



Onondaga County Legislature

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WAYS & MEANS COMMITTEE MINUTES – JULY 22, 2025 **COLLEEN A. GUNNIP, CHAIR**

MEMBERS PRESENT: Mr. May, Ms. Abbott, Mr. Romeo, Mr. Knapp, Mr. Garland, Ms. Hernandez
ALSO ATTENDING: Chairman Burtis, Mr. Bush, Mr. Brown; also see attached

Chair Gunnip called the meeting to order at 10:43 a.m., and the previous meeting's minutes were approved.

1. PROBATION: Kristen Jackson, Director

- a. Amending the 2025 Onondaga County Budget to Accept Grant Funds from the New York State Division of Criminal Justice Services for Statewide Targeted Reductions in Intimate Partner Violence (STRIVE) (\$298,116) (Sponsored by Mr. Olson)**
- b. Personnel Resolution (Sponsored by Mr. Olson)**

Purpose: For Onondaga County Probation Department to accept the \$298,116 Statewide Targeted reductions in Intimate Partner Violence Initiative grant funds from the NYS Division of Criminal Justice Services.

Objective/Work Plan: This grant program is intended to improve the public safety response to intimate partner abuse and domestic violence. Funding will be used for the prevention of and intervention (e.g., enforcement, prosecution) in incidences of intimate partner violence through evidence-based, survivor-centered, trauma-informed, and culturally responsive strategies. These strategies are part of a collaborative plan developed through partnership with the Onondaga County District Attorney's Office, Onondaga County Sheriff's Office, Syracuse Police Department, and Vera House, Inc. It should be noted that this funding is structured similarly to GIVE (Gun Involved Violence Elimination) and is expected to be renewed annually. Probation will be creating a new dedicated Domestic Violence Unit and will have dedicated personnel that will support this collaborative strategy.

Funding Source: New York State Division of Criminal Justice Services

Budget: \$298,116

2. DISTRICT ATTORNEY: Joseph Coolican, Deputy District Attorney

- a. Amending the 2025 Onondaga County Budget to Accept Grant Funds from the New York State Division of Criminal Justice Services for Statewide Targeted Reductions in Intimate Partner Violence (STRIVE) (\$621,678) (Sponsored by Mr. Olson)**
- b. Personnel Resolution (Sponsored by Mr. Olson)**

Purpose: For Onondaga County District Attorney's Office to accept the \$621,678 Statewide Targeted Reductions in Intimate Partner Violence (STRIVE) grant funds from the Division of Criminal Justice Services.

Objective/Work Plan: This funding will support the efforts to reduce intimate partner violence in Onondaga County. The funds will be used to assist our partnering agencies and organizations, both law enforcement and service providers, in implementing a coordinated community response to intimate partner violence. The focus is on survivor-centered, trauma-informed, and culturally-responsive interventions that focus on the needs of the survivor. The efforts also go towards holding the offender accountable for their behavior and for the consequences of their actions.

Funding Source: *New York State Division of Criminal Justice Services*

Budget: \$621,678

Mr. Coolican presented the following:

- GIVE (Gun Involved Violence Elimination Program)
 - 2024 – Onondaga County had lowest gun violence numbers since tracking
- NYS trying to mimic GIVE's success with an Intimate Partner Violence program
- Idea of program:
 - Law Enforcement will respond to call and do a scientifically based questionnaire with survivor victim
 - Team will identify people most likely to commit intimate partner violence
 - Team will provide services to survivor victim
 - Team will provide enhanced investigation and prosecutorial efforts
- DA positions:
 - Senior Assistant District Attorney Position to supervise the program
 - Investigator
 - Experienced Prosecutor
 - Civilian Coordinator to be hired (like GIVE)
 - Crime Analyst to be hired – tracking numbers
- Creating a Domestic Violence Unit in the office (currently being handled by Special Victim's Bureau)
- Partnering with Probation, Sheriff's Office, Syracuse Police Department (SPD)
- DCJS always impressed by Onondaga County's success with their programs and have been generous

Ms. Jackson presented the following:

- Probation adding 1 Probation Supervisor – creates a dedicated Domestic Violence unit
- Funding to add to reimbursement of salaries for Probation Officers and Principle Probation Officer assigned to unit
- Will participate in DVHRT – Domestic Violence High Risk Team
 - Collaborative effort with Syracuse Police Department, Sheriff's Office, District Attorney and Vera House
- Providing enhanced offender accountability programming

Questions/Comments from the committee:

- Does this affect the youth involved with domestic violence?
 - DA:
 - Yes, it is across the board
 - Police are called and some get arrested, but there are offenders that go back to the relationship/household creating a tremendous risk for future harm
 - This program is not for all cases
 - The idea is to have specific evidence based criteria to select those most at risk of doing serious physical violence or death against their intimate partner – will target those people
 - DA is aware of the hurdles of having successful prosecution
 - DA's budget includes services to put people in hotels and pay for transportation to move people outside of Onondaga County to enhance their safety and encourage participation in holding the offender accountable
- How long will the grant funding be available?
 - DA:
 - 1 year; March 31st – April 1st
 - Probation:
 - NYS indicated this will be modeled after GIVE, which has been in place for 12 years
 - DA:
 - Been assured by DCJS that as long as the current administration is in, it will be an ongoing project
 - This is first year, pilot program
 - DCJS wanted it for City of Syracuse, but the DA, Sheriff, SPD and Probation lobbied to include the County and Sheriff's Office

- If the funding were to go away, it would depend on the success of the program if the County continues to fund it
 - DA:
 - Yes
 - Probation:
 - GIVE funding – NYS gives counties an amount every year, departments decide who spends what amount on what project, which is then submitted back to the state for approval
 - Anticipate this funding will be the same as GIVE
 - If NYS reduces the money, the strategies would be adjusted
 - DA:
 - Onondaga County's funding from DCJS has gone up tremendously in the last 3 years
- Is there an idea of how long pilot money will be there?
 - DA:
 - Every reason to believe it will be a continuing program
 - DCJS has put their full weight and finances behind this – it is priority
 - The county's team has been working and planning this for 6 months
 - DCJS is contracting and paying service providers that are experts in this field to train the various parties
 - Geiger Institute is who DA is utilizing to teach how better to do this
 - DCJS Deputy Director in charge of Law Enforcement is favorably impressed by Onondaga County and enjoys doing business with the County
 - Onondaga County gets results
 - Probation:
 - Enhanced collaboration is what makes it work, which will be replicated with STRIVE

A motion was made by Mr. Knapp to approve items 1a, 1b, 2a and 2b.

Mr. Garland requested to be added as a cosponsor.

- There was a recent homicide on Glass Terrace where there was a history of violence
- If this program were in effect now, would it have helped?
 - DA:
 - Preventing these tragedies is certainly the ultimate goal of the program
 - There will be education; law enforcement and first responders will be trained how to handle survivor victims
 - Perfecting what can be done
 - It is implementing evidence based strategies and things that have worked elsewhere
- Last year was a record low for gun violence; what is the trend in 2025?
 - DA:
 - Higher in 2025 than 2024, but still well below the 5 year average
 - Numbers look bad because they have gone up, but 2024 was a record low

Mr. May seconded the motion.

- The county seems to be mending the relationship with Vera House, so is the county going to increase support for Vera House for this program?
 - DA:
 - Vera House will be getting independent funding from DCJS
 - DA has mended their relationship with Vera House and been DA vocal about it
 - New Director, Tricia Matthews met with DA, who is fully supportive
 - Chairman of Board of Vera House is Matt Malinowski, Captain in Syracuse Police Department
 - People are moving on from what happened in the past with Vera House
 - Probation:
 - Vera House has been at the table with planning this for the last 6 months

- Will the county be supporting Vera House separately in addition to this?
 - DA:
 - DA has historically given money to Vera House, which went away during the rift
 - Understanding that the DA will reignite that support
 - DA has spoken to DCJS about using unrelated grant money to support Vera House
 - Intend to come back to the Legislature in August to accept additional grant money to support special prosecutor efforts in Oneida County – some of that money may be carved out for Vera House with DCJS approval

A vote was taken on the items. ***Passed unanimously; MOTION CARRIED.***

3. TRANSPORTATION: Marty Voss, Commissioner

a. Amending the 2025 Onondaga County Budget to Accept \$1,287,188 in Additional Chips Funding from the New York State Department of Transportation and Authorizing the Execution of Agreements (\$1,287,188) (Sponsored by Ms. Cody)

Purpose: This legislation will authorize the County to accept \$1,287,188 in additional Consolidated Local Street and Highway Improvement Program (CHIPS) funding as approved by the New York State legislature. The formula for CHIPS in the 2025-26 SFY included an increase to the CHIPS allotment that the Onondaga County Department of Transportation annually receives.

Summary: The \$1,287,188 in additional CHIPS funding will be applied to Hot Mix and Cold Mix paving, and Bituminous Surface Treatment programs of the Onondaga County Department of Transportation's 2025 work plan.

Fiscal Impact: The 2025 budget will be adjusted to accept these funds and increase Transportation's capital project accounts for use in 2025.

Onondaga County Department of Transportation				
2025 Hot Mix List ADDITIONAL CHIPS				
Road	C.R. No.	Location	Centerline Miles	Equivalent Miles
Section 3				
Peru Road (Mechanic St)	60	North Main Street to Village Line	0.50	0.30
Section Total			0.50	0.30
Section 4				
Vinegar Hill Road***	142	Stump Road south to Jordan Road (South) (Ultra Thin)	1.20	0.84
Section Total			1.20	0.84
County Total Miles			1.70	1.14
2025 Cold Mix List ADDITIONAL CHIPS				
Road	C.R. No.	Location	Centerline Miles	Equivalent Miles
County Total Miles			0.00	0.00

**2025 Bituminous Surface Treatment List
ADDITIONAL CHIPS**

Road	C.R. No.	Location	Centerline Miles
Section 2			
Taft Road***	48/51	United States Route 11 to Henry Clay Boulevard (Fiber Micro)	2.27
Section Total			2.27
County Total Miles			2.27

b. Amending the 2025 Onondaga County Budget to Accept \$1,167,993 in Extreme Winter Recovery Funding from the New York State Department of Transportation and Authorizing the Execution of Agreements (\$1,167,993) (Sponsored by Ms. Cody)

Purpose: This legislation will authorize the County to accept \$1,167,993 in Extreme Weather Recovery (EWR) funding from the New York State Department of Transportation as approved by the New York State legislature. EWR funding in effect serves as a one-time increase to the CHIPS allotment that the Onondaga County Department of Transportation annually receives.

Summary: The \$1,167,993 in additional funding will be applied to Hot Mix and Cold Mix paving, and Bituminous Surface Treatment programs of the Onondaga County Department of Transportation's 2025 work plan.

Fiscal Impact: The 2025 budget will be adjusted to accept these funds and to create a capital project account for use in 2025.

**Onondaga County Department of Transportation
2025 Hot Mix List
EMERGENCY WINTER RECOVERY**

Road	C.R. No.	Location	Centerline Miles	Equivalent Miles
Section 2				
Old Kirkville Road ●	53	Kirkville Road to Kirkville Road	0.12	0.13
Section Total			0.12	0.13
Section 3				
Milton Avenue*** ●	190	Bennett Road to Hindsdale Road (Ultra Thin)	0.66	0.42
Newport Road*** ●	36	Old Route 5 to Devoe Road (Box out near Route 5)	0.94	0.90
Section Total			1.60	1.32
County Total Miles			1.72	1.45

**2025 Cold Mix List
EMERGENCY WINTER RECOVERY**

Road	C.R. No.	Location	Centerline Miles	Equivalent Miles
Section 1				
Pompey Hollow Road*** ●	146	Tracy Road to Delphi Falls Road (Ultra Thin)	1.44	1.00
Section Total			1.44	1.00
County Total Miles			1.44	1.00

**2025 Bituminous Surface Treatment List
EMERGENCY WINTER RECOVERY**

Road	C.R. No.	Location	Centerline Miles
Section 2			
East Taft Road***●	18/19	Northern Boulevard to Fremont Road (Micro Surfacing)	2.31
Island Road***●	214	Northern Boulevard to 1.3 miles east (Micro Surfacing)	1.30
Section Total			3.61
County Total Miles			3.61

c. Amending the 2025 Onondaga County Budget to Make Funds Available for Use in Connection With the New York State Pave-NY Program, and Authorizing the Execution of Agreements (\$1,924,712)
(Sponsored by Ms. Cody)

Purpose: This legislation will authorize the County to accept \$1,924,712 in funds from the 2025-2026 New York State Pave-NY program. The purpose of the Pave-NY program is to improve the physical condition of local roads and help foster regional economic growth.

Summary: The \$1,924,712 in additional funding will be applied to Hot Mix and Cold Mix paving, and Bituminous Surface Treatment programs of the Onondaga County Department of Transportation's 2025 work plan.

Fiscal Impact: The 2025 budget will be adjusted to accept these funds and to create a capital project account for use in 2025.

**Onondaga County Department of Transportation
2025 Hot Mix List
PAVE NY**

Road	C.R. No.	Location	Centerline Miles	Equivalent Miles
Section 1				
Pompey Center Road■***	10	New York State Route 92 to 1.0 mile south	1.00	0.60
Section Total			1.00	0.60
Section 2				
Kirkville Road ■	53	Fremont Road Const Limits to 0.5 mile West of Minoa Schepps Road	0.95	1.05
Oak Orchard Road ■***	187	Morgan Road to Henry Clay Boulevard (Ultra Thin)	0.88	0.55
Section Total			1.83	1.60
Section 3				
Hicks Road ■***	157	Patchett Road to New York State Route 370	0.85	0.55
Section Total			0.85	0.55
Section 4				
Platt Road ■***	150	South Street to Slate Hill Road	0.35	0.21
Pleasant Valley Road ■***	119	Slate Hill Road to New York State Route 175	0.10	0.06
Slate Hill Road ■***	150	New York State Route 174 to West Seneca Turnpike	0.50	0.30
Section Total			0.95	0.57
County Total Miles			4.63	3.32

**2025 Cold Mix List
PAVE NY**

Road	C.R. No.	Location	Centerline Miles	Equivalent Miles
Section 2				
Maider Road***■	160	Bonstead Road to Dead End	0.76	0.50
Section Total			0.76	0.50

Section 3				
Church Road ***■	192	Plainville Road to Prine Road (Repairs & ST)	1.46	0.37
Section Total			1.46	0.37
County Total Miles			2.22	0.87

2025 Bituminous Surface Treatment List
PAVE NY

Road	C.R. No.	Location	Centerline Miles	
Section 2				
Maider Road ***■	160	Bonstead Road to Dead End	0.76	
Henry Clay Boulevard***■	121	NYS Route 481 Overpass to New York State Route 31 (Micro Surfacing)	1.05	
Molloy Road***■	69	United States Route 11 to Townline Road (Micro Surfacing)	1.20	
Maple Road***■	197	Grange Road to 1.1 miles south (Micro Surfacing)	1.13	
Section Total			4.14	
Section 3				
Church Road ***■	192	Plainville Road to Prine Road (Repairs & ST)	1.46	
Section Total			1.46	
Section 4				
Lee Mulroy Road***■	73	United States Route 20 to Rickard Road (Micro Surfacing)	0.95	
Section Total			0.95	
County Total Miles			6.55	

d. Amending the 2025 Onondaga County Budget to Make Funds Available for Use in Connection With the New York State Pave-Our-Potholes (POP) Program, and Authorizing the Execution of Agreements (\$1,283,142) (Sponsored by Ms. Cody)

Purpose: This legislation will authorize the County to accept \$1,283,142 in funds from the 2025-2026 New York State Pave-Our-Potholes (POP) Program. The purpose of the POP program is to assist municipalities with the rehabilitation and reconstruction of local highways and roads.

Summary: The \$1,283,142 in additional funding will be applied to Hot Mix and Cold Mix paving, and Bituminous Surface Treatment programs of the Onondaga County Department of Transportation's 2025 work plan.

Fiscal Impact: The 2025 budget will be adjusted to accept these funds and to create a capital project account for use in 2025.

Onondaga County Department of Transportation
2025 Hot Mix List
Pave Our Potholes

Road	C.R. No.	Location	Centerline Miles	Equivalent Miles
Section 1				
North Burdick Street***⌘	94	Cedar Bay Road to New York State Route 5	1.10	1.32
Section Total			1.10	1.32
Section 4				
Howlett Hill Road ⌘	40	New York State Route 173 to North Field Road	0.90	0.70
Limeledge Road ⌘	236	Stump Road to Heidleburg Quarry Entrance (Binder)	1.15	1.15
Section Total			2.05	1.85
County Total Miles			3.15	3.17

2025 Cold Mix List Pave Our Potholes				
Road	C.R. No.	Location	Centerline Miles	Equivalent Miles
Section 3				
Kingdom Road***%	210	Lynch Road to Haney Road	1.05	0.61
Section Total			1.05	0.61
County Total Miles			1.05	0.61

2025 Bituminous Surface Treatment List Pave Our Potholes			
Road	C.R. No.	Location	Centerline Miles
Section 3			
Kingdom Road***%	210	Lynch Road to Haney Road	1.05
Section Total			1.05
County Total Miles			1.05

- NYS added additional formula driven funds; driven off certified mileage of 800 miles

A motion was made by Ms. Abbott, seconded by Mr. Knapp, to approve items 3a-3d. Passed unanimously; MOTION CARRIED.

e. 2025 Transfer Resolution (\$30,000) (Sponsored by Ms. Cody)

Purpose: To approve the budget transfer within Transportation's Road Machinery 2025 Operating budget to allow for the replacement of a 1993 Ford F-700, utilizing an existing anticipated Equipment budget balance of \$104,632, along with the additional funds of \$30,000 as outlined under Budget below.

Objective/Work Plan: This vehicle is essential for winter snow removal operations as it is needed to carry the plows from the plow trucks that have broken down mid-route back to the maintenance facilities when the plow truck has to be towed. This vehicle is also necessary during summer road maintenance activities, as it carries truck and tractor tires out to the work zones when there is a need to change out tires on the job sites. The current economic climate necessitates making this purchase asap.

Funding Source: This budget transfer involves local dollars within Transportation's Road Machinery Fund.

Budget: Requesting to move \$30,000 in to Road Machinery-Equipment from Road Machinery-Supplies (Auto/Truck Replacement Parts) (\$15,000) and Road Machinery-Maintenance/Repairs (\$15,000). Funds should be available to move in both Supplies-Auto/Truck Replacement Parts and Maintenance/Repairs since replacing a 32 year old vehicle with a new tire truck will reduce the amount of replacement and repairs parts needed and the amount of maintenance and repair work originally anticipated.

- Truck goes out and can repair and replace tires on the fly when snow plows and crews are out doing work any season
- Vendor has one on the lot to hold for DOT

A motion was made by Ms. Hernandez, seconded by Mr. Knapp, to approve this item. Passed unanimously; MOTION CARRIED.

4. WATER ENVIRONMENT PROTECTION: Cydney Johnson, Deputy County Executive - Physical Services
a. A Resolution Amending Resolution No. 81-2025 Calling for a Public Hearing in Connection with Proposed Improvements for the Onondaga County Sanitary District (Sept. 2, 2025 @ 12:55 p.m.)
(Sponsored by Ms. Abbott)

- Amending the original resolution to change the date to September 2nd at 12:55 p.m.

A motion was made by Mr. May, seconded by Mr. Knapp, to approve this item. Passed unanimously; MOTION CARRIED.

b. Confirming Appointment of Odean Dyer, P.E. as Commissioner of the Department of Water Environment Protection *(Sponsored by Ms. Abbott)*

- 15 years of professional experience and is a P.E.; earned a Civil Engineering Degree from SU
- Mr. Dyer has been with the County 9 years, City of Syracuse for 3 years and private sector for 3 years
- WEP a critical area serving taxpayers; it needs a strong manager to lead, create and sustain a positive work environment

Questions/Comments from the committee:

- Excellent choice and appreciate the administration moving quickly
- Known Mr. Dyer many years, particularly at DOT; tremendous, smart, hardworking, and willing to do extra
- Mr. Dyer was approached about being part of CCE board – has joined and is doing a wonderful job
- Seen the skillset that Mr. Dyer brings to the table
- Please talk about why the administration believes Mr. Dyer is good fit to fill this, as Mr. Dyer is not the guy in the trenches working his way up from local municipalities
 - County Executive and the entire team are feeling very positive about Mr. Dyer being the candidate for WEP
 - At a point in time where WEP is critical in the everyday quality of life for taxpayers; cannot lose sight of that
 - Mr. Dyer has been in the trenches, including being out at Caughdenoy Road recently for the pump station and getting components done to move forward
 - He has hands-on experience and worked at WEP
 - He has been welcomed back by many members of WEP today and brings talented and thoughtful management skills
 - Commissioners are good, solid decision makers, and that is what Mr. Dyer will do
- Experience with Mr. Dyer is that he would be the first one to pick up a shovel and get in the trenches to get the job done

REQUEST: An updated WEP organizational chart including the whole team of positions

Ms. Hernandez requested to be added as a cosponsor.

- There have been lots of iterations and fine tuning to the current plan, and there will be a new one with a new leader
- It would be great to keep the Legislature involved with what the vision will be

A motion was made by Mr. Knapp, seconded by Ms. Hernandez, to approve this item. Passed unanimously; MOTION CARRIED.

5. FINANCE: Kathleen Kearny, Director of Real Property Tax
a. Denying an Application for the Correction of Certain Errors on Tax Bills

- Clemons Road Solar Project in Manlius - company requested correction due to a clerical error on roll
- Real Property Tax Law Section 575-B says solar projects have to be valued a certain way, but they do not have to be valued that way until they are completed
- Assessor chose to value the structures there as they are, not using solar model
- Because the choice is the assessors, it is an evaluation of something as an incomplete structure; which is allowed

- Recommendation is that this can be contested through the Board of Assessment Review and/or judicial review, but not through the correction of errors process

Questions/Comments from the committee:

- Does the Director know why this did not go to the Board of Assessment Review?
 - Real Property:
 - No
- Is there something unique about this to deny it?
 - Real Property:
 - All denials have to go through the Legislature as a resolution; which are uncommon
 - Denial of ~\$15K being requested
 - Law:
 - Property taxpayer requested this; they did not withdraw the request when asked
 - Believe it followed some local process, and the town did not agree that there was an error
 - There is case law supporting the denial
- Was this requested by the company/developer or the landowner?
 - Real Property:
 - Attorneys requested on behalf of RPM Solar
- It is fact that a lot of these solar projects are not making it online
- This is about protecting landowner rights and solar rights; behooves county to be on top of its game with how this goes
 - Law:
 - Had discussions with town, but they did not follow the town's administrative procedures

A motion was made by Chair Gunnip, seconded by Ms. Abbott, to approve this item. Passed unanimously; MOTION CARRIED.

b. COMPTROLLER: Annual Comprehensive Financial Report; Marty Masterpole, Comptroller

ACFR on file with the Clerk

Today our office hereby presents Onondaga County's Annual Comprehensive Financial Report (ACFR) for the year ending December 31, 2024. The report was released on June 26th, 2024. The timely release of this report is beneficial to the maintenance of our bond rating and reinforces our reputation of sound fiscal management.

The ACFR was prepared under my direction by my accounting team. In addition, my audit team provided fundamental audit work in conjunction with the outside audit firm, Bonadio & Company. This committee, as well as all members of the Legislature, should use these statements when evaluating past policy decisions and when considering future financial decisions. I respectfully offer the following guidance with interpreting this data:

Once again, the County has received an unqualified opinion from the independent auditing firm. In other words, Onondaga County has received a "clean" opinion, which means the County is fairly stating its financial position in all material respects.

This opinion is crucial for several reasons. As a sitting Legislator and taxpayer, it is encouraging to know the County is diligent in reporting financial data accurately and timely as this allows bond-rating agencies, taxpayers, vendors and any persons with an interest, to use this financial information to assist with making informed, reasoned decisions involving Onondaga County.

As a leader in government financial reporting, our County issues an ACFR as opposed to basic financial statements. As a result of issuing such a comprehensive report which is above and beyond the minimum standards, you should be confident using this data to aide in your legislative decision making capacities. The ACFR consist of the following sections:

1. Letter of transmittal- pages iii-vii
2. Opinion Letter from independent auditor-pages viii-xi
3. Management Discussion and Analysis-pages xii-xx
4. Basic Financial Statements consisting of:
 - a. Government Wide Financial Statements- pages 1-4
 - b. Fund Financial Statements-pages 5-18
 - c. Notes to the Financial Statements- pages 19-47

In addition, we respectfully encourage reference to the Required Supplementary Information when needed during budget sessions. This information includes:

Budgetary Information on Major and Non-Major Funds (pages 48-65) which reflects budget to actual financial figures and assesses our variance from the budget.

The Statistical Section, beginning on page 66, provides historical perspective on key financial conditions based on previously audited statements.

This document is beneficial with assisting in evaluating past decisions of the government and with making future choices. Legislative committees have asked questions in areas such as Fund Balance and Long-term Debt. The ACFR is a great source of reference for these issues (Fund Balance page 5 and 6 as well as Long-term Debt pages 33-35) as well as many other issues.

In closing, there isn't a single measure of financial condition that can fully capture the financial stability of our government. Each of your constituents may gauge financial success differently however, the discussion should begin with sound financial data. The issuance of the timely financial statements begins the process to ensure Onondaga County continues to thrive and serve the taxpayers. I am honored to submit this Annual Comprehensive Financial Report for the year ending December 31, 2024.

- General Fund increased by \$30.1M – now totaling \$243.3M
- Sales Tax came in \$23.9M over budget
- Sales Tax in 2025 is a little ahead of last year's actuals, but behind this year's budget
- Fund Balance at \$599.7M – up \$22.8M
- Cash in all funds at \$543M – up \$30.2M over prior year
- Debt, Serial Bonds Payable - \$59.3M; most due to the STEAM School at \$29.6M of new issue in 2024
- Appreciate IT and Personnel with assisting in automation of financial statements; easier to track during the year
- Bonadio signs and issues financial statements

Questions/Comments from the committee:

- STEAM school has revenue behind every dollar
 - Correct
- Would the STEAM School be affected by the possibility of foundation aid for schools going away?
 - Already funded with building aid (not affected), so it should not be affected

c. CHIEF FISCAL OFFICER: 2024 Summary & 1st Quarter Report; Kristi Smiley, CFO

Economic and Fiscal Indicators

1. *About halfway down the page you will see reconciled sales tax collections. Starting last year we began to see sales tax growth return to historical norms after several years of historic highs following the pandemic (21-20% 22-5.1% 23-6.7% where in 24-1.5%). Last year during Q1 we saw a 1.7% growth YOY where this year we actually saw a negative 1% growth during the 1st quarter. As of today year over year growth of sales tax .2%. This is certainly an area of concern for both 2025 and 2026. We will discuss sales tax further as we review the 2025 forecast and keep an eye towards the 2026 Budget*
2. *The second item I would like to bring you attention to is 3rd from the bottom - County Filled Positions. As you can see, we are continuing to see success in filling vacant positions in the County. From Q1 2023 to Q1 2025 we have been able to fill approximately 150 positions. The NYS HELP program has certainly been a key to success in this regard.*
3. *The last item I want to discuss is the average monthly Public Assistance and Medicaid caseloads. With pandemic era benefit over we are starting to see an increase in caseloads which is putting additional pressure on our 2025 budget and will be a driver of additional expenses in 2026*

Indicator	Period	2025	2024
Unemployment Rate: Onondaga County	Q1	3.8%	4.0%
Employed Persons by Month (in 000's): Onondaga County	Q1	217.6	213.40
Employed Persons yr-over-yr (in 000's): Onondaga County	Q1	3.2	0.6
Overall Consumer Confidence: New York State	Q1	69.1	76.9
Consumer Price Index (all items) - Inflation Rate	Q1	2.7%	3.2%
Weighted Average County Interest Rate	Q1	3.4%	3.7%
Reconciled Quarterly Sales Tax Collections % Chg CYTD	Q1	-1.0%	1.7%
Auto Sales CYTD: Onondaga County	Q1	6,441	5,975
Gasoline Prices per gallon paid by Onondaga County	Q1	\$2.37	\$2.70

Retail Gasoline Prices per gallon in Upstate NY	Q1	\$3.17	\$3.30
Onondaga County Clerk Fees CYTD	Q1	\$503,080	\$524,537
Lis Pendens CYTD	Q1	351	341
Existing Home Sales CYTD: Onondaga County	Q1	657	636
Average Median Home Price YTD: Onondaga County	Q1	\$299,324	\$259,391
Onondaga County Filled Positions	June	3,103	3,044
Average Monthly Public Assistance Caseloads YTD	Q1	5,671	5,239
Average Monthly Medicaid Caseloads YTD	Q1	36,520	36,143

CYTD = Cumulative Year-to-Date (January - Period listed)

How we end 2024

On the revenue side - Sales Tax continued to be the primary driver of our surplus ending 2024 at approximately \$18 Million over budget. This is primarily a result of 2023 ending at 6.7% growth. The 2024 budget was built on a conservative estimate of 2% growth in 2023 and 1% growth in 2024. With 2023 ending at more than 3 times this we began 2024 with a structural surplus. Conservative budgeting and forecasting of sales tax is the main reason the County is in such a strong financial positions.

Interest and Earnings on Investments performed strong in 2024. Based on our strong fiscal management and cash position we have continued to be able to put our money to work for us and in 2024 we saw over \$13 Million dollars from our investments, \$9 Million over budget.

Our average interest rate for 2024 was 4.6%

These two items alone account for almost the whole 2024 surplus. Revenue continues to drive the surpluses we have seen over the last few years.

On the Appropriations side

Wages continued to be a source of savings in 2024 as we worked to fill vacant positions. With a workforce of over 3,000 employees, we will always see some level of churn. However, as we discussed we are seeing positive gains in hiring and retaining staff. You will see this when I go through the 2025 projection as wages are much more closely aligned with budget.

So that's 2024 , \$30Million dollar surplus driven primarily by revenues.

I would like to take just a minute to briefly talk about the sewer fund. The sewer fund ended 2024 using approximately 60% of the \$11 Million dollars of fund balance budgeted. Putting over \$4 Mill back into fund balance. At the end of 2024 WEP's fund balance was approximately \$27Mil

Spending was the main drivers of savings including salary and benefit as a result of vacancies. However WEP is also seeing success in hiring.

We will continue to strategically use fund balance moving forward with what you all know will be significant pressures on the sewer fund. With the infrastructure improvements that need to be made as development occurs. There is going to have to be a strategy of rate increases, fund balance use, reserve for bonded debt use and control of expenditures to the best of our ability.

There are just a couple other things I would like to highlight for 2024

- *At the end of 2024 total governmental funds combined fund balance was \$599 Million an increase of \$23Mil from 2023 an all time high for the County.*
- *Cash Position for all governmental funds at the end of 2024 was \$574Mill an increase of \$33Mil from 2023*

We owe former CFO – Steve Morgan a great deal of thanks for his stewardship of the County's Finance especially through the pandemic and as a result we are in probably the strongest financial position the County has been in. This will be even more critical as we start to see Sales Tax come back to reality and we take on unprecedented investments in our community

Forecast

We are projecting a 1.7Million dollar surplus for 2025.

2025 First Forecast				
	2023	2024	2025	2025
	Actual	Actual	Modified	Dpt_Projected
Revenues				
Property Tax Levy	155,415,437	146,344,979	146,225,244	146,225,244
Deferred/Uncollectible	(11,046,649)	(10,794,714)	(13,785,175)	(13,785,175)
Prior Year Collections	8,822,004	8,280,507	11,418,733	11,418,733
Pilots/Interest & Penalties	9,320,495	9,459,711	9,178,026	9,178,026
Room Occupancy Tax	5,871,508	9,400,808	10,680,065	10,680,065
Abstract Charges	13,117,066	14,752,089	13,601,313	13,601,313
Sales Tax - County Portion	362,854,751	368,642,948	374,468,909	372,200,889
Sales Tax - Municipalities/School Portion	121,956,847	124,656,378	125,622,970	125,523,497
State Aid	99,449,205	112,150,930	120,279,768	124,678,400
Federal Aid	103,070,787	122,002,970	116,184,254	132,663,589
Interdepartmentals	56,175,485	59,852,368	64,384,553	64,384,553
All Other	50,884,862	49,154,986	39,582,837	42,754,493
Total Revenues	975,891,797	1,013,903,959	1,017,841,497	1,039,523,627

Revenue

On the revenue side we are seeing sales tax growth slowing significantly. The 2025 budget was built on a 2% growth in 2024 and 1% growth in 2025. With only realizing a 1.5% growth in 2024 and projecting a 1% growth in 2025 we are anticipating a loss from budgeted revenue of approximately \$2.2Mill. With sales tax being the County's largest revenue source this is an area of concern as we return to prepandemic growth levels .

Earning on investments are still performing strong, the forecast includes a conservative estimate that is anticipating \$1.6 Million surplus over budget

Appropriations

Mandated Programs	280,535,430	320,957,147	321,990,164	340,812,473
Wages	168,344,108	180,643,218	197,134,023	197,057,091
Benefits	76,228,352	88,706,976	93,087,329	93,087,329
Contracted Services	72,377,978	78,032,823	83,480,905	85,890,687
Interfund Transfers	123,711,826	78,674,849	108,051,724	106,761,158
Debt Service	19,027,668	17,546,768	16,650,756	16,650,756
Sales Tax - Municipalities/School Portion	121,956,847	124,656,378	125,622,970	125,523,497
Interdepartmentals	51,394,483	54,143,007	57,050,508	57,050,508
All Other	39,192,893	40,435,167	48,731,614	47,977,762
Total Expenses	952,769,584	983,796,333	1,051,799,993	1,070,811,261
Fund Balance				
Fund Balance	0	0	0	0
Total Fund Balance	0	0	33,000,000	33,000,000
Local Dollars				
	(23,122,214)	(30,107,626)	958,496	(1,712,366)

Appropriations

Wages are much more closely aligned to budget as we are having success in filling positions and continue to use overtime in those departments where positions cannot be filled.

A couple areas we have identified in the projection that are of concern and putting pressure on the budget are

- Temporary Assistance Programs- where we are seeing increased caseloads – In Safety Net we have seen a 6% increase and Family Assistance 12%. With there no longer being pandemic relief funding we have seen more cases come online as we work to prevent clients from being evicted. In 2025 this equates to approximately a \$10 Million gross cost increase*
- Day Care 11.5 Mill increase in gross appropriations– We have seen a 22% increase in childcare assistance costs over the past few years as result of the State changing the parent share to 1%, raising eligibility to 85% of the State Median Income thus expanding who is eligible for the program and authorizing providers to submit for 80 absences per child per year. Over the past several years funding from the federal and state government have been sufficient to cover these expenses outside of the County's required maintenance of effort. However, this is no longer the case which is putting increased fiscal pressures on the County as we try to balance the community need and the financial impact. As you are aware the County has temporarily stopped taking new childcare application. We are working with State and community partners to monitor when we can lift the hold on new applications, and working with the State regarding additional funding*
- Foster Care continues to be a large financial pressure on the budget but over the last year we have seen costs start to level out*
- Medicaid continues to be one of the largest financial burdens on the County's Annual Budget and in recent years the County share has increased by 10 of millions yearly based on NYS decision to intercept enhanced Federal Medical Assistance funding bring the County's share up to 105 Million dollars a year the current statutory cap.*

As you can see from this forecast the years of large structural surplus are coming to end.

Fund Balance Analysis

2024 Revenue	\$ 1,013,903,959
Less: Sales Tax Pass Through	(123,388,111)
Less: Interdepartmental Revenue	(59,852,368)
Total Revenue for Fund Balance Calculation	<u>\$ 830,663,480</u>
Current Fund Balance Goal 15%	<u>\$ 124,599,522</u>
Unreserved Fund Balance 12/31/23	\$ 213,191,715
Appropriated in 2024	
2024 Surplus/(Deficit)	30,107,626
Unreserved Fund Balance - 12/31/24	\$ 243,299,340
Less: Encumbrances	(958,496)
Appropriated in 2025	<u>(33,000,000)</u>
Unassigned Fund Balance - Estimated	\$ 209,340,844
Amount of Fund Balance as a %	25.2%
Amount of Fund Balance over (under) 15% Goal	\$ 84,741,322

Fund Balance

On the top you will see the formula used to get to the total 2024 revenue used to calculate the 15% Fund Balance Goal. You can see the 15 % goal equates to \$124.5Mil

Next you will see the fund balance at the end of 2023 was \$213 Million then we factor in how we ended 2024, which we just discussed was a surplus of \$30Million. Which brings you to a fund balance at the end of 2024 of 243Million.

We then reduce fund balance for encumbrances (commitment we roll forward from the previous year) and any appropriated fund balance. For 2025 we have appropriate \$33Million dollars in fund balance for supply chain companies, Housing and Computers an AI Technology.

Getting us to our unassigned fund balance of \$209 Mill which is 25.2% of general fund revenues or \$84.7Million over the goal

I want to end with the County is still in a very strong financial positions, but we do have some fiscal pressures ahead of us with increased pressures on mandated services and sales tax coming back down to reality. What this means as we are heading back into years where expenditure growth outpaces revenues. However, our baseline approach and strategic use of surplus funds to invest in one time initiatives that further the tax base and further investment in our community to drive sales tax has put us in the best financial situation possible to ensure we can continue provide current services and make strategic investments in the community to support the economic growth that is before us. I want to thank the County Executive and this Legislative body for its leadership and support of the structure we have put in place. I look forward to the continued partnership and discussing the 2026 budget in the upcoming months.

Questions/Comments from the committee:

- Years ago there were administrative problems on the county's side and slow reimbursement on NY's side, so from a cash flow standpoint, has all of that improved as the county lays out more money for Medicaid services?
 - Yes; during pandemic, a lot of state and federal reimbursement had slowed and there were talks of cuts
 - Since then, NYS has been more timely, as well as the county sending Medicaid payments to the state weekly
- Investments last year had good return with an average of 4.6% across the board, but that cannot be this year
 - No, right now still seeing around 4%; really trying to ladder the funds out

- Another thing is cash position and making sure there is cash in the bank for investments coming up
- Sales tax is working off the prior year's numbers, and things are flattening out in a good position; what is causing it to be flat?
 - Spent a lot of years developing models on how to review sales tax, which is hard to do
 - Requested the state provide an additional report
 - Tend to see cycles, but this year it is bouncing around
 - Will provide more information once CFO is provided with the NYS report

REQUEST: Send the Clerk of the Legislature the additional information on sales tax when received

- Please go through the Sewer Fund numbers and forecasting
 - 2024 - \$11M budgeted
 - Revenue sources for fund are the sewer rates on tax bills, with additional surcharge for industrial users
 - Any savings are based on expenses
 - Did have vacancies and savings in utility account, but there are increased pressures coming into 2026 for utilities
 - Put a little over \$4M back into fund balance
 - Pressures include (i.e.) trucking costs and chemical costs which have escalators

REQUEST: One pager on the Sewer Fund

- Spending \$11.5M with a 20% increase on daycare; is the state making up the gap?
 - \$11.5M is gross, not local cost to county
 - Historically have had \$1.2M maintenance cost year over year
 - Last several years with NYS expanding the program, there has been a lot of state and federal money; however the state level funding is being reduced
 - Working with state to see if there are any roll over funds other counties did not use that Onondaga County could tap into in looking at 2025/2026 dollar amount (as far as caseloads)
 - Seeing a big cost increase; will have to make determinations with what funds locally could be used to support it
- Talk about Foster Care
 - Department is working on intervention services
 - Only thing changing is a dramatic increase of \$20M in last 5-10 years, but it is starting to flatten out
- Please talk about the ROT (Room Occupancy Tax) numbers
 - ROT is at 7%
 - Did see huge jump a few years ago with the increase
 - Been steady averaging around \$13M
 - Staying stable around \$13-13.5M; have not seen continued uptick

6. COUNTY LEGISLATURE:

a. Calling for a Public Hearing on the 2026 County Budget (October 2, 2025 @ 5:00 p.m.)

A motion was made by Mr. May, seconded by Mr. Knapp, to approve this item. Passed unanimously; MOTION CARRIED.

**b. Amending the Onondaga County Charter and Administrative Code to Increase the Term of Office of Onondaga County Legislators from Two Years to Four Years and to Limit the Number of Terms that a Person is Eligible to Serve as a County Legislator to Three Consecutive Four Year Terms
(Sponsored by Mr. Bush, Mr. Burtis, Ms. Hernandez, Mr. May, Mr. Olson)**

Chairman Burtis presented the following information:

- Local Law amending the County Charter and Administrative Code on an issue that has not been considered in approximately 40 years

- Suggested in 2022, but did not make it to the floor
- Adjusting term of County Legislators from 2 years to 4 years and adding term limits of a max of 3 consecutive terms
- If passed at session on August 1st, the people will decide via referendum on November 4th
- Appreciate Law Department, as this has taken a lot of work
- It is a path to good governance

Ms. Abbott requested to be added as a cosponsor.

- Leadership of Legislature (Chairman Burtis, Leaders May and Hernandez) has agreed to move session, which will need to be signed today; once the document is signed, the date will change
- Leader Hernandez expressed concern with her Caucus being unsure of the session date change due to prior obligations
- Law:
 - Every Legislator's choice, but the date change is to meet statutory deadlines to make it on the referendum
 - If the Legislature does not move session, it cannot be on the ballot for November
 - It would have to be voted on again to have it on the ballot next year
- The Clerk of the Legislature confirmed that an alternative way to move session is with a majority of the Legislature

Mr. Yaus announced his last day is on August 8th and expressed his appreciation working with everyone at the Legislature for the last 11 years.

The meeting was adjourned at 11:47 a.m.

Respectfully submitted,



JAMIE McNAMARA, Clerk
Onondaga County Legislature

ATTENDANCE

COMMITTEE: **WAYS & MEANS COMMITTEE**

DATE: **JULY 22, 2025**

NAME (Please Print)	DEPARTMENT/AGENCY
Dan Mulvihill	DMB
Gabriel Williams	DMB
M. Ross	DOT
Penny Donahue	Fin Ops / DOT
Joe Coolican	
Michelle Robbins	
Lucy Lore	
Steven Upsh	
Kristen Jackson	Probation
Dan Kranz	CE
Mary Washo	Financial operations
Anne McKinnin	Real Property
Kathleen Kearney	Real Property
Paul Banta	Comptroller
Sarah Graf	Comptroller
Emily Bersani	Clerk
Jill Haskell	clerk
Sirena Sharpe	Finance
Darcie Lesmaix	US
Jim Bebe	Leg.
John DeSantis	Leg.
Joe Frateschi	Leg.
Ben Yaus & Ryan Ockenden	Law