

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 that are used in the decision making process. The key business policy objectives that are used throughout the year are as follows:

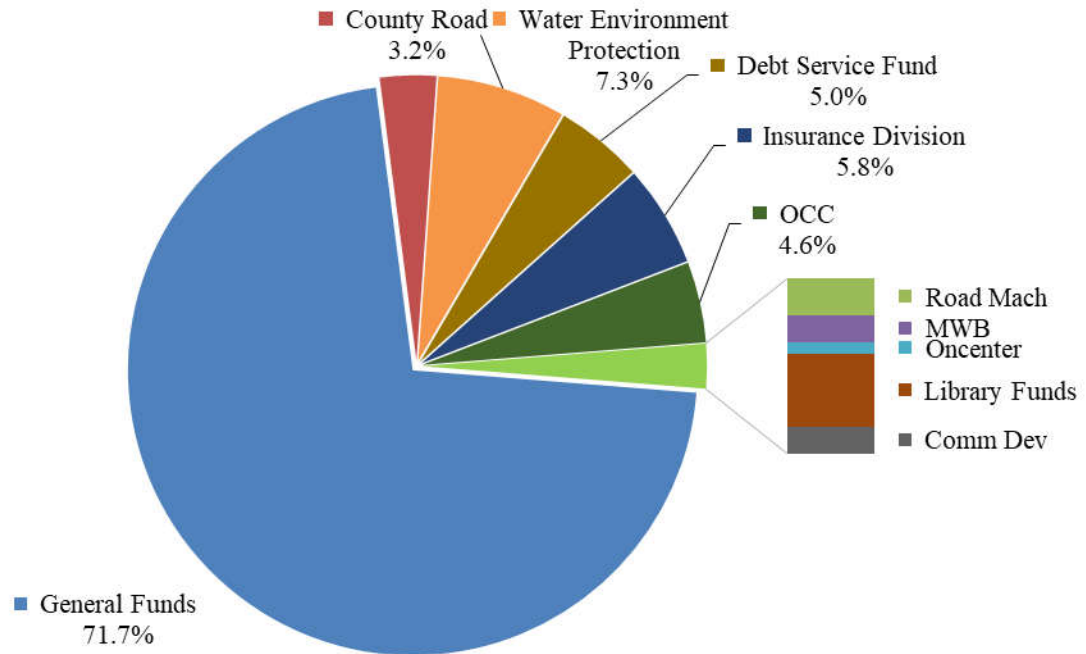
- Ensure short and long-term plans align day-to-day operations with goals and objectives
- Preserve and invest in our critical resources
- Provide high quality services
- Create and sustain collaborative partnerships across programs, departments, and other agencies
- Maximize the impact of financial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

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

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

**Overview of All Funds
in the 2026 Executive Budget**

\$1,609,572,909



All Funds

The 2026 Executive budget of \$1,609.6 million is 3.0% higher than the 2025 Adopted Budget.

Consolidated Revenues and Appropriations by Category

All Funds

The schedule below presents revenues and appropriations by fund types for the 2026 Executive Budget:

	General Funds	Special Revenue Funds	Debt Service Funds	Internal Service	Component Units	All Funds
Revenues						
Property Tax Levy	146,225,244	0	0	0	0	146,225,244
Deferred/Uncollectible	(10,750,968)	0	0	0	0	(10,750,968)
Prior Year Collections	8,384,526	0	0	0	0	8,384,526
Pilots/Interest & Penalties	9,735,519	0	0	0	0	9,735,519
Room Occupancy Tax	11,550,808	2,639,192	0	0	0	14,190,000
Abstract Charges	14,014,482	7,500,011	0	0	0	21,514,493
Sales Tax - County Portion	377,475,217	0	0	0	0	377,475,217
Sales Tax - Municipalities/School Portion	126,497,035	0	0	0	0	126,497,035
State Aid	193,445,563	4,849,792	0	0	19,344,509	217,639,864
Federal Aid	157,185,699	3,072,415	0	0	3,389,424	163,647,538
Interdepartmentals	75,182,378	4,122,236	0	68,045,693	0	147,350,307
All Other	104,460,166	119,037,638	80,333,421	19,689,086	46,211,948	369,732,259
Subtotal Revenues	1,213,405,669	141,221,284	80,333,421	87,734,779	68,945,881	1,591,641,034
Fund Balance						
Fund Balance	0	8,466,262	0	4,842,018	4,623,595	17,931,875
Subtotal Fund Balance	0	8,466,262	0	4,842,018	4,623,595	17,931,875
Total Revenues	1,213,405,669	149,687,546	80,333,421	92,576,797	73,569,476	1,609,572,909
Appropriations						
Mandated Programs	284,179,739	0	0	0	0	284,179,739
Wages	228,923,375	34,403,373	0	0	38,736,067	302,062,815
Benefits	110,649,538	17,185,679	0	85,789,912	17,085,408	230,710,537
Contracted Services	158,908,731	3,299,661	0	2,766,106	3,784,649	168,759,147
Interfund Transfers	68,448,630	3,000,000	0	0	0	71,448,630
Debt Service	26,228,852	38,986,624	0	0	0	65,215,476
Sales Tax - Municipalities/School Portion	126,497,035	0	0	0	0	126,497,035
Interdepartmentals	69,252,736	10,054,760	0	1,693,098	15,000	81,015,594
All Other	140,317,033	42,757,449	80,333,421	2,327,681	13,948,352	279,683,936
Total Expenses	1,213,405,669	149,687,546	80,333,421	92,576,797	73,569,476	1,609,572,909

Credit Rating

Savings from Maintaining Onondaga County's Superior Credit Rating

Onondaga County is rated double A (AA) by Standard & Poor's, and Aa2 by Moody's Investors Service, two of the nation's leading credit rating agencies. The double A stable ratings mean that bonds sold by Onondaga County are considered very high quality or "investment grade." In order to maintain its high credit rating, the County's financial management must be outstanding.

The high AA & Aa2 rating also means that the County can market its bonds without credit-enhancing bond insurance. This further strengthens the ability of Onondaga County to be able to sell bonds with its own strong rating. In 2024, the County sold \$97.7 million in General Obligations bonds at a true interest cost of 3.60%. 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 (September 2025)*

Rating	Number of Counties	Percentage of Counties
Aa3	1	2.7%
Aa1	5	13.9%
Aa2	9	25.0%
Aa3	11	30.6%
A1	10	27.8%

*Note: These are Moody's most current ratings of 36 of 57 other NY counties

Summary of Fund Balances for All Funds

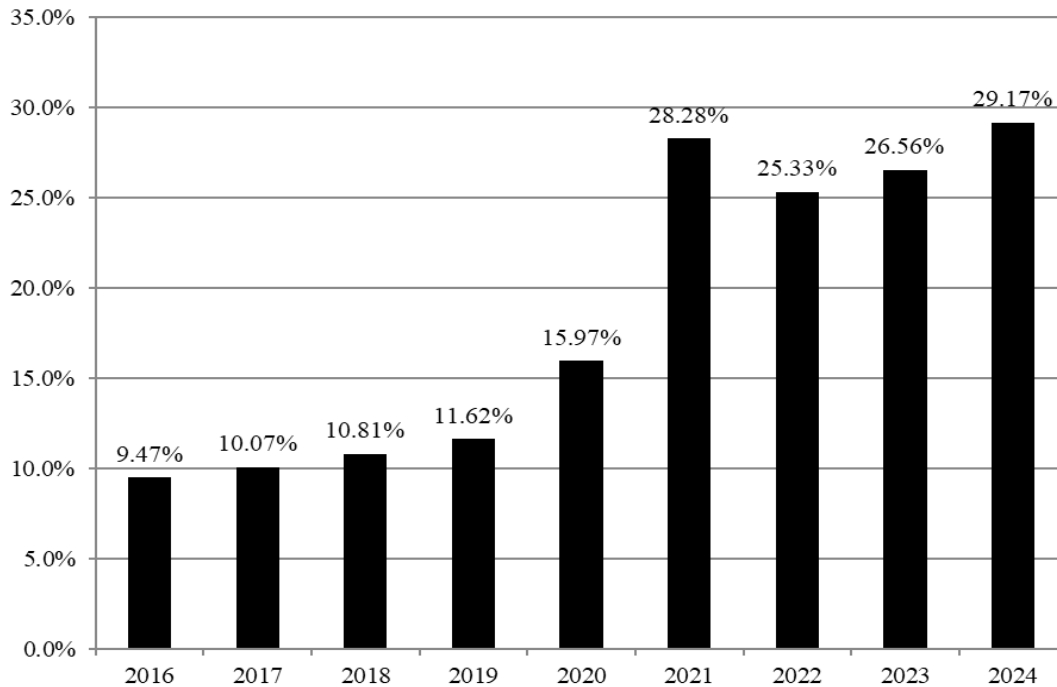
2024 – 2026

Fund	Unreserved 12/31/2024	Appropriated 2025 Budget	Available 1/1/2025	Additional Fund Balance	Estimated 12/31/2025	Appropriated 2026 Budget
General	242,340,844	0	242,340,844	33,000,000	209,340,844	0
General Grants	50,148,774	0	50,148,774	0	50,148,774	0
Community Development	22,502,795	0	22,502,795	0	22,502,795	0
County Road	323,008	0	323,008	0	323,008	0
Road Machinery	1,093,359	0	1,093,359	0	1,093,359	0
ONCENTER Revenue	2,704,237	0	2,704,237	0	2,704,237	0
Water	0	0	0	0	0	0
W.E.P. *	27,210,250	11,397,514	15,812,736	0	15,812,736	7,937,190
Van Duyn Hospital	0	0	0	0	0	0
Library **	843,705	247,634	596,071	67,000	529,071	529,072
Debt Service Fund ²	35,691,167	0	35,691,167	0	35,691,167	0
Library Grants	(2,605,730)	0	(2,605,730)	0	(2,605,730)	0
Insurance Fund ***	14,565,391	4,342,018	10,223,373	0	10,223,373	4,842,018
Total	394,817,800	15,987,166	378,830,634	33,067,000	345,763,634	13,308,280
Water Environment Protection *						
Bear Trap-Ley Creek	62,455	28,894	33,561	0	33,561	33,127
Bloody Brook	28,852	505	28,347	0	28,347	27,624
Consolidated	26,920,468	11,294,678	15,625,790	0	15,625,790	7,812,892
Flood Control	59,611	0	59,611	0	59,611	0
Harbor Brook	77,609	15,787	61,822	0	61,822	60,956
Meadowbrook Creek	61,255	57,650	3,605	0	3,605	2,591
TOTAL W.E.P. FUND	27,210,250	11,397,514	15,812,736	0	15,812,736	7,937,190
Library Fund **						
Branch Libraries	810,845	245,279	565,566	67,000	498,566	498,566
System Support	11,619	1,039	10,580	0	10,580	10,580
Central Library	21,242	1,316	19,926	0	19,926	19,926
TOTAL LIBRARY FUND	843,705	247,634	596,071	67,000	529,071	529,072
Insurance Fund ***						
Workers Comp	2,931,700	1,000,000	1,931,700	0	1,931,700	1,000,000
Unemployment	2,426,310	0	2,426,310	0	2,426,310	0
Judgement & Claims	(574,044)	0	(574,044)	0	(574,044)	0
Health	8,212,722	3,342,018	4,870,704	0	4,870,704	3,842,018
Dental	925,960	0	925,960	0	925,960	0
Insurance	642,744	0	642,744	0	642,744	0
	14,565,391	4,342,018	10,223,373	0	10,223,373	4,842,018

Debt Service Reserve for Bonded Debt is reported as Fund Balance on this table

Financial Condition

General Fund Unreserved Fund Balance



	Gen Fund Revenues ¹ (In Millions)*	Unreserved Fund Balance ² (In Millions)	Fund Balance As a % of Total Revenues
2016	\$688.4	\$65.2	9.47%
2017	\$631.6	\$63.6	10.07%
2018	\$650.9	\$70.4	10.81%
2019	\$664.8	\$77.2	11.62%
2020	\$639.8	\$102.1	15.97%
2021	\$706.8	\$199.9	28.28%
2022	\$745.1	\$188.7	25.33%
2023	\$798.2	\$212.0	26.56%
2024	\$830.7	\$242.3	29.17%

¹General Fund Revenues have been adjusted by the Sales Tax pass amount distributed to other municipalities. Beginning in 2017 as per Resolution 142-2017, General Fund Revenues are further adjusted by interdepartmental revenues.

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

General Fund Unreserved Fund Balance

As a way of regulating and maintaining the County's reserves, Resolution No. 270-1999 established a general fund balance goal of 10% of general fund revenues. The Resolution directed that reserves beyond this 10% goal be applied to avoid future debt or for property tax relief. Resolution No.127-2022 amended the general fund balance goal from 10% to 15%.

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

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

In 2006, counties were directed by the NYS Comptroller to begin recording sales taxes allocated by the County to other local governments and school districts as both a revenue and expense. As a result of this artificial inflation of revenues and only for the purpose of determining compliance with the 10% fund balance goal, the County amended Resolution No. 270-1999 by Resolution No. 184-2007 to revise its calculation of general fund revenue to exclude sales tax revenue paid to other governments. In 2014, the County further amended the calculation as per Resolution No. 161-2014 to exclude the reserve for prepaid expenses and again in 2017 for interdepartmental revenues, or charges between departments, as per Resolution No. 142 2017. In 2022, the County amended the fund balance goal from 10% to 15% per Resolution No.127-2022. The result for purposes of calculating the 15% goal before current year appropriation of fund balance is as follows:

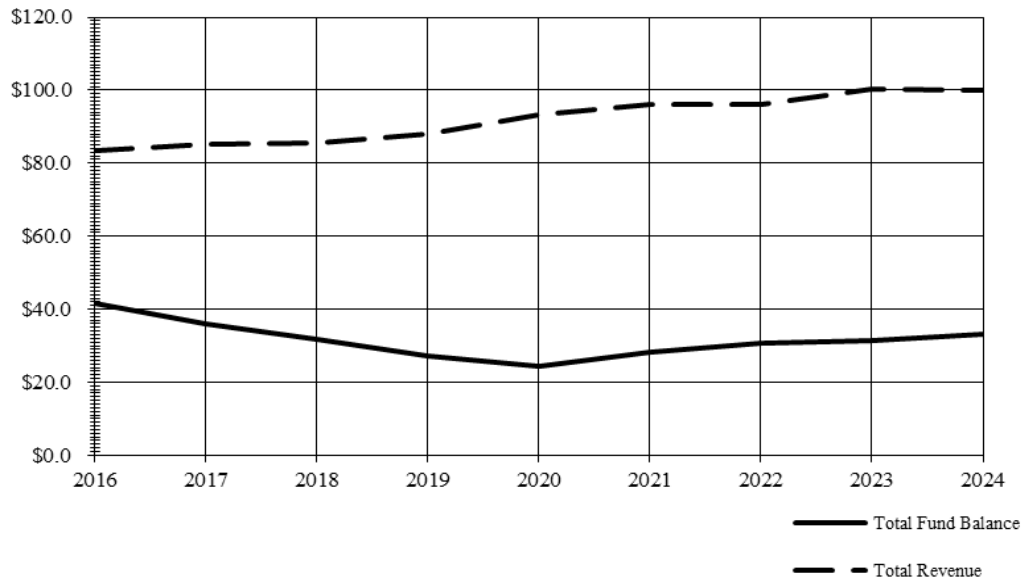
Year End 2024

Total General Fund Revenue	\$1,013.9 M
Less: Sales Tax Pass through and Interdepartmentals	<u>\$183.2 M</u>
Adjusted General Fund Revenue	\$830.7 M
 Unreserved General Fund Balance ³	 \$242.3 M
As a % of Adjusted General Fund Revenue	29.2%

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

Financial Condition

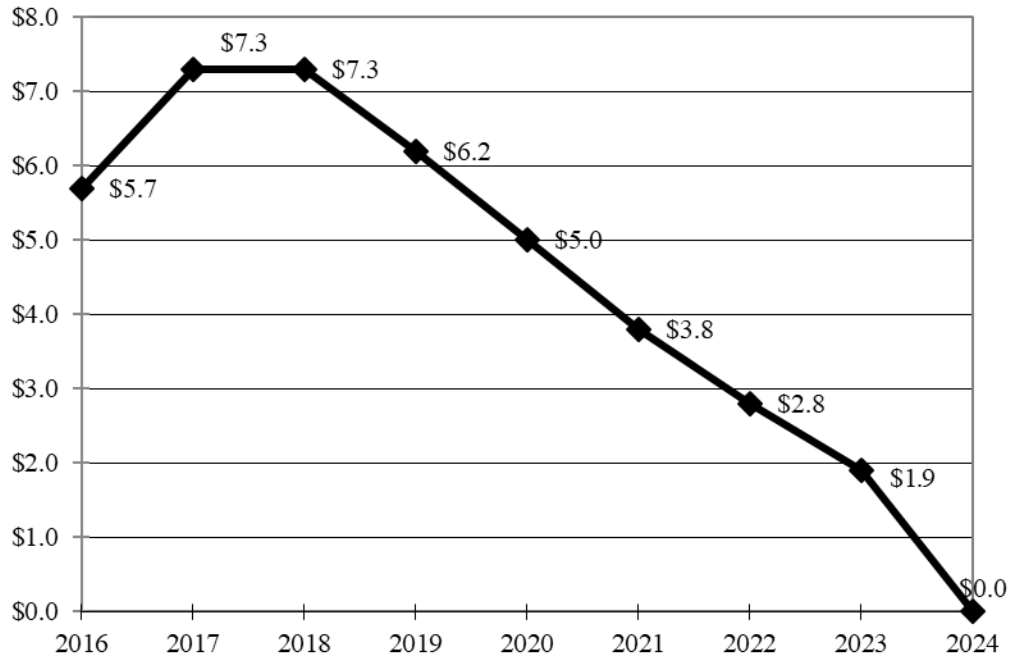
Water Environment Protection Fund Balance



	Total Revenues (In Millions)	Fund Balance (In Millions)	Fund Balance As a % of Total Revenues
2016	\$85.3	\$35.9	42.1%
2017	\$85.5	\$31.7	37.1%
2018	\$87.9	\$27.1	30.8%
2019	\$93.3	\$24.5	26.3%
2020	\$96.0	\$28.2	29.4%
2021	\$96.2	\$30.8	32.0%
2022	\$100.5	\$31.5	31.3%
2023	\$100.0	\$33.3	33.3%
2024	\$100.9	\$27.2	27.0%

Financial Condition

Metropolitan Water Board Fund Balance



Total Revenues (In Millions)

Undesignated Fund Balance (In Millions)

2016	\$10.7	\$7.3
2017	\$3.2	\$7.3
2018	\$2.0	\$6.2
2019	\$1.9	\$5.0
2020	\$2.0	\$3.8
2021	\$2.6	\$2.8
2022	\$2.7	\$1.9
2023	\$2.7	\$0.0
2024	\$3.2	\$0.0

Revenue Trend Analysis

All Funds

	FY23	FY24	FY25	FY25	FY26
	Actual	Actual	Adopted	Modified	Executive
Revenues					
Property Tax Levy	155,415,437	146,344,979	146,225,244	146,225,244	146,225,244
Deferred/Uncollectible	(11,046,649)	(10,945,578)	(13,785,175)	(13,785,175)	(10,750,968)
Prior Year Collections	7,360,709	6,408,344	11,418,733	11,418,733	8,384,526
Pilots/Interest & Penalties	9,320,747	9,462,455	9,178,026	9,178,026	9,735,519
Room Occupancy Tax	13,743,592	12,618,547	13,319,257	13,319,257	14,190,000
Abstract Charges	19,236,225	21,223,986	21,555,263	21,555,263	21,514,493
Sales Tax - County Portion	362,718,605	368,220,192	374,168,909	374,168,909	377,475,217
Sales Tax - Muni/School Portion	121,548,410	123,388,111	124,722,970	124,722,970	126,497,035
State Aid	168,282,382	187,308,028	210,222,241	218,360,920	217,639,864
Federal Aid	137,516,794	171,349,476	142,437,579	142,601,942	163,647,538
Interdepartmental Revenue	126,573,489	142,826,265	145,686,302	145,686,302	147,350,307
Interfund Transfers	190,838,974	144,819,639	138,891,469	185,811,469	137,732,051
Sewer Unit Charge	87,548,607	87,199,740	89,801,946	89,801,946	96,849,051
County Service Revenue - Edu	22,722,890	25,822,455	26,522,477	26,522,477	27,668,521
County Svc Rev - Gen Govt Support	19,199,704	21,695,308	23,133,014	23,133,014	23,730,037
Other Finance Sources	0	0	18,749,750	51,816,750	17,931,875
All Other	98,388,910	104,039,682	79,943,018	81,068,776	83,752,599
Total Revenue	1,529,368,826	1,561,781,628	1,562,191,023	1,651,606,823	1,609,572,909
Total Net Revenues¹	1,211,956,363	1,274,135,725	1,277,613,252	1,320,109,052	1,324,490,551

¹ The net budget represents what Onondaga County actually receives for providing its services.

Organization Summary by Fund

Revenue Totals

	2023	2024	2025	2025	2026
	Actual	Actual	Adopted	Modified	Executive
F10001-General Fund	975,891,797	1,013,903,959	1,017,841,497	1,050,841,497	1,058,524,124
F10007-County Road Fund	59,827,601	56,811,708	54,998,651	61,493,684	51,352,588
F10009-Road Machinery Fund	8,001,698	9,586,059	9,057,875	9,057,875	8,410,026
F10030-General Grants Projects Fund	123,142,450	114,324,818	97,475,368	140,329,135	95,118,931
F20011-Water Fund	2,683,092	3,189,026	5,452,189	5,452,189	6,408,571
F20010-Oncenter Revenue Fund	11,222,694	16,757,076	2,639,192	2,639,192	2,639,192
F20013-Water Environment Protection	100,047,650	100,874,734	113,544,958	113,544,958	117,487,006
F20015-Library Fund	11,627,064	12,960,089	15,435,456	15,502,456	15,733,744
F20035-Library Grants Fund	1,414,807	1,604,902	1,323,422	1,323,422	1,323,422
F30016-Debt Service Fund	65,986,649	65,919,789	77,257,021	77,257,021	80,333,421
F55040-Insurance Division	72,947,822	87,915,789	91,368,204	91,368,204	92,576,797
F65018-Onondaga Community College	64,370,055	67,552,392	69,858,989	69,858,989	73,569,476
F20033-Community Development Grant	32,205,447	10,381,287	5,938,201	12,938,201	6,095,611
Total Budgetary Funds	1,529,368,826	1,561,781,628	1,562,191,023	1,651,606,823	1,609,572,909

Fund Breakdown and Tax Levy Computation

2026 Executive Budget

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

Fund	Appropriations	Revenues	Appropriated Fund Balance	Sewer Unit Charges	Tax Levy
F10001-General Fund	1,058,524,124	912,298,880	0	0	146,225,244
F10007-County Road Fund	51,352,588	51,352,588	0	0	0
F10009-Road Machinery Fund	8,410,026	8,410,026	0	0	0
F10030-General Grants Projects Fund	95,118,931	95,118,931	0	0	0
F20011-Water Fund	6,408,571	1,712,366	0	0	4,696,205
F20010-Oncenter Revenue Fund	2,639,192	2,639,192	0	0	0
F20013-Water Environment Protection	117,487,006	10,811,109	7,937,190	97,211,966	1,526,741
F20015-Library Fund	15,733,744	15,204,672	529,072	0	0
F20033-Community Development Grant	6,095,611	6,095,611	0	0	0
F20035-Library Grants Fund	1,323,422	1,323,422	0	0	0
F30016-Debt Service Fund	80,333,421	65,215,477	15,117,944	0	0
F55040-Insurance Division	92,576,797	87,734,779	4,842,018	0	0
F65018-Onondaga Community College Fund	73,569,476	68,945,881	4,623,595	0	0
Total Budgetary Funds	1,609,572,909	1,326,862,934	33,049,819	97,211,966	152,448,190

¹ Countywide Tax Levy:

Tax Levy	\$146.2 M
÷ Assessed Full Valuation (per 1000)	<u>\$ 49.9 M</u>
= Property Tax Rate (per 1000)	\$ 2.93

NOTE: Property Tax Rate decreased \$0.38 to \$2.93 per thousand over the prior year.

² Consolidated District Sewer Unit Charges:

Sewer Charge	\$97.2 M
÷ Number of Sewer Units	<u>203.1 Th</u>
= Sewer Unit Charge per Household	\$478.58

³ Debt Service Reserve for Bonded Debt is reported as Fund Balance on this table

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 percentage of the County's total full value. For example, if 1.2% of the County's full value were located in Spafford, then Spafford would be responsible for 1.2% of the County tax levy.

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

Onondaga County Gross Property Tax Levy

Year of Assessment	County Gross Tax Levy	% Change Tax Levy	Total Full Value ¹	% Change Full Value	Full Value Tax Rate	% Tax Rate Change
2026	\$146,225,244	0.0%	\$49,928,729,006	13.2%	2.93	(11.7%)
2025	\$146,225,244	0.0%	\$44,112,859,672	9.3%	3.31	(8.5%)
2024	\$146,225,244	-5.8%	\$40,341,775,208	10.7%	3.62	(14.9%)
2023	\$155,254,668	-0.6%	\$36,429,840,634	11.7%	4.26	(11.0%)
2022	\$156,254,668	0.0%	\$32,620,673,120	4.2%	4.79	(4.0%)
2021	\$156,254,668	4.5%	\$31,313,560,787	4.5%	4.99	(0.2%)
2020	\$149,590,731	2.7%	\$29,951,644,565	3.7%	5.00	(0.8%)
2019	\$145,590,731	2.8%	\$28,871,577,171	3.0%	5.04	(0.2%)
2018	\$141,690,731	0.4%	\$28,030,118,432	0.7%	5.05	(0.3%)
2017	\$141,096,060	1.0%	\$27,840,018,037	1.7%	5.07	(0.7%)

¹ Total Full Value as of the Adopted Budget

Consolidated Revenues and Appropriations by Category

General Fund: F10001

	2024	2025	2025	2026
	Actual	Adopted	Modified	Executive
Revenues				
Property Tax Levy	146,344,979	146,225,244	146,225,244	146,225,244
Deferred/Uncollectible	(10,794,714)	(13,785,175)	(13,785,175)	(10,750,968)
Prior Year Collections	8,280,507	11,418,733	11,418,733	8,384,526
Pilots/Interest & Penalties	9,459,711	9,178,026	9,178,026	9,735,519
Room Occupancy Tax	9,400,808	10,680,065	10,680,065	11,550,808
Abstract Charges	14,752,089	13,601,313	13,601,313	13,739,482
Sales Tax - County Portion	368,642,948	374,468,909	374,468,909	377,975,217
Sales Tax - Shared Portion	124,656,378	125,622,970	125,622,970	127,997,035
State Aid	112,150,930	120,279,768	120,279,768	131,267,660
Federal Aid	122,002,970	116,184,254	116,184,254	135,617,630
Interdepartmentals	59,852,368	64,384,553	64,384,553	65,293,257
Project Fund Close-Outs	0	0	0	0
All Other	49,154,986	39,582,837	39,582,837	41,488,714
Total Revenues	1,013,903,959	1,017,841,497	1,017,841,497	1,058,524,124
Appropriations				
Mandated Programs	320,957,147	321,906,039	321,990,164	347,604,008
Wages	180,643,218	197,137,223	197,134,023	202,281,732
Benefits	88,706,976	93,087,329	93,087,329	98,800,566
Contracted Services	78,032,823	83,271,757	83,473,405	88,972,967
Interfund Transfers	78,674,849	74,801,724	108,051,724	68,448,630
Debt Service	17,546,768	16,650,756	16,650,756	16,846,751
Sales Tax - Shared Portion	124,656,378	125,622,970	125,622,970	127,997,035
Interdepartmentals	54,143,007	57,050,508	57,050,508	58,098,716
All Other	40,435,167	48,313,191	48,739,114	49,473,719
Total Expenses	983,796,333	1,017,841,497	1,051,799,993	1,058,524,124
Fund Balance				
Fund Balance	0	0	33,000,000	0
Total Fund Balance	0	0	33,000,000	0
Local Dollars	(30,107,626)	0	958,496	0

General Fund Funding Adjustments

The following general fund funding adjustments over the FY 2025 Adopted budget are necessary to support the FY 2026 Executive budget:

Revenues

- **Property Tax Levy**
The 2026 property tax levy is flat from 2025. The tax rate fell by \$0.38 to \$2.93 from \$3.31 adopted in 2025. This levy falls within the property tax cap.
- **Deferred/Uncollectible**
The Towns and City of Syracuse current year property tax collection rates are estimated at 96.8% and 93.5% respectively. Historically, the Town collection rates average between 96.4% and 97%, while the City of Syracuse collection rates average between 93.0% and 94.8% in more recent years. The uncollectible rate based on historical trends of uncollected property taxes is estimated at 0.2% for the Towns and 2.5% for the City of Syracuse.
- **Prior Year Collections**
The prior year collection rate fluctuates based on current year collections and the collection rate of outstanding receivables. The County collects all but the average uncollectible amount levied of 0.2% from the Towns and 2.5% from the City. That being said, in 2026 it is estimated that the County will collect prior year receivables of \$8.4M.
- **PILOTS/Interest & Penalties**
PILOT payments budgeted are based on PILOT agreements known at the time of the budget preparation. Interest and Penalty collections are a direct function of the prior year collection estimates.
- **Room Occupancy Tax**
Room Occupancy Tax collections are estimated to bring in \$14.2M in collections in Onondaga County. ROT collections have increased significantly over the past year as the impacts of the global pandemic have diminished.
- **Abstract Charges**
The abstract charges are based on 2026 budgeted expenditures and 2024 reconciling items.
- **Sales Tax**
The gross sales tax is projected to increase 1.5% in 2026 over the 2025 projected increase of 1.0% over 2024 actuals. Generally, the County share is 75% of gross sales tax collections and is estimated at \$377.5M for 2026.
- **State Aid**
State Aid is a function of expenses. The increase of \$11.0M is a result of increased expenses in Mandates and Human Service programs such as Foster Care, Day Care, Special Children Services and Safety Net.

- **Federal Aid**
The \$19.4M increase in Federal Aid is a result of the increase expenses in Mandated Programs such as Family Assistance, Day Care and Foster Care.
- **Interdepartmentals**
Interdepartmental revenues increased \$.9M related to service department planned expenditures. Interdepartmental charges for services to departments are based on historical trends and ensuing service department budgeted appropriations.
- **All Other**
The budgeted increase is a result projected revenue from bus arm camera fines and Room Occupancy Tax.

Appropriations

Baseline Growth

- **Mandated Programs**

Foster Care Program expenses are up \$3.2M as a result of a NYS approved rate increase of 6% effective July 2025.

Safety Net program expenses are up \$8.4M as a result of caseloads increasing by 5% along with rising emergency shelter related costs.

Family Assistance program expenses are up \$2.9M as a result of caseloads increasing by 11% with rising emergency shelter related costs.

Day Care program increased by \$9.2M as a result of continued changes by NYS to the Child Care subsidy program expanding eligibility, allowing for increased paid absences and market rate increases.

Special Children Services program increased by \$2.8M, as result of increased child counts and NYS rate increases for Preschool providers.

- **Wages and Benefits**

2026 wages increased due to standard salary and wage adjustments and anticipated and settled union agreements. Employee benefits increased per the overall employee benefit budget as a function of salaries and a higher estimated pension contribution rate.

- **Contracted Services**

The contracted services category appropriation is \$5.7M higher for the correctional health contract and the cost of offsite mental health services, state funded mental health contracts, Family County Attorney contracts and Village Infrastructure Payments.

- **Interfund Transfer**

The interfund transfer category captures general fund support to other funds and provision for project expenses. The 2026 decrease of \$6.4M is a result of reductions in vehicles, provision for capital projects and one time initiatives and local support for projects.

- **Debt Service**
The debt service payments increased over the prior years due to scheduled debt increases.
- **Sales Tax – Municipalities / School Portion**
The sales tax shared with other municipalities is estimated at \$126.5M based on the budgeted growth trends of 1.5% in 2026 over the 2025 projected increase of 1.0% over 2024 actuals.
- **Interdepartmentals**
The interdepartmental charges to departments for services is \$1.1M higher based on service department appropriations.
- **All Other**
All other expenditure categories capture remaining expenses such as maintenance, utilities and rents, supplies, all other expenses, travel and training, authorized agencies, equipment, vehicle purchases, and contingency accounts. The 2026 budget has a \$1.2M increase based on the increased costs in utilities, supplies and other materials.

Baseline Additions

- **Wages and Benefits**
The 2026 budget appropriates funding for additional wages and corresponding benefits including 3 newly funded positions to support core functions.
- **All Other**
The 2026 budget supports additional provision for capital in Facilities, body worn camera expansion in Sheriff's Office, and new AI technology in DSS-ES.

One Times

- **Interfund Transfers**
The 2026 budget includes \$2.480M of local funding to support the following strategic project initiatives:

Flexible Lead Funding	\$1,230,000
Agricultural Tourism	\$200,000
NUAIR	\$750,000
Public Safety/Surge Initiatives	\$300,000
	\$2,480,000

Onondaga County Property Tax Cap Calculation

Tax Levy Limit for Current Year Budget

The Tax Levy Limit Formula can be broken down as follows. The formula is followed by the calculation deriving the **Tax Levy Limit (Adjusted for Transfers, plus Exclusions)** for 2026.

Property Tax Cap Formula for Current Year Budget

	Prior Year Adopted Tax Levy
Less	Reserve amount including interest earned
Multiplied by	Tax Base Growth Factor (1.0063 provided by OSC)
Plus	<u>PILOTS Receivable Prior Year</u>
Less	Tort exclusion amount prior year
	Subtotal
Multiply	Allowable Levy Growth Factor (1.0200 provided by OSC)
Less	<u>PILOTS Receivable Current Year</u>
	Tax Levy Limit Before Adjustment/Exclusions
Less	Costs Incurred from Transfer of Local Government Functions
Plus	<u>Savings Realized from Transfer of Local Government Functions</u>
	Tax Levy Limit (Adjusted for Transfer of Local Government Functions)
Plus	Tax Levy necessary for Expenditures Resulting from Tort Orders/Judgments over 5% of Prior Year Adopted Levy
Plus	Tax Levy Necessary for Pension Contribution Expenditures Caused by Growth in the System Average Actuarial Contribution Rate in Excess of 2 Percentage Points
Plus	<u>Available Carryover (if any at 0.0150)</u>
	<u>Tax Levy Limit (Adjusted for Transfers, plus Exclusions)</u>

Definitions:

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

Allowable Levy Growth Factor (provided by OSC) – The lesser of 2% or the Consumer Price Index (CPI0U) as calculated by the Bureau of Labor Statistics.

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

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

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

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

Onondaga County Property Tax Cap Calculation

Property Tax Cap Calculation for Current Year Budget

		General Fund	Water	Bear Trap	Bloody Brook	Meadow Brook	Harbor Brook	Total
2025 Adopted Levy		145,773,603.91	3,696,205.00	476,847.00	227,250.00	528,373.00	294,271.00	150,996,549.91
2025 Adopted Audit Adjustments		94,572.26	-	-	-	-	-	94,572.26
2025 Adopted Abstract		22,438,008.00	-	-	-	-	-	22,438,008.00
2025 Adopted Levy / Abstract		168,306,184.17	3,696,205.00	476,847.00	227,250.00	528,373.00	294,271.00	173,529,130.17
Tax Base Growth Factor	1.0063	169,366,513.13	3,719,491.09	479,851.14	228,681.68	531,701.75	296,124.91	174,622,363.69
Pilots Rec 2025 (budget revenue)		3,358,123.00	-	-	-	-	-	3,358,123.00
Sub Total		172,724,636.13	3,719,491.09	479,851.14	228,681.68	531,701.75	296,124.91	177,980,486.69
Levy Growth factor	1.0200	176,179,128.85	3,793,880.91	489,448.16	233,255.31	542,335.78	302,047.41	181,540,096.42
Pilots Rec 2026 (budget revenue)		3,112,594.00	-	-	-	-	-	3,112,594.00
Levy Limit b/f Adj/Exclusions		173,066,534.85	3,793,880.91	489,448.16	233,255.31	542,335.78	302,047.41	178,427,502.42
<u>Adjustments</u>								
Costs Trans of Function		-	-	-	-	-	-	-
Savings Trans of Function		-	-	-	-	-	-	-
Total Adjustments		-	-	-	-	-	-	-
Levy Limit b/f Exclusions		173,066,534.85	3,793,880.91	489,448.16	233,255.31	542,335.78	302,047.41	178,427,502.42
<u>Exclusions</u>								
Torts/Judgements >5% 2012 Levy		-	-	-	-	-	-	-
Pension Exclusion		-	-	-	-	-	-	-
Total Exclusions		-	-	-	-	-	-	-
2026 Estimated Levy Limit		173,066,534.85	3,793,880.91	489,448.16	233,255.31	542,335.78	302,047.41	178,427,502.42
Add: 2025 Carryover		-	-	-	-	-	-	2,682,381.04
2026 Estimated Levy Limit		173,066,534.85	3,793,880.91	489,448.16	233,255.31	542,335.78	302,047.41	181,109,883.47
2026 Adopted Levy		146,225,244.00	4,696,205.00	476,847.00	227,250.00	528,373.00	294,271.00	152,448,190.00
2026 Adopted Audit Adjustments		94,572.26	-	-	-	-	-	94,572.26
2026 Adopted Abstract		22,394,755.00	-	-	-	-	-	22,394,755.00
2026 Adopted Levy / Abstract		168,714,571.26	4,696,205.00	476,847.00	227,250.00	528,373.00	294,271.00	174,937,517.26
Under / (Over) Levy Limit								6,172,366.21
Carryover to 2027 Budget	0.0150							2,716,648.25

Summary of Property Tax Rates by Municipality

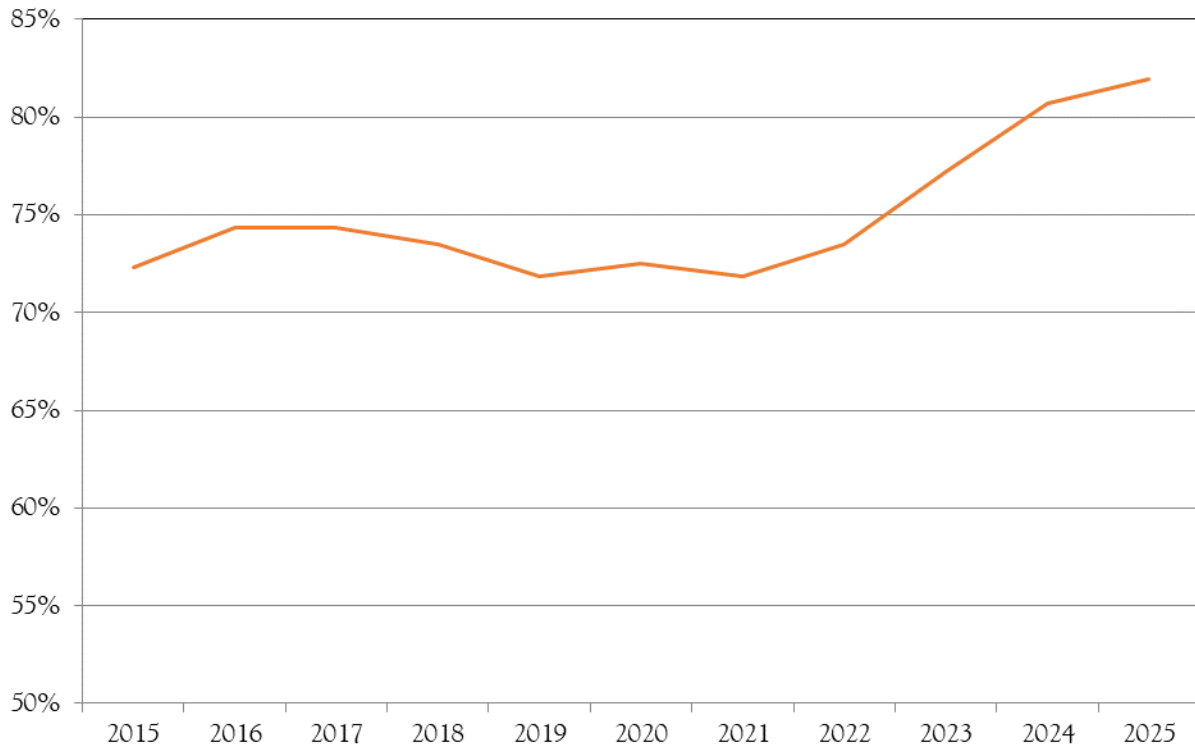
	2025 Adopted	2026 Executive	% Change
County Property Tax Levy (In Millions)	\$146.2	\$146.2	(0.00%)
County Full Value Tax Rate	\$3.31	\$2.93	(11.5%)

Property Tax Rates by Municipality

Municipality	Tax Levy Apportionment	Assessed Value Tax Rate		Equalization Rate		Tax per \$100,000	
	2026	2025	2026	2025	2026	2025	2026
Camillus	8,712,653.02	\$4.26	\$4.26	78.00%	69.00%	\$332	\$294
Cicero	11,756,182.17	4.71	4.89	70.50%	60.00%	332	293
Clay	19,273,313.73	120.78	122.29	2.75%	2.40%	332	293
Dewitt	12,592,390.40	3.31	2.93	100.00%	100.00%	331	293
Elbridge	1,553,374.58	3.31	2.98	100.00%	98.00%	331	292
Fabius	656,034.34	5.26	5.14	63.00%	57.00%	331	293
Geddes	5,031,278.28	5.74	5.95	58.00%	49.38%	333	294
LaFayette	1,774,912.72	5.55	5.25	60.00%	56.00%	333	294
Lysander	9,237,299.01	4.14	4.18	80.00%	70.00%	331	293
Manlius	12,991,732.47	3.30	2.92	100.00%	100.00%	330	292
Marcellus	2,196,008.37	4.54	4.30	73.00%	68.00%	331	292
Onondaga	7,566,300.48	5.11	5.00	65.00%	58.75%	332	294
Otisco	1,051,079.54	235.79	234.95	1.41%	1.25%	332	294
Pompey	3,385,228.09	5.26	5.14	63.00%	57.00%	331	293
Salina	8,443,574.74	4.10	3.91	81.00%	75.00%	332	293
Skaneateles	9,715,504.03	5.70	2.92	58.00%	100.00%	331	292
Spafford	2,410,030.70	3.31	3.08	100.00%	95.00%	331	293
Syracuse	23,052,390.13	5.29	5.08	62.50%	57.50%	331	292
Tully	1,127,632.70	3.34	2.95	100.00%	100.00%	334	295
Van Buren	3,698,324.50	4.14	4.19	80.00%	70.00%	331	293
Total Property Tax Levy	\$146,225,244						

Constitutional Tax Margin

Taxing Capacity Available



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

Total Taxing Power	\$603,310,585
Net Prop Tax Levy	\$108,716,427
Tax Margin Available	\$494,594,158
Taxing Capacity Available	81.98%

The constitutional tax margin available for 2026 is estimated at \$494.59 million. A margin of this size indicates that Onondaga County is taxing less than one fifth of its constitutional authority.

Property Tax Assessment and Collection

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

Real property taxes levied for County purposes are collected and enforced in accordance with Onondaga County Special Tax Act; State, County, Town, special district and re-levied unpaid school district and village taxes are levied on or about December 27 and are due January 31. All towns within the County, and the City of Syracuse, are responsible for collecting County real property taxes.

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

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

The percentage of property taxes that are eventually deemed uncollectible are 0.2% in the towns and 2.0% in the City and are based on prior tax collection trends. The prior year collections depend on the amount of deferred and uncollected revenues from the previous years and actual year. These unpaid taxes, which are otherwise called delinquent taxes, make up our prior year receivables. Normally we would assume that the prior year collections would fluctuate by the same percentage that the prior year receivables amount fluctuates.

After careful analysis of historical trends and the effect of securitization of past tax liens, we project prior year collection revenues for the General Fund of \$8,384,526 in 2026.

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. In 2017, 2019, 2020, 2021, 2022, 2023 and 2024 the Onondaga County Legislature redefined the sewer rents for the Onondaga County Sanitary District, using an estimate of 137,000 gallons, 125,000 gallons, 120,000 gallons, 115,000 gallons, 110,000 gallons, 105,000 gallons and 100,000 gallons per year for each unit, respectively. Per Resolution No. 147 dated October 8, 2024, the Onondaga County Legislature modified the sewer rents for the Onondaga County Sanitary District, to be allocated on the basis of "units" as defined in the following schedule:

1. Single family structure, mobile home, townhouse, and condominium - one unit each.
2. All other multi-family residential structures - three-fourths unit per family.
3. Mixed use properties having both residential and commercial use - three-fourths unit per family plus 1 unit assigned for the total commercial space, or alternative, in the event that the actual water usage exceeds the calculation of gallons per unit with the subsection (c) for the residential and commercial portions of the property, the number of units to be assigned to such a property shall be based on water bills, as follows:
 - Up to 100,000 gallons per year one unit.
 - One unit and fraction thereof for each 100,000 gallons per year.
4. Commercial, industrial and institutional properties - units to be assigned based on water bills, or, where properly metered or other sufficient verification exists, on wastewater discharged, as follows:
 - Up to 100,000 gallons per year one unit.
 - One unit and fraction thereof for each 100,000 gallons per year.

The 2026 budget proposes to modify the schedule of sewer rents in the Onondaga County Sanitary District by amending the gallons per unit from 100,000 to 85,000 effective January 1, 2026.

Consolidated Districts Sewer Unit Charge

Year	Total Sewer Charge	% Total Sewer Unit Charge	Number of Units	% Number of Units Change	Unit Charge	Dollar Unit Charge Change	% Unit Charge Change
2026	\$97,211,966	7.67%	203,126	2.05%	\$478.58	\$25.00	5.51%
2025	\$90,283,335	1.64%	199,046	1.64%	\$453.58	\$0.00	0.00%
2024	\$88,824,000	2.00%	195,828	0.87%	\$453.58	\$5.00	1.12%
2023	\$87,082,116	-0.87%	194,130	2.66%	\$448.58	-\$15.96	-3.44%
2022	\$87,846,129	1.15%	189,103	-1.57%	\$464.54	\$12.50	2.77%
2021	\$86,846,130	1.42%	192,122	1.42%	\$452.04	\$0.00	0.00%

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	2025 Adopted	2026 Executive
Bear Trap - Ley Creek	\$476,847	\$476,847
Bloody Brook	\$227,250	\$227,250
Meadowbrook	\$528,373	\$528,373
Harbor Brook	\$294,271	\$294,271

Consolidated Revenues and Appropriations by Category

Water Environment Protection Fund: F20013

	2024 Actual	2025 Adopted	2025 Modified	2026 Executive
Revenues				
A514000-Curr Yr Sewer Unit Chgs	87,465,309	90,283,335	90,283,335	97,211,966
A514010-Deferred Sewer Unit Charges	(3,662,116)	(2,950,778)	(2,950,778)	(2,950,778)
A514020-Uncollect Sewer Unit Chgs	(240,772)	(896,166)	(896,166)	(777,692)
A514030-Prior Year Sewer Unit Charge	1,100,271	3,365,555	3,365,555	3,365,555
A514040-Cyr Tax Exempt Sewer Billings	1,230,618	0	0	0
A514025-City Prior Year Sewer Unit Chg	1,306,429	0	0	0
Total Sewer Unit Revenues	87,199,740	89,801,946	89,801,946	96,849,051
State Aid	0	0	0	0
Federal Aid	0	0	0	0
Interdepartmentals	3,780,110	3,902,937	3,902,937	4,122,236
Project Fund Close-Outs	0	0	0	0
All Other	9,894,884	8,442,561	8,442,561	8,578,529
Total Revenues	100,874,734	102,147,444	102,147,444	109,549,816
Appropriations				
Wages	23,130,809	25,884,636	25,884,636	26,296,626
Benefits	11,725,478	14,852,146	14,852,146	12,787,319
Contracted Services	548,375	974,250	1,378,387	974,250
Interfund Transfers	225,000	0	0	0
Debt Service	34,490,710	34,735,242	34,735,242	35,548,902
Interdepartmentals	6,127,521	6,676,014	6,676,014	6,717,028
All Other	31,010,970	30,422,670	31,691,128	35,162,881
Total Expenses	107,258,863	113,544,958	115,217,553	117,487,006
Fund Balance				
Fund Balance	0	11,397,514	11,397,514	7,937,190
Total Fund Balance	0	11,397,514	11,397,514	7,937,190
Local Dollars	6,384,129	0	1,672,595	0

Water Environment Protection Fund Funding Adjustments

The following Water Environment Fund funding adjustments over the FY 2025 Adopted budget are necessary to support the FY 2026 Executive budget:

Revenues

- **Sewer Unit**
The unit charge will increase from 2025 Adopted at \$453.58/unit to \$478.58/unit. The 2026 budget proposes the continued shift to reduce gallons per unit from 100,000 to 85,000.
- **All Other**
This category of revenue support includes all other funding sources such as service revenue, fines, fees, interest and earnings on investments, sales of property and other miscellaneous revenues. The revenue increase in the All Other category of revenues is primarily related to industrial waste surcharges.

Appropriations

Baseline Growth

- **Wages and Benefits**
2026 wages increased due to standard salary and wage adjustments and anticipated and settled union agreements. Employee benefits decreased based on actual trend.
- **Debt Service**
The debt service payments increased over the prior years due to scheduled debt increase.
- **Interdepartmentals**
The interdepartmental charges to departments for services is increasing based on service department appropriations.
- **All Other**
The all other expenditure category captures the remaining expense categories such as maintenance, utilities and rents, supplies, all other expenses, travel and training, equipment, vehicle purchases and provision for capital. The 2026 budget includes increased costs of \$4.7M primarily due to rate increases on electricity and biosolids disposal.

Onondaga County Water District Special District Tax Levy

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

Water District Tax Levy

Year	Total Levy	% Change
2026	\$4,696,205	21%
2025	\$3,696,205	118%
2024	\$1,696,205	0%
2023	\$1,696,205	0%
2022	\$1,696,205	0%
2021	\$1,696,205	0%
2020	\$1,696,205	0%
2019	\$1,696,205	0%
2018	\$1,696,205	0%

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 2026 budget contains no Zone 2 assessments.

Commodity Charge Rates

Water Rate Per Thousand Gallons Per Month		2025 Adopted	2026 Executive
First	30,000,000	\$0.00	\$0.00
Next	80,000,000	\$0.00	\$0.00
Next	180,000,000	\$0.00	\$0.00
Over	290,000,000	\$0.00	\$0.00

Consolidated Revenues and Appropriations by Category

Water Fund: F20011

	2024 Actual	2025 Adopted	2025 Modified	2026 Executive
Revenues				
A500170-Curr Yr Real Property Tax	1,694,924	3,696,205	3,696,205	4,696,205
A500180-Deferred Real Property Tax	(40,357)	(54,409)	(54,409)	(54,409)
A500190-Uncoll Real Property Taxes	(11,278)	(10,197)	(10,197)	(10,197)
A500200-Prior Yr Real Property Tax	29,769	57,294	57,294	57,294
A500205-City Prior Year Water Tax	12,355	0	0	0
Total Sewer Unit Revenues	1,685,412	3,688,893	3,688,893	4,688,893
State Aid	0	0	0	0
Federal Aid	0	0	0	0
Interdepartmentals	0	0	0	0
Project Fund Close-Outs	0	0	0	0
All Other	1,503,614	1,763,296	1,763,296	1,719,678
Total Revenues	3,189,026	5,452,189	5,452,189	6,408,571
Appropriations				
Wages	0	0	0	0
Benefits	189,755	250,000	250,000	250,000
Contracted Services	0	0	0	0
Interfund Transfers	0	2,000,000	2,000,000	3,000,000
Debt Service	3,188,279	3,091,538	3,091,538	3,048,714
Interdepartmentals	105,214	109,651	109,651	108,857
All Other	0	1,000	1,000	1,000
Total Expenses	3,483,248	5,452,189	5,452,189	6,408,571
Fund Balance				
Fund Balance	0	0	0	0
Carryover Fund Balance	0	0	0	0
Total Fund Balance	0	0	0	0
Local Dollars	294,222	0	0	0

Water Fund Funding Adjustments

The following Water Fund funding adjustments over the FY 2025 Adopted budget are necessary to support the FY 2026 Executive budget:

Revenues

- **Unit Charges**
Total Water Charges increased by \$1M to support future water infrastructure improvements.

Appropriations

- **Debt Service**
The debt service payments decreased over the prior year due to scheduled debt decreases.
- **Interfund Transfer**
Interfund Transfer increased by \$1M to support future water infrastructure improvements.

Onondaga County Sales Tax

New York State Sales Tax

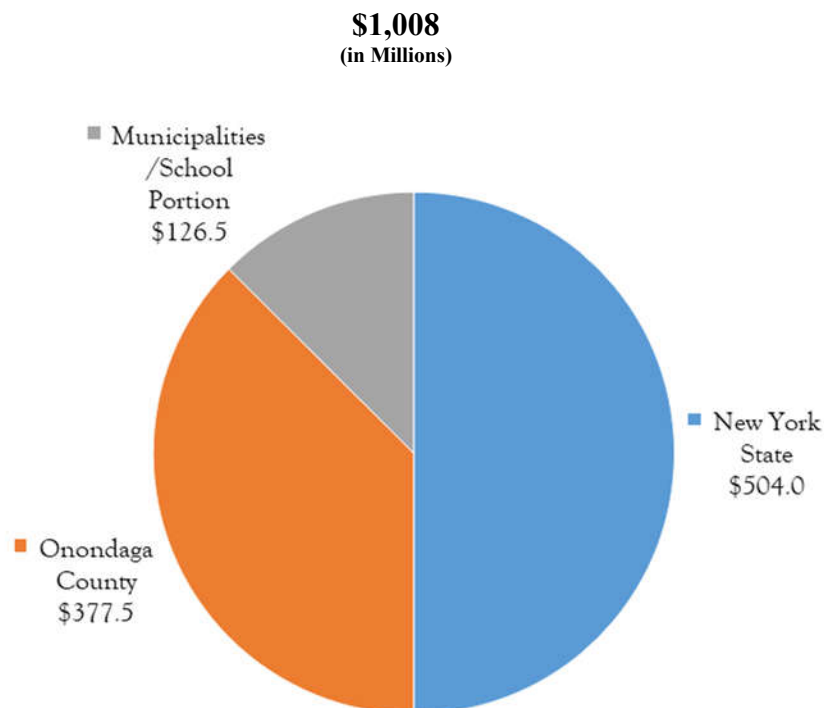
New York State currently levies a 4.00% sales tax. Counties and cities may impose a sales tax up to a combined maximum of 3.00%, within their respective jurisdictional limits. With special state legislative approval, jurisdictions can exceed the 3.00% maximum limit.

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

Specific Sharing Agreements

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

Estimated 2026 Distribution of 8.00% Sales Tax



Onondaga County Sales Tax Agreement

On May 4, 2010, the Onondaga County Legislature unanimously approved a sales tax sharing agreement for the years 2011-2020. This agreement covers the entire 4% local share and acknowledges the “additional” 1% rate must be reauthorized by the New York State Legislature every two years. The agreement essentially gives the City 25% of the total, while the County retains 75%. The Towns’ share is 8.5% in 2011, 2.6% in 2012, and then they are excluded from any future sharing through 2020. The

Schools' share is 2.9% in 2011, 1.4% in 2012 through 2015, and 0.7% in 2016 through 2020. On January 2, 2019 the Onondaga County Legislature approved the extension of the current sales tax sharing agreement through December 31, 2030.

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

New York State Sales Tax Diversions

Effective 2019, internet sales tax revenues will be diverted from counties to support Aid and Incentives for Municipalities (AIM) funding. The State will withhold each county's sales tax receipts in the amount of the AIM support and redirect the funding to municipalities.

In response to the economic impact of the global pandemic, New York State per the 2020-2021 budget will divert county sales tax receipts to support fiscally distressed health facilities and other general purposes (FDHF-GF) beginning January 2021 and ending January 2022. The County's share of the FDHF-GF sales tax diversion is estimated at \$404,225 for 2022. Both of these diversions were rescinded in the 2022-2023 NYS Budget and will have no impact on the 2026 Budget.

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 2026 budget, it is estimated that the 2025 collections will increase 1.0% over 2024 actual and the 2026 collections will increase 1.5% over 2025 estimates.

County Share of Gross Sales Tax Collections

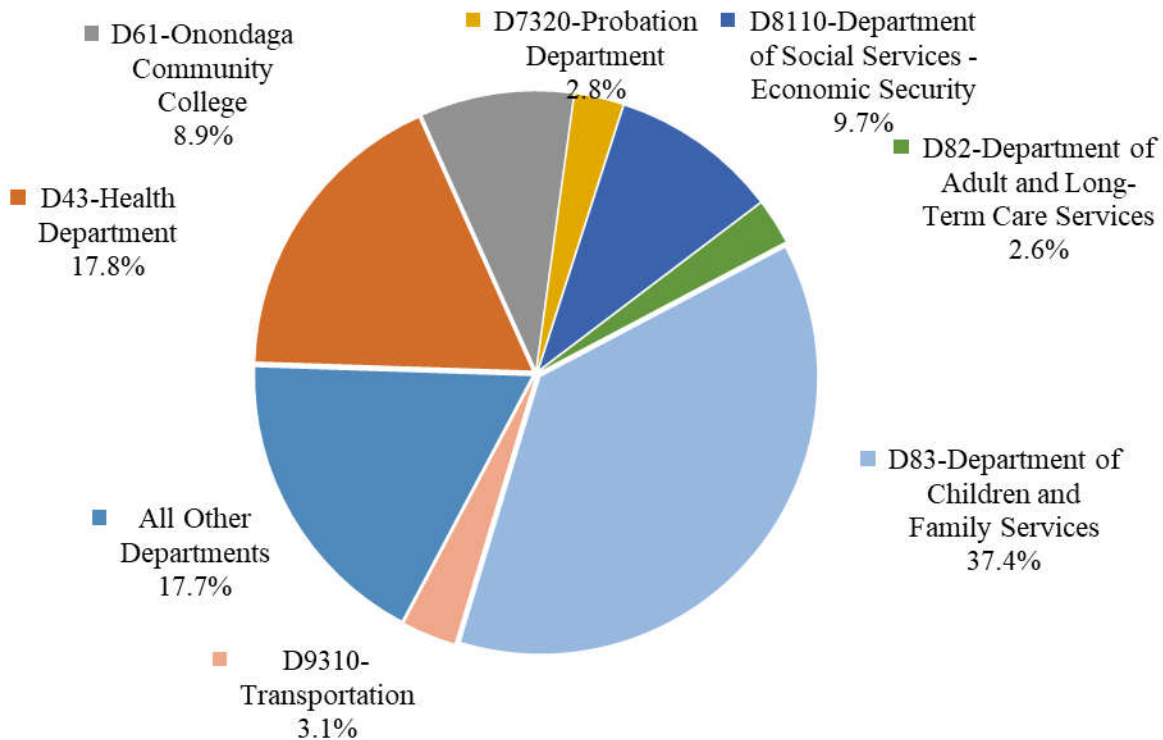
Year	Amount	% Change
2026 Executive	\$377,475,217	1.5%
2025 Estimated ¹	\$371,896,770	1.0%
2025 Modified	\$374,168,909	1.6%
2024	\$368,220,192	1.5%
2023	\$362,718,605	6.7%
2022	\$399,835,896	5.2%
2021	\$323,082,098	19.7%
2020	\$269,873,525	-2.4%

1% Change over 2024 Actual

State Aid

Distribution of State Aid

\$217,639,864



Department of Social Services – Economic Security

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

Department of Adult and Long-Term Care Services

State Aid supports programs in the area of aging services, and to supplement federal programs. Revenues received from the State are also for grant programs such as Community Services for the Elderly (CSE) and the Expanded In-Home Services for the Elderly Program (EISEP), which provide services to help elderly people remain in their homes and avoid institutionalization. The State provides 100% funding for the Supplemental Nutrition Assistance Program (SNAP), Transportation and the Caregivers Resource Center.

Department of Children and Family Services

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

Health Department

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

Special Children Services

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

Onondaga Community College

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

Transportation-County Road Fund

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

Sheriff

State grant funding provides some of the cost of navigation enforcement on the waterways.

Probation

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

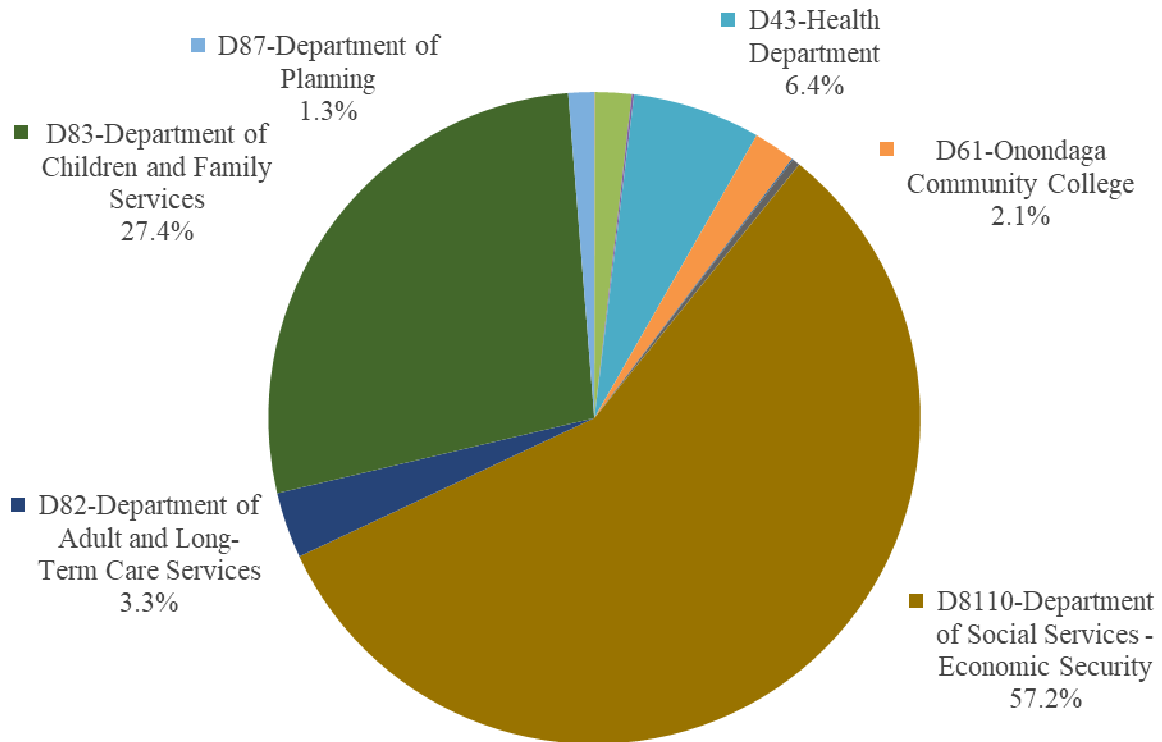
Onondaga County Public Library

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

All Other Departments

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

Federal Aid
Distribution of Federal Aid
\$163,647,538



Department of Social Services – Economic Security

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

Onondaga Community College (OCC)

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

Health Department

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

Community Development

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

Department of Adult and Long-Term Care Services

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

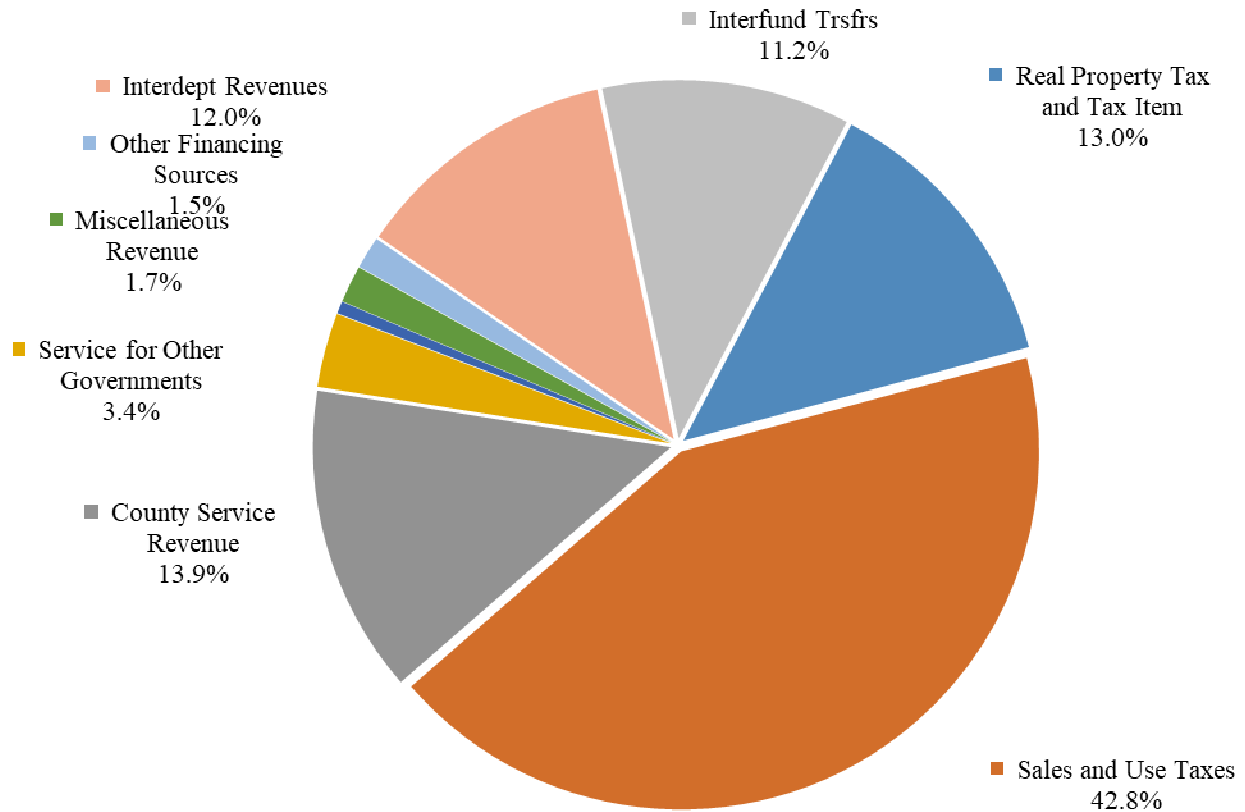
Department of Children and Family Services

Federal Aid supports major programs and services for children and families residing in Onondaga County. These programs include Foster Care, JD/PINS, and Title XX Services.

All Other Departments

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

All Other Revenues
Distribution of All Other Revenues
\$1,228,285,507



Real Property and Property Tax Items

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

Sales and Use Taxes

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

County Service Revenue

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

Interdepartmental Revenue

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

Interfund Transfers

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

Services for Other Governments

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

Miscellaneous Revenues

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

Interest and Earnings

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

Other Financing Sources

This account includes the appropriation of prior year surplus in the General, Water, Water Environment Protection and Library Funds.

Expense Trend Analysis

All Funds

	FY23	FY24	FY25	FY25	FY26
	Actual	Actual	Adopted	Modified	Executive
Expenses					
Wages	252,481,211	269,806,719	294,007,405	292,936,577	302,062,815
Benefits	187,612,854	211,782,907	223,707,566	223,422,180	230,710,537
SubTotal Personnel Expenses	440,094,065	481,589,626	517,714,971	516,358,758	532,773,352
Mandated Programs	225,028,558	260,698,438	260,839,268	260,839,268	284,179,739
Contracted Services (408/570)	144,242,934	171,589,492	166,000,365	211,418,473	168,759,147
Sales Tax - Muni/School Portion	121,548,410	123,388,111	124,722,970	124,722,970	126,497,035
Interfund Transfers - Operating	124,970,965	83,259,418	76,801,724	110,051,724	71,448,630
Debt Service - Operating	66,136,649	66,069,789	65,229,081	65,229,081	65,365,476
Scheduled Debt Service Payments	98,449,420	94,450,605	91,129,333	96,792,368	90,177,329
Interdepartmentals	71,844,878	75,072,817	80,023,679	80,323,679	81,015,594
All Other	182,388,361	188,785,853	179,729,632	191,022,094	189,356,607
Total Gross Expenses	1,474,704,240	1,544,904,148	1,562,191,023	1,656,758,415	1,609,572,909
Total Net Expenses¹	1,239,777,737	1,290,393,366	1,293,999,363	1,388,552,066	1,335,373,258

¹ The net budget represents what Onondaga County actually spends to provide its services.

* Includes provision for capital projects

Organization Summary by Fund

Expense Totals

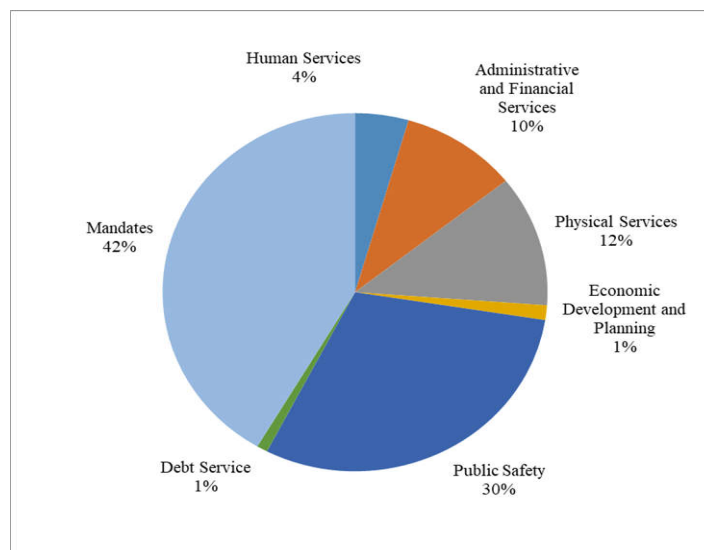
	2023	2024	2025	2025	2026
	Actual	Actual	Adopted	Modified	Executive
F10001-General Fund	952,769,584	983,796,333	1,017,841,497	1,051,799,993	1,058,524,124
F10007-County Road Fund	59,829,518	56,787,031	54,998,651	61,496,529	51,352,588
F10009-Road Machinery Fund	8,298,293	7,136,717	9,057,875	11,507,217	8,410,026
F10030-General Grants Projects Fund	94,840,062	111,602,950	97,475,368	140,329,135	95,118,931
F20011-Water Fund	4,314,356	3,483,248	5,452,189	5,452,189	6,408,571
F20010-Oncenter Revenue Fund	10,075,326	16,664,066	2,639,192	2,639,192	2,639,192
F20013-Water Environment Protection	98,120,896	107,258,863	113,544,958	115,217,553	117,487,006
F20015-Library Fund	12,354,137	13,553,789	15,435,456	15,570,770	15,733,744
F20035-Library Grants Fund	831,094	1,303,554	1,323,422	1,323,422	1,323,422
F30016-Debt Service Fund	74,200,312	74,785,714	77,257,021	77,257,021	80,333,421
F55040-Insurance Division	87,103,604	88,093,821	91,368,204	91,368,204	92,576,797
F65018-Onondaga Community College Fund	63,807,980	65,414,898	69,858,989	69,858,989	73,569,476
F20033-Community Development Grant	8,159,077	15,023,164	5,938,201	12,938,201	6,095,611
Total Budgetary Funds	1,474,704,240	1,544,904,148	1,562,191,023	1,656,758,415	1,609,572,909

Summary of Local Dollar Costs

2026 Executive

Program Area	Local Dollar Costs
Human Services	\$23,860,350
Administrative and Financial Services	\$52,263,099
Physical Services	\$63,064,084
Economic Development and Planning	\$7,023,394
Public Safety	\$159,984,043
Debt Service	\$4,815,378
Mandates	
Administration	\$30,181,960
Medicaid	105,614,132
Temporary Assistance	23,786,215
Child Welfare Programs	28,561,241
Legal Aid	12,094,006
Special Children Services	20,498,303
Other	42,443
Mandates Subtotal	220,778,300
Total Local Support	\$531,788,648

Local dollars are revenues generated through property tax and sales and use tax revenues. In 2026, Mandated Program costs will be approximately 42% of the total local support for all county wide program costs.



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

Status of Countywide Filled Positions

2011 – 2025

Department	2011 1/06/11	2022 8/19/2022	2023 8/18/2023	2024 8/16/2024	2025 8/15/2025	2025 vs 2024
Facilities Management	103	114	115	120	124	4
Comptroller	22	27	26	26	27	1
Corrections	176	-	-	-	-	-
County Clerk	35	29	30	28	29	1
County Executive	12	12	12	13	11	(2)
Stop DWI	-	-	-	-	-	-
Legislature	24	23	23	23	24	1
Information Technology	68	51	54	52	54	2
District Attorney	89	93	90	86	88	2
Emergency Communication	145	124	130	125	140	15
Economic Development	6	8	7	6	7	1
Office of the Environment	1	1	2	2	2	-
Election Board	16	17	19	20	20	-
Emergency Management	6	10	9	9	10	1
Finance Department	26	62	61	65	69	4
Diversity	-	6	5	7	9	2
Health Department	294	231	257	268	266	(2)
Correctional Health	-	-	-	-	-	-
Human Rights	-	-	-	-	-	-
County Attorney	38	31	33	34	32	(2)
LTC – Community Svcs	-	-	-	-	-	-
Mental Health	51	-	-	-	-	-
Youth Bureau	5	-	-	-	-	-
Parks & Recreation	92	80	88	87	80	(7)
Personnel	25	30	31	32	30	(2)
CNY Works	2	-	-	-	-	-
Probation	91	80	81	74	75	1
Hillbrook	21	-	-	-	-	-
Purchasing	13	18	17	18	19	1
Sheriff	552	600	585	583	578	(5)
DSS – Economic Security	674	413	428	443	453	10
Adult & Long Term Care Svcs	-	39	44	48	49	1
Children & Family Svcs	-	261	260	266	289	23
Planning	15	18	14	12	12	-
Veterans	3	6	6	7	5	(2)
TOTAL General Fund	2,605	2,384	2,427	2,454	2,502	48

Status of Countywide Filled Positions
2011 – 2025

Department	2011 1/06/11	2022 8/19/2022	2023 8/18/2023	2024 8/16/2024	2025 8/15/2025	2025 vs 2024
LTC – Van Duyn	489	-	-	-	-	-
Highway	159	136	140	148	152	4
Total Highway	159	136	140	148	152	4
Metropolitan Water Board	31	-	-	-	-	-
Flood Control	9	10	10	10	11	1
Water Environment Protection	339	324	328	327	327	-
Total WEP Fund	348	334	338	337	338	1
Onondaga County Public Library	89	71	74	75	79	4
Aging and Youth	12	-	-	-	-	-
Community Development	15	17	17	16	16	-
TOTAL All Funds	3,748	2,942	2,996	3,030	3,087	57

Employee Benefits

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

The table below display the categories of employee benefits budgeted in county departments employee benefit interdepartmental appropriation account. These charges represent both the county and employee share of employee benefits countywide.

	2023	2024	2025	2026
	Actual	Adopted	Adopted	Executive
Health	68,565,241	73,976,093	73,976,093	75,084,163
Dental	2,219,748	2,415,712	2,600,000	2,730,749
Retirement	26,711,959	33,457,723	38,641,620	42,404,114
Workers Comp.	5,285,614	7,450,000	6,950,000	6,950,000
Unemployment	254,288	255,442	255,442	275,000
FICA	15,976,999	18,408,865	19,684,994	20,122,458
Disability	635,627	700,000	750,000	750,000
OCC Benefits ¹	10,483,266	11,770,080	12,158,029	12,900,408
Total	130,132,742	148,433,915	155,016,178	161,216,892

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

Employee Benefits

Insurance Fund Budget Funding Adjustments

Below are the funding adjustments necessary to support the FY26 budget as compared to FY25 budget:

Health Benefits includes the claims budget for the OnPoint plan for active and retired employees, the Medicare Advantage plan for members of age 65 or older, and the prescription medication expenditures. In 2026, the health benefits budget remains relatively flat.

Retirement Contribution rates are projected to increase from 15.2% to 16.5% in 2026 per the State Comptroller early projections.

Dental Benefits are increasing 5% year over year due to expanded coverage within our Dental Plan.

Workers Compensation, Unemployment Insurance, and Disability benefits are estimated to remain relatively flat in 2026 over the prior year.

Appropriated Fund Balance of \$4.8M is budgeted for 2026 to offset the employee and County contribution toward employee benefits.