | Van Duyn Extended Care | 0 | 41,536,775 | 45,471,759 | 44,410,347 | 44,569,510 |
| | Total | 0 | 41,536,775 | 45,471,759 | 44,410,347 | 44,569,510 |
| Subfund: 015 | | | | | | |
| 651000 | OCPL - Central Library | 6,296,572 | 6,406,985 | 7,213,148 | 6,511,315 | 6,657,000 |
| 653000 | OCPL - Syr Branch Libraries | 5,494,036 | 5,545,133 | 6,035,415 | 5,646,082 | 6,063,930 |
| | Total | 11,790,608 | 11,952,118 | 13,248,563 | 12,157,397 | 12,720,930 |
| Subfund: 016 | | | | | | |
| 300000 | Debt Service Fund | 29,897,191 | 33,762,884 | 33,417,512 | 35,974,779 | 35,974,779 |
| | Total | 29,897,191 | 33,762,884 | 33,417,512 | 35,974,779 | 35,974,779 |
| Subfund: 018 | | | | | | |
| 610000 | Onondaga Community College | 52,985,629 | 58,093,959 | 61,540,082 | 66,237,387 | 66,237,387 |
| 610500 | OCC Grants | 10,728,641 | 11,160,051 | 11,500,000 | 12,000,000 | 12,000,000 |
| | Total | 63,714,270 | 69,254,010 | 73,040,082 | 78,237,387 | 78,237,387 |
| Subfund: 030 | | | | | | |
| 051000 | Facilities Management | 0 | 0 | 0 | 0 | 0 |
| 132000 | Comptrollers Accounting Div | 4,675 | 0 | 0 | 0 | 0 |
| 150000 | Corrections | 262,622 | 232,769 | 288,000 | 336,000 | 336,000 |
| 190000 | County Clerk | 53,574 | 88,688 | 57,000 | 57,000 | 57,000 |

Organization Summary

Appropriations

| Org Code | Description: | 2007 Actual | 2008 Actual | 2009 Modified | 2010 Recomm | 2010 Adopted |
|---------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 210000 | County Executive | 0 | 0 | 0 | 0 | 0 |
| 213000 | Stop DWI | 41,951 | 32,962 | 0 | 0 | 0 |
| 236530 | County Promotion | 70,000 | 533,500 | 33,500 | 0 | 0 |
| 250000 | County Legislature | 19,881 | 50,470 | 0 | 0 | 0 |
| 271000 | Information Technology | 0 | 33,500 | 0 | 0 | 0 |
| 310000 | District Attorney | 1,692,521 | 1,306,183 | 1,858,904 | 1,833,433 | 1,829,180 |
| 333000 | Water Environment Protection | 1,756 | 3,936 | 374,605 | 0 | 0 |
| 338000 | Lake Improvement Project Office | 39,469 | 0 | 0 | 0 | 0 |
| 340000 | E911 - Emergency | 4,966 | 13 | 0 | 0 | 0 |
| 351000 | Economic Development | 123,860 | 119,571 | 75,000 | 0 | 0 |
| 370000 | Elections Board | 26,623 | 30,368 | 0 | 0 | 0 |
| 380000 | Emergency Management | 665,231 | 679,570 | 3,817,200 | 2,435,000 | 2,434,093 |
| 391000 | Finance Admin | 75,594 | 40,510 | 65,500 | 0 | 0 |
| 391500 | Management & Budget | 13,683 | 46,099 | -5,800 | 0 | 0 |
| 392000 | Finance Dept Real Prop Tax Div | 0 | 0 | 0 | 0 | 0 |
| 435100 | Center for Forensic Sciences | 285,339 | 910,613 | 1,449,928 | 1,598,395 | 1,595,807 |
| 439500 | Health Dept Grants Projects | 9,782,422 | 9,772,117 | 9,772,562 | 9,854,440 | 9,812,797 |
| 470000 | Law Department | 2,813 | 8,103 | 0 | 0 | 0 |
| 492000 | Van Duyn Extended Care | 0 | 85,288 | 0 | 0 | 0 |
| 530000 | Mental Health Department | 3,473 | 741 | 0 | 0 | 0 |
| 551000 | Aging & Youth - Aging Division | 5,262,813 | 5,341,004 | 6,074,397 | 6,322,018 | 6,412,199 |
| 552000 | Aging & Youth - Youth Division | 24,452 | 152,225 | 119,000 | 119,000 | 119,000 |
| 570000 | Metropolitan Water Board | 0 | 0 | 0 | 0 | 0 |
| 690000 | Parks & Recreation | 708,703 | 854,220 | 565,795 | 225,900 | 225,900 |
| 711000 | Personnel Department | 145,482 | 45,200 | 55,800 | 50,000 | 49,648 |
| 730000 | Probation Department | 187,702 | 379,450 | 844,868 | 413,373 | 412,979 |
| 739000 | Hillbrook Detention Center | 0 | 0 | 0 | 0 | 0 |
| 750000 | Purchase Division | 0 | 5,962 | 0 | 0 | 0 |
| 792000 | Sheriff Police/Civil Division | 1,642,282 | 2,101,101 | 1,940,040 | 1,608,120 | 1,600,781 |
| 793000 | Sheriff Custody Division | 184,079 | 223,673 | 241,424 | 240,000 | 240,000 |
| 811000 | Social Services Administration | 6,423,723 | 7,574,447 | 7,580,324 | 6,500,666 | 6,493,586 |
| 874000 | Syr-Onon Co Planning Agency | 1,034,039 | 50,590 | 0 | 0 | 0 |
| 931000 | County Maintenance of Roads | 122,255 | 142,957 | -3,718 | 0 | 0 |
| | Total | 28,905,983 | 30,845,830 | 35,204,329 | 31,593,345 | 31,618,970 |
| Subfund: 033 | | | | | | |
| 352000 | Community Development | 7,632,467 | 9,212,226 | 9,921,547 | 3,829,388 | 3,937,839 |
| | Total | 7,632,467 | 9,212,226 | 9,921,547 | 3,829,388 | 3,937,839 |
| Subfund: 035 | | | | | | |
| 655000 | OCPL - Library Grants | 637,503 | 609,702 | 450,079 | 380,774 | 379,999 |
| | Total | 637,503 | 609,702 | 450,079 | 380,774 | 379,999 |
| Subfund: 040 | | | | | | |
| 583000 | Insurance | 72,039,696 | 80,907,364 | 72,805,698 | 81,432,030 | 78,932,030 |
| | Total | 72,039,696 | 80,907,364 | 72,805,698 | 81,432,030 | 78,932,030 |
| | Total All Funds | 1,122,475,164 | 1,163,530,549 | 1,192,330,377 | 1,165,843,204 | 1,164,387,143 |
| | Less Internal Transfers | 196,820,966 | 203,354,424 | 200,425,860 | 200,758,524 | 199,448,976 |
| | Total Net Budget | 925,654,198 | 960,176,125 | 991,904,517 | 965,084,680 | 964,938,167 |

Organization Summary

Revenues

| Org Code | Description: | 2007 Actual | 2008 Actual | 2009 Modified | 2010 Recomm | 2010 Adopted |
|--------------|---------------------------------|-------------|-------------|---------------|-------------|--------------|
| Subfund: 001 | | | | | | |
| 010000 | Authorized Agencies - Financial | 1,684,649 | 1,764,649 | 2,095,074 | 1,887,393 | 2,387,393 |
| 020000 | Authorized Agencies - Human | 1,468,275 | 1,661,356 | 1,562,256 | 1,634,841 | 1,634,841 |
| 030000 | Authorized Agencies - Physical | 2,080,000 | 2,080,000 | 2,389,018 | 2,189,018 | 2,204,018 |
| 051000 | Facilities Management | 19,052,290 | 18,149,058 | 20,208,546 | 18,220,615 | 18,016,392 |
| 132000 | Comptrollers Accounting Div | 2,130 | 2,396 | 2,250 | 2,250 | 2,250 |
| 133000 | Comptrollers Auditing Div | 67,286 | 71,823 | 71,233 | 71,233 | 71,233 |
| 150000 | Corrections | 4,599,194 | 4,449,637 | 4,475,654 | 3,406,689 | 3,406,689 |
| 190000 | County Clerk | 3,327,098 | 2,994,423 | 5,269,147 | 4,414,099 | 4,414,099 |
| 210000 | County Executive | 0 | 0 | 0 | 0 | 0 |
| 213000 | Stop DWI | 975,836 | 861,901 | 978,782 | 879,200 | 879,200 |
| 236515 | County General Other Items | 104,193 | 50,447 | 94,000 | 38,400 | 38,400 |
| 237500 | County Wide Taxes | 322,955,009 | 318,499,890 | 339,638,122 | 321,522,378 | 319,075,319 |
| 238500 | Intrf Trf/contr Unclass | 9,598,681 | 9,512,465 | 9,696,724 | 11,396,497 | 12,396,497 |
| 250000 | County Legislature | 8 | 610 | 25 | 25 | 25 |
| 270000 | Information Technology | 12,076,900 | 11,094,022 | 11,941,294 | 11,056,811 | 11,177,584 |
| 310000 | District Attorney | 487,904 | 459,558 | 526,501 | 486,735 | 475,390 |
| 340000 | E911 - Emergency Communications | 654,495 | 1,575,204 | 2,129,173 | 3,906,390 | 3,906,390 |
| 351000 | Economic Development | 670,718 | 619,909 | 776,216 | 734,966 | 814,742 |
| 360000 | Office of Environment | 135,849 | 143,838 | 144,003 | 159,818 | 160,218 |
| 370000 | Elections Board | 3,674 | 1,912 | 15,376 | 1,000 | 1,000 |
| 380000 | Emergency Management | 167,363 | 158,550 | 162,780 | 230,530 | 230,530 |
| 391000 | Finance Admin | 1,933,395 | 2,202,522 | 1,983,090 | 1,731,272 | 1,799,176 |
| 391500 | Management & Budget | 550,781 | 569,129 | 560,118 | 632,546 | 632,546 |
| 397500 | Finance County Wide | 159,737,254 | 160,593,115 | 163,928,169 | 158,248,632 | 158,248,632 |
| 410000 | Fire Coordinator | 0 | 0 | 0 | 0 | 0 |
| 430000 | Health Department | 7,082,898 | 7,474,587 | 7,522,117 | 6,280,330 | 6,512,252 |
| 435020 | Special Children Services | 24,672,415 | 26,702,147 | 27,297,414 | 30,117,470 | 30,117,470 |
| 435100 | Center for Forensic Sciences | 2,486,431 | 2,607,661 | 2,505,148 | 2,776,646 | 2,776,646 |
| 435200 | Health - Correctional | 5,177,154 | 5,436,291 | 5,655,173 | 5,906,778 | 5,906,778 |
| 450000 | Human Rights Commission | 10 | 0 | 0 | 0 | 0 |
| 470000 | Law Department | 3,642,425 | 3,953,826 | 3,826,672 | 3,859,270 | 3,829,727 |
| 493000 | Community Services Division | 735,975 | 2,159,548 | 1,734,541 | 1,578,909 | 1,543,888 |
| 530000 | Mental Health Department | 22,098,467 | 24,961,237 | 24,275,025 | 23,130,262 | 23,241,741 |
| 552000 | Aging & Youth - Youth Division | 1,227,263 | 1,277,931 | 1,279,960 | 1,157,416 | 1,152,386 |
| 690000 | Parks & Recreation | 2,339,063 | 2,548,244 | 2,785,917 | 2,673,425 | 2,773,425 |
| 711000 | Personnel Department | 92,789 | 117,361 | 105,000 | 127,810 | 127,810 |
| 712000 | CNY Works | 449,907 | 431,812 | 489,472 | 338,228 | 362,180 |
| 730000 | Probation Department | 0 | 0 | 0 | 0 | 0 |
| 732000 | Probation Department | 4,428,679 | 4,547,859 | 4,661,670 | 4,429,012 | 4,426,764 |
| 739000 | Hillbrook Detention Center | 2,940,049 | 3,406,821 | 3,494,976 | 3,021,725 | 2,892,900 |
| 750000 | Purchase Division | 1,143,049 | 1,386,752 | 1,362,346 | 1,294,972 | 1,382,339 |
| 792000 | Sheriff Police/Civil Division | 2,539,799 | 2,944,498 | 2,812,174 | 2,690,642 | 2,690,642 |
| 793000 | Sheriff Custody Division | 5,882,269 | 5,856,123 | 5,886,628 | 5,926,058 | 5,907,914 |
| 811000 | Social Services Administration | 52,893,992 | 53,553,415 | 55,411,804 | 52,341,361 | 53,546,316 |

Organization Summary

Revenues

| Org Code | Description: | 2007 Actual | 2008 Actual | 2009 Modified | 2010 Recomm | 2010 Adopted |
|---------------------|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 812000 | DSS Purchase of Services | 6,237,951 | 6,454,120 | 6,325,933 | 6,549,562 | 6,549,562 |
| 813000 | DSS Programs | 57,754,393 | 53,105,945 | 52,750,008 | 62,381,462 | 61,881,462 |
| 819000 | Hillbrook Detention Center | 0 | 0 | 0 | 0 | 0 |
| 870000 | Syr-Onon Co Planning Agency | 2,020,299 | 1,801,079 | 2,199,177 | 2,159,141 | 2,140,989 |
| 950000 | Veterans Service Agency | 320,797 | 274,305 | 358,975 | 332,074 | 332,074 |
| | Total | 748,499,056 | 748,517,976 | 781,387,681 | 761,923,891 | 762,067,829 |
| Subfund: 006 | | | | | | |
| 492000 | Van Duyn Extended Care | 41,634,430 | 0 | 0 | 0 | 0 |
| | Total | 41,634,430 | 0 | 0 | 0 | 0 |
| Subfund: 007 | | | | | | |
| 931000 | County Maintenance of Roads | 31,394,965 | 33,169,857 | 31,910,010 | 28,853,515 | 28,369,121 |
| | Total | 31,394,965 | 33,169,857 | 31,910,010 | 28,853,515 | 28,369,121 |
| Subfund: 009 | | | | | | |
| 932000 | Road Machinery Fund | 7,821,939 | 8,416,787 | 8,940,060 | 6,888,200 | 6,888,200 |
| | Total | 7,821,939 | 8,416,787 | 8,940,060 | 6,888,200 | 6,888,200 |
| Subfund: 011 | | | | | | |
| 570000 | Metropolitan Water Board | 9,909,729 | 9,499,032 | 10,061,100 | 8,958,528 | 9,082,803 |
| | Total | 9,909,729 | 9,499,032 | 10,061,100 | 8,958,528 | 9,082,803 |
| Subfund: 013 | | | | | | |
| 332000 | WEP Flood Control | 755,293 | 803,658 | 856,029 | 851,388 | 907,657 |
| 333000 | Water Environment Protection | 61,557,663 | 62,099,590 | 69,031,797 | 68,195,135 | 68,485,445 |
| 334000 | Bear Trap-Ley Creek Drn District | 525,340 | 489,929 | 473,132 | 465,483 | 489,652 |
| 335000 | Bloody Brook Drn District | 263,723 | 280,800 | 273,877 | 273,810 | 280,933 |
| 336000 | Meadow Brook Drn District | 540,315 | 705,885 | 773,843 | 770,053 | 781,919 |
| 337000 | Harbor Brook Drn District | 375,755 | 392,808 | 541,243 | 647,754 | 662,140 |
| | Total | 64,018,089 | 64,772,670 | 71,949,921 | 71,203,623 | 71,607,746 |
| Subfund: 014 | | | | | | |
| 492000 | Van Duyn Extended Care | 0 | 58,879,218 | 44,724,471 | 44,410,347 | 44,569,510 |
| | Total | 0 | 58,879,218 | 44,724,471 | 44,410,347 | 44,569,510 |
| Subfund: 015 | | | | | | |
| 651000 | OCPL - Central Library | 6,270,711 | 6,613,112 | 7,155,916 | 6,511,315 | 6,657,000 |
| 653000 | OCPL - Syr Branch Libraries | 5,649,511 | 5,736,901 | 6,026,092 | 5,646,082 | 6,063,930 |
| | Total | 11,920,222 | 12,350,013 | 13,182,008 | 12,157,397 | 12,720,930 |
| Subfund: 016 | | | | | | |
| 300000 | Debt Service Fund | 27,897,192 | 31,385,117 | 33,417,512 | 35,974,779 | 35,974,779 |
| | Total | 27,897,192 | 31,385,117 | 33,417,512 | 35,974,779 | 35,974,779 |
| Subfund: 018 | | | | | | |
| 610000 | Onondaga Community College | 54,053,590 | 58,122,609 | 61,540,082 | 66,237,387 | 66,237,387 |
| 610500 | OCC Grants | 10,728,641 | 11,160,051 | 11,500,000 | 12,000,000 | 12,000,000 |
| | Total | 64,782,231 | 69,282,660 | 73,040,082 | 78,237,387 | 78,237,387 |
| Subfund: 030 | | | | | | |
| 051000 | Facilities Management | 0 | 0 | 0 | 0 | 0 |
| 132000 | Comptrollers Accounting Div | 15,000 | 0 | 0 | 0 | 0 |
| 150000 | Corrections | 304,820 | 294,174 | 288,000 | 336,000 | 336,000 |
| 190000 | County Clerk | 74,002 | 79,611 | 57,000 | 57,000 | 57,000 |

Organization Summary

Revenues

| Org Code | Description: | 2007 Actual | 2008 Actual | 2009 Modified | 2010 Recomm | 2010 Adopted |
|--------------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 210000 | County Executive | 0 | 3,401 | 0 | 0 | 0 |
| 213000 | Stop DWI | 36,685 | 36,325 | 0 | 0 | 0 |
| 236530 | County Promotion | 886,697 | 287,012 | 33,500 | 0 | 0 |
| 250000 | County Legislature | 101,451 | -3,855 | 0 | 0 | 0 |
| 271000 | Information Technology | 0 | 33,500 | 0 | 0 | 0 |
| 310000 | District Attorney | 1,821,353 | 1,126,749 | 1,858,906 | 1,833,433 | 1,829,180 |
| 333000 | Water Environment Protection | -464,615 | -11,050 | 374,605 | 0 | 0 |
| 338000 | Lake Improvement Project Office | -3,256 | 0 | 0 | 0 | 0 |
| 340000 | E911 - Emergency Communications | 0 | 0 | 0 | 0 | 0 |
| 351000 | Economic Development | 125,000 | 125,000 | 75,000 | 0 | 0 |
| 370000 | Elections Board | 26,669 | 49,548 | 0 | 0 | 0 |
| 380000 | Emergency Management | 998,966 | 497,927 | 3,817,200 | 2,435,000 | 2,434,093 |
| 391000 | Finance Admin | 74,484 | 44,137 | 65,500 | 0 | 0 |
| 391500 | Management & Budget | -94,019 | 25,097 | -5,800 | 0 | 0 |
| 392000 | Finance Dept Real Prop Tax Div | 0 | 0 | 0 | 0 | 0 |
| 435100 | Center for Forensic Sciences | 223,531 | 971,651 | 1,449,928 | 1,598,395 | 1,595,807 |
| 439500 | Health Dept Grants Projects | 9,829,658 | 9,757,703 | 9,772,565 | 9,854,440 | 9,812,797 |
| 470000 | Law Department | 0 | 0 | 0 | 0 | 0 |
| 492000 | Van Duyn Extended Care | 0 | 85,288 | 0 | 0 | 0 |
| 530000 | Mental Health Department | 0 | 0 | 0 | 0 | 0 |
| 551000 | Aging & Youth - Aging Division | 5,374,445 | 5,119,512 | 6,074,399 | 6,322,018 | 6,412,199 |
| 552000 | Aging & Youth - Youth Division | 24,452 | 152,224 | 119,000 | 119,000 | 119,000 |
| 570000 | Metropolitan Water Board | 0 | 0 | 0 | 0 | 0 |
| 690000 | Parks & Recreation | 745,235 | 595,028 | 565,795 | 225,900 | 225,900 |
| 711000 | Personnel Department | 74,450 | 50,000 | 55,800 | 50,000 | 49,648 |
| 730000 | Probation Department | 403,302 | 246,778 | 844,868 | 413,373 | 412,979 |
| 739000 | Hillbrook Detention Center | 0 | 0 | 0 | 0 | 0 |
| 750000 | Purchase Division | 7,500 | 0 | 0 | 0 | 0 |
| 792000 | Sheriff Police/Civil Division | 2,351,460 | 2,256,860 | 1,940,041 | 1,608,120 | 1,600,781 |
| 793000 | Sheriff Custody Division | 213,399 | 213,332 | 241,424 | 240,000 | 240,000 |
| 811000 | Social Services Administration | 6,322,718 | 6,947,926 | 7,580,323 | 6,500,666 | 6,493,586 |
| 874000 | Syr-Onon Co Planning Agency | 1,036,203 | 47,371 | 0 | 0 | 0 |
| 931000 | County Maintenance of Roads | 122,149 | 34,175 | -3,717 | 0 | 0 |
| | Total | 30,631,739 | 29,065,424 | 35,204,337 | 31,593,345 | 31,618,970 |
| Subfund: 033 | | | | | | |
| 352000 | Community Development | 7,928,696 | 8,433,174 | 9,921,547 | 3,829,388 | 3,937,839 |
| | Total | 7,928,696 | 8,433,174 | 9,921,547 | 3,829,388 | 3,937,839 |
| Subfund: 035 | | | | | | |
| 655000 | OCPL - Library Grants | 620,358 | 532,437 | 450,079 | 380,774 | 379,999 |
| | Total | 620,358 | 532,437 | 450,079 | 380,774 | 379,999 |
| Subfund: 040 | | | | | | |
| 583000 | Insurance | 76,006,810 | 82,843,471 | 72,549,805 | 81,432,030 | 78,932,030 |
| | Total | 76,006,810 | 82,843,471 | 72,549,805 | 81,432,030 | 78,932,030 |
| Subfund: 933 | | | | | | |
| 352000 | Community Development | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 | 0 | 0 |
| Total All Funds | | 1,123,065,456 | 1,157,147,836 | 1,186,738,613 | 1,165,843,204 | 1,164,387,143 |
| Less Internal Transfers | | 196,820,966 | 203,354,424 | 200,425,860 | 200,758,524 | 199,448,976 |
| Total Net Budget | | 926,244,490 | 953,793,412 | 986,312,753 | 965,084,680 | 964,938,167 |

Summary of Appropriations and Major Revenue Sources By Organization

| Org Code: | Organization | Adopted Approp | Adopted State Aid | Adopted Federal Aid | Adopted Other | Adopted Local |
|---------------|---------------------------------|----------------|-------------------|---------------------|---------------|---------------|
| General Funds | | | | | | |
| 010000 | Authorized Agencies - Financial | 2,585,858 | 0 | 0 | 1,887,393 | 198,465 |
| 020000 | Authorized Agencies - Human | 7,227,886 | 1,503,975 | 130,866 | 0 | 5,593,045 |
| 030000 | Authorized Agencies - Physical | 2,540,332 | 0 | 0 | 2,189,018 | 336,314 |
| 051000 | Facilities Management | 23,220,619 | 964,339 | 0 | 17,256,276 | 5,204,227 |
| 132000 | Comptrollers Accounting Div | 1,829,091 | 0 | 0 | 2,250 | 1,826,841 |
| 133000 | Comptrollers Auditing Div | 689,899 | 0 | 0 | 71,233 | 618,666 |
| 150000 | Corrections | 20,331,892 | 1,235 | 32,729 | 3,372,725 | 16,925,203 |
| 190000 | County Clerk | 3,127,153 | 0 | 0 | 4,414,099 | -1,286,946 |
| 210000 | County Executive | 1,177,352 | 0 | 0 | 0 | 1,177,352 |
| 213000 | Stop DWI | 879,200 | 0 | 0 | 879,200 | 0 |
| 236515 | County General Other Items | 3,060,000 | 0 | 0 | 38,400 | 3,021,600 |
| 236520 | Co General Undistrib Per Exp | 983,034 | 0 | 0 | 0 | 983,034 |
| 237500 | County Wide Taxes | 0 | 0 | 0 | 321,522,378 | -319,075,319 |
| 238500 | Intrf Trf/contr Unclass | 34,198,372 | 0 | 0 | 11,396,497 | 21,801,875 |
| 250000 | County Legislature | 2,208,951 | 0 | 0 | 25 | 2,208,926 |
| 270000 | Information Technology | 11,503,312 | 0 | 0 | 11,056,811 | 325,728 |
| 310000 | District Attorney | 8,481,441 | 101,723 | 70,000 | 315,012 | 8,006,051 |
| 340000 | E911 - Emergency | 18,488,710 | 0 | 0 | 3,906,390 | 14,582,320 |
| 351000 | Economic Development | 869,038 | 18,000 | 0 | 716,966 | 54,296 |
| 360000 | Office of Environment | 160,218 | 0 | 0 | 159,818 | 0 |
| 370000 | Elections Board | 3,012,492 | 0 | 0 | 1,000 | 3,011,492 |
| 380000 | Emergency Management | 1,085,577 | 53,530 | 150,000 | 27,000 | 855,047 |
| 391000 | Finance Admin | 1,799,176 | 0 | 0 | 1,731,272 | 0 |
| 391500 | Management & Budget | 1,446,962 | 0 | 0 | 632,546 | 814,416 |
| 397500 | Finance County Wide | 151,909,115 | 0 | 0 | 158,248,632 | -6,339,517 |
| 410000 | Fire Coordinator | 0 | 0 | 0 | 0 | 0 |
| 430000 | Health Department | 15,514,911 | 3,617,612 | 414,549 | 2,248,169 | 9,002,659 |
| 435020 | Special Children Services | 47,411,523 | 23,299,793 | 751,605 | 6,066,072 | 17,294,053 |
| 435100 | Center for Forensic Sciences | 6,173,588 | 931,671 | 0 | 1,844,975 | 3,396,942 |
| 435200 | Health - Correctional | 5,933,423 | 425,473 | 150,000 | 5,331,305 | 26,645 |
| 450000 | Human Rights Commission | 0 | 0 | 0 | 0 | 0 |
| 470000 | Law Department | 3,972,348 | 0 | 0 | 3,859,270 | 142,621 |
| 493000 | Community Services Division | 1,543,888 | 442,401 | 1,096,287 | 40,221 | 0 |
| 530000 | Mental Health Department | 25,375,508 | 15,212,203 | 2,332,207 | 5,585,852 | 2,133,767 |
| 552000 | Aging & Youth - Youth | 1,345,022 | 911,910 | 0 | 245,506 | 192,636 |
| 690000 | Parks & Recreation | 13,233,916 | 192,575 | 0 | 2,480,850 | 10,460,491 |
| 711000 | Personnel | 2,010,558 | 0 | 0 | 127,810 | 1,882,748 |
| 712000 | CNY Works | 418,201 | 0 | 0 | 338,228 | 56,021 |

Summary of Appropriations and Major Revenue Sources By Organization

| Org Code: | Organization | Adopted Approp | Adopted State Aid | Adopted Federal Aid | Adopted Other | Adopted Local |
|-----------------------------|---------------------------------|--------------------|-------------------|---------------------|--------------------|---------------|
| 730000 | Probation Department | 0 | 0 | 0 | 0 | 0 |
| 732000 | Probation Department | 9,143,826 | 1,046,467 | 0 | 3,382,545 | 4,717,062 |
| 739000 | Hillbrook Detention Center | 4,609,564 | 2,867,554 | 25,346 | 128,825 | 1,716,664 |
| 750000 | Purchase Division | 1,393,219 | 0 | 0 | 1,294,972 | 10,880 |
| 792000 | Sheriff Police/civil Division | 33,805,169 | 794,616 | 0 | 1,896,026 | 31,114,527 |
| 793000 | Sheriff Custody Division | 36,582,775 | 1,938 | 49,650 | 5,874,470 | 30,674,861 |
| 811000 | DSS Administration | 65,500,823 | 12,407,826 | 35,438,490 | 4,495,045 | 11,954,507 |
| 812000 | DSS Purchase of Services | 10,247,262 | 6,146,762 | 402,800 | 0 | 3,697,700 |
| 813000 | DSS Programs | 169,289,716 | 25,235,551 | 29,454,911 | 7,691,000 | 107,408,254 |
| 819000 | Hillbrook Detention Center | 0 | 0 | 0 | 0 | 0 |
| 870000 | Syr-Onon Co Planning Agency | 5,378,398 | 0 | 1,300,544 | 858,597 | 3,237,409 |
| 950000 | Veterans Service Agency | 368,511 | 36,600 | 0 | 295,474 | 36,437 |
| Total SFund | General Funds | 762,067,829 | 96,213,754 | 71,799,984 | 593,910,153 | 0 |
| General Grants Project Fund | | | | | | |
| 051000 | Facilities Management | 0 | 0 | 0 | 0 | 0 |
| 132000 | Comptrollers Accounting Div | 0 | 0 | 0 | 0 | 0 |
| 150000 | Corrections | 336,000 | 0 | 0 | 336,000 | 0 |
| 190000 | County Clerk | 57,000 | 57,000 | 0 | 0 | 0 |
| 210000 | County Executive | 0 | 0 | 0 | 0 | 0 |
| 213000 | Stop DWI | 0 | 0 | 0 | 0 | 0 |
| 236530 | County Promotion | 0 | 0 | 0 | 0 | 0 |
| 250000 | County Legislature | 0 | 0 | 0 | 0 | 0 |
| 271000 | Information Technology | 0 | 0 | 0 | 0 | 0 |
| 310000 | District Attorney | 1,829,180 | 1,787,075 | 0 | 46,358 | 0 |
| 333000 | Water Environment Protection | 0 | 0 | 0 | 0 | 0 |
| 338000 | Lake Improvement Project Office | 0 | 0 | 0 | 0 | 0 |
| 340000 | E911 - Emergency Communications | 0 | 0 | 0 | 0 | 0 |
| 351000 | Economic Development | 0 | 0 | 0 | 0 | 0 |
| 370000 | Elections Board | 0 | 0 | 0 | 0 | 0 |
| 380000 | Emergency Management | 2,434,093 | 2,399,093 | 0 | 35,907 | 0 |
| 391000 | Finance Admin | 0 | 0 | 0 | 0 | 0 |
| 391500 | Management & Budget | 0 | 0 | 0 | 0 | 0 |
| 392000 | Finance Dept Real Prop Tax Div | 0 | 0 | 0 | 0 | 0 |
| 435100 | Center for Forensic Sciences | 1,595,807 | 1,205,563 | 355,994 | 36,838 | 0 |
| 439500 | Health Dept Grants Projects | 9,812,797 | 4,129,752 | 5,271,561 | 453,127 | 0 |
| 470000 | Law Department | 0 | 0 | 0 | 0 | 0 |
| 492000 | Van Duyn Extended Care | 0 | 0 | 0 | 0 | 0 |
| 530000 | Mental Health Department | 0 | 0 | 0 | 0 | 0 |
| 551000 | Aging & Youth - Aging | 6,412,199 | 2,858,039 | 2,393,845 | 1,070,134 | 0 |

Summary of Appropriations and Major Revenue Sources By Organization

| Org Code: | Organization | Adopted Approp | Adopted State Aid | Adopted Federal Aid | Adopted Other | Adopted Local |
|-------------------------|----------------------------------|----------------------|--------------------|---------------------|--------------------|---------------|
| 552000 | Aging & Youth - Youth | 119,000 | 119,000 | 0 | 0 | 0 |
| 570000 | Metropolitan Water Board | 0 | 0 | 0 | 0 | 0 |
| 690000 | Parks & Recreation | 225,900 | 97,000 | 0 | 128,900 | 0 |
| 711000 | Personnel | 49,648 | 0 | 0 | 50,000 | 0 |
| 730000 | Probation Department | 412,979 | 410,183 | 0 | 3,190 | 0 |
| 739000 | Hillbrook Detention Center | 0 | 0 | 0 | 0 | 0 |
| 750000 | Purchase Division | 0 | 0 | 0 | 0 | 0 |
| 792000 | Sheriff Police/Civil Division | 1,600,781 | 16,000 | 154,321 | 1,437,799 | 0 |
| 793000 | Sheriff Custody Division | 240,000 | 0 | 15,000 | 225,000 | 0 |
| 811000 | DSS Administration | 6,493,586 | 1,419,288 | 4,611,298 | 470,080 | 0 |
| 874000 | Syr-Onon Co Planning Agency | 0 | 0 | 0 | 0 | 0 |
| 931000 | County Maintenance of Roads | 0 | 0 | 0 | 0 | 0 |
| Total SFund | General Grants Project | 31,618,970 | 14,497,993 | 12,802,019 | 4,293,333 | 0 |
| All Other Funds | | | | | | |
| 300000 | Debt Service Fund | 35,974,779 | 0 | 0 | 35,974,779 | 0 |
| 332000 | WEP Flood Control | 907,657 | 0 | 0 | 851,388 | 0 |
| 333000 | Water Environment Protection | 68,485,445 | 0 | 0 | 68,195,135 | 0 |
| 334000 | Bear Trap-Ley Creek Drn District | 489,652 | 0 | 0 | 465,483 | 0 |
| 335000 | Bloody Brook Drn District | 280,933 | 0 | 0 | 273,810 | 0 |
| 336000 | Meadow Brook Drn District | 781,919 | 0 | 0 | 770,053 | 0 |
| 337000 | Harbor Brook Drn District | 662,140 | 0 | 0 | 647,754 | 0 |
| 352000 | Community Development | 3,937,839 | 0 | 3,506,160 | 323,228 | 0 |
| 492000 | Van Duyn Extended Care | 44,569,510 | 0 | 0 | 44,410,347 | 0 |
| 570000 | Metropolitan Water Board | 9,082,803 | 0 | 0 | 8,958,528 | 0 |
| 583000 | Insurance | 78,932,030 | 0 | 0 | 81,432,030 | 0 |
| 610000 | Onondaga Community College | 66,237,387 | 21,412,732 | 150,000 | 44,674,655 | 0 |
| 610500 | Onondaga Community College | 12,000,000 | 3,400,000 | 5,500,000 | 3,100,000 | 0 |
| 651000 | OCPL - Central Library | 6,657,000 | 1,151,337 | 0 | 5,359,978 | 0 |
| 653000 | OCPL- Syr Branch Libraries | 6,063,930 | 0 | 0 | 5,646,082 | 0 |
| 655000 | OCPL - Library Grants | 379,999 | 379,999 | 0 | 775 | 0 |
| 931000 | County Maintenance of Roads | 28,369,121 | 3,939,236 | 0 | 24,914,279 | 0 |
| 932000 | Road Machinery Fund | 6,888,200 | 0 | 0 | 6,888,200 | 0 |
| Total SFund | All Other Funds | 370,700,344 | 30,283,304 | 9,156,160 | 332,886,504 | 0 |
| Total All Funds | | 1,164,387,143 | 140,995,051 | 93,758,163 | 931,089,990 | 0 |
| Less Internal Transfers | | 199,448,976 | 0 | 0 | 199,448,976 | 0 |
| Total Net Budget | | 964,938,167 | 140,995,051 | 93,758,163 | 731,641,014 | 0 |

Expense Trend Analysis All Funds

| Expense | 2007 Actual | 2008 Actual | 2009 Adopt | 2009 Modified | 2010 Adopted |
|--------------------------------|----------------|----------------|---------------|------------------|-----------------|
| Personnel Services | 221,847,316 | 234,806,752 | 235,566,393 | 244,004,694 | 241,270,821 |
| Employee Benefits | 100,820,969 | 112,285,599 | 106,681,506 | 106,884,103 | 121,681,875 |
| Prov for Salary & Wage Adj | 0 | 0 | 8,066,418 | 1,350,005 | 983,034 |
| Subtotal Personnell Expense | 322,668,285 | 347,092,351 | 350,314,317 | 352,238,802 | 363,935,730 |
| Equipment | 1,552,318 | 3,487,516 | 2,235,665 | 6,620,825 | 1,781,186 |
| Supplies and Materials | 23,967,119 | 26,346,434 | 28,535,010 | 29,799,385 | 28,544,152 |
| Vehicles | 2,870,028 | 3,027,251 | 3,352,572 | 4,141,811 | 1,981,591 |
| Contracted Services | 76,177,442 | 78,251,146 | 83,094,013 | 86,234,234 | 80,780,394 |
| Mtce, Utilities and Rents | 34,776,029 | 36,370,320 | 42,474,200 | 43,763,759 | 36,614,843 |
| Mandated Svcs | 219,540,147 | 228,860,671 | 222,559,673 | 222,559,673 | 224,352,135 |
| (Except DSS Admin & CENTRO) | | | | | |
| Authorized Agencies | 1,904,920 | 2,065,123 | 2,146,539 | 2,146,539 | 1,861,662 |
| Debt Service | 30,975,392 | 33,762,884 | 33,417,512 | 33,417,512 | 35,974,779 |
| Capital Related | 21,138,158 | 14,245,835 | 13,446,636 | 13,250,184 | 9,405,986 |
| Sales Taxes to other Govt's | 146,702,282 | 149,888,382 | 154,354,343 | 154,354,343 | 149,809,115 |
| All Other Expense | 43,382,078 | 36,778,212 | 38,890,617 | 43,377,450 | 29,896,594 |
| Internal Transfers | 196,820,966 | 203,354,424 | 199,522,016 | 200,425,860 | 199,448,976 |
| | | | | | |
| Subtotal Non-Personnel Expense | 799,806,879 | 816,438,198 | 824,028,796 | 840,091,575 | 800,451,413 |
| | | | | | |
| Total Gross Budget | 1,122,475,164 | 1,163,530,549 | 1,174,343,113 | 1,192,330,377 | 1,164,387,143 |
| | | | | | |
| Total Net Budget | 925,654,198 | 960,176,125 | 974,821,097 | 991,904,517 | 964,938,167 |

The net budget is the County's total expenses less internal transfers.

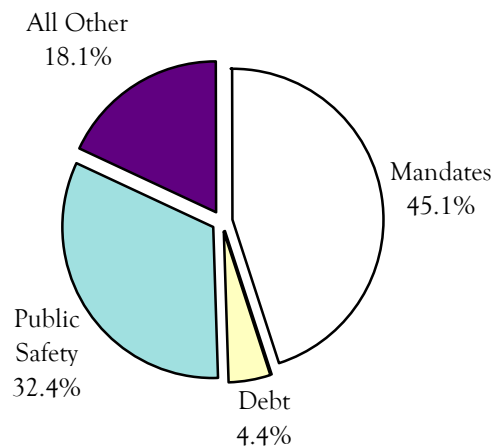
This represents what Onondaga County actually spends to provide its services.

Summary of Local Dollar Costs 2004 – 2010

| Mandated Programs | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2009 | 2010 |
|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | | | | | Adopt | BAM | Adopt |
| Medicaid | 81.5 | 76.6 | 85.4 | 92.2 | 100.7 | 95.2 | 95.2 | 97.0 |
| FMAP | | | | | | | | (13.7) |
| Safety Net | 6.3 | 6.0 | 5.7 | 5.6 | 5.6 | 5.2 | 5.2 | 7.2 |
| Family Assistance | 13.4 | 13.1 | 11.5 | 11.9 | 11.0 | 11.1 | 11.1 | 9.1 |
| Foster Care | 3.0 | 3.6 | 3.9 | 2.8 | 4.5 | 3.8 | 3.8 | 3.2 |
| Juvenile Delinquent | 1.6 | 2.5 | 1.2 | 0.0 | 0.5 | 0.1 | 0.1 | 0.6 |
| State Training | 1.8 | 2.4 | 2.3 | 1.6 | 2.3 | 1.9 | 1.9 | 2.4 |
| DSS (90%) | 8.6 | 8.8 | 6.9 | 7.6 | 8.5 | 7.9 | 8.6 | 10.8 |
| Services to Handicapped | 11.3 | 11.9 | 12.8 | 14.5 | 15.6 | 16.0 | 16.0 | 17.3 |
| CENTRO | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 |
| Assigned Counsel | 5.5 | 5.5 | 5.0 | 5.0 | 5.1 | 5.4 | 5.4 | 5.3 |
| Other | 2.1 | 2.1 | 2.5 | 2.1 | 2.1 | 2.2 | 2.3 | 2.3 |
| Subtotal | 137.5 | 134.9 | 139.6 | 145.7 | 158.3 | 151.2 | 152.0 | 143.9 |
| Debt | 8.5 | 11.9 | 15.3 | 15.5 | 17.2 | 17.4 | 17.4 | 14.1 |
| Public Safety | 84.9 | 88.5 | 92.5 | 96.2 | 100.8 | 100.8 | 100.8 | 103.3 |
| All Other | 40.3 | 53.9 | 57.0 | 69.7 | 64.6 | 70.2 | 71.4 | 57.8 |
| Grand Total | 271.2 | 289.2 | 304.4 | 327.1 | 340.9 | 339.6 | 341.6 | 319.1 |

Local dollars are revenues generated through property taxes, sales taxes and tobacco revenues. In 1995, Mandated Program local costs were 59% of the property tax levy of \$174.4 million. In 2010, Mandated Program costs \$143.9 million will be 78% of the property tax levy of \$184.0 million.

Note: Mandates are any legal, regulatory, or judicial requirement imposed on a local government. Costs for Mandates, Public Safety, and Debt for 2010 total 82% of local dollars, leaving only 18% for all other expenses.



2010 Big Ticket Items Local Dollar Costs (in millions)

| 2010 Appropriation Changes | | 2010 Revenue Changes | |
|---|-----------------|---------------------------------|-----------------|
| State Mandated Entitlement Programs | (\$8.2) | Revenue Increases | \$14.0 |
| FMAP | (\$13.7) | DMV Usage Tax | \$2.1 |
| Medicaid | \$3.4 | Reserve for Bonded Debt | \$2.0 |
| Safety Net | \$2.0 | E911 Surcharge | \$1.7 |
| Special Children's Pgm | \$1.3 | Appropriated Fund Balance | \$4.0 |
| DSS Administration | \$2.2 | Comm College Chgbks | \$1.4 |
| NYS Training | \$0.5 | Capital Project Balances | \$1.0 |
| JD/PINS | \$0.5 | Room Occupancy Taxes | \$0.5 |
| Assigned Counsel | (\$0.1) | Jail Abstract charges | \$0.4 |
| Foster Care | (\$0.6) | Prior Year Tax Collections | \$0.4 |
| Medicaid IGT Van Duyn | (\$1.6) | All other increases | \$0.5 |
| Family Assistance | (\$2.1) | | |
| | | Revenue Decreases: | \$33.7 |
| Employee Related Expense | \$6.6 | Sales Tax | \$28.8 |
| Salary and Wage Costs | \$5.2 | Deferred/Uncollected Tax adj | \$1.1 |
| Retirement | \$5.4 | Interest and Earnings | \$0.9 |
| Health benefits | \$2.4 | Corrections State Prisoners | \$0.9 |
| Unemployment | \$0.5 | Co Clerk Fees | \$0.9 |
| Workers Comp | \$0.6 | PSB Abstract Charges | \$0.4 |
| M/C Salary Increases | (\$0.5) | PILOT's | \$0.3 |
| FICA | (\$0.3) | Deferred/Uncollected Tax adj | \$0.2 |
| Position Reductions | (\$6.7) | Correction Fed Prisoners | \$0.2 |
| | | All other revenues | \$0.0 |
| All other changes | (\$13.9) | | |
| DOT Pay as you go | (\$3.7) | | |
| Facilities maintenance and utilities | (\$2.9) | | |
| DOT Equipment | (\$1.7) | | |
| DOT Fuel | (\$0.6) | | |
| Authorized Agencies | (\$0.4) | | |
| Parks Mtce | (\$0.4) | | |
| Info Tech Print Shop | (\$0.1) | | |
| Contractual reductions | (\$0.4) | | |
| E911 Maintenance and Utilities | \$0.8 | | |
| E911 Debt Service | \$1.7 | | |
| All other appropriations | (\$6.2) | | |
| Total Appropriation Decreases: | (\$15.5) | Total Revenue Decreases: | (\$19.7) |
| 2010 Property Tax Levy Change \$4.20 | \$4.2 | | |

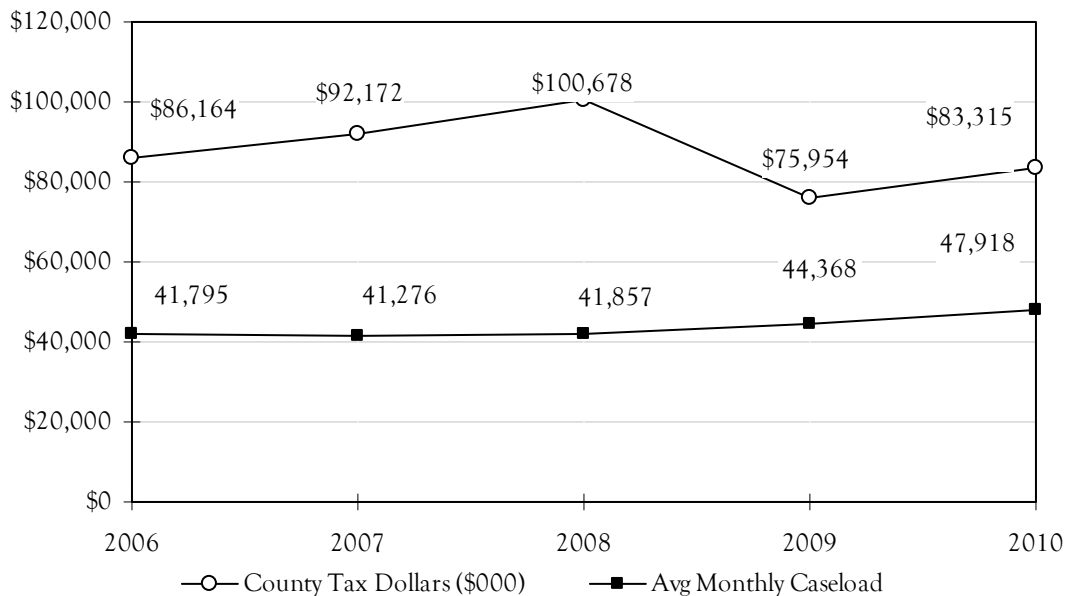
Medicaid

County Property Tax Dollars

| 2008 Actual | 2009 Est | 2010 Adop | 2-Year Decrease |
|----------------|--------------|--------------|--------------------|
| \$100,677,658 | \$75,954,003 | \$83,315,040 | -17.2% |

Medical Assistance, or Medicaid as it is commonly referred to, is part of Title XIX of the Social Security Act, intended to ensure essential medical services for those unable to purchase health care for themselves. Medicaid recipients include persons and families receiving temporary assistance and others deemed medically needy because their financial resources are inadequate to purchase essential health care.

The 2005/2006 New York State Adopted Budget included a cap on the local share of Medicaid beginning in 2006. The Medicaid local share paid by counties was capped at the 2005 local cost as determined by the State plus 3.5 percent for 2006; 6.75 percent for 2007, and increases in increments of 3 percent each year thereafter. The Medicaid cap legislation also included capping Medicaid administrative expenses under this same formula. The County will receive an enhanced Federal Medical Assistance Percentage (FMAP) in 2009 and 2010. The 2009 local share reflects \$20 million in FMAP and the 2010 Adopted reflects \$13.7 million. The 2008 actual includes \$9.3 million in local to support an Intergovernmental Transfer for Van Duyn Nursing Home.



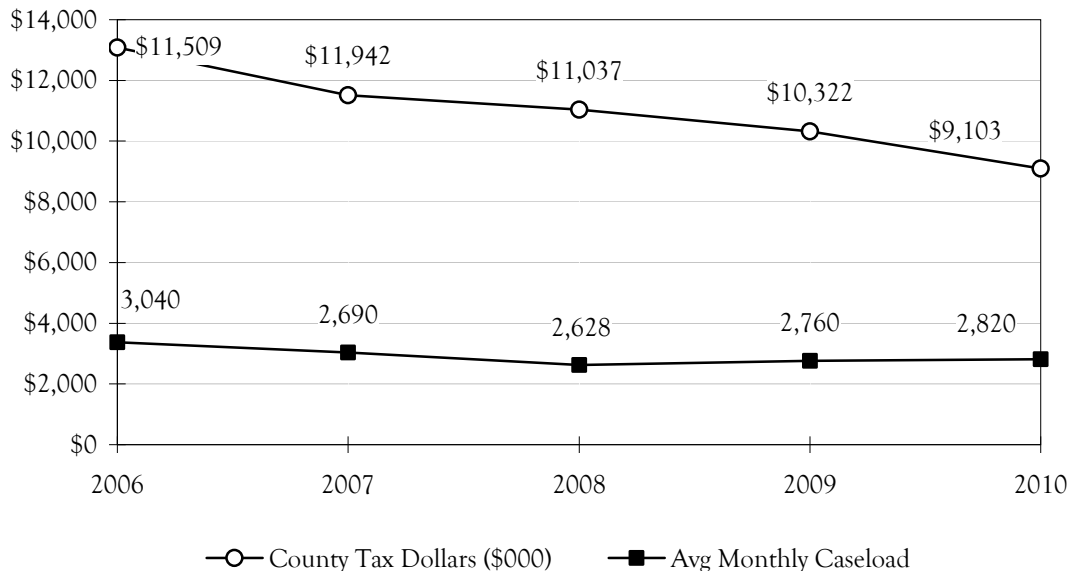
Family Assistance

County Property Tax Dollars

| 2008 Actual | 2009 Est | 2010 Adop | 2-Year Decrease |
|----------------|--------------|--------------|--------------------|
| \$11,037,543 | \$10,321,934 | \$9,102,626 | -17.5% |

Family Assistance is a temporary assistance program oriented toward families with dependent children. Half of the funding for the program comes from the federal government, with the remaining half shared equally by the State and County government. Under federal welfare reform guidelines, there is a five-year lifetime limit on benefits provided by this program.

While the 2009 Estimated caseload is projected to increase by 5% and the cost per case is projected to increase by 3% over 2008 Actual, the local dollars are decreasing. In 2009, New York State eliminated State funding for administrative expenditures and substituted this with federal dollars under the Flexible Fund for Family Services. This change resulted in the department having to apply \$1.4 million in FFFS revenues to the Family Assistance Program rather than towards administrative expenditures. The 2010 Adopted projects a 2% increase in caseload from the 2009 Estimated with no increase in the cost per case. Additional FFFS funding as the result of contract reduction or elimination allows \$2.7 million in revenues to be applied in 2010 Adopted to reduce the local share in this account. The State implemented a grant increase of 10% for three consecutive years starting July 1, 2009. The State will assume the local share through March 2012. In 2010, the additional grant increase is \$856,000 gross.



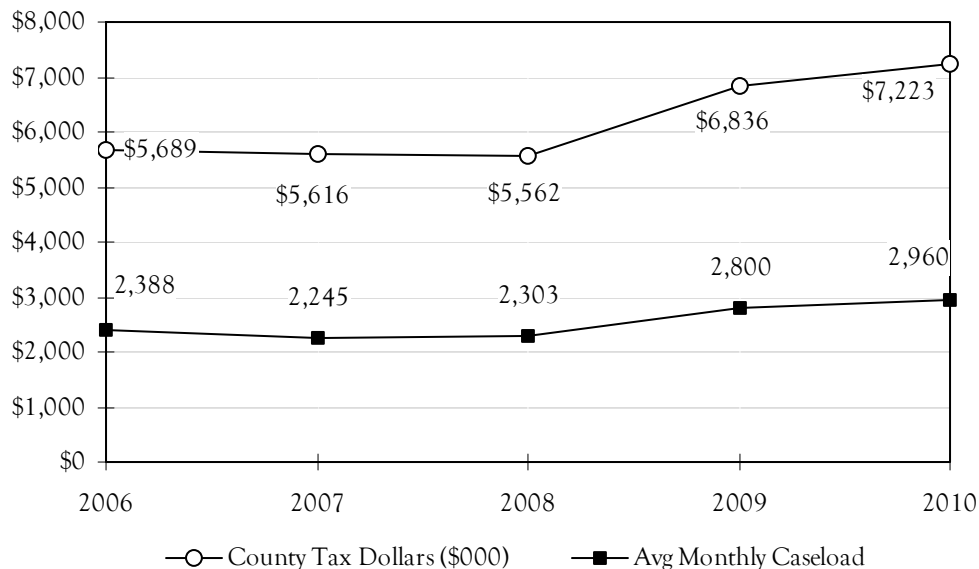
Safety Net

County Property Tax Dollars

| 2008 Actual | 2009 Est | 2010 Adop | 2-Year Increase |
|----------------|-------------|--------------|--------------------|
| \$5,562,024 | \$6,836,142 | \$7,223,222 | 29.9% |

Safety Net Assistance provides financial assistance for needy persons who do not meet the eligibility requirements of federally administered or aided programs. Recipients include people with substantial physical or mental impairments which preclude employment, unemployed young adults who often have limited work experience or training, childless couples and families that lack a substantial attachment to the labor force, or those who have exhausted their benefits under the Family Assistance Program.

Safety Net Assistance also provides temporary assistance to persons awaiting eligibility determination for the Supplemental Security Income (SSI) Program. In December 2001, Family Assistance cases began transferring to Safety Net due to exhaustion of their federal benefits. The cost per case for these transferred cases is higher because these cases are family units with children rather than single adults. In 2009, caseloads are expected to increase by an estimated 22% from the 2008 Actual and by another 6% in 2010. Cost per case is estimated to increase by 2.2% in 2009 over 2008 Actual and to remain relatively flat in 2010. The State implemented a grant increase of 10% for three consecutive years starting July 1, 2009. The State will assume the local share through March 2012. In 2010, the additional grant increase is \$711,000.

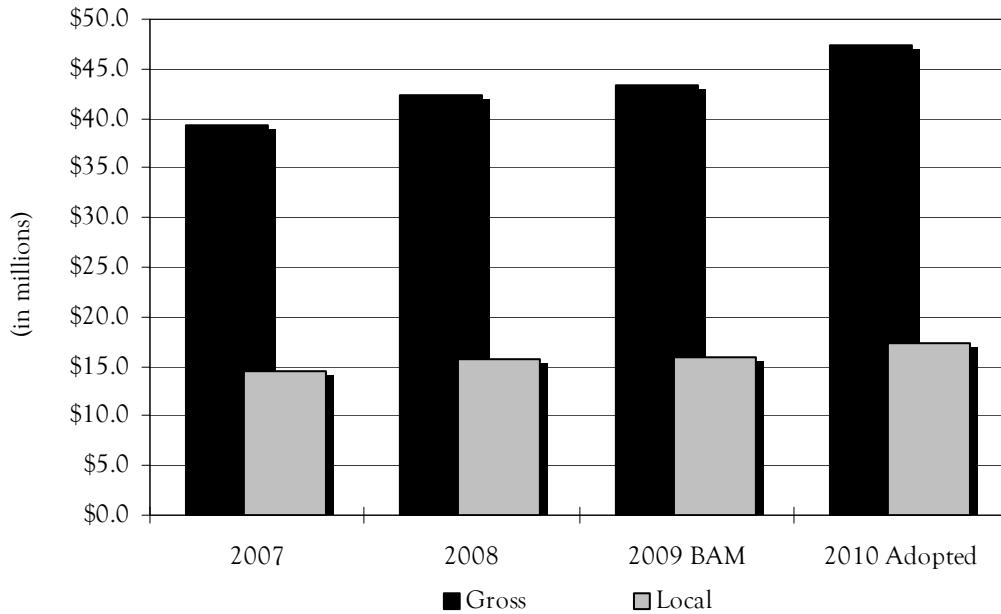


Special Children Services Program

County Property Tax Dollars

| 2008 Actual | 2009 BAM | 2010 Adopted | 2-Year Increase |
|----------------|-------------|-----------------|--------------------|
| 15,644,714 | 16,022,132 | 17,294,053 | 10.5% |

Total Program Costs



Special Children Services Program

The Education of All Handicapped Children Act of 1975 requires State education agencies to assure that all handicapped children ages three to twenty-one have "free and appropriate" public education and related services available to them. In New York State, county governments are responsible for the payment of costs associated with the provision of special education services to children with special needs who are below the age of five. Counties will be reimbursed by the State for up to 49% of service costs for children up to age two enrolled in Early Intervention and 59.5% for children ages three and four enrolled in Preschool Special Education.

Since 1989, the rates paid to providers have been determined by New York State. The 2010 total adopted funding for Special Children Services is \$47.4 million. The adopted budget anticipates an increase of 12.0% in total dollars and 10.5% in local dollars compared with the 2008 actual costs. The driving force behind this growth continues to be an increase in the number and cost of services children receive. Additionally, the local share is impacted by the reduction in Medicaid eligible services due to changes at the federal level, resulting in decreased revenue and an increased local cost. The Health Department continues to implement programming to insure service quality while reflecting a cost-effective philosophy.

Funded Positions by Organization

| Organization Name | 2008 Adopted | 2009 Adopted | 2009 Modified Recommend | 2010 | 2010 Adopted |
|---------------------------------|-----------------|-----------------|----------------------------|-------|-----------------|
| Comptroller - Accounting Div | 28.0 | 28.0 | 28.0 | 28.0 | 25.0 |
| Comptroller - Auditing Div | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 |
| County Clerk | 43.0 | 42.0 | 42.0 | 39.0 | 36.0 |
| County Executive | 11.0 | 13.0 | 13.0 | 12.0 | 12.0 |
| STOP DWI | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| County Legislature | 30.0 | 29.0 | 29.0 | 29.0 | 28.0 |
| District Attorney | 103.0 | 102.0 | 102.0 | 95.0 | 93.0 |
| Economic Development | 7.0 | 7.0 | 7.0 | 6.0 | 6.0 |
| Community Development | 13.0 | 13.0 | 16.0 | 16.0 | 16.0 |
| Office of the Environment | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Elections Board | 20.0 | 20.0 | 20.0 | 18.0 | 16.0 |
| Finance Department | 16.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| Management & Budget | 18.0 | 17.0 | 17.0 | 16.0 | 16.0 |
| Law Department | 44.0 | 46.0 | 46.0 | 44.0 | 42.0 |
| Personnel Department | 30.0 | 36.0 | 36.0 | 33.0 | 34.0 |
| CNY Works | 7.0 | 7.0 | 7.0 | 4.0 | 4.0 |
| Purchase Division | 14.0 | 15.0 | 15.0 | 14.0 | 14.0 |
| Sheriff - Police/Civil Division | 288.0 | 308.0 | 309.0 | 308.0 | 308.0 |
| Sheriff - Custody Division | 294.0 | 287.0 | 286.0 | 286.0 | 286.0 |
| Syr-Onondaga Co. Planning | 18.0 | 18.0 | 18.0 | 17.0 | 16.0 |
| Department of Correction | 196.0 | 196.0 | 197.0 | 195.0 | 193.0 |
| Emergency Management | 7.0 | 9.0 | 9.0 | 9.0 | 9.0 |
| Fire Coordinator | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Health Department | 290.0 | 286.0 | 287.0 | 273.0 | 271.0 |
| Center for Forensic Sciences | 61.0 | 60.0 | 60.0 | 58.0 | 58.0 |
| Correctional Health | 43.0 | 42.0 | 42.0 | 41.0 | 41.0 |
| Human Rights Commission | 4.0 | 4.0 | 4.0 | 3.0 | 0.0 |
| LTC - Van Duyn | 588.0 | 588.0 | 588.0 | 582.0 | 578.0 |
| LTC - Community Services | 15.0 | 16.0 | 16.0 | 16.0 | 16.0 |
| Mental Health Department | 84.0 | 85.0 | 85.0 | 76.0 | 84.0 |
| Dept of Aging and Youth-Aging | 13.0 | 13.0 | 13.0 | 12.0 | 12.0 |
| Dept of Aging and Youth-Youth | 6.0 | 7.0 | 7.0 | 7.0 | 6.0 |

Funded Positions by Organization

| Organization Name | 2008 Adopted | 2009 Adopted | 2009 Modified Recommend | 2010 | 2010 Adopted |
|-------------------------------|-----------------|-----------------|----------------------------|---------|-----------------|
| Onon Co Public Library (OCPL) | 62.0 | 61.0 | 61.0 | 60.0 | 56.0 |
| Syracuse Branch Libraries | 62.0 | 62.0 | 62.0 | 62.0 | 62.0 |
| Probation Department | 107.0 | 108.0 | 108.0 | 102.0 | 90.0 |
| Hillbrook Detention Facility | 39.0 | 39.0 | 39.0 | 33.0 | 28.0 |
| DSS Administration | 779.0 | 761.0 | 761.0 | 732.0 | 699.0 |
| Veterans Services Agency | 3.0 | 4.0 | 4.0 | 3.0 | 3.0 |
| Facilities Management | 115.0 | 113.0 | 112.0 | 103.0 | 101.0 |
| Information Technology | 78.0 | 87.0 | 90.0 | 80.0 | 80.0 |
| Emergency Communications | 150.0 | 151.0 | 150.0 | 149.0 | 149.0 |
| WEP - Flood Control | 13.0 | 13.0 | 13.0 | 12.0 | 12.0 |
| WEP - Cons Sanitary District | 397.0 | 400.0 | 400.0 | 392.0 | 372.0 |
| Metropolitan Water Board | 38.0 | 38.0 | 38.0 | 38.0 | 37.0 |
| Parks and Recreation | 121.0 | 122.0 | 121.0 | 108.0 | 109.0 |
| Transportation Department | 196.0 | 196.0 | 196.0 | 180.0 | 179.0 |
| Total | 4,461.0 | 4,474.0 | 4,479.0 | 4,316.0 | 4,222.0 |

Status of Countywide Filled Positions 1991 – 2009

| Organization Name | Filled Jan-91 | Filled Jan-02 | Filled Jan-09 | Filled 2-Sept | 91 to 09 Change | 02 to 09 Change |
|---------------------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| Comptroller - Accounting | 31 | 27 | 28 | 25 | (6) | (2) |
| Comptroller - Auditing | 10 | 10 | 9 | 9 | (1) | (1) |
| County Clerk | 37 | 38 | 38 | 39 | 2 | 1 |
| County Executive | 10 | 11 | 13 | 13 | 3 | 2 |
| STOP DWI | 0 | 2 | 0 | 0 | 0 | (2) |
| County Legislature | 31 | 26 | 26 | 27 | (4) | 1 |
| Information Technology | 88 | 76 | 75 | 80 | (8) | 4 |
| Economic Development | 4 | 5 | 7 | 6 | 2 | 1 |
| Community Development | 12 | 12 | 13 | 16 | 4 | 4 |
| Office of the Environment | 2 | 1 | 1 | 1 | (1) | 0 |
| Elections Board | 25 | 16 | 20 | 20 | (5) | 4 |
| Finance Department | 21 | 17 | 15 | 15 | (6) | (2) |
| Management & Budget | 22 | 18 | 14 | 14 | (8) | (4) |
| Law Department | 67 | 44 | 40 | 40 | (27) | (4) |
| Personnel Department | 40 | 31 | 26 | 25 | (15) | (6) |
| CNY Works | 23 | 9 | 6 | 5 | (18) | (4) |
| Purchase Division | 25 | 19 | 15 | 15 | (10) | (4) |
| Research & Communications | 6 | 0 | 0 | 0 | (6) | 0 |
| Syr-Onon Co Plan Agency | 36 | 15 | 17 | 17 | (19) | 2 |
| War Memorial | 13 | 0 | 0 | 0 | (13) | 0 |
| Department of Correction | 321 | 204 | 192 | 190 | (131) | (14) |
| District Attorney | 95 | 96 | 97 | 96 | 1 | 0 |
| Emergency Communications | 0 | 140 | 149 | 148 | 148 | 8 |
| Emergency Management | 3 | 1 | 7 | 7 | 4 | 6 |
| Fire Coordinator | 19 | 5 | 0 | 0 | (19) | (5) |
| Health Department | 393 | 311 | 274 | 271 | (122) | (40) |
| Center for Forensic Science | 0 | 34 | 56 | 56 | 56 | 22 |
| Correctional Health | 0 | 41 | 41 | 38 | 38 | (3) |
| Human Rights Commission | 8 | 5 | 4 | 4 | (4) | (1) |
| LTC - Van Duyn | 583 | 543 | 525 | 519 | (64) | (24) |
| LTC - Community Services | 115 | 14 | 16 | 16 | (99) | 2 |
| Mental Health Department | 95 | 102 | 80 | 77 | (18) | (25) |
| Dept of Aging and Youth - Aging | 16 | 16 | 12 | 13 | (3) | (3) |

Status of Countywide Filled Positions 1991 – 2009

| Organization Name | Filled Jan-91 | Filled Jan-02 | Filled Jan-09 | Filled 2-Sept | 91 to 09 Change | 02 to 09 Change |
|--------------------------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| Dept of Aging and Youth - Youth | 14 | 6 | 7 | 7 | (7) | 1 |
| Onondaga County Public Library | 107 | 70 | 57 | 59 | (48) | (11) |
| Syracuse Branch Libraries | 68 | 62 | 60 | 57 | (11) | (5) |
| Probation Department | 148 | 119 | 106 | 99 | (49) | (20) |
| Sheriff - Police/Civil Division | 373 | 331 | 300 | 299 | (74) | (32) |
| Sheriff - Custody Division | 223 | 276 | 278 | 279 | 56 | 3 |
| DSS Administration | 992 | 874 | 727 | 734 | (258) | (140) |
| Hillbrook Detention Facility | 38 | 40 | 39 | 32 | (6) | (8) |
| Veterans Services Agency | 6 | 3 | 3 | 3 | (3) | 0 |
| Facilities Management | 173 | 116 | 103 | 102 | (71) | (14) |
| WEP - Flood Control | 12 | 12 | 12 | 12 | 0 | 0 |
| WEP - Consolidated Sanitary District | 344 | 361 | 375 | 379 | 35 | 18 |
| Metropolitan Water Board | 38 | 37 | 36 | 37 | (1) | 0 |
| Parks and Recreation | 156 | 127 | 117 | 115 | (41) | (12) |
| Transportation Department | 280 | 228 | 195 | 182 | (98) | (46) |
| Total | 5,123 | 4,551 | 4,231 | 4,198 | (925) | (353) |

The County has reduced the number of filled positions since 1991 by 925, or 18.1%...
if you exclude the E911 Communications Center (48 filled positions from other governments),
and the 16 positions added to the Sheriff from Clay, the workforce decrease totals 948 or 19.3%.

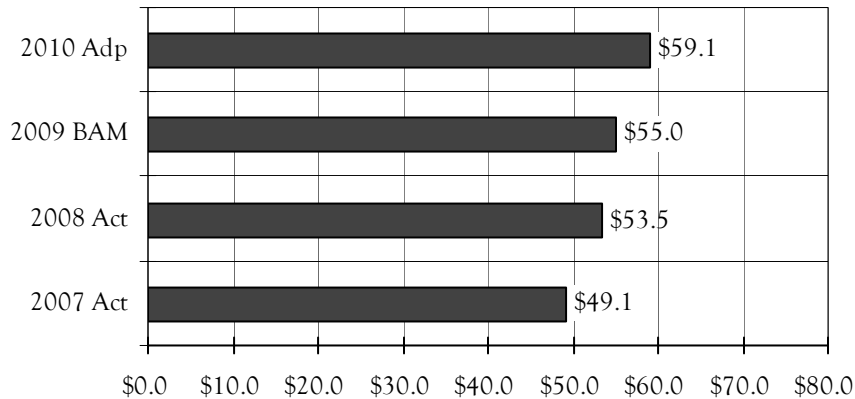
Employee Benefits

| | 2007 | 2008 | 2009 | 2010 | % Chg From |
|------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|
| | Actual | Actual | BAM | Adopted | 2009 BAM- 2010 Adopt |
| Health | \$49,086,079 | \$53,523,390 | \$55,039,320 | \$59,075,790 | 7.3% |
| Dental | 3,191,396 | 3,234,873 | 3,245,733 | 3,360,000 | 3.5% |
| Retirement | 19,294,643 | 15,354,944 | 15,627,751 | 24,666,242 | 57.8% |
| Workers Comp. | 6,261,094 | 15,484,607 | 7,497,000 | 8,482,433 | 13.1% |
| Unemployment | 253,009 | 306,056 | 284,000 | 1,156,714 | 307.3% |
| FICA | 14,539,800 | 15,285,052 | 16,046,152 | 15,497,612 | -3.4% |
| Disability | 1,132,444 | 1,179,756 | 1,221,160 | 1,250,075 | 2.4% |
| OCC Benefits (1) | 7,062,505 | 7,916,921 | 7,922,987 | 8,193,009 | 3.4% |
| Total | \$100,820,970 | \$112,285,599 | \$106,884,103 | \$121,681,875 | 13.8% |

(1) For 2010, approximately \$3.8M in additional OCC benefit expenses are included in the County's Health and Dental lines.

Retirement Costs have increased from 7.8% of salary costs in 2009 to 12.2% estimated in 2010.

Health Costs increased 7.3% over 2009 BAM.



2010 Intermunicipal Budget

The 2010 intermunicipal budget reflects significant costs incurred by Onondaga County departments for services or funding provided to municipalities within the County.

Description of Service

| | | |
|--------------------|-----------------------------|----------------------|
| County-Wide | Total County Support | \$149,809,115 |
|--------------------|-----------------------------|----------------------|

Sharing 53.6% of Onondaga County's Sales tax with municipalities within Onondaga County: City - \$62,165,817; Towns & Villages - \$71,337,987; and School Districts - \$16,305,310. Onondaga County receives four cents of the eight cents charged per dollar for sales tax. While most counties keep 50 to 100 percent of the sales tax collections, Onondaga County government retains only 46.4% and re-distributes 53.6% of the revenue to the City of Syracuse, and the towns, villages, and school districts within Onondaga County, according to a formula adopted by the Onondaga County Legislature in June 2000. An additional 1% increase in the local sales tax was adopted in June 2004, effective September 1, 2004. It now runs through November 30, 2011.

| | | |
|---------------------------|-----------------------------|---------------------|
| Finance Department | Total County Support | \$34,251,328 |
|---------------------------|-----------------------------|---------------------|

For 2009, the County guaranteed all of the uncollected taxes for towns, villages, and school districts within Onondaga County. School Districts - \$23,028,639; Towns - \$10,305,129 and Villages - \$917,560.

| | | |
|-----------------------------|-----------------------------|--------------------|
| Sheriff's Department | Total County Support | \$2,141,767 |
|-----------------------------|-----------------------------|--------------------|

CHAIRS (Criminal History Arrest and Incident Reporting System): Provide Town, Village, and City law enforcement agencies arrest, incident and other related information through a variety of online systems and reporting services - \$1,750,350. Sheriff's Helicopter/Medevac: Provides aerial law enforcement services including routine patrols, as well as responding to medical emergencies on a countywide basis - \$374,417. The Major Felony Unit supports towns' and villages' combined efforts to investigate major crimes within their respective jurisdictions - \$17,000.

| | | |
|------------------------------|-----------------------------|--------------------|
| Community Development | Total County Support | \$1,312,407 |
|------------------------------|-----------------------------|--------------------|

Provides services to towns and villages for public improvements (streets, sidewalks, curbs, sewers, water lines, etc.), and provision of needed community facilities. These services are 100 percent federally funded.

| | | |
|------------------|-----------------------------|------------------|
| Personnel | Total County Support | \$854,487 |
|------------------|-----------------------------|------------------|

Civil service administrative costs to City, towns, villages, school districts and special districts; rental of facilities to administer civil service exams for positions whose employer is a municipality other than Onondaga County; provision for exam monitors to work at civil service examinations; and required civil service medical examinations for police/fire appointments in the City of Syracuse and various towns and villages.

Library **Total County Support** **\$569,791**

Provides support services and New York State pass-through grants to 18 member libraries. The Automated Circulation System enables the 18 members located in Onondaga County and the eight branches within the City of Syracuse to access the Onondaga County Public Library's on-line system.

Planning (SOCPA) **Total County Support** **\$320,326**

The department staff supports the County Planning Board reviewing municipal zoning and subdivision referrals. SOCPA also serves the Onondaga County Planning Federation and organizes conferences to train municipal planning and zoning officials. As of January 2007, 4-hours of training is mandatory by New York State Law for all planning and zoning officials. As part of address administration for 911, SOCPA assigns address numbers for new development under agreements with most municipalities. The department provides technical advice and information to local officials on Planning and GIS topics, and distributes Pictometry (digital aerial images) and digital tax maps to local governments and agencies. SOCPA hosts and participates in Syracuse Metropolitan Transportation Council, for regional transportation planning, and supports the CNY Regional Planning and Development Board.

Total Significant 2010 Intermunicipal Services **\$189,259,221**