

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:

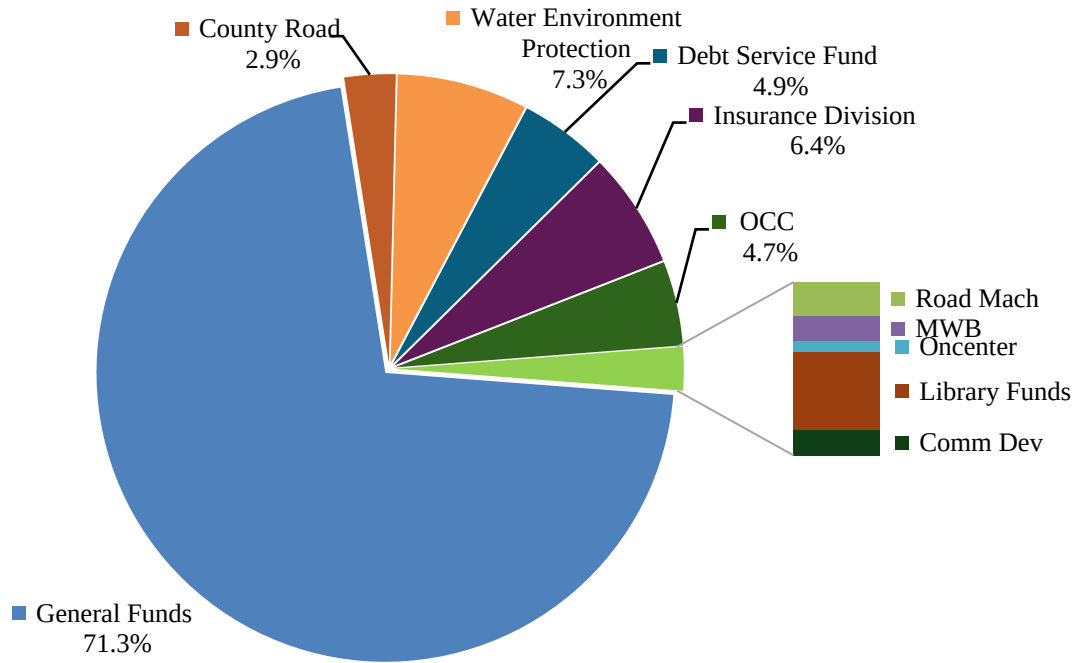
- Ensure short and long-term plans align day-to-day operations with goals and objectives
- Preserve and invest in our critical resources
- Provide high quality services
- Create and sustain collaborative partnerships across programs, departments, and other agencies
- Maximize the impact of financial 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 2027 Executive Budget**

\$1,698,845,207



All Funds

The 2027 Executive budget of \$1,698.8 million is 5.6% higher than the 2026 Adopted Budget.

Consolidated Revenues and Appropriations by Category

All Funds

The schedule below presents revenues and appropriations by fund types for the 2027 Executive Budget:

	General Funds	Special Revenue Funds	Debt Service Funds	Internal Service	Component Units	All Funds
Revenues						
Property Tax Levy	147,000,000	0	0	0	0	147,000,000
Deferred/Uncollectible	(11,072,892)	0	0	0	0	(11,072,892)
Prior Year Collections	9,487,668	0	0	0	0	9,487,668
Pilots/Interest & Penalties	9,775,149	0	0	0	0	9,775,149
Room Occupancy Tax	11,852,820	2,639,192	0	0	0	14,492,012
Abstract Charges	13,784,931	7,773,530	0	0	0	21,558,461
Sales Tax - County Portion	401,542,332	0	0	0	0	401,542,332
Sales Tax - Municipalities/School Portion	134,554,136	0	0	0	0	134,554,136
State Aid	207,506,990	4,906,491	0	0	20,302,319	232,715,800
Federal Aid	161,582,700	3,072,415	0	0	3,385,402	168,040,517
Interdepartmentals	80,232,420	3,965,123	0	83,453,064	0	167,650,607
Project Fund Close-Outs	0	0	0	0	0	0
All Other	101,841,513	130,016,844	83,488,001	24,088,401	50,849,709	390,284,468
Subtotal Revenues	1,268,087,767	152,373,595	83,488,001	107,541,465	74,537,430	1,686,028,258
Fund Balance						
Fund Balance	0	5,100,128	0	2,000,000	5,716,821	12,816,949
Carryover Fund Balance	0	0	0	0	0	0
Total Fund Balance	0	5,100,128	0	2,000,000	5,716,821	12,816,949
Total Revenue	1,268,087,767	157,473,723	83,488,001	109,541,465	80,254,251	1,698,845,207
Appropriations						
Mandated Programs	366,193,552	0	0	0	0	366,193,552
Wages	243,344,327	34,411,199	0	0	41,301,293	319,056,819
Benefits	129,601,609	20,197,476	0	102,715,196	18,696,462	271,210,743
Contracted Services	160,694,731	4,521,633	0	2,794,258	4,239,043	172,249,665
Interfund Transfers	62,841,740	3,000,000	0	0	0	65,841,740
Debt Service	19,695,079	42,363,696	0	0	0	62,058,775
Sales Tax - Municipalities/School Portion	134,554,136	0	0	0	0	134,554,136
Interdepartmentals	73,340,637	10,899,308	0	1,704,330	10,000	85,954,275
All Other	77,821,956	42,080,411	83,488,001	2,327,681	16,007,453	221,725,502
Total Expenses	1,268,087,767	157,473,723	83,488,001	109,541,465	80,254,251	1,698,845,207

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 2025, the County sold \$82.2 million in General Obligations bonds at a true interest cost of 3.41%. 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

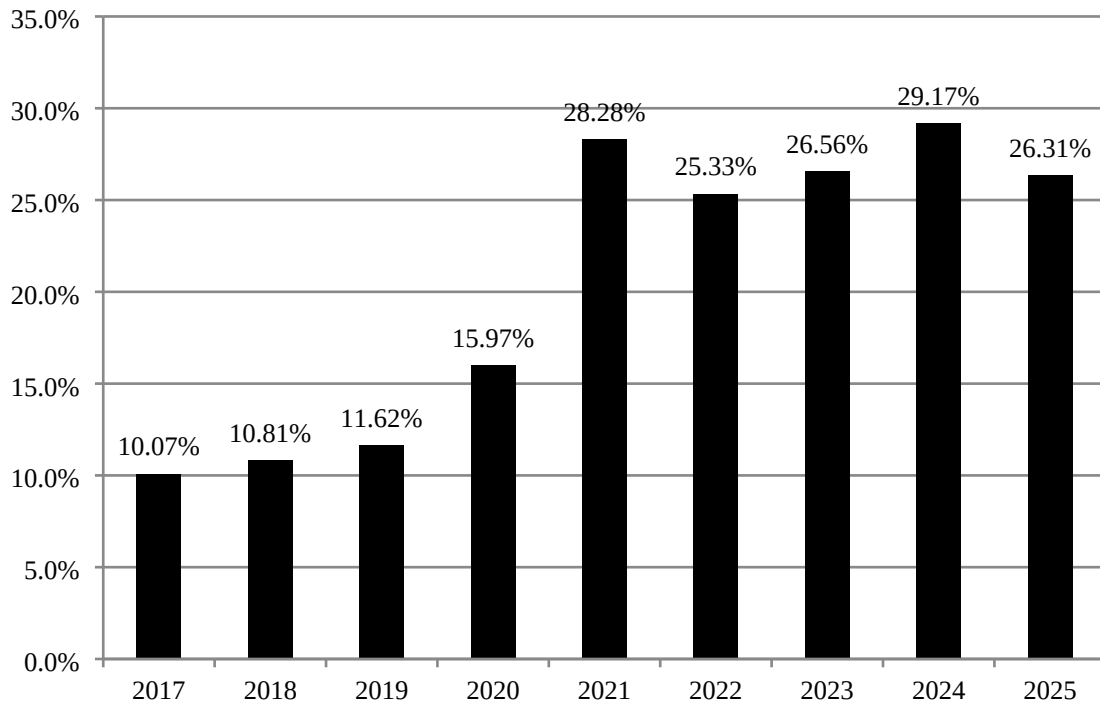
2025 – 2027

Fund	Unreserved 12/31/2025	Appropriated 2026 Budget	Available 1/1/2026	Additional Fund Balance	Estimated 12/31/2026	Appropriated 2027 Budget
General	227,270,633	0	227,270,633	0	227,270,633	0
General Grants	86,883,248	0	86,883,248	0	86,883,248	0
Community Development	25,658,011	0	25,658,011	0	25,658,011	0
County Road	301,301	0	301,301	0	301,301	0
Road Machinery	1,084,173	0	1,084,173	0	1,084,173	0
ONCENTER Revenue	2,498,312	0	2,498,312	0	2,498,312	0
Water	2	0	2	0	2	0
W.E.P. *	19,303,834	7,937,160	11,366,674	0	11,366,674	4,327,528
Van Duyn Hospital	0	0	0	0	0	0
Library **	1,301,674	529,072	772,602	0	772,602	772,600
Debt Service Fund ²	39,368,741	0	39,368,741	0	39,368,741	21,429,226
Library Grants	(1,713,759)	0	(1,713,759)	0	(1,713,759)	0
Insurance Fund ***	11,556,339	4,842,018	6,714,321	0	6,714,321	2,000,000
Total	413,512,510	13,308,250	400,204,260	0	400,204,260	28,529,354
Water Environment Protection *						
Bear Trap-Ley Creek	74,923	33,127	41,796	0	41,796	24,560
Bloody Brook	38,179	27,624	10,555	0	10,555	3,193
Consolidated	18,991,675	7,812,892	11,178,783	0	11,178,783	4,250,000
Flood Control	39,786	0	39,786	0	39,786	0
Harbor Brook	82,662	60,956	21,706	0	21,706	17,339
Meadowbrook Creek	76,609	2,561	74,048	0	74,048	32,436
TOTAL W.E.P. FUND	19,303,834	7,937,160	11,366,674	0	11,366,674	4,327,528
Library Fund **						
Branch Libraries	1,237,043	498,566	738,477	0	738,477	738,476
System Support	41,750	10,580	31,170	0	31,170	31,169
Central Library	22,882	19,926	2,956	0	2,956	2,955
TOTAL LIBRARY FUND	1,301,674	529,072	772,602	0	772,602	772,600
Insurance Fund ***						
Workers Comp	1,297,867	1,000,000	297,867	0	297,867	1,000,000
Unemployment	2,311,755	0	2,311,755	0	2,311,755	0
Judgement & Claims	(843,176)	0	(843,176)	0	(843,176)	0
Health	7,315,477	3,842,018	3,473,459	0	3,473,459	1,000,000
Dental	789,558	0	789,558	0	789,558	0
Insurance	684,858	0	684,858	0	684,858	0
	11,556,339	4,842,018	6,714,321	0	6,714,321	2,000,000

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
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%
2025	\$863.8	\$227.3	26.31%

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:

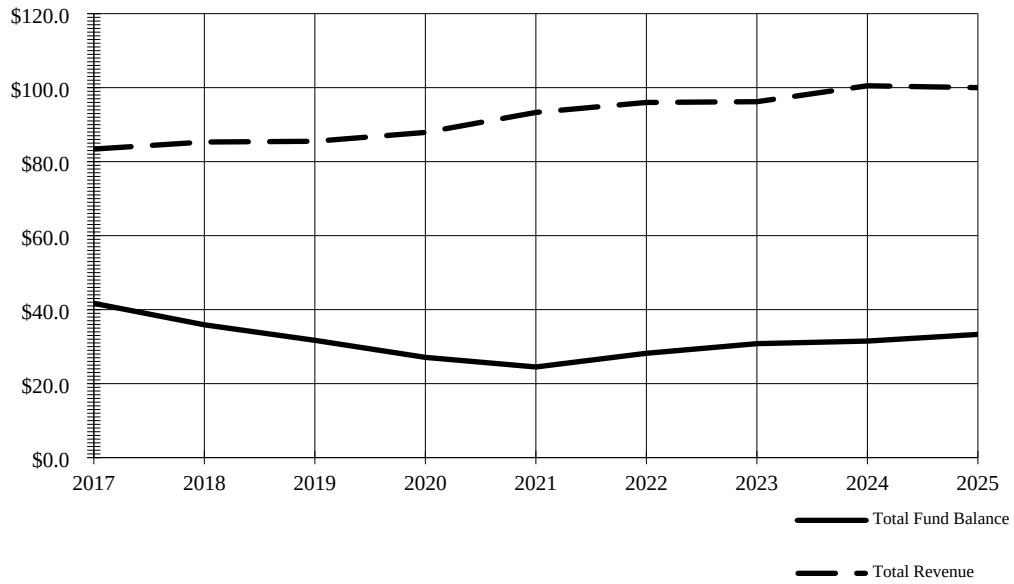
Year End 2025

Total General Fund Revenue	\$1,052.5 M
Less: Sales Tax Pass through and Interdepartmentals	<u>\$188.7 M</u>
Adjusted General Fund Revenue	\$863.8 M
 Unreserved General Fund Balance ³	 \$227.3 M
As a % of Adjusted General Fund Revenue	26.3%

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

Financial Condition

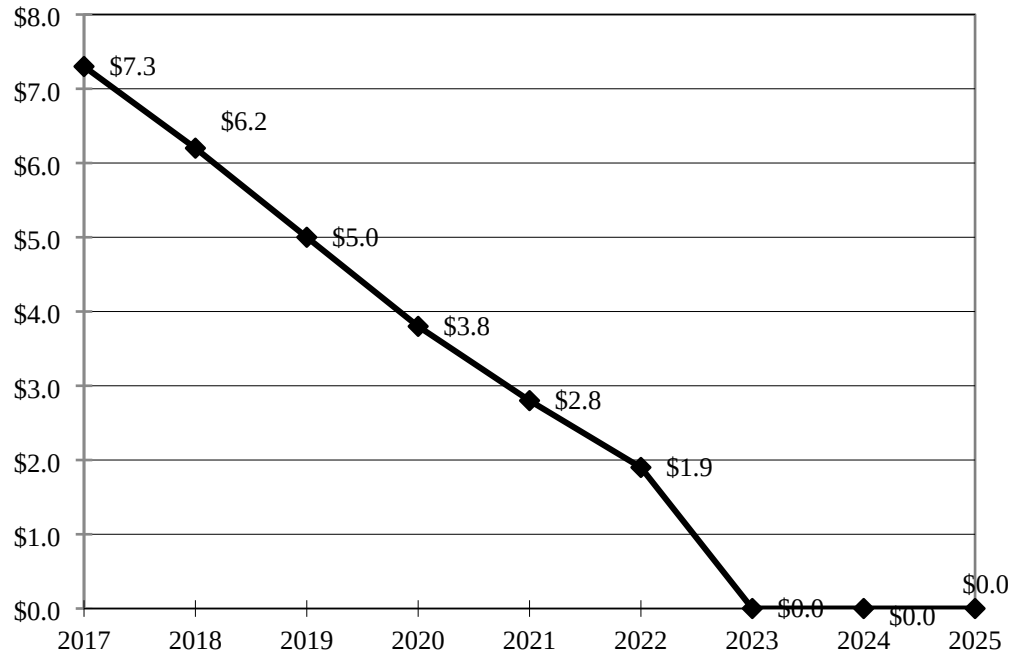
Water Environment Protection Fund Balance



	Total Revenues (In Millions)	Fund Balance (In Millions)	Fund Balance As a % of Total Revenues
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%
2025	\$103.2	\$19.3	18.7%

Financial Condition

Metropolitan Water Board Fund Balance



Total Revenues (In Millions)

Undesignated Fund Balance (In Millions)

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
2025	\$5.4	\$0.0

Revenue Trend Analysis

All Funds

	2024 Actuals	2025 Actuals	2026 Budget	2026 Modified	2027 Executive
Revenues					
Property Tax Levy	146,344,979	146,323,794	146,225,244	146,225,244	147,000,000
Deferred/Uncollectible	(10,945,578)	(11,590,833)	(10,750,968)	(10,750,968)	(11,072,892)
Prior Year Collections	8,280,507	10,875,995	8,384,526	8,384,526	9,487,668
Pilots/Interest & Penalties	9,462,455	10,314,818	9,735,519	9,735,519	9,775,149
Room Occupancy Tax	12,618,547	13,848,477	14,190,000	14,190,000	14,492,012
Abstract Charges	21,223,986	21,555,263	21,142,284	21,142,284	21,558,461
Sales Tax - County Portion	368,220,192	375,146,595	377,475,217	377,475,217	401,542,332
Sales Tax - Municipalities/School Portion	123,388,111	125,714,421	126,497,035	126,497,035	134,554,136
State Aid	187,308,028	199,912,705	217,639,864	221,697,912	232,715,800
Federal Aid	171,349,476	173,058,753	163,647,538	162,599,253	168,040,517
Interdepartmentals	142,826,265	143,280,338	147,350,307	147,350,307	167,650,607
Interfund Transfers	144,819,639	171,259,055	137,732,051	150,763,977	139,636,741
Sewer Unit Charge	87,199,740	91,064,916	96,442,799	96,442,799	107,202,507
County Service Revenue - Education	25,822,455	27,115,058	27,668,521	27,668,521	31,827,328
County Service Revenue - Gen Govt Support	21,695,308	22,873,431	23,730,037	23,730,037	28,110,752
Other Finance Sources	0	0	17,931,875	17,931,875	12,816,949
All Other	102,167,519	110,193,554	84,124,808	88,676,425	83,507,140
Total Revenue	1,561,781,628	1,630,946,339	1,609,166,657	1,629,759,963	1,698,845,207
Total Net Revenues	1,274,135,725	1,316,406,947	1,324,084,299	1,331,645,679	1,391,557,859

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

Organization Summary by Fund

Revenue Totals

	2024 Actuals	2025 Actuals	2026 Adopted	2026 Modified	2027 Executive
10001-General Fund	1,013,903,959	1,052,516,553	1,058,524,124	1,058,524,124	1,117,784,677
10007-County Road Fund	56,811,708	60,055,571	51,352,588	61,111,748	48,653,732
10009-Road Machinery Fund	9,586,059	8,917,845	8,410,026	8,797,645	8,084,605
10030-General Grants Projects Fund	114,324,818	134,661,538	95,118,931	104,395,599	93,564,753
20011-Water Fund	3,189,026	5,392,195	6,408,571	6,408,571	6,074,103
20010-Oncenter Revenue Fund	16,757,076	13,887,818	2,639,192	2,639,192	2,639,192
20013-Water Environment Protection	100,874,734	103,206,505	117,080,754	117,080,754	124,243,799
20015-Library Fund	12,960,089	15,083,079	15,733,744	15,733,744	16,779,613
20035-Library Grants Fund	1,604,902	1,923,929	1,323,422	1,263,281	1,641,405
30016-Debt Service Fund	65,919,789	63,731,827	80,333,421	80,333,421	83,488,001
55040-Insurance Division	87,915,789	85,720,682	92,576,797	92,576,797	109,541,465
65018-Onondaga Community College Fund	67,552,392	71,662,929	73,569,476	73,569,476	80,254,251
20033-Community Development Grant	10,381,287	14,185,869	6,095,611	7,325,611	6,095,611
Total Budgetary Funds	1,561,781,628	1,630,946,339	1,609,166,657	1,629,759,963	1,698,845,207

Fund Breakdown and Tax Levy Computation

2027 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	1,117,784,677	970,784,677	0	0	147,000,000
F10007-County Road Fund	48,653,732	48,653,732	0	0	0
F10009-Road Machinery Fund	8,084,605	8,084,605	0	0	0
F10030-General Grants Projects Fund	93,564,753	93,564,753	0	0	0
F20011-Water Fund	6,074,103	1,377,898	0	0	4,696,205
F20010-Oncenter Revenue Fund	2,639,192	2,639,192	0	0	0
F20013-Water Environment Protection	124,243,799	12,546,179	4,327,528	105,843,351	1,526,741
F20015-Library Fund	16,779,613	16,007,013	772,600	0	0
F20033-Community Development Grant	6,095,611	6,095,611	0	0	0
F20035-Library Grants Fund	1,641,405	1,641,405	0	0	0
F30016-Debt Service Fund	83,488,001	62,058,775	21,429,226	0	0
F55040-Insurance Division	109,541,465	107,541,465	2,000,000	0	0
F65018-Onondaga Community College Fund	80,254,251	74,537,430	5,716,821	0	0
Total Budgetary Funds	1,698,845,207	1,405,532,735	34,246,175	105,843,351	153,222,946

¹ Countywide Tax Levy:

Tax Levy	\$147.0 M
÷ Assessed Full Valuation (per 1000)	<u>\$ 55.2 M</u>
= Property Tax Rate (per 1000)	\$ 2.67

NOTE: Property Tax Rate decreased \$0.26 to \$2.67 per thousand over the prior year.

² Consolidated District Sewer Unit Charges:

Sewer Charge	\$105.8 M
÷ Number of Sewer Units	<u>215.9 Th</u>
= Sewer Unit Charge per Household	\$490.28

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
2027	\$147,000,000	0.5%	\$55,155,271,913	10.6%	2.67	(9.1%)
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%)

¹ Total Full Value as of the Adopted Budget

Consolidated Revenues and Appropriations by Category

General Fund: F10001

	2025	2026	2026	2027
	Actuals	Adopted	Modified	Executive
Revenues				
Property Tax Levy	146,323,794	146,225,244	146,225,244	147,000,000
Deferred/Uncollectible	(11,590,833)	(10,750,968)	(10,750,968)	(11,072,892)
Prior Year Collections	10,875,995	8,384,526	8,384,526	9,487,668
Pilots/Interest & Penalties	10,311,584	9,735,519	9,735,519	9,775,149
Room Occupancy Tax	9,745,066	11,550,808	11,550,808	11,852,820
Abstract Charges	13,601,313	13,367,273	13,367,273	13,509,931
Sales Tax - County Portion	375,146,595	377,475,217	377,475,217	401,542,332
Sales Tax - Municipalities/School Portion	125,714,421	126,497,035	126,497,035	134,554,136
State Aid	122,761,784	131,267,660	131,267,660	142,860,423
Federal Aid	130,701,019	135,617,630	135,617,630	140,779,799
Interdepartmentals	62,975,475	65,293,257	65,293,257	70,239,224
Project Fund Close-Outs	0	0	0	0
All Other	55,950,341	43,860,923	43,860,923	47,256,087
Total Revenues	1,052,516,553	1,058,524,124	1,058,524,124	1,117,784,677
Appropriations				
Mandated Programs	348,849,838	347,604,008	347,604,008	366,193,552
Wages	186,561,475	201,434,232	201,419,737	214,771,034
Benefits	95,787,308	98,800,566	98,800,566	116,745,828
Contracted Services	85,488,842	88,972,967	89,296,446	94,317,350
Interfund Transfers	105,758,981	68,273,630	68,523,630	62,841,740
Debt Service	16,298,239	16,846,751	16,846,751	12,793,873
Sales Tax - Municipalities/School Portion	125,714,421	126,497,035	126,497,035	134,554,136
Interdepartmentals	56,505,424	58,098,716	58,098,716	61,928,097
All Other	45,416,503	51,996,219	53,578,621	53,639,067
Total Expenses	1,066,381,031	1,058,524,124	1,060,665,510	1,117,784,677
Fund Balance				
Fund Balance	0	0	0	0
Carryover Fund Balance	0	0	0	0
Total Fund Balance	0	0	0	0
Local Dollars	13,864,478	0	2,141,386	0

General Fund Funding Adjustments

The following general fund funding adjustments over the FY 2026 Adopted budget are necessary to support the FY 2027 Executive budget:

Revenues

- **Property Tax Levy**

2027 has a slightly increased property tax levy with a corresponding tax rate decrease due to an increase in the assessed full value of property. The tax rate fell by \$0.26 to \$2.67 from \$2.93 adopted in 2026. 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 2027 it is estimated that the County will collect prior year receivables of \$9.5M.

- **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 \$11.8M 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 2027 budgeted expenditures and 2025 reconciling items.

- **Sales Tax**

The gross sales tax is projected to increase 2% in 2027 over the 2026 projected increase of 4.94% over 2025 actuals. Generally, the County share is 75% of gross sales tax collections and is estimated at \$401.5M for 2027.

- **State Aid**

State Aid is a function of expenses. The increase of \$11.6M is a result of increased expenses in Mandates and Human Service programs such as Foster Care, Day Care, Special Children Services and Juvenile Delinquents.

- **Federal Aid**

The \$5.2M 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 \$4.9M 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 of projected revenue from Room Occupancy Tax and Interest and Earnings on Investments.

Appropriations

Baseline Growth

- **Mandated Programs**

Foster Care program expenses are up \$6.4M as result of higher case counts over the past several years, higher placement costs and NYS approved rate increase of 6% effective July 2026.

Family Assistance program expenses are up \$538,559 due to higher caseloads and actual costs of the benefits provided for eligible families receiving temporary assistance.

Juvenile Delinquents service expenses increased by \$898,923 due to the number of court-ordered placements and level of services required.

Day Care program increased by \$9.1M 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 \$2.7M, as result of increased child counts and NYS rate increases for Preschool providers.

- **Wages and Benefits**

2027 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 \$4.7M higher for the correctional health contract and the cost of offsite mental health services, state funded mental health contracts, adolescent day treatment program and aftercare services related to foster care.

- **Interfund Transfer**

The interfund transfer category captures general fund support to other funds and provision for project expenses. The 2026 decrease of \$5.4M is a result of reductions in vehicles, provision for capital projects and local support for projects.

- **Debt Service**

The debt service payments decreased over the prior years due to scheduled debt and use of reserve for bond debt.

- **Sales Tax – Municipalities / School Portion**

The sales tax shared with other municipalities is estimated at \$134.65M based on the budgeted growth trends of 2% in 2027 over the 2026 projected increase of 4.94% over 2025 actuals.

- **Interdepartmentals**

The interdepartmental charges to departments for services is \$3.8M 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 \$1.6M increase based on the increased costs in utilities and other materials.

Baseline Additions

- **Wages and Benefits**

The 2027 budget appropriates funding for additional wages and corresponding benefits including 5 newly funded positions to support core functions.

- **All Other**

The 2027 budget supports additional funding for tick surveillance and education, an academic health collaboration with SUNY Upstate and outside legal counsel.

One Times

- **Interfund Transfers**

The 2027 budget includes \$2.5M of local funding to support the following strategic project initiatives:

Home Headquarters Gen Z Downpayment Assistance Program	\$2,000,000
Local Farm & Food Security PILOT	\$250,000
Senior Center Grants	\$250,000
	\$2,500,000

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 2027.

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 (1.0044 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
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		38,756.54	-	-	-	-	-	38,756.54
2026 Adopted Abstract		22,010,738.00	-	-	-	-	-	22,010,738.00
2026 Adopted Levy / Abstract		168,274,738.54	4,696,205.00	476,847.00	227,250.00	528,373.00	294,271.00	174,497,684.54
Tax Base Growth Factor	1.0044	169,015,147.39	4,716,868.30	478,945.13	228,249.90	530,697.84	295,565.79	175,265,474.35
Pilots Rec 2026 (budget revenue)		3,112,594.00	-	-	-	-	-	3,112,594.00
Sub Total		172,127,741.39	4,716,868.30	478,945.13	228,249.90	530,697.84	295,565.79	178,378,068.35
Levy Growth factor	1.0200	175,570,296.22	4,811,205.67	488,524.03	232,814.90	541,311.80	301,477.11	181,945,629.72
Pilots Rec 2027 (budget revenue)		2,927,708.00	-	-	-	-	-	2,927,708.00
Levy Limit b/f Adj/Exclusions		172,642,588.22	4,811,205.67	488,524.03	232,814.90	541,311.80	301,477.11	179,017,921.72
<u>Adjustments</u>								
Costs Trans of Function		-	-	-	-	-	-	-
Savings Trans of Function		-	-	-	-	-	-	-
Total Adjustments		-	-	-	-	-	-	-
Levy Limit b/f Exclusions		172,642,588.22	4,811,205.67	488,524.03	232,814.90	541,311.80	301,477.11	179,017,921.72
<u>Exclusions</u>								
Torts/Judgements >5% 2012 Levy		-	-	-	-	-	-	-
Pension Exclusion		-	-	-	-	-	-	-
Total Exclusions		-	-	-	-	-	-	-
2027 Estimated Levy Limit		172,642,588.22	4,811,205.67	488,524.03	232,814.90	541,311.80	301,477.11	179,017,921.72
Add: 2026 Carryover		-	-	-	-	-	-	2,716,648.25
2027 Estimated Levy Limit		172,642,588.22	4,811,205.67	488,524.03	232,814.90	541,311.80	301,477.11	181,734,569.97
2027 Executive Levy		147,000,000.00	4,696,205.00	476,847.00	227,250.00	528,373.00	294,271.00	153,222,946.00
2027 Executive Audit Adjustments		38,756.54	-	-	-	-	-	38,756.54
2027 Executive Abstract		22,445,408.00	-	-	-	-	-	22,445,408.00
2027 Executive Levy / Abstract		169,484,164.54	4,696,205.00	476,847.00	227,250.00	528,373.00	294,271.00	175,707,110.54
Under / (Over) Levy Limit								6,027,459.43
Carryover to 2027 Budget	0.0150							2,726,018.55

Summary of Property Tax Rates by Municipality

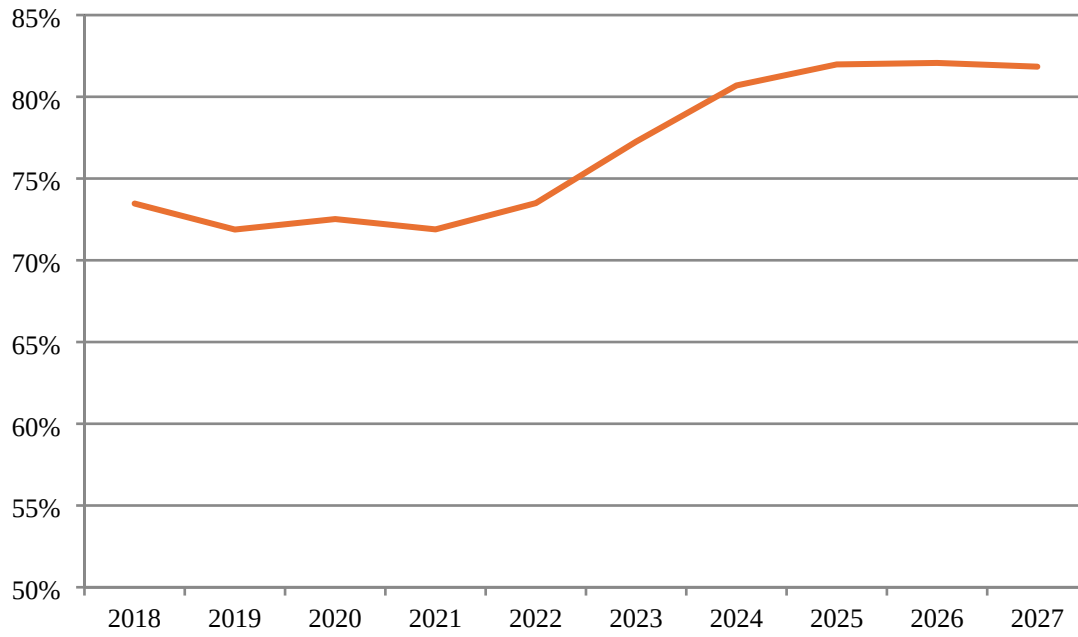
	2026 Adopted	2027 Executive	% Change
County Property Tax Levy (In Millions)	\$146.2	\$147	(0.00%)
County Full Value Tax Rate	\$2.93	\$2.67	(9.1%)

Property Tax Rates by Municipality

Municipality	Tax Levy Apportionment	Assessed Value Tax Rate		Equalization Rate		Tax per \$100,000	
	2027	2026	2027	2026	2027	2026	2027
Camillus	9,039,809.66	\$4.26	\$4.38	69.00%	61.00%	\$294	267
Cicero	12,197,222.66	4.89	5.04	60.00%	53.00%	293	267
Clay	19,043,141.24	122.40	120.85	2.40%	2.21%	294	267
Dewitt	12,055,574.12	2.93	2.81	100.00%	95.00%	293	266
Elbridge	1,516,474.54	2.99	2.96	98.00%	90.00%	293	266
Fabius	658,200.46	5.14	5.12	57.00%	52.00%	293	266
Geddes	5,064,824.88	5.96	5.94	49.38%	45.00%	294	267
LaFayette	1,831,496.22	5.26	5.36	56.00%	50.00%	295	268
Lysander	9,339,378.93	4.18	1.04	70.00%	66.00%	293	266
Manlius	12,933,029.36	2.92	2.66	100.00%	100.00%	292	266
Marcellus	2,381,486.76	4.31	4.59	68.00%	58.00%	293	266
Onondaga	7,662,279.53	5.00	5.04	58.75%	53.00%	294	267
Otisco	1,078,983.25	235.16	240.81	1.25%	1.11%	294	267
Pompey	3,393,689.27	5.14	5.13	57.00%	52.00%	293	267
Salina	8,520,054.07	3.92	3.93	75.00%	68.00%	294	267
Skaneateles	9,359,150.86	2.92	2.77	100.00%	96.00%	292	266
Spafford	2,573,592.38	3.08	3.24	95.00%	82.00%	293	266
Syracuse	23,588,193.26	5.08	5.11	57.50%	52.00%	292	266
Tully	1,092,116.79	2.95	2.86	100.00%	94.00%	295	269
Van Buren	3,671,298.78	4.19	4.10	70.00%	65.00%	293	267
Total Property Tax Levy	\$147,000,000						

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	\$673,972,429
Net Prop Tax Levy	\$122,375,790
Tax Margin Available	\$551,596,640
Taxing Capacity Available	81.84%

The constitutional tax margin available for 2027 is estimated at \$551.6 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 \$9,487,668 in 2027.

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, 2024, and 2025 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, 100,000 gallons and 85,000 gallons per year for each unit, respectively. Per Resolution No. 135 dated October 14, 2025, 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 85,000 gallons per year one unit.
 - One unit and fraction thereof for each 85,000 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 85,000 gallons per year one unit.
 - One unit and fraction thereof for each 85,000 gallons per year.

The 2027 budget proposes to modify the schedule of sewer rents in the Onondaga County Sanitary District by amending the gallons per unit from 85,000 to 70,000 effective January 1, 2027.

Consolidated Districts Sewer Unit Charge

Year	Total Sewer Charge	% Total Sewer Unit Change	Number of Units	% Number of Units Change	Unit Charge	Dollar Unit Charge Change	% Unit Charge Change
2027	\$105,843,351	9.34%	215,883	6.28%	\$490.28	\$13.70	2.87%
2026	\$96,805,714	7.22%	203,126	2.05%	\$476.58	\$23.00	5.07%
2025	\$90,283,335	1.64%	199,046	1.64%	\$453.58	\$0.00	0.00%
2024	\$88,824,000	2.00%	195,828	2.78%	\$453.58	-\$3.46	-0.76%
2023	\$87,082,116	-0.87%	190,535	-1.95%	\$457.04	\$5.00	1.11%
2022	\$87,846,129	1.15%	194,333	1.15%	\$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	2026 Adopted	2027 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

	2025 Actuals	2026 Adopted	2026 Modified	2027 Executive
Revenues				
A514000-Curr Yr Sewer Unit Chgs	88,837,430	96,805,714	96,805,714	105,843,351
A514010-Deferred Sewer Unit Chgs	(1,730,885)	(2,950,778)	(2,950,778)	(2,200,000)
A514020-Uncollect Sewer Unit Chgs	(435,396)	(777,692)	(777,692)	(369,038)
A514030-Prior Year Sewer Unit Charge	1,514,233	3,365,555	3,365,555	3,689,525
A514040-Cyr Tax Exempt Sewer Billings	1,462,207	0	0	0
A514025-City Prior Year Sewer Unit Chg	1,417,327	0	0	238,669
Total Sewer Unit Revenues	91,064,916	96,442,799	96,442,799	107,202,507
State Aid	0	0	0	0
Federal Aid	0	0	0	0
Interdepartmentals	3,384,638	4,122,236	4,122,236	3,965,123
Project Fund Close-Outs	0	0	0	0
All Other	8,756,951	8,578,529	8,578,529	8,748,641
Total Revenues	103,206,505	109,143,564	109,143,564	119,916,271
Appropriations				
Wages	24,557,206	26,296,626	26,296,626	26,277,646
Benefits	12,534,113	12,787,319	12,787,319	15,368,416
Contracted Services	779,355	974,250	1,134,593	1,744,250
Interfund Transfers	0	0	0	0
Debt Service	33,455,071	35,548,902	35,548,902	39,465,900
Sales Tax - Municipalities/School Portion	0	0	0	0
Interdepartmentals	6,806,651	6,717,028	6,717,028	7,390,462
All Other	34,063,296	34,756,629	35,190,110	33,997,125
Total Expenses	112,195,692	117,080,754	117,674,578	124,243,799
Fund Balance				
Fund Balance	0	7,937,190	7,937,190	4,327,528
Total Fund Balance	0	7,937,190	7,937,190	4,327,528
Local Dollars	8,989,186	0	593,824	0

Water Environment Protection Fund Funding Adjustments

The following Water Environment Fund funding adjustments over the FY 2026 Adopted budget are necessary to support the FY 2027 Executive budget:

Revenues

- **Sewer Unit**

The unit charge will increase from 2026 Adopted at \$476.58/unit to \$490.28/unit. The 2027 budget proposes the continued shift to reduce gallons per unit from 85,000 to 70,000.

- **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 and plumbing fees and licenses.

Appropriations

Baseline Growth

- **Wages and Benefits**

2027 wages remained mostly flat, while benefits increased 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 2027 budget includes increased costs of \$1.8M primarily due to rate increases on electricity, inflation on equipment replacement parts and professional services.

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
2027	\$4,696,205	0%
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%

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 2027 budget contains no Zone 2 assessments.

Commodity Charge Rates

Water Rate Per Thousand Gallons Per Month		2026 Adopted	2027 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

	2025	2026	2026	2027
	Actuals	Adopted	Modified	Executive
Revenues				
A500170-Curr Yr Real Property Tax	3,700,305	4,696,205	4,696,205	4,696,205
A500180-Deferred Real Property Tax	(138,734)	(54,409)	(54,409)	(54,409)
A500190-Unocoll Real Property Taxes	27,300	(10,197)	(10,197)	(10,197)
A500200-Prior Yr Real Property Tax	41,402	57,294	57,294	57,294
A500205-City Prior Year Water Tax	13,178	0	0	0
Total Tax Revenues	3,643,452	4,688,893	4,688,893	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	1,748,743	1,719,678	1,719,678	1,385,210
Total Revenues	5,392,195	6,408,571	6,408,571	6,074,103
Appropriations				
Wages	0	0	0	0
Benefits	196,172	250,000	250,000	250,000
Contracted Services	0	0	0	0
Interfund Transfers	2,000,000	3,000,000	3,000,000	3,000,000
Debt Service	3,091,538	3,048,714	3,048,714	2,711,196
Sales Tax - Municipalities/School Portion	0	0	0	0
Interdepartmentals	104,483	108,857	108,857	111,907
All Other	0	1,000	1,000	1,000
Total Expenses	5,392,194	6,408,571	6,408,571	6,074,103
Fund Balance				
Fund Balance	0	0	0	0
Total Fund Balance	0	0	0	0
Local Dollars	(2)	0	0	0

Water Fund Funding Adjustments

The following Water Fund funding adjustments over the FY 2026 Adopted budget are necessary to support the FY 2027 Executive budget:

Appropriations

- **Debt Service**

The debt service payments decreased over the prior year due to scheduled debt decreases.

- **Interfund Transfer**

Interfund Transfer is unchanged to support future water infrastructure improvements.

Onondaga County Sales Tax

New York State Sales Tax

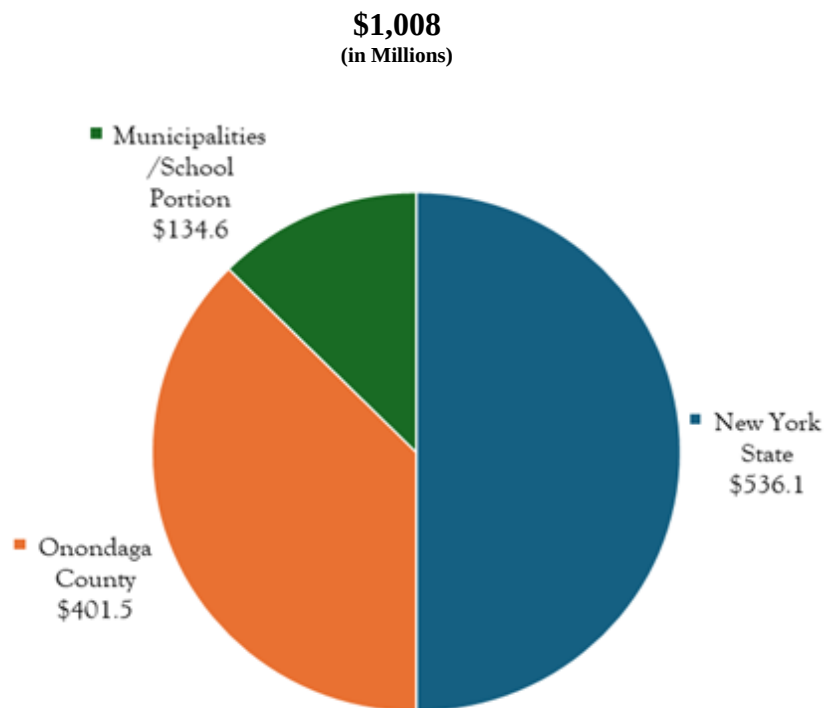
New York State currently levies a 4.00% sales tax. Counties and cities may impose a sales tax up to a combined maximum of 3.00%, within their respective jurisdictional limits. With special state legislative approval, jurisdictions can exceed the 3.00% maximum limit.

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 2027 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 2027 budget, it is estimated that the 2026 collections will increase 4.94% over 2025 actual and the 2027 collections will increase 2.0% over 2026 estimates.

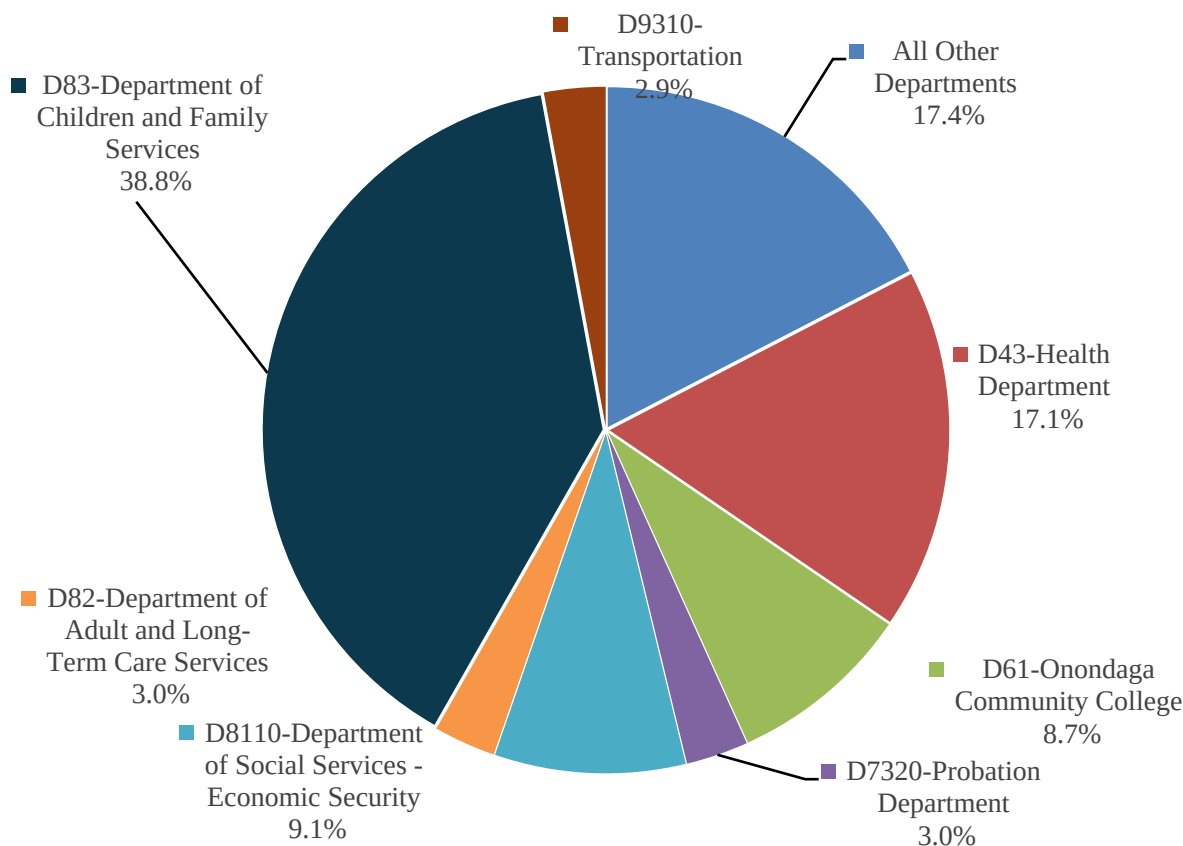
County Share of Gross Sales Tax Collections

Year	Amount	% Change
2027 Executive	\$401,542,332	2.0%
2026 Estimated ¹	\$393,665,792	4.9%
2026 Modified	\$377,475,217	0.6%
2025	\$375,146,595	1.9%
2024	\$368,220,192	1.5%
2023	\$362,718,605	6.7%
2022	\$339,835,896	5.2%
2021	\$323,082,908	19.7%

State Aid

Distribution of State Aid

\$232,715,800



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.

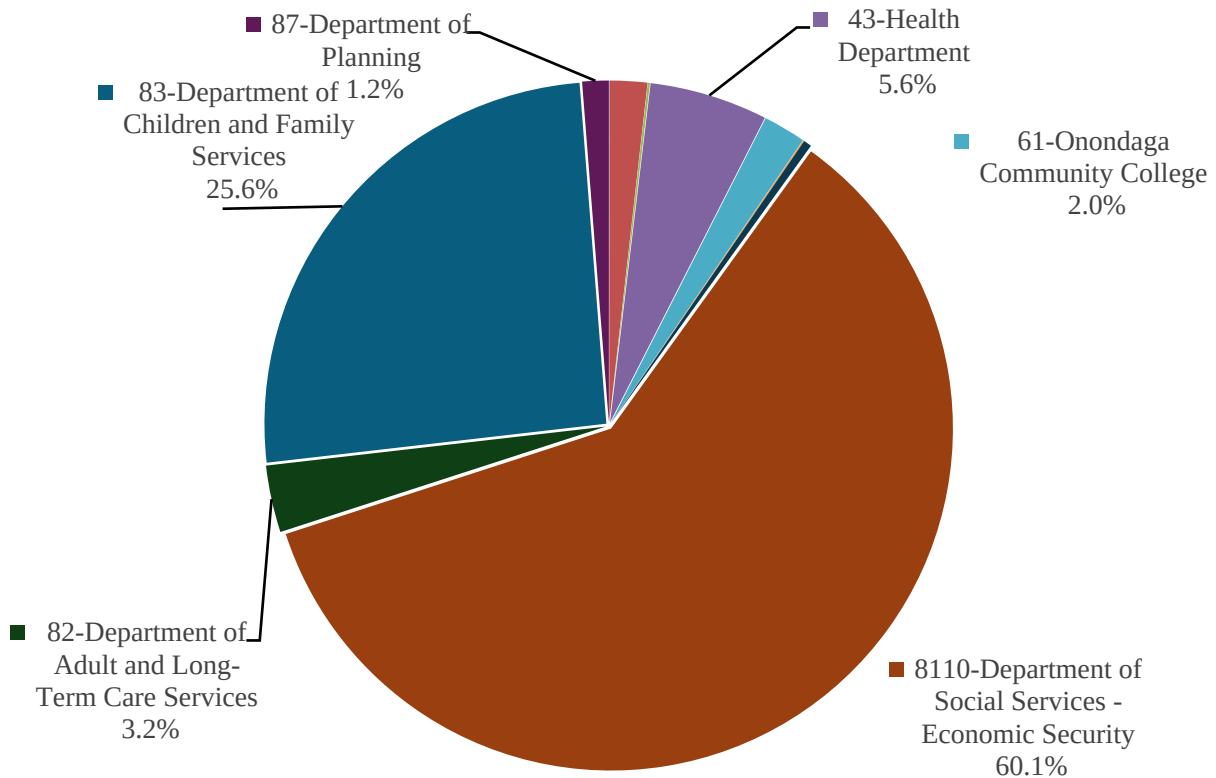
All Other Departments

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

\$168,040,517



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.

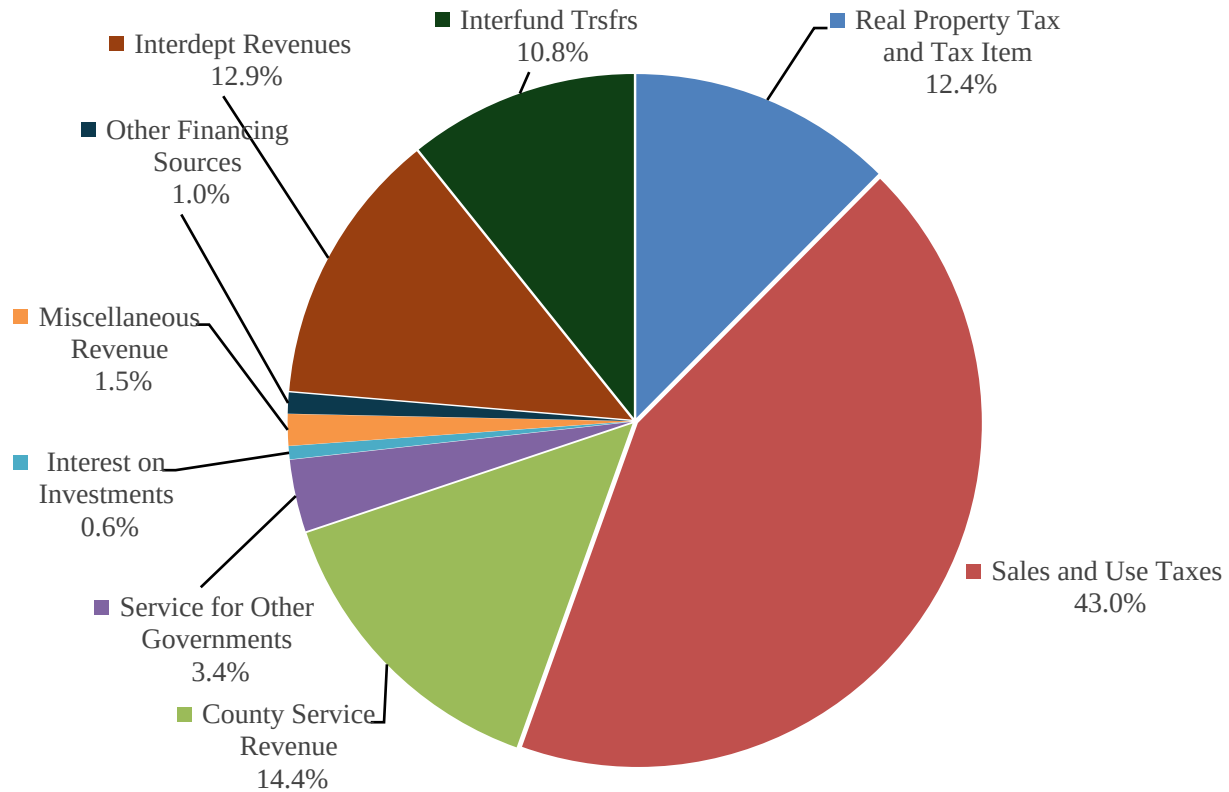
Department of Children and Family Services

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
\$1,298,088,890



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

	2024	2025	2026	2026	2027
	Actuals	Actuals	Adopted	Modified	Executive
Expenses					
Wages	269,806,719	280,550,725	301,215,315	301,068,167	319,056,819
Benefits	211,782,907	218,455,528	230,710,537	230,602,356	271,210,743
Sub Total Personnel Expenses	481,589,626	499,006,253	531,925,852	531,670,524	590,267,562
Mandated Programs	320,956,572	348,381,834	347,604,008	347,604,008	366,193,552
Contracted Services (408/570)	171,589,492	176,585,961	168,759,147	177,521,005	172,249,665
Sales Tax - Municipalities/School Portion	123,388,111	125,714,421	126,497,035	126,497,035	134,554,136
Interfund Transfers	83,259,418	107,557,981	71,273,630	71,523,630	65,841,740
Debt Service - Operating	66,069,789	63,594,553	65,365,476	65,365,476	62,208,775
Scheduled Debt Service Payments	94,450,605	95,418,197	90,177,329	96,425,541	91,540,264
Interdepartmentals	75,072,817	78,786,112	81,015,594	81,070,523	85,954,275
All Other	128,527,718	147,771,496	126,548,586	137,305,674	130,035,238
 Total Gross Expenses*	 1,544,904,148	 1,642,816,807	 1,609,166,657	 1,634,983,417	 1,698,845,207
 Total Net Expenses (1)	 1,290,393,366	 1,378,473,295	 1,334,967,006	 1,360,837,017	 1,400,899,708

(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

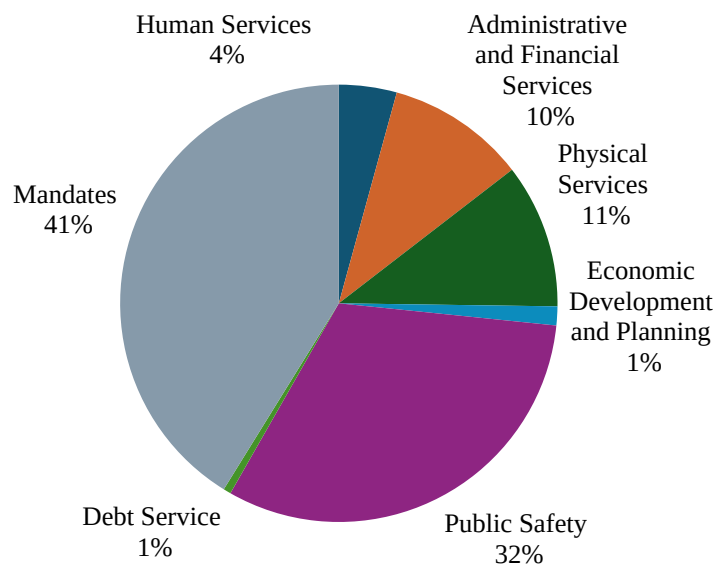
	2024 Actuals	2025 Actuals	2026 Adopted	2026 Modified	2027 Executive
10001-General Fund	983,796,333	1,066,381,031	1,058,524,124	1,060,665,510	1,117,784,677
10007-County Road Fund	56,787,031	60,073,219	51,352,588	61,118,652	48,653,732
10009-Road Machinery Fund	7,136,717	9,014,175	8,410,026	11,159,411	8,084,605
10030-General Grants Projects Fund	111,602,950	111,826,235	95,118,931	104,395,599	93,564,753
20011-Water Fund	3,483,248	5,392,194	6,408,571	6,408,571	6,074,103
20010-Oncenter Revenue Fund	16,664,066	14,093,743	2,639,192	2,639,192	2,639,192
20013-Water Environment Protection	107,258,863	112,195,692	117,080,754	117,674,578	124,243,799
20015-Library Fund	13,553,789	14,622,968	15,733,744	15,803,176	16,779,613
20035-Library Grants Fund	1,303,554	1,020,657	1,323,422	1,313,422	1,641,405
30016-Debt Service Fund	74,785,714	75,882,850	80,333,421	80,333,421	83,488,001
55040-Insurance Division	88,093,821	88,731,666	92,576,797	92,576,797	109,541,465
65018-Onondaga Community College Fund	65,414,898	71,394,185	73,569,476	73,569,476	80,254,251
20033-Community Development Grant	15,023,164	12,188,193	6,095,611	7,325,611	6,095,611
Total Budgetary Funds	1,544,904,148	1,642,816,807	1,609,166,657	1,634,983,417	1,698,845,207

Summary of Local Dollar Costs

2027 Executive

Program Area	Local Dollar Costs
Human Services	\$23,878,223
Administrative and Financial Services	\$57,401,131
Physical Services	\$59,665,182
Economic Development and Planning	\$7,822,160
Public Safety	\$176,775,088
Debt Service	\$3,130,889
Mandates	
Administration	\$34,108,480
Medicaid	105,614,132
Temporary Assistance	23,791,600
Child Welfare Programs	34,061,298
Legal Aid	10,644,127
Special Children Services	21,119,828
Other	799,615
Mandates Subtotal	230,139,080
Total Local Support	\$558,811,753

Local dollars are revenues generated through property tax and sales and use tax revenues. In 2027, Mandated Program costs will be approximately 41% 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 – 2026

Department	2011 1/06/11	2023 8/18/2023	2024 8/16/2024	2025 8/15/2025	2026 8/14/2026	2026 vs 2025
Facilities Management	103	115	120	124	125	1
Comptroller	22	26	26	27	26	(1)
Corrections	176	-	-	-	-	-
County Clerk	35	30	28	29	28	(1)
County Executive	12	12	13	11	10	(1)
Stop DWI	-	-	-	-	-	-
Legislature	24	23	23	24	24	-
Information Technology	68	54	52	54	50	(4)
District Attorney	89	90	86	88	90	2
Emergency Communication	145	130	125	140	133	(7)
Economic Development	6	7	6	7	9	2
Office of the Environment	1	2	2	2	2	-
Election Board	16	19	20	20	24	4
Emergency Management	6	9	9	10	10	-
Finance Department	26	61	65	69	69	-
Diversity	-	5	7	9	9	-
Health Department	294	257	268	266	278	12
Correctional Health	-	-	-	-	-	-
Human Rights	-	-	-	-	-	-
County Attorney	38	33	34	32	22	(10)
LTC – Community Svcs	-	-	-	-	-	-
Mental Health	51	-	-	-	-	-
Youth Bureau	5	-	-	-	-	-
Parks & Recreation	92	88	87	80	86	6
Personnel	25	31	32	30	36	6
CNY Works	2	-	-	-	-	-
Probation	91	81	74	75	72	(3)
Hillbrook	21	-	-	-	-	-
Purchasing	13	17	18	19	19	-
Sheriff	552	585	583	578	581	3
DSS – Economic Security	674	428	443	453	470	17
Adult & Long Term Care Svcs	-	44	48	49	51	2
Children & Family Svcs	-	260	266	289	294	5
Planning	15	14	12	12	13	1
Veterans	3	6	7	5	5	-
TOTAL General Fund	2,605	2,427	2,454	2,502	2,536	34

Status of Countywide Filled Positions
2011 – 2026

Department	2011 1/06/11	2023 8/18/2023	2024 8/16/2024	2025 8/15/2025	2026 8/14/2026	2026 vs 2025
LTC – Van Duyn	489	-	-	-	-	-
Highway	159	140	148	152	155	3
Total Highway	159	140	148	152	155	3
Metropolitan Water Board	31	-	-	-	-	-
Flood Control	9	10	10	11	8	(3)
Water Environment Protection	339	328	327	327	318	(9)
Total WEP Fund	348	338	337	338	326	(12)
Onondaga County Public Library	89	74	75	79	81	2
Aging and Youth	12	-	-	-	-	-
Community Development	15	17	16	16	15	(1)
TOTAL All Funds	3,748	2,996	3,030	3,087	3,113	26

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.

	2024	2025	2026	2027
	Actual	Adopted	Adopted	Executive
Health	69,530,149	73,976,093	75,084,163	91,715,066
Dental	2,658,734	2,600,000	2,730,749	2,850,131
Retirement	31,953,022	38,641,620	42,404,114	47,922,030
Workers Comp.	11,265,158	6,950,000	6,950,000	6,950,000
Unemployment	290,560	255,442	275,000	400,000
FICA	17,338,975	19,684,994	20,122,458	21,248,298
Disability	692,720	750,000	750,000	800,000
OCC Benefits ¹	10,122,932	12,158,029	12,900,408	14,006,462
Total	143,852,250	155,016,178	161,216,892	185,891,987

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 FY27 budget as compared to FY26 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 2027, the health benefits budget is \$16.6M higher primarily due to a rate increase in 2027 for the Medicare Advantage plan. OnPoint and prescription medication expenditures are also estimated to increase by 17% collectively.

Retirement Contribution rates are projected to increase from 16.5% to 17.6% in 2027 per the State Comptroller early projections.

Dental Benefits are increasing 4.4% year over year due to increased costs within our Dental Plan.

Workers Compensation is estimated to remain relatively flat in 2027 over the prior year.

Unemployment Insurance is increasing by \$125,000 based on current trends and cost of actual cases.

Disability Insurance is increasing by \$50,000 based on current trends and new rates for 2027.

Appropriated Fund Balance of \$2M is budgeted for 2027 to offset the employee and County contribution toward employee benefits.