

**Onondaga County
Industrial Development Agency**



**Annual Report
2015**

Onondaga County Industrial Development Agency
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BOARD of DIRECTORS¹

Names and Terms

Dan Queri, Chair
(February 2012- present)

Jessica Crawford
(June 2010-present)

Victor Ianno
(February 2012-present)

Janice Herzog
(February 2013-present)

Lisa Dell
(May 2013 –December 2015)

Patrick Hogan
(June 2014 – Present)

Steve Morgan
(September 2014-Present)

¹ The Board Members of the OCIDA are appointed by and serve at the pleasure of the Onondaga County Legislature

OFFICERS AND STAFF

Officers & Staff

Julie A. Cerio
Executive Director

Honora Spillane
Secretary

Karen Doster
Recording Secretary

Honora Spillane
Treasurer

Christopher Cox
Assistant Treasurer

Agency Counsel

Gilberti, Stinziano, Heinz & Smith

Agency Auditor

The Bonadio Group

COMMITTEES & MEMBERSHIP

Audit Committee

Janice Herzog - Chair

Lisa Dell

Dan Queri

Finance Committee

Victor Ianno, Chair

Steve Morgan

Dan Queri

Governance Committee

Jessica Crawford, Chair

Pat Hogan

Dan Queri

2015 BOARD MEETINGS & ATTENDENCE

<u>January</u>	<u>February</u> <u>Annual</u>	<u>March</u>	<u>April</u>	<u>April</u> <u>Special</u>	<u>May</u>	<u>June</u>	<u>July</u>
Queri	Queri	Queri	Queri	Queri	Queri	Queri	Queri
Hogan	Hogan	Hogan	Hogan	Ianno	Ianno	Crawford	Crawford
Herzog	Herzog	Herzog	Herzog	Hogan	Hogan	Ianno	Ianno
Ianno	Dell	Dell	Dell	Herzog	Herzog	Hogan	Hogan
Dell	Morgan	Morgan	Morgan	Morgan	Dell	Herzog	Herzog
Morgan		Crawford	Crawford		Morgan	Dell	Morgan
					Crawford	Morgan	Dell

<u>July</u> <u>Special</u>	<u>August</u>	<u>August</u> <u>Special</u>	<u>September</u>	<u>September</u> <u>Special</u>	<u>October</u>	<u>October</u> <u>Special</u>	<u>November</u>
Queri	Queri	Queri	Queri	Crawford	Queri	Queri	Queri
Ianno	Crawford	Crawford	Ianno	Ianno	Ianno	Ianno	Ianno
Hogan	Ianno	Ianno	Hogan	Hogan	Hogan	Hogan	Hogan
Dell	Hogan	Hogan	Herzog	Herzog	Dell	Herzog(via Skype)	Dell
	Herzog	Herzog	Morgan	Morgan			Herzog
	Morgan	Morgan		Dell			Morgan
	Dell	Dell					Crawford

December

Queri
Ianno
Hogan
Herzog
Morgan

Compensation Schedule

For those who make over \$100,000 including biographical information
None

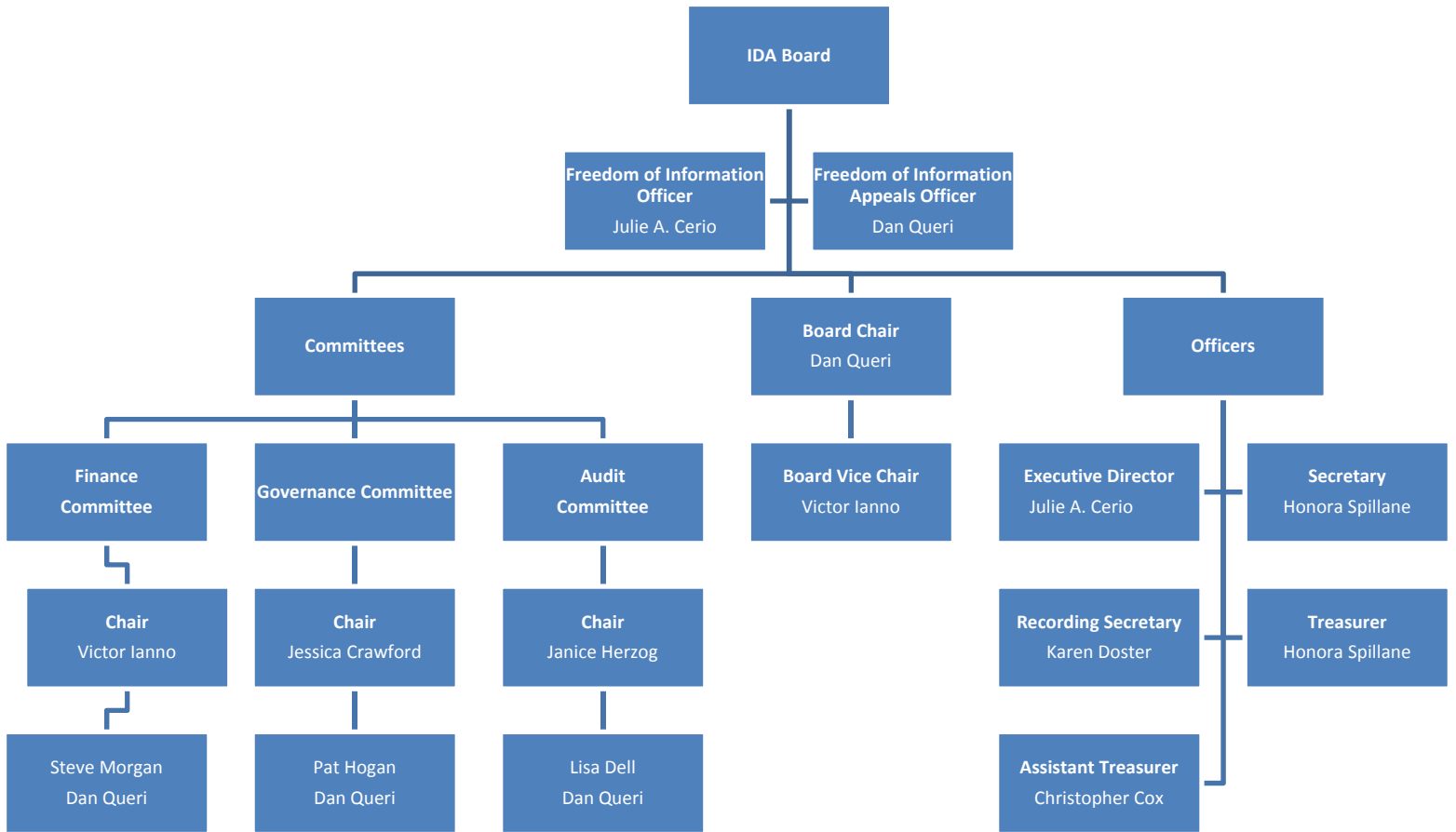
Board Biographies

Appendix A

Board & Committee Evaluations

Appendix B

2015 IDA ORGANIZATONAL CHART



MISSION

To stimulate economic development, growth, and general prosperity for the people of Onondaga County by using available incentives, rights and powers in an efficient and cooperative manner.

PURPOSE & DESCRIPTION

The Onondaga County Industrial Development Agency (“the Agency”) is a public benefit corporation of the State of New York created in 1970 pursuant to Article 18-A of the General Municipal Law. Industrial Development Agencies are authorized to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York and improve their recreation opportunities, prosperity and standard of living. Agencies promote, develop, encourage, and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, manufacturing, warehousing, commercial, research, recreational, education, cultural, railroad, and horse racing facilities.

STATUTORY BASIS

§ 895. Onondaga County Industrial Development Agency. 1. For the benefit of the County of Onondaga and the inhabitants thereof, an industrial development agency, to be known as the ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY, is hereby established for the accomplishment of any or all of the purposes specified in title one of article eighteen-A of this chapter. It shall constitute a body corporate and politic, and be perpetual in duration. It shall have the powers and duties now or hereafter conferred by title one of article eighteen-A of this chapter upon industrial development agencies. It shall be organized in a manner prescribed by and be subject to the provisions of title one of article eighteen-A of this chapter. Its members shall be appointed by the governing body of the County of Onondaga. The agency, its members, officers and employees, and its operations and activities, except as provided specifically herein, shall be governed by the provisions of title one of article eighteen-A of this chapter.

2. In addition to the powers and duties now or hereafter conferred by title one of article eighteen-A of this chapter, the agency shall have the power (i) to acquire, construct, own, maintain, and lease or sell to a railroad or private business corporation any interest including easements or rights or way, in one or more railroad supporting service facilities located in Onondaga County, including necessary switching apparatus, track, and other equipment necessary or convenient thereto, which will be used in conjunction with industrial, manufacturing, commercial or warehousing operations and (ii) to finance such facilities through the issuance of its bonds and notes, when in the judgment of the agency, such facilities will serve to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing industrial, manufacturing, warehousing, commercial and research facilities including industrial pollution control facilities and thereby advance the job opportunities, health and general prosperity and economic welfare of the people of the state and improve their prosperity and standard of living.

BYLAWS

Appendix C

CODE OF ETHICS

Appendix D

PERFORMANCE GOALS

Appendix E

AUTHORITIES & SUBSIDIARIES

None

OPERATIONS, PROGRAMS & ACCOMPLISHMENTS

SUMMARY

- A seven-member board appointed by the Onondaga County Legislature governs the Agency.
- Operating funds are derived solely from fees paid by applicants seeking assistance, closed Agency projects and the interest earned on the Agency fund balance.
- The Onondaga County Office of Economic Development administers the Onondaga County Industrial Agency through a contract between the County and the Agency.
- During the January - December 31, 2015 fiscal year, the Agency conducted 29 public meetings. These meetings included eleven regular board meetings, one annual meeting, three committee meetings, and fourteen public hearings.
- An independent certified public accounting firm performs the annual financial audit of the Agency. The report will be available after March 31, 2016 at <http://www.syracusecentral.com/IDA>

PROGRAMS & INCENTIVES

The Agency provides business support and operates incentive programs consistent with its powers and mission statement in the following areas:

- Financing – Tax-exempt private activity bonds, taxable bonds and Quasi-Equity Loan Fund participation. Statutory authority to issue civic facility bonds has terminated.
- Tax Management – Exemptions from mortgage recording, sales and use taxes and abatement of real property taxes through payment-in-lieu of tax agreements
- Training Support – Service contracts for company specific employee training and skills assessment programs consistent with its Employee Productivity Program guidelines
- Business Project and Program Support – financial support and contract management services for New York State economic development grant programs on behalf of private businesses.
- Community Project Support – Funding support for projects managed by not-for-profit community and economic development agencies, consistent with the Agency’s Mission
- Asset Development – Development of property and facilities for investment, for example the White Pine Commerce Park

ACCOMPLISHMENTS

- OCIDA completed five Payment in Lieu of tax agreements in 2015: COR Inner Harbor Company, LLC and Syracuse Apartments LLC in the City of Syracuse, CP 850 LLC in the Town of Lysander, Morgan B-Ville Apartments LLC in the town of Lysander and Syracuse Label Co., Inc. in the Town of Cicero.
- In 2015 the Agency induced ten projects with a capital investment totaling approximately \$507,913,048.
- Roth acquisition.
- 435 Workforce training program in partnership with OCC, CenterState CEO Work Train program.
- Issued RFP for sewer design and engineering services at White Pine Commerce Park

ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROL STRUCTURE AND PROCEDURES ²

This statement certifies that management has documented and assessed the internal control structure and procedures of the Onondaga County Industrial Development Agency for the year ending December 31, 2013. This assessment found the authority’s internal controls to be adequate, and to the extent that deficiencies were identified, the authority has developed corrective action plans to reduce any corresponding risk. (Appendix F)

MATERIAL CHANGES TO OPERATIONS AND PROGRAMS

- None

PROJECT DETAIL

Straight - Lease Transactions

Closed Transactions

<u>Project ID</u>	<u>Company</u>	<u>Project Description</u>	<u>Location</u>	<u>Amount</u>	<u>Retained</u>	<u>New</u>
14-04A	6593 Weighlock Drive LLC	Construction of a 108 room Marriott hotel	Dewitt	\$10,223,086	0	25
15-01A	Barbagallo’s Tavern, Inc. Sleep Inn	Construction of a 35,000 sq. ft. 54 room Sleep Inn by Choice Hotels.	Dewitt	\$4,885,000	0	15
15-11B	Cintas Corporation No.2	Construction and Equipping of a new 56,000 sq. ft. facility.	Clay	\$16,462,012	66	54
15-10A	CP 850 LLC	Construction of a 46,156 sq. ft., 3 story, 26 unit multi-family apartment building expansion.	Lysander	\$4,100,000	3	8
15-09A	Morgan B-Ville Apartments LLC	Construction of 442 luxury apartments consisting of 17 three story buildings.	Village of B-Ville	\$66,172,035	0	8

² Assessment of the internal operations & controls of financial systems is included in the 2014 Independent Audit of the Agency, posted on the Agency website.

15-06A	SEKO Logistics	Acquisition of a 105,000 sq. ft. building and improvements to the facility in the Town of Clay	Clay	\$3,209,000	5	5
15-12A	Syracuse Apartments LLC	Construction of an 180,000 sq. ft. addition to existing warehouse and distribution facility.	City of Syracuse	\$40,578,846	0	3
14-03I	Tessy Plastics Corp.	Acquisition of 700 Visions Drive, interior renovation to convert the building into a 50,000 sq. ft. cleanroom manufacturing facility with office and support space.	Skaneateles	\$8,011,000	0	100
				\$153,640,979	74	218

Straight - Lease Transactions
Projects- in-Progress

<u>Project ID*</u>	<u>Company</u>	<u>Project Description</u>	<u>Location</u>	<u>Amount</u>	<u>Retained</u>	<u>New</u>
15-14A	COR Inner Harbor Company LLC	Development of the Inner Harbor area of Syracuse into a unique mixed-use neighborhood.	City of Syracuse	\$323,560,000	0	TBD
15-05E	Ultra Dairy, LLC	Construction of 80,000 to 100,000 sq. ft. of improvements to its existing facility in the Town of Dewitt.	Dewitt	\$32,500,000	144	50
				\$50,234,086	130	175

Taxable Bond Transactions
Closed Transactions

<u>Project ID*</u>	<u>Company</u>	<u>Project Description</u>	<u>Location</u>	<u>Amount</u>	<u>Retained</u>	<u>New</u>
15-08B	G.A. Braun, Inc.	Construction of a approximately 100,000 sq. ft. addition to its existing manufacturing facility.	Cicero	\$9,800,000	163	22
15-04A	Syracuse Label	Construction of a new 50,000 sq. ft. manufacturing facility located in the Hancock Airpark.	Cicero	\$6,700,000	78	0
				\$16,500,000	241	22

Bond Projects in Progress

Tax Exempt Bonds

None

Bond Projects in Progress

Taxable Bonds

None

FINANCIAL REPORT

The Public Authority Accountability Act of 2005 (PAAA) as amended in 2009 is designed to ensure greater efficiency and accountability for New York's public authorities, including Industrial Development Agencies. Among the requirements of the PAAA is the preparation of an annual report that is to contain specified information. This section of the Agency Annual Report summarizes the financial information required by the PAAA.

Revenue/Expense Summary

Category	Revenue		Expense
Operating Revenue	\$ 2,012,018		
Pass-Thru Income	\$ 9,476,206		
Other Revenues	\$ 0		
Operating Expense			\$ 359,090
Pass Thru Expense			\$ 9,476,206
Other Expenses			\$ -
Gain (Loss)			\$1,652,928
Total	\$ 11,488,224		\$11,488,224

Assets and Liabilities Summary³

Assets	
Cash and cash equivalents	\$1,953,447
Accounts Receivable	\$865,599
Notes Receivable	\$143,750
Prepaid expenses	\$0
Restricted Cash	\$1,642
Capital assets	\$3,309,415
Other Assets	\$0
Total	\$6,273,853
Liability & Equity	
Accounts Payable	\$107,231
Due to Related Party	\$78,934
Due to other governments	\$266,427
Note Payable, current portion	\$0
Equity	\$5,821,261
Total	\$6,273,853

Four-Year Financial Plan

Appendix G

³ The complete balance sheet is found in Appendix D

Revenue & Expense Detail

See 2015 Audited Financial Statements

Assets & Liability Detail

See 2015 Audited Financial Statements

Agency Contracts

<u>Onondaga County Office of Economic Development</u>	Made payments of \$209,864 to Onondaga County for staff support to the Agency
<u>Bonadio & Co., LLP</u>	Payment of \$14,000 for 2014 Audit
<u>Gilberti, Stinziano, Heintz & Smith, PC.</u>	Payment of \$14,382 for Legal Services in 2015

Agency Contract above \$5000 - Issued Without Competitive Bids

Arch Street LLC - \$50,312 for URI Consultant Services

Real Property Schedule

A: Real Property Held

<u>Description</u>	<u>FMV</u>
435 North Salina	\$86,503
800 Hiawatha	\$2,786,381
White Pines Commerce Park	\$ 3,434,417

B: Real Property Disposed: None

Audit & Management Letter

The Management Discussion and Analysis is found in the Agency's Annual Audit Report

Material Litigation

None

Appendices

APPENDIX A
BOARD BIOGRAPHIES

Dan Queri

Dan Queri co-founded Queri Development Company in 2003 and started his own real estate consulting company in 2007—Daniel Queri Consulting Services. He has served as real estate consultant to the Near Westside Initiative providing real estate services in the redevelopment of Syracuse’s Near Westside and has privately developed and owns residential projects in the City of Syracuse. After several years of shopping center development with The Pyramid Companies, Dan took the role of Director of Retail Development for The Disney Companies overseeing the development of retail venues for Walt Disney Parks and Resorts Merchandise. His involvement includes Disney’s Animal Kingdom in Orlando, Florida, Disney’s California Adventure in Anaheim, California, Tokyo Disney Seas in Tokyo, Japan, Disneyland Paris Studios in Paris, France and Hong Kong Disneyland located in Hong Kong. Dan currently serves on the Board for Brady Faith Center.

Jessica Crawford

Jessica Crawford is the president of MedTech, a non-profit trade association representing New York’s bioscience and medical technology industry. She joined MedTech in October 2012, bringing with her more than 10 years of experience in government relations and community engagement. Crawford’s commitment to the community is evidenced in her key role as founding chair of 40 Below, a Syracuse-based non-profit organization of young professionals dedicated to revitalizing Upstate New York through culture, civic engagement and regional promotion. She led the efforts to coordinate and execute an inaugural summit in 2004 and introduced new programming, secured funding and cultivated strategic partnerships that ensured the organization’s success. Just prior to joining MedTech, Crawford served as government affairs manager for SRC, a non-profit research and development company focused in the defense, environment, and intelligence industries. There, she was responsible for all legislative activities and management of the advocacy program for both SRC and its wholly-owned subsidiary, SRCTec. Crawford previously served as the external relations manager for O’Brien & Gere, where she focused her efforts on government relations and other external related activities including branding and grant opportunities. As the Associate Director of the Office of Government and Community Relations at Syracuse University, she represented the University in the community and helped further its interests through the careful planning, coordination, and implementation of activities at the federal, state, and local government levels. She also served as Project Manager of the Government Performance Project at The Maxwell School of Citizenship and Public Affairs at Syracuse University—an unprecedented research activity that assessed state and local government management capacity. She is also a member of the State University of New York of Oswego’s Engineering Advisory Board. Crawford is an active fundraiser for the Ronald McDonald House Charities of Central New York. She is a recipient of the United Way’s Campaign Excellence Award, and a former member of the United Way Gifts Cabinet. Crawford also served on the board of Housing Visions Unlimited and the Board of Trustees for the Crouse Health Foundation. She is a graduate of Leadership Greater Syracuse (Class of 2010). Crawford earned a Master of Public Administration and Certificate of Advanced Study in Health Management and Policy from the Maxwell School of Citizenship and Public Affairs at Syracuse University, and a Bachelor of Arts in

Economics and Policy Studies at Syracuse University. A native of Northern New York, she currently resides with her husband, Tom, in the Village of North Syracuse.

Victor Ianno

Victor Ianno brings over 40 years of business experience the Agency, including owning his own business, Lakeside Printing Inc. for 18years. He served as President of the National Association of Advertising Publishers from 1976-1978 and was a board member for fifteen years participating in all activities of the association. Mr. Ianno now serves as an active mentor and business investor assisting small business startups as well as owning and developing real estate.

Janice Herzog

Janice Herzog is the former director of external relations for the Burton Blatt Institute at Syracuse University. Herzog served as a liaison to the BBI Board of Advisors. She worked closely with the board to facilitate effective and timely communications, manage board operations and engagement, and follow up on board initiatives. Before joining BBI, Herzog worked for more than 20 years at Syracuse University College of Law. During that time, she was a member of the dean's senior staff and served as assistant dean for administration and external relations as well as director of external relations. In addition to working closely with the College of Law's board and executive committee, she has extensive experience in law school administrative operations and human resources management operations. She also worked in collaboration with the Office of Advancement in the areas of prospect management and engagement, donor and alumni relations, and fundraising. She has been a panel facilitator as well as speaker for the American Bar Association and the Council for Advancement and Support of Education (CASE) on topics related to board management and transformation and the board member's role in fundraising.

Lisa Dell

Lisa Dell is the elected Town Clerk of the Town of Lysander and is currently serving her second, 4 year term. In 2014 she was awarded Registered Municipal Clerk designation by the New York State Town Clerks Association. Prior to being elected to office, Ms. Dell was a police officer with the Baldwinsville Police Department. During Ms. Dell's career as a police officer she became an Investigator, D.A.R.E. and CNY Police Academy Instructor, Field Training Officer and Evidence Technician and was also awarded Officer of the Year in 1996 and 2005. After having retired from the police department in 2009 with over 20 years of service, Ms. Dell was elected to the Office of Town Clerk in 2010. In this position Ms. Dell continues to serve her community by providing a variety of essential services to the public, acts as a liaison between the residents and town government by addressing and providing for constituent needs, is clerk to the Town Board and Records Management Officer. Ms. Dell is a current member of the Onondaga County Town Clerk's Association, New York State Town Clerk's Association, International Institute of Municipal Clerks and a 2013 graduate of the Cornell University Municipal Clerk's Institute.

Steven Morgan

Steven Morgan is the owner and President of Dependable Disposal and Morgan Rubbish Removal in the town of Van Buren. Steven has been involved in the environmental-waste management sector in the Syracuse-Onondaga County area for over 24 years. Both companies provide environmentally safe waste removal and recycling solutions for residential, industrial and commercial customers. Steven believes very strongly in long-term business growth for the area that is accretive and that businesses have a civic and

moral obligation to their community. Since 1990 Steven has been involved in the waste management business. In the beginning he worked alongside his father, David Morgan, in the family business. After college, he was employed by Tessy Plastics in Elbridge as a product cost engineer while still involved in the family business. In 2001 Steven started Dependable Disposal and in 2002 he purchased his father's business. Since then the companies have experienced significant growth and now rank among the largest independent waste and recycling companies in the Syracuse market. Currently, Steven is leading a progressive movement in service improvement, community uniformity, increased recycling rates, and worker safety in Onondaga County with automated containerized service for residential customers. Steven is a graduate of Elbridge-Jordan High School and later graduated from Springfield College in Springfield, Massachusetts where he earned a Bachelor of Science degree in Business Management. Steven is a member or supporter of Centerstate CEO, Cayuga County Chamber of Commerce, Jordan-Elbridge Lions Club, Syracuse Tip Club, McMahon/Ryan Child Advocacy Center and the National Waste and Recycling Association.

Patrick Hogan

Before joining the OCIDA Board, Patrick Hogan served the City of Syracuse as an employee of The City's Parks and Recreation Department for 34 years (culminating in a seven years stint as Deputy Commissioner). Additionally, he worked for 3 years as a member of the School Based Intervention Team with the City School District primarily working with children who have behavioral and academic problems. Starting in 2005 he was elected and reelected to 4 terms as second district City Councilor for the City of Syracuse. In his last term he was selected as Majority Whip by his colleagues on the Council. He has been a member of the following boards: Syracuse Jazzfest, the Central New York Blues festival, Syracuse Irish festival, Partners in Education, Clinton Square renovation committee, Westside Community School Strategy. Hogan coached basketball at St. Patrick's School and baseball at the Southside American little League. He remains a vital spokesman for his community and an active member of the Tipperary Hill neighborhood in Syracuse.

APPENDIX B
AGENCY PERFORMANCE EVALUATIONS

BOARD EVALUATION

Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
Board members have a shared understanding of the mission and purpose of the Agency.	5	2		
The policies, practices and decisions of the Board are always consistent with this mission.	6	1		
Board members comprehend their role and fiduciary responsibilities and hold themselves and each other to these principles.	7			
The Board has adopted policies, by-laws, and practices for the governance, management and operations of the Agency and reviews these annually.	7			
The decisions made by Board members are arrived at through independent judgment and deliberation, free of political influence, pressure or self-interest.	7			
Individual Board members communicate effectively with executive staff to be well informed on the status of all-important issues.	7			
Board members are knowledgeable about the Agency's programs, financial statements, reporting requirements, and other transactions.	6	1		
The Board meets to review and approve all documents and reports prior to public release and is confident that the information being presented is accurate and complete.	7			
The Board knows the statutory obligations of the Agency and if the Agency is in compliance with state law.	7			
Board and committee meetings facilitate open, deliberate and thorough discussion, and the active participation of members.	7			
Board members have sufficient opportunity review material and discuss recommendations before decisions are made and votes taken.	4	3		
Individual Board members feel empowered to delay votes, defer agenda items, or table actions if they feel additional information or discussion is required.	5	2		
The Board works with management to implement risk mitigation strategies before problems occur.	7			
Board members demonstrate leadership and vision and work respectfully with each other.	7			

All members responded

Evaluation Key: 1= One Member responded to 7= Seven Members responded

Staff Evaluation

Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
Does the staff have an understanding of the mission, duties & responsibilities of the Agency?	7			
Does the staff sufficiently fulfill the Board's administrative duties?	6	1		
Does the staff provide the Board with the information necessary for the Board to fulfill its duties in a prudent and timely manner?	5	2		
Does the staff encourage open discussion at Agency meetings by presenting information and responding to inquiries from board members, clearly and openly?	7			
Does the staff acknowledge to the Board a financial or other conflict of interest, as defined in Agency policy, with any project that may come before the Board during a staff member's tenure with the Board?	7			
Has each staff member submitted executed copies of each administrative document required of him/her by the County Legislature, State Statute or Regulation, or Board policies?	6	1		

All members responded

Evaluation Key: 1= One Member responded to 7= Seven Members responded

Governance Committee Self-Evaluation

Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
Do Committee members understand the Committee's charter, duties & responsibilities as exhibited by its formal agendas, actions and reports?	3			
Is the Committee comprised of members who are independent as defined by the NYS Authorities Budget Office and who bring a body of expertise, knowledge, and experience necessary to understand and fulfill the goals and duties of the Committee?	3			
Does the Committee require a member to recuse him/herself if an appearance of a financial or other conflict might appear to influence a vote of the committee member or the committee as a whole?	3			
Does the Committee require a member to acknowledge a financial conflict of interest, as defined in Board policy, with any project or action that has come before the Committee during the tenure of the Committee member?	3			
Does the Committee receive advance copies of agendas and supporting material necessary for it to make an informed determinations or recommendations to the Board?	2	1		
Does the Committee acknowledge and encourage open discussion by its members and staff during committee meetings?	2	1		
Does the Committee present a self-evaluation to the Board annually, including an examination the Committee Charter?	3			

All members responded

Evaluation Key: 1= One Member responded to 3= Three Members responded

Finance Committee Self-Evaluation

Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
Do Committee members understand the Committee's charter, duties & responsibilities as exhibited by its formal agendas, actions and reports?	2	1		
Is the Committee comprised of members who are independent as defined by the NYS Authorities Budget Office and who bring a body of expertise, knowledge, and experience necessary to understand and fulfill the goals and duties of the Committee?	3			
Does the Committee request that a member recuse him/herself if an appearance of a financial or other conflict might appear to influence a vote of the committee member or the committee as a whole?	3			
Does the Committee require a member to acknowledge a financial conflict of interest, as defined in Board policy, with any project or action that has come before the Committee during the tenure of the Committee member?	3			
Does the Committee receive advance copies of agendas and supporting material necessary for it to make an informed determinations or recommendations to the Board?	3			
Does the Committee acknowledge and encourage open discussion by its members and staff during committee meetings?	3			
Does the Committee present a self-evaluation to the Board annually, including an examination the Committee Charter?	3			

All members responded

Evaluation Key: 1= One Member responded to 3= Three Members responded

Audit Committee Self-Evaluation

Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
Do Committee members understand the Committee’s charter, duties & responsibilities as exhibited by its formal agendas, actions and reports?	3			
Is the Committee comprised of members who are independent as defined by the NYS Authorities Budget Office and who bring a body of expertise, knowledge, and experience necessary to understand and fulfill the goals and duties of the Committee?	3			
Does the Committee require a member to recuse him/herself if an appearance of a financial or other conflict might appear to influence a vote of the committee member or the committee as a whole?	3			
Does the Committee require a member to acknowledge a financial conflict of interest, as defined in Board policy, with any project or action that has come before the Committee during the tenure of the Committee member?	3			
Does the Committee receive advance copies of agendas and supporting material necessary for it to make an informed determinations or recommendations to the Board?	3			
Does the Committee acknowledge and encourage open discussion by its members and staff during committee meetings?	3			
Does the Committee present a self-evaluation to the Board annually, including an examination the Committee Charter?	3			

All members responded

Evaluation Key: 1= One Member responded to 3= Three Members responded

APPENDIX C

RESTATED BYLAWS
OF
ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

ARTICLE I
THE AGENCY

Section 1. **Name**. The name of the Agency shall be "Onondaga County Industrial Development Agency."

Section 2. **Seal of Agency**. The seal of the Agency shall be in the form of a circle and shall bear the name of the Agency and the year of its organization.

Section 3. **Office of Agency**. The office of the Agency shall be at the Onondaga County 333 W. Washington Street, Suite 130, Syracuse, New York, or at such other address in the County of Onondaga as shall be determined by the Agency from time to time.

ARTICLE II
OFFICERS

Section 1. **Officers**. The officers of the Agency shall be a Chairman, a Vice Chairman, an Executive Director, a Secretary, a Treasurer, one or more Assistant Secretary(s) and an Assistant Treasurer.

Section 2. **Chair**. The Chairman shall be a member of the Agency and preside at all meetings of the Agency. The Chairman shall submit recommendations and such information as deemed pertinent concerning the business, affairs and policies of the Agency at each meeting. The Chairman shall appoint committee members and assign a chair for each committee.

Section 3. **Vice Chairman**. The Vice Chairman shall be a member of the Agency and perform the duties of the Chairman in the absence or incapacity of the Chairman. In the event of the resignation, removal or death of the Chairman, the Vice Chairman shall automatically succeed to the office of the Chairman and serve for the unexpired term of such office.

Section 4. **Secretary**. The Secretary may but need not be a member of the Agency. The Secretary shall keep all records of the Agency, shall act as Secretary at the meetings of the Agency, shall keep a record of all votes, shall record the proceedings of the Agency in a journal of proceedings to be kept for such purpose, and shall perform all duties incident to this office. The Secretary shall have custody of the seal of the Agency and the power to affix such seal to all agreements, contracts, deeds, bonds or other evidences of indebtedness and all other instruments of the Agency authorized by the Agency to be executed and the power to attest (by manual or facsimile signature) such seal. The Secretary may, in her discretion, delegate some or all of the Secretary's duties to the Assistant Secretary.

Section 5. **Assistant Secretary**. The Assistant Secretary may but need not be a member of the Agency. The Assistant Secretary shall perform the duties of the Secretary in the absence or incapacity of the Secretary or if so requested by the Secretary. In case of the resignation or death of the Secretary, the Assistant Secretary shall perform the duties of the Secretary until such time as the Agency shall appoint a new Secretary.

Section 6. **Treasurer**. The Treasurer shall not be a member of the Agency. The Treasurer shall be the Chief Financial Officer of the Agency. He shall have the care and custody of all funds of the Agency and shall deposit all such funds in the name of the Agency as the Agency may designate. Except as otherwise authorized by resolution of the Agency, the Treasurer shall sign all checks for the payment of money by the Agency pursuant to the direction of the Agency. Except as otherwise authorized by resolution of the Agency, all such checks shall be countersigned by the Chairman, the Vice-Chairman or Executive Director. The Treasurer shall keep regular books of accounts showing receipts and expenditures. He shall render to the Agency at each regular meeting an account of the financial transactions and the current financial condition of the Agency.

Section 7. **Assistant Treasurer**. The Assistant Treasurer shall not be a member of the Agency. The Assistant Treasurer shall perform the duties of the Treasurer in the absence or incapacity of the Treasurer. In the event of the resignation or death of the Treasurer, the Assistant Treasurer shall perform the duties of the Treasurer until such time as the Agency shall appoint a new Treasurer.

Section 7A. **Executive Director**. The Executive Director shall be the Chief Executive Officer of the Agency and shall not be a member of the Agency. The Executive Director shall be appointed by the Agency, and shall have general supervision over the administration of the business and affairs of the Agency, subject to the direction of the Agency. The Executive Director shall be charged with the management of all projects of the Agency. The Executive Director shall sign (manually or by facsimile signature) all agreements, contracts, deeds, bonds or other evidence of indebtedness and any other instruments of the Agency on behalf of the Agency, except as otherwise authorized or directed by resolution of the Agency.

Section 8. **Additional Duties**. In the absence or incapacity of the Treasurer and Assistant Treasurer, the other officers of the Agency shall have the care and custody of all funds of the Agency and the power to deposit the same in the name of the Agency in such bank or banks as the Agency may designate, and shall have the power to sign all checks of the Agency for the payment of money and the power to pay out and disburse such moneys under the direction of the Agency. In addition, all officers of the Agency shall perform such other duties and functions as may from time to time be required by the Agency, by its bylaws, or by its rules and regulations.

Section 9. **Appointment of Officers**. All officers of the Agency shall be appointed at the Annual Meeting of the Agency. All officers shall hold offices for one year or until their successors are appointed. If the term of an Agency member should terminate, his term of office as an officer shall also terminate. The Chief Executive Officer and the Chief Financial Officer shall not be members of the Agency.

Section 10. **Members of Agency.** There shall be seven members of the Agency who shall receive no compensation for their services but shall be entitled to the necessary expenses, including traveling expenses, incurred in the discharge of their duties. The term of the office of each member of the Agency shall be by appointment of the Onondaga County Legislature and each member shall continue to hold office until his successor is appointed and has qualified.

Section 11. **Vacancies.** Should any office except that of Chairman become vacant, the Agency shall appoint a successor at the next regular meeting, and such appointment shall be for the unexpired term of said office.

Section 12. **Additional Personnel.** The Agency may from time to time employ such personnel, as it deems necessary to exercise its powers, duties and functions as prescribed by the New York State Industrial Development Agency Act, as amended, and all other laws of the State of New York applicable thereto. The selection and compensation of all personnel shall be determined by the Agency subject to the laws of the State of New York.

ARTICLE III MEETINGS

Section 1. **Annual Meeting.** The Annual Meeting of the Agency shall be held in January at the regular meeting place of the Agency or such other time and place as the Agency shall determine.

Section 2. **Meetings.** Meetings of the Agency may be held at such times and places as from time to time may be determined by the Agency. The Chairman of the Agency may, when he deems it desirable, and shall, upon the written request of two members of the Agency, call a special meeting of the Agency. Notice of all meetings shall be **sent by United States mail, electronic mail**, or delivered to the residence or business address of each member, and to Agency Counsel, at least four days prior to the day the meeting is to occur. Whenever possible the notice shall set forth the matters to be considered at the meeting. Waivers of notice may be signed by any member or members who were not properly noticed.

Section 3. **Executive Sessions.** Upon motion identifying the general area(s) of the subject(s) to be considered and a majority vote of the membership, an executive session may be entered into and conducted by the Agency for the reasons enumerated in Public Officers Law § 105. During an executive session the Agency may take action on the matters which are the subject of the executive session, however, no action by formal vote may be taken in an executive session to appropriate public moneys. Minutes must be taken of any action that is taken by formal vote, and must consist of a record or summary of a final determination and the vote thereon. The minutes do not need to include any matters not required to be made available to the public pursuant to FOIL.

Section 4. **Quorum.** At all meetings of the Agency, a majority of the Agency shall constitute a quorum for the purpose of transacting business; provided that a small number may meet and adjourn to some other time or until a quorum is obtained.

ARTICLE IV AMENDMENTS

Section 1. **Amendments to Bylaws.** The bylaws of the Agency may be amended with the approval of a majority of all the members of the Agency at a meeting, but no such amendment shall be adopted unless written notice thereof has been previously given to all members of the Agency.

ARTICLE V PROJECTS

Section 1. **Site of Agency Projects.** The Agency shall take local and state land use and environmental laws and regulations into consideration when reviewing and approving a project.

Section 2. **Compliance with Laws.** The Agency shall not approve the delivery of bonds for a project, which, at the time of such delivery is known by the Agency after reasonable inquiry to be in material violation of applicable zoning, environmental, labor or health laws or regulations, including applicable building and fire codes.

ARTICLE VI COMMITTEES

Section 1. **Governance Committee.** The Agency shall have a governance committee to be comprised of the Agency Chairman and two other members of the Agency appointed by the Chairman. Members of the Governance Committee shall be independent members as defined by the Public Authorities Accountability Act of 2005, as amended from time to time. It shall be the responsibility of the members of the Governance Committee to keep the members informed of current best governance practices; to review corporate governance trends, to update the Agency's corporate governance principles and to advise on the skills and experiences required of potential Agency members. The Governance Committee shall have such other purposes, powers, responsibilities and governance as provided in any charter adopted by the members of the Agency.

Section 2. **Audit Committee.** The Agency shall have an audit committee to be comprised of the Agency Chairman and two other members of the Agency appointed by the Chairman. Members of the Audit Committee shall be independent members as defined by the Public Authorities Accountability Act of 2005, as amended from time to time. It shall be the responsibility of the Audit Committee to recommend to the Agency the hiring of a certified independent accounting firm for the Agency, establish the compensation to be paid to the accounting firm and provide direct oversight of the performance of the independent audit performed by the accounting firm hired for such purpose. The Audit Committee shall have such other purposes, powers, responsibilities and governance as provided in any charter adopted by the members of the Agency.

Section 3. **Finance Committee.** The Agency shall have a finance committee to be comprised by the three members of the Agency appointed by the Chairman. Members of the Finance Committee shall be independent members as defined by the Public Authorities Accountability Act of 2009, as amended from time to time. It shall be the responsibility of the Finance Committee to review

proposals for the issuance of debt for the Agency and make recommendations to the Agency regarding the issuance of such debt; seek any information it requires from the Agency and project applicants regarding the proposals for the issuance of debt and retain and consult with, at the Agency's expense, such outside counsel, experts and other advisors as the Finance Committee may deem appropriate. The Finance Committee shall have such other purposes, powers, responsibilities and governance as provided by any charter adopted by the members of the Agency.

Section 4. **Other Committees.** The Agency may designate from among its members other committees, each consisting of one or more members, and each of which, to the extent provided in the resolution or committee charter, shall have all the authority of the Agency members, except as otherwise provided by law.

Amended: July 22, 1985

Amended: September 11, 1996

Restated: January 14, 1997

Amended: May 12, 2005

Amended August 9, 2007

Amended April 9, 2009

Amended April 14, 2012

Amended December 11, 2012

APPENDIX D

CODE OF ETHICS

ARTICLE I. PURPOSE AND CONSTRUCTION

The Citizens of Onondaga County are entitled to expect the highest degree of conduct on the part of the Onondaga County Industrial Development Agency (the "Agency") officers, employees and members. The members of the Agency recognize that there must be rules of ethical conduct for its officers, employees and appointed officials to observe if a high degree of moral conduct is to be obtained and if public confidence is to be maintained in the Agency. It is the purpose of this Code of Ethics to promulgate these rules of ethical conduct for the officers, employees and members of the Agency. These rules shall serve as a guide for official conduct of such officers, employees and members.

ARTICLE II. DEFINITIONS

Section 2.1.

Unless otherwise specifically indicated, for purposes of this Code of Ethics, the following terms shall have the following meanings:

- (a) "Agency" means the Onondaga County Industrial Development Agency.
- (b) "Appropriate body" pursuant to Article 18 of General Municipal Law means the Board of Ethics of the County of Onondaga.
- (c) "Child" means any son, daughter, step-son or step-daughter of an Agency officer, employee or member if such child is under 18 or is a dependant of the officer, employee or member as defined in the Internal Revenue Code Section 152(a)(1) and (2) and any amendments thereto.
- (d) "County" means the County of Onondaga.
- (e) "Interest" means a direct or indirect pecuniary or material benefit accruing to an Agency officer, employee or member, his or her spouse, or child whether as the result of a contract with the Agency or otherwise. For the purpose of this Code of Ethics, an Agency officer, employee or member shall be deemed to have an interest in the contract of (i) his/her spouse and children, except a contract of employment with the Agency (ii) a firm, partnership or association of which such officer, employee or member or his/her spouse or child is a member or employee; (iii) a corporation of which such officer, employee or member, or his/her spouse or child is an officer or director; and (iv) a corporation of which more than 5% of the outstanding capital stock is owned by an officer, employee or member, or his/her spouse or child.

- (f) "Relative" means a spouse or child of an Agency officer, employee or member.
- (g) "Spouse" means the husband or wife of an officer, employee or member subject to the provisions of this Code of Ethics unless legally separated from such officer, employee or member.

ARTICLE III. CODE OF ETHICS

There is hereby established and adopted a code of ethics containing the following standards of conduct for officers, employees and members of the Agency.

Section 3.1.

a. Conflict of Interest. No officer, employee or member of the Agency should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity or incur any obligation of any nature, which is in substantial conflict with the proper discharge of his duties in the public interest.

b. Impressions. No officer, employee or member of the Agency should by his conduct give reasonable basis for the impression that any person can improperly influence him or unduly enjoy his favor in the performance of his official duties, or that he is affected by the kinship, rank, position or influence of any party or person. An officer or employee or member of the Agency should endeavor to pursue a course of conduct, which will not raise suspicion among the public that he is likely to be engaged in acts that are in violation of his trust.

c. Receipt or Benefit. No officer, employee, or member of the Agency shall use or attempt to use his official position to secure unwarranted privileges or exemptions for himself or others, including directly or indirectly soliciting, accepting or agreeing to accept any benefit from another person upon an agreement that his/her vote, opinion, judgment, action, decision or exercise of discretion as an Agency officer, employee or member will thereby be influenced. A donation to a person seeking public or party office or to a committee supporting the efforts of such person shall not be considered such a benefit hereunder.

d. Confidential Information. No officer or employee or member of the Agency shall disclose information which is lawfully confidential and acquired by him in the course of his official duties or use such information to further his personal interests.

e. Representation before the Agency. An officer, employee or member of the Agency shall not receive or enter into any agreement, express or implied, for compensation or benefit to himself or a relative, directly or indirectly, for services to be rendered in relation to any matter before the Agency.

f. Disclosure of interest in any Agency Contract. To the extent that he knows thereof, any officer, employee or member of the Agency who has any interest in any contract or agreement of the Agency shall make prior disclosure in writing to the Chairman of the Agency and to the Agency's

Counsel and shall withdraw from participation in any Agency process with respect thereto, subject to Section 801 of the General Municipal Law relating to prohibited conflicts of interest.

g. Partnership, unincorporated association or corporation. No partnership or unincorporated association of which an Agency officer, employee or member is a member or employee or in which he or she has a proprietary interest, nor any corporation of which an Agency officer, employee or member is an officer or director or legally or beneficially owns or controls more than five percent (5%) of the outstanding stock, shall appear before the Agency without full disclosure to the members, subject to Section 801 of the General Municipal Law relating to prohibited conflicts of interest.

h. Investments in conflict with official duties. (i) An officer, employee or member shall not invest or hold any investment directly or indirectly in any financial, business, commercial or other private endeavor or entity, which creates a conflict with his or her Agency duties; (ii) No officer or employee or member of the Agency shall engage in any transaction as representative or agent of the Agency with any business entity in which he has a direct or indirect financial interest that might reasonably tend to conflict with the proper discharge of his official duties.

i. Private employment or services. An officer, employee or member shall not engage in, solicit, negotiate for or promise to accept employment or render services for private interests when such employment or service creates a conflict of interest with or impairs the proper discharge of official Agency duties. In the event such a conflict arises with respect to a member, (s)he shall notify the Chairman of the Agency of same and withdraw from participation in any Agency process with respect thereto.

j. Future employment. For a period of one (1) year after the termination of service or employment with the Agency, no former officer, employee or member, on his or her own behalf, or as an employee, agent or representative of another may apply to or appear before or conduct business with respect to the Agency in any matter concerning which he or she personally rendered substantial services and made policy decisions during the period of his or her term of office, service or employment by the Agency. Said one (1) year prohibition may be waived by the members for good cause upon written application for such officer, employee or member. At the expiration of the one (1) year period and thereafter, the former officer, employee or member shall make prior disclosure in writing to the members of the nature and extent of his/her Agency involvement with matters (s)he now seeks to address with the Agency.

k. Offer of Employment. An officer, employee or member shall disclose in writing to the members any offer of employment received from any person, firm or corporation which, to the knowledge of such officer, employee or member, is furnishing or seeking to furnish goods or services to the Agency, if such officer, employee or member has substantial involvement or responsibility for policy making in securing such goods or services and if such officer, employee or member enters into negotiations for such employment. Such disclosure must be made whether or not such offer and negotiations are verbal or written and whether or not the offer is accepted.

1. Sale of Goods or Services. No officer or employee or member of the Agency employed on a full-time basis nor any firm or association of which such Agency member, officer or employee is a member nor corporation, a substantial portion of the stock of which is owned or controlled directly or indirectly by such member, officer or employee, should sell goods or services to any person, firm, corporation or association which is licensed or whose rates are fixed by the Agency.

Amended: April 9, 2009

APPENDIX E
MISSION STATEMENT & PERFORMANCE GOALS

MISSION STATEMENT

To stimulate economic development, growth, and general prosperity for the people of Onondaga County by using available incentives, rights and powers in an efficient and cooperative manner.

PERFORMANCE GOALS

Performance Goal One: To use Agency incentives, programs and policies stimulate economic development, growth and prosperity to encourage the growth of industrial, commercial and “new economy” net-wealth generating businesses in Onondaga County.

Performance Goal Two: To use Agency incentives, programs and policies stimulate economic development, growth and prosperity to encourage smart growth & sustainable investment into Onondaga County

Performance Goal Three: To use Agency incentives, programs and policies stimulate economic development, growth & prosperity to support businesses striving to compete in and react to the global economy.

Performance Goal Four: To use Agency incentives, programs and policies stimulate economic development, growth & prosperity to encourage entrepreneurs and new business development.

Performance Goal Five: For the Agency to perform its duties in a cooperative and efficient manner through proactive open communication with its economic development partners, businesses and the community as a whole.

Additional Questions

- 1. Have the board members acknowledged that they have read and understood the mission of the public authority?**

Yes

- 2. Who has the power to appoint the management of the public authority?**

The voting board members shall appoint officers at the Agency’s annual meeting.

- 3. If the Board appoints management, do you have a policy you follow when appointing the management of the public authority?**

The Agency's by-laws serve as the policy for appointing management.

- 4. Briefly describe the role of the Board and the role of management in the implementation of the mission.**

Agency staff is responsible for the administration and management of the Agency's programs and policies, and satisfaction of all statutory requirements.

The Board sets all policies and programs through majority approval of the Board.

- 5. Has the Board acknowledged that they have read and understood the responses to each of these questions?**

Yes, the performance measurement report was presented to the Board for approval at March 10, 2015 regular board meeting.

APPENDIX F
ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
REPORT ON INTERNAL CONTROLS
FY 2015

Agency Mission: To stimulate economic development, growth, and general prosperity for the people of Onondaga County by using available incentives, rights and powers in an efficient and cooperative manner.

FISCAL YEAR 2013 REPORT ON INTERNAL CONTROLS			
AGENCY ACTION	CONTROL	CONTROL PROCESS	FINDING
Agency Capital Projects			
Project review	<ul style="list-style-type: none"> • Statute • Regulation • By-Laws • Classes of Projects Policy • Local Access Policy 	<ul style="list-style-type: none"> • Written Application • Cost Benefit Analysis • Staff Review • Board Attorney Oversight • Board Review & Approval • Conflict of Interest Statement 	Adequate
SEQRA Determination	<ul style="list-style-type: none"> • Statute • Regulation • By-Laws • Classes of Projects Policy 	<ul style="list-style-type: none"> • Formal EAF Statement • Staff Review • Attorney Review • Board Review & Finding 	Adequate
Public Hearing	<ul style="list-style-type: none"> • Statute • Regulation • By-Laws 	<ul style="list-style-type: none"> • Board Approval • Written Minutes • Report on Public Hearing at Board Meeting 	Adequate
Project Inducement	<ul style="list-style-type: none"> • Statute • Regulation • By-Laws • Classes of Projects • UTEP • Local Access Policy 	<ul style="list-style-type: none"> • Written Application • Cost Benefit Analysis • Staff Review • Board Attorney Oversight • Board Review & Approval 	Adequate
Benefit Oversight	<ul style="list-style-type: none"> • Statute • Regulation • Agency Policies 	<ul style="list-style-type: none"> • Annual Survey of Companies • Staff Review • Exec Director Oversight • Board Review & Approval of Annual Reporting 	Adequate

		<ul style="list-style-type: none"> • Board Attorney Oversight 	
PILOT Benefits Oversight	<ul style="list-style-type: none"> • Uniform Tax Exemption Policy • Statute • Regulation 	<ul style="list-style-type: none"> • Review of comparable properties/ assessment value • Review of cost of improvements • Review by School District Superintendent, Town Supervisor, Village Mayor, and the County Executive • Review by Agency Attorney • Board Review & Approval 	Adequate
Sales Tax Exemption Oversight	<ul style="list-style-type: none"> • Statute • Regulation • Agency Policy 	<ul style="list-style-type: none"> • Staff Review of project documents • Attorney Review • Staff review of ST -60 and supplemental letter when additional agents are appointed for a project • Board review and approval 	Adequate
Recapture of Benefits	<ul style="list-style-type: none"> • Statute • Regulation • Agency Policy • Lease Documents 	<ul style="list-style-type: none"> • Annual Survey of projects • Annual Employment Report • Staff Review of reported numbers versus application numbers • Explanations from Companies • Board Review & Approval of Report & Recommendations 	Adequate
Agency Service Contracts	<ul style="list-style-type: none"> • Procurement Policy • Funding Policy • EPP Policy & Guidelines • Inducement to Prospects Policy 	<ul style="list-style-type: none"> • Review by Staff • Attorney Review • Board Review & Approval • Formal Contracts for EPP • Annual Audit of Expenditures 	Adequate
Agency Fees	<ul style="list-style-type: none"> • Project Fee Policy • Legal Fee Policy 	<ul style="list-style-type: none"> • Staff Review • Board Review & Approval • Annual Audit • Attorney Review 	Adequate
Public Access			
Documents & Administration	<ul style="list-style-type: none"> • Statute • Regulation • Foil Policy 	<ul style="list-style-type: none"> • Annual Election of Foil Officer • Annual Election of Foil 	Adequate

		Appeals Officer	
Public Comment	<ul style="list-style-type: none"> • Statute • Regulations • Board By-Laws 	<ul style="list-style-type: none"> • Publication of Hearing Notices • Written Record of Proceedings • Report public comments to the Board for each project 	Adequate
Agency Administration			
Understanding of Mission, Goals, Process & Controls	<ul style="list-style-type: none"> • Statute • Agency By-Laws • Agency Policies 	<ul style="list-style-type: none"> • PAAA Training • New Member Orientation • Study Sessions • Annual Acknowledgement of Responsibilities • Agency Handbook - Reference Material for Board 	Adequate
Ethics & Conflict of Interests	<ul style="list-style-type: none"> • Statute • Conflict of Interest Policy • Agency Code of Ethics 	<ul style="list-style-type: none"> • Annual Conflicts Acknowledgement • Annual COI statement • Conflict of interest certificate signed at every meeting • Whistle Blower Officer 	Adequate
Agency Finances			
Financial Planning & Expenditures	<ul style="list-style-type: none"> • Statute • Regulation • Agency Policies • Procurement Policy 	<ul style="list-style-type: none"> • Annual Budget • Annual Audit • County Contract for Services • Board Monthly Review of Finances • Board Approval of Monthly Payment of Bills • Signature Authority and Two Signature for all expenditures 	Adequate
Financial Safeguards	<ul style="list-style-type: none"> • Statute • Procurement Policy • Travel Policy 	<ul style="list-style-type: none"> • Approval of Board of all expenditures • Approval of County officer of shared expenditures for travel 	Adequate

APPENDIX G
FOUR-YEAR FINANCIAL REPORT

2016 OCIDA Budget

I. Expenses				
A. Operational Expenses	2016	2017	2018	2019
Onondaga County - Office	\$250,727	\$253,234	\$255,766	\$258,324
Marketing	\$30,650	\$30,266	\$31,266	\$31,579
Legal Services	\$18,000	\$18,360	\$18,727	\$19,102
Accounting Services	\$350	\$350	\$350	\$350
Annual Audit	\$14,000	\$14,000	\$14,000	\$15,000
Insurance - Public Officials, General Business	\$14,000	\$14,420	\$14,853	\$15,298
Office Expenses (Inc Public Hearing Notice)	\$1,000	\$1,000	\$1,000	\$1,000
Meetings	\$1,200	\$1,200	\$1,200	\$1,200
Rent	\$59,700	\$60,297	\$60,900	\$61,509
Sub-Total Operational Expenses	\$389,627	\$393,818	\$398,062	\$403,362
B. Agency Program Expenses				
Property Reserve	\$600,000	\$300,000	\$300,000	\$300,000
Marketing	\$50,000	\$25,000	\$25,000	\$25,000
Development	\$150,000	\$50,000	\$25,000	\$0
Sub-Total Program Expenses	\$800,000	\$375,000	\$350,000	\$325,000
Total Operational and Program Expenses	\$1,189,627	\$768,818	\$748,062	\$728,362
II. Revenue				
Agency Revenues	\$500,000	\$300,000	\$250,000	\$300,000
National Grid Shovel Ready 1 Grant	\$0	\$0	\$0	
National Grid Shovel Ready 2 Grant	\$0	\$0	\$0	\$0
National Grid Marketing Grant Reimbursement	\$40,000	\$0	\$0	\$0
NYS Grant Reimbursement (CFA 1)	\$0	\$682,673	\$682,673	\$151,705
Interest Income	\$5,200	\$2,715	\$3,675	\$4,521
Lease Payments	\$23,300	\$23,300	\$23,300	\$23,300
Total Revenue	\$568,500	\$1,008,688	\$959,648	\$479,526
Projected Gain or Loss	\$(621,127)	\$239,871	\$211,586	\$(248,835)

APPENDIX I
PENDING LITIGATION

NONE