



# Onondaga County Legislature

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## **WAYS & MEANS COMMITTEE REVIEW OF THE 2026 TENTATIVE BUDGET CFO INTRODUCTION TO THE 2026 BUDGET BUDGET REVIEW DAY 3 – SEPTEMBER 17, 2025 COLLEEN A. GUNNIP, CHAIR**

**MEMBERS PRESENT:** Mr. May, Ms. Abbott, Mr. Romeo, Mr. Ryan, Mr. Knapp, Mr. Garland  
**ALSO ATTENDING:** Chairman Burtis, Mr. Meaker, Ms. Cody, Ms. Harvey, Mr. McCarron, Mr. Bush, Mr. Brown, Ms. Hernandez; also please see attached

Chair Gunnip called the meeting to order at 9:39 a.m.

**CFO INTRODUCTION TO THE 2026 BUDGET:** Kristi Smiley, Chief Fiscal Officer

*On Monday you heard from the County Executive where he provided you with the policy direction and a 30,000-foot view of the 2026 spending plan. My goal for today is to provide you with the details of what is driving the budget from both an expense and revenue perspective*

*Before we get into the formal presentation, I wanted to take a minute to recap the County's current fiscal position. As we discussed in July the County ended 2024 with a \$30million surplus, marking the 5th consecutive year that we have delivered a large structural surplus*

*The Current General Fund fund balance sits at \$209Mill, exceeding the 15% goal this legislature set. We are also projecting to end 2025 with just under a \$7Mil surplus an increase from when I presented the 1<sup>st</sup> Forecast. The County cash position is strong and we are seeing earnings on investments that are helping to fund our government.*

*Rating agencies continue to find the County's fiscal health and financial management among the best in the nation. The County's current ratings are A(AA) by Standard & Poor and Aa2 by Moody's Investors*

*So let's discuss the 2026 Budget:*

*As a reminder for some of the newer legislators we use a baseline budget approach when developing the budget. The baseline budget approach entails my team in finance determining the resources necessary to continue to provide existing service levels at next year's cost. With over a billion-dollar budget we have inherit cost increases if we do nothing. This means the county's budget grows every year without making a single decision.*

*Each year we have contractual wage increases and the associated benefit costs, mandate increases, supply, utilities and other contractual escalators. Once we have compiled the baseline expenses, we then compare them to where we believe revenue will be. In the last few budget cycles, we have been fortunate that revenue estimates have exceeded the baseline expenditure growth.*

*However, in preparing the 2026 budget that was not the case. We had a structural deficit for the first time in years. Fortunately during the years of structural surpluses, we purposely tried to avoid standing up spending that would continue on an annual basis,. Where possible we made strategic decisions to invest in infrastructure improvements, upgrades to our vehicle fleet, technology investments and one-time expenses that would result in increased sales and property tax in future years. As a result of this strategy, we were able to identify areas in the 2026 baseline budget that could be reduced without impacting a department's ability to provide current services. We will discuss these as we go through the 2026 Executive Budget.*

## Multi Year Projection General Fund

	2024 Actual	2025 Projected	2026 Executive	2027 Projected	2028 Projected
Total Revenue	\$1,013,903,959	\$1,047,846,707	\$1,058,524,124	\$1,064,137,981	\$1,073,752,879
Total Expenses	\$983,796,33	\$1,073,979,259	\$1,058,524,124	\$1,080,456,329	\$1,104,484,697
Fund Balance	\$0	\$33,000,000	\$0	\$0	\$0
Local Dollars	\$(30,107,626)	\$(6,867,448)	\$0	\$16,318,348	\$30,731,818

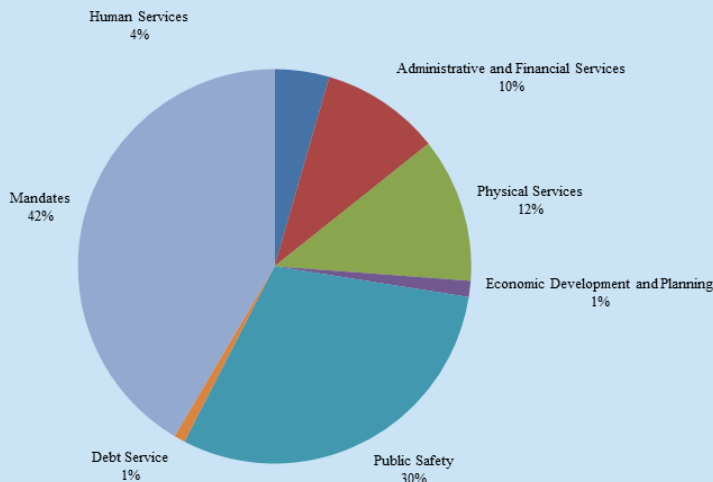
Here you will see our multiyear projection. When preparing next year’s budget, we feel that it’s not only important to review prior year actuals, the projection for the current year, but also look out a few years to determine how known pressures will impact the County financially.

So on this slide you will see 2024 actuals that we have already discussed, the updated projection for 2025 which has improved since I was here in July. A result of continued strong performance on interest and earnings, salary savings as a function of vacancies and turnover and controlled expenses. A balanced budget for 2026, or the reason we are here. And projections for 2027 and 2028. We are projecting a \$16 million deficit for 2027 and a \$30 Million deficit for 2028. Obviously there a lot of assumptions that go into these out year projections : for example a flat property levy, conservative sales tax growth , and continued baseline expenditure growth whether it be salaries, benefits or mandates.

The wild card in the out years is the State’s Financial position, I bring this up as this is a real area of concern for me . In recent years we have had to absorb the increased costs related to several mandated programs With recent changes at the federal level – the State financials will be under even greater pressure, I am very concerned on how these costs might be pushed down to local municipalities. We will continue to monitor this and assess the potential fiscal impacts and how to absorb theses.

So in review we have had several years of large surpluses, a balance budget for 2026, and then some storm clouds on the horizon as we see sales tax come back to historical norms, baseline budget growth exceeding revenue and potential pressures from the State and Federal Government. It is my commitment to the County Executive, this Legislature and our constituents to continue to deliver fiscally responsible, balanced budgets.

## Where All the 2026 Local Dollar Go \$531,788,648



Before I discuss the expense and revenue drivers I wanted to review this slide of where our local dollars go. I think is very valuable to give the legislature an overall context of where our money goes. In 2026 we are projecting local dollars to be almost \$532M. Just as a reminder when I say local dollars I am referring to - Sales tax and property taxes.

As you can see from this chart 72% (380M) of all local dollars goes to two programs - Mandates \$220M , Public safety \$160M.. Leaving just 28% or \$151M to fund everything else- So our Parks, Roads, Libraries, back office functions.

Now let’s talk about General Fund expenditures versus the 2025 Adopted budget. All of the number we will review today are the variances from 2025 Adopted not the total appropriations. This variance based presentation will allow you to better understand what is driving the budget.

## Salaries

Management Confidential	\$1,111,045
Regular Salary and Wage	\$5,732,328
Salary Savings	<u>\$(1,818,370)</u>
<b>Total Salary Increase</b>	<b>\$5,025,033</b>

*Appropriations -*

- *Salaries are up \$5Mil*
  - *This includes a 3% increase for Management and Confidential or 1.1Mil*
  - *\$5.7 for regular salary wage increases - which includes*
    - *contractual increase either for contracts currently in place or will be next year*
    - *as well as estimates for estimates for contracts already expired or will be expired at the end of the year.*
  - *In 2026 we did also include a 1% or \$1.8Mil anticipated salary savings due to routine turnover and vacancies. Based on our fiscal positions the last several years we had not need to do so but in order to close the gap in 2026 we have reinstated traditional salary savings at 1% county wide*

## Employee Benefits

	2025 Adopted	2026 Executive				
Health Insurance	73,976,093	75,084,163	1.5%			
Dental Insurance	2,600,000	2,730,749	5.0%			
Retirement	38,641,620	42,404,114	9.7%			
Workers Compensation	6,950,000	6,950,000	0.0%			
Unemployment Insurance	255,442	275,000	7.7%			
FICA	19,684,994	20,122,458	2.2%			
Disability Insurance	750,000	750,000	0.0%			
	142,858,149	148,316,484	3.8%			
All Other Insurance Fund Expenses		4,033,200				
<b>Total Expenses to Charge</b>		<b>152,349,684</b>				
Less Non County Share		19,689,085				
Fund Balance		4,842,018				
<b>County Charges to All Funds</b>		<b>127,818,581</b>				
General Fund		98,783,930	77.3%			
WEP		12,787,319	10.0%			
MWB		250,000	0.2%			
All Other		15,997,332	12.5%			
		<b>127,818,581</b>	<b>100.0%</b>			
* Health Benefits	2024 Adopted	2024 Actual	2025 Adopted	2025 Projected	2026 Executive	vs Adopted
OnPoint	46,698,828	47,442,820	48,720,443	49,183,542	51,211,158	5.11%
Medicare Advantage	10,792,658	6,536,703	9,100,936	8,851,823	11,754,247	29.15%
Prescription	19,574,446	20,488,472	20,956,180	20,190,404	20,292,608	-3.17%
Prescription Rebates	-4,492,835	-6,273,078	-6,151,800	-9,490,703	-9,564,923	55.48%
Vision	444,972	436,197	441,323	433,702	433,838	-1.70%
Other ***	958,024	899,035	909,011	948,861	957,235	5.31%
	<b>73,976,093</b>	<b>69,530,149</b>	<b>73,976,093</b>	<b>70,117,629</b>	<b>75,084,163</b>	<b>1.50%</b>

\*\*\* Indemnity Claims/NonClaim Surcharges/Covered Lives Assessment

- *Benefits \$5.7Mil*
  - *Health Insurance \$1.1M of 1.5%,*
    - *\$51.2 million is for the active OnPoint plan*
    - *Medicare advantage up 29% (3mi) over 2025 adopted.*

- *Significantly lower than what others are seeing and what was proposed by our past provider*
- *In 2023 we conducted an RFP with our partners that provided us substantial savings in 2024 and known increases in out years*
- *Prescriptions drug costs have remained stable but we are seeing significant increase in prescription drug rebates program which is offsetting some of the other cost increases.*
  - *Dental Insurance line (230K) - 5% growth – there have been some enhance benefits we have implemented such as orthodontics to help recruit and retain employees .*
  - *Retirement contribution – 3.7Mill*
- *Our contribution percent is dictated by NYS and is increasing from 15.2 in 2025 to 16.5 in 2026*
- *Unemployment, FICA and Disability are all component of salaries*
- *The All Other includes - our property and liability insurance, judgment and claims*
- *Which gets us to our total of 152.3 Million*
- *We then reduce this by the non-county share – employee share and OCC charges*
- *And the fund balance we plan to use - \$4.8 million which is in line with what was used this year*
- *That gets us down to what we are going to charge departments which is \$127.8*
  - *Gen fund at 98.8M*
  - *Sewer fund 12.7M*
  - *All Other funds 15.9M*

*Total fringe is just under 50%*

## Contracts

- **Correctional Health Contract and Offsite Mental Health Services - \$.9Mil**
- **State Funded Mental Health Contracts - \$2.3Mil**
- **Family Court Attorney Contracts - \$1Mil**
- **Village Infrastructure Payments - \$250K**

- *Contractual at \$5 million*
  - *Correctional Health Contract escalator and Offsite Mental Health Services \$900k*
  - *State Funded Mental Health Contracts \$2.3 (100% State funded)*
  - *Family Court Attorney Contracts \$1Mill – This is a result of increased number of judges in family court and difficulty in recruiting county attorneys. The goal is to bring on County Attorneys and reduce or eliminate the need for this moving forward*
  - *\$250,000 Village infrastructure improvements – per the 10 year agreement passed by the legislature in 2019*

## All Other

- **Initiatives Funded by Room Occupancy Tax - \$870K**
- **Other than Personnel Expenses - \$(4.5)Mil**
- **Debt Service - \$(634,441)**

# 2026 ROT Distribution

	2025 Adopted	2026 Executive
Total ROT Distribution	\$13,279,257	\$14,150,000

- New Initiative
  - Convention District Improvements

- All Other
  - ROT – which is increasing by \$870,00 from 2025 adopted
    - The 2026 ROT allocation includes investment in one new initiative this year
      - Our Convention Center District. - revitalizing our convention districts through items such as signage, facility improvements, walkability and emerging technologies and companies will assist in attracting bigger and better events. Big events love to be hosted in innovation hubs, where they can partner with local startups. These convention visitors will drive more sales tax and room occupancy tax as they tend to spend more per day than typical tourists do.

## Other than Personnel Expenses

- Vehicles - \$(900,000)
- Interfund - \$(3.5)Mil
  - Cash for Capital, Vehicles and Salary Savings

- Other than Personal Expenses
  - Vehicles in the General Fund -\$.9Mil
    - (In the last 3 budgets cycles we have double and, in some cases, tripled the historical average of what was allocated for vehicles – in the 2026 budget we reduced vehicles back down to historic levels of investment
  - Interfund (General Fund Support of for other funds such as County Roads and Library)– (3.5Mil) Like the general fund we implemented salary savings, vehicle reductions in these funds as well as a reduction in cash for capital in DOT –
    - Historically the cash in DOT was the required match for federal programs approximately \$1Mil. In 2023 we were able to include funding above the required match to offset bonding request to the tune of \$10Mil, 2024 and 2025 – 5million and in 2026 we had to reduce that down to 1.5Mil above the required match

### Questions/Comments from the Committee:

- Please explain the scope of the Convention Center initiative, and what it involves
  - Main convention center district in downtown
  - Lot of drivers are walkability (i.e. street lights, lanes, better signage)
  - Partnering with emerging technologies and businesses driving in convention business
  - Can get more detail of the overall scope, as it is still being developed
- It ranges from where the county wants to have a hotel to where the Tech Garden sits, and all points in-between including the County campus
  - Yes

- Is the county lowering internal price in regard to the interfund?
  - No, the interfund is the transfer to zero out the Road Fund and Library Fund
  - Decreasing and putting in salary savings in DOT, Libraries and vehicle reductions, then the amount to transfer from General Fund to balance those funds decreases
  - Will see reductions in those lines within the departments; balances in revenue line from general fund

## Debt Service Summary – Countywide Debt Service

Department	2025 Charge to Operating	2026 Charge to Operating	Variance 2025 vs 2026
General Fund	\$27,252,301	\$26,617,860	\$(634,441)
Sewer Fund	\$34,735,242	\$35,548,902	\$813,660
Water Fund	\$3,091,538	\$3,048,714	\$(42,824)
<b>GRAND TOTAL</b>	<b>\$65,079,081</b>	<b>\$65,215,476</b>	<b>\$136,395</b>

- *Debt Service* -\$(634,441) for the general funds and funds supported by the general fund
- *On this chart you will see debt service by Gen fund, sewer and water fund*
  - *We continue to manage debt well – and are using quite a bit of reserves here to keep debt costs down. Interest and earnings on investments gets allocated by cash balances so a portion goes to the debt service fund, allowing us to reduce debt. The goal is always to keep debt as level as possible year to year but when major infrastructure improvement are needed that is not always possible. We are seeing this in the sewer fund and will continue to see this in out years. On this slide you can see that total debt service is relatively flat from last year, however we are seeing an increase in the sewer fund due to infrastructure investments and a decrease in the general fund*

## Mandates

**Special Children Services**– Preschool and Early Intervention have both seen an increase in the number of children receiving services along with NYS rate increases

**Foster Care** – The State implemented a 6% rate increase in July of 2025

**Safety Net**– Rising emergency shelter costs and a 5% increase in caseloads

**Family Assistance** – Rising emergency shelter costs and a 11% increase in caseloads

**Day Care** – Expanded eligibility, allowing for increased paid absences to the Child Care Subsidy program, and market rate increases. 2026 budget includes an additional \$750,000 in local dollars

- *Mandates the County’s largest expense driver - 25.6M*
  - *Special Children Services - \$2.7M*
    - *In Preschool and EI we are seeing an increase in# of children receiving services as well as anticipated rate increases from the State*
  - *Foster Care - \$3.2M*
    - *Cases have stabilized over the last year but we are still seeing cost increases as a result of a NYS 6% rate increase that went into effect July 2025*

- *Safety Net - \$8.3M*
  - *Rising emergency shelter costs and a 5% increase in caseloads*
- *Family Assistance - \$2.8M*
  - *Rising emergency shelter costs and a 11% increase in caseloads*
- *Day Care - \$9.2M*
  - *This is based on our State Allocation, required maintenance of effort and an additional \$750,000*

**Questions/Comments from the Committee:**

- Are these the local dollars?
  - That is the gross appropriation increase
  - Local dollars are in the departments; will see revenue in the offset – state and federal aid will be up
- What classifies something as a mandate?
  - Mandates are required by NYS; County has no choice and has a contribution percentage
  - County cannot eliminate (i.e.) Foster Care – it is dictated via state and federal regulations
- Are things like the Sheriff mandated by NYS?
  - Yes, have to have police presence, but scale, scope and size are dictated by local level
- Are the mandates broken out due to the size?
  - Not size, but the programs are required
  - Not going to turn child away; these are mandated programs by NYS and feds that have to be provided
- In regard to daycare, is this amount of money going to offset what the County was missing to open the waitlist up?
  - Not in its entirety
- How much is the County missing (for daycare)?
  - Will get most recent numbers based on caseloads, but it was millions
  - Great that the program was expanded, and that the state and feds put money behind it, but now it is the balancing act of putting dollars behind it, and what is available

## One Time Initiatives

### 2025 One Time Initiatives Coming Off

### 2026 One Time Initiatives

Flexible Lead Funding	\$1,000,000	Flexible Lead Funding	\$1,230,000
Main Street Grants	\$1,000,000	Agricultural Tourism	\$200,000
Senior Center Capital Grants	\$250,000	NUAIR	\$750,000
Housing Next Phase	\$275,000	Public Safety/Surge Initiatives	\$300,000
Childcare Center Capital Grants	\$250,000	<b>Total</b>	<b>\$2,480,000</b>
<b>Total</b>	<b>\$2,775,000</b>		

- *One Times (295K)*
  - *Flexible lead fund - The 2026 Executive Budget continues the County Executive’s commitment to addressing the issue of lead in our community with an additional 1.2M of flexible lead funding*
  - *Agricultural Tourisms – This budget also includes an additional \$200K for Agricultural Tourism grants to grow and enhance agritourism operations - To date this program has award \$800K to 53 local farms*
  - *NUAIR - A Pilot program leveraging FAA-approved drones to assist our first responders – providing real time information when every second counts, and reducing risk in assessing dangerous situations*
  - *Public Safety/Surge Initiatives*
    - *Flexible funding to support safety and surge initiatives that will enhance community security*
- *Sales Tax 2.4M*

- *Non County Share of Sales (1% 2025 and 1.5% 2026) and also include cannabis tax distribution*

## Baseline Additions

- Facilities - \$419,509
  - 3 Net New Funded
  - HVAC and Roof Repairs
  
- Body-Worn Cameras - \$300,000
  
- AI Technology-\$650,000

- *Baseline additions 1.3M– or increases to our existing programs*
  - *Facilities 419K*
    - *Which includes 3 new needed as a result of the additional county facilities we have added in recent years such as the Carnegie Building and Army Reserve facility and an increase in provision for capital for identified HVAC and roof repairs needed at our existing facilities*
  - *Sheriff – 300K*
    - *for expansion of body worn camera to the Custody and Corrections Division*
  - *650K in Economic Security*
    - *Continued implementation of AI tech in DSS-ES that improves client services, and diverts calls so that staff can focus on eligibility and redetermination activities.*

**Questions/Comments from the Committee:**

- Are these the only added positions?
  - Only 3 new funded local dollar positions

## 2026 General Fund Major Expense and Revenue Changes

<b>Appropriations</b>	
Salaries	\$5,025,003
Benefits	\$5,713,237
Contractual Expenses	\$5,051,210
All Other	\$(4,253,363)
<b>Mandates</b>	<b>\$25,697,969</b>
Special Children Services	\$2,786,197
Foster Care	\$3,209,154
Safety Net	\$8,376,935
Family Assistance	\$2,870,804
Day Care	\$9,244,535
Other Mandated Programs	\$(789,656)
<b>2025 One Time Initiatives Coming Off</b>	<b>\$(2,775,000)</b>
<b>2026 One Time Initiatives</b>	<b>\$2,480,000</b>
<b>Sales Tax Distribution</b>	<b>\$2,374,065</b>
<b>Baseline Additions</b>	<b>\$1,369,506</b>
<b>Appropriations Total Increase :</b>	<b>\$40,682,627</b>

*So we have a total appropriation increase of \$40.6Mill*

- *36.9M baseline growth*

- (295K) savings in one times
- Non County share of sales tax 2.3Mil
- Baseline additions of 1.3Mil

## 2026 General Fund Major Expense and Revenue Changes

### Revenue

<b>Levy</b>	<b>\$ 0</b>
<b>Sales Tax</b>	<b>\$5,880,373</b>
<b>State Aid</b>	<b>\$10,987,892</b>
<b>Federal Aid</b>	<b>\$19,433,376</b>
<b>Other</b>	<b>\$4,380,986</b>

*Revenue*

- *Levy - as the County Executive mentions, the 2026 levy is flat from last year*
  - *Reducing the tax rate from 3.31 to 2.93 or 11%.*
  - *That equates to a \$114 decrease on a \$300,000.*
- *Sales Tax 5.8m – We are projecting a 1% increase in 2025 and 1.5% increase in 2026.*
- *State Aid – \$10.9*
- *Federal - \$19.4*
  - *As we discussed early our mandate services receive state and federal reimbursement*

## All Other

- Room Occupancy Tax
- City Abstract
- Fines related to School Bus Violations
- Interdepartmental

- *All Other \$4.3mill*
  - *ROT*
  - *Abstract – charges from departments but overall abstract down*
  - *Bus Arm Revenue – As you are aware we have implemented a school bus safety program that includes stop-arm safety camera -to improve safety and transportation of students.*
  - *Interdepartmentals*

## 2026 General Fund Major Expense and Revenue Changes

**Revenue**

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<b>Revenue Total Increase:</b>	<b>\$40,682,627</b>

*So this gets us to a balanced 2026 general fund budget without using any fund balance.*

## 2026 General Fund Major Expense and Revenue Changes

**Appropriations**

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**Revenue**

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Federal Aid	\$19,443,376
Other	\$4,380,986
<b>Revenue Total Increase:</b>	<b>\$40,682,627</b>

Local \$0

**Questions/Comments from the Committee:**

- How much is the cannabis tax generating?
  - Majority goes to municipalities where it is; projecting over \$1M for 2024
  - 75% to municipalities
  
- Is there any data on school bus violation fines?
  - Have proforma data from other counties that did it and dollars were staggering
  - The budget is conservative on the numbers until seeing what it is
  - Hope to not have the revenue, but deter and change behavior
  - Projection is just under \$1M in budget
  
- How much is the City Abstract going down?
  - ~\$160K

- How is the lack of use of the PSB affecting the City Abstract?
  - Have to get back to the committee on the exact dollar amount the County is charging
  - County is the minority owner at just under 40%
  - 60% of costs for facilities gets charged out on City Abstract
- Is the PSB on the Abstract to make up the 40% since the city is the only user?
  - No, because the County is an owner, it is still split in terms of costs
  - City Abstract is 60%
- Does the County plan on selling the PSB in the next 12 months?
  - County Executive’s Office:
    - Exploring it, but not in position to program and revenue or reduce expenses
- If the PSB is sold, will those charges still be applied, or will there be reimbursement?
  - The City Abstract is reconciled - 2026 budget includes 2026 anticipated and 2024 reconciled costs
  - On a 2 year lag; would get reconciled every year
  - Whatever is budgeted is charged to City Abstract with a 2 year delay on reconciliation
  - City gets credit if County underspends based on budget
- Is the reconciliation shown on the abstract?
  - Yes; all is provided to city in terms of calculations
  - Contracts have agreements on how things are calculated
- Changes with grants can get complicated; is there a way to see the actual personnel changes?
  - Have the net unfunded by each department, which includes what new positions were created, and what is up/down in each department
  - Down 31 funded positions in 2026 from 2025

**REQUEST: A list of all the funded vacant positions**

<b>2026 WEP Fund</b>	
<b>Major Expense and Revenue Changes</b>	
<b><u>Appropriations</u></b>	
<b>Salaries &amp; Benefits</b>	<b>\$(1,652,837)</b>
<b>All Other</b>	<b>\$5,594,885</b>
<b>Appropriations Total Increase</b>	<b>\$3,942,048</b>

*For the sewer fund we use the same strategy regarding expenses the only difference is this WEP is funded primarily the sewer unit rate*

- *Salaries and Benefits (\$1,652,837)*
  - *400K increase in salaries for regular salary and wage increase and a decrease of \$2 million in benefit charges – employee benefits are spread by prior year actuals which has resulted in a \$2mill increase in the sewer fund.*
- *All Other –\$5,594,885*
  - *\$2.2M utility increases based on 15% national grid rate increases*
  - *\$3.1M – to fund actual costs of sludge hauling*
  - *\$813K scheduled debt*

## 2026 WEP Fund Major Expense and Revenue Changes

### Revenue

<b>Fund Balance</b>	<b>\$(3,460,324)</b>
<b>Sewer Unit Charges</b>	<b>\$7,047,105</b>

### Sewer Unit Charges

- Reduce gallons per unit from 100,000 to 85,000
  
- Sewer unit charge increase of \$25 over the 2025 adopted rate

#### *Revenue*

- *We are reducing the allocated fund balance from 11.4M in 2025 to 7.9M in 2026*
- *Based on the increased expenditure and reduction of fund balance the total amount that needed to be collected from sewer unit fees was \$7mill*
- *We accomplished this in two ways*
  - *First we reduce the number of gallons per unit from 100,000 gallons to 85,000 gallons. This increases the total number of units in the sanitary district*
  - *The second piece is a unit rate increase of \$25.00. or 6%. 453.58 to 478.58*
    - *The national association of clean water agencies reports on the national average of wastewater services*
    - *The 2025 national average is \$645*
    - *the regional average that is just NY and New Jersey is \$577*
    - *We also went further and looked into other similar sized counties in NYS and the average rate was \$520.00*
  - *Additionally I think it is important to put this rate into perspective when we think about utilities in general. The monthly cost with the proposed rate would be*
    - *Sewer \$39.88*
  - *Where the monthly cost of other utilities in NYS are typically higher as follows*
    - *Electric \$110.47*
    - *Gas \$73.82*
    - *Trash \$62.50*

*So all though this budget proposes a rate increase of \$25.00 this keeps Onondaga County's sewer unit charge well below the national, regional and other county rates.*

## 2026 WEP Fund Major Expense and Revenue Changes

**Revenue**

<b>Fund Balance</b>	<b>\$(3,460,324)</b>
<b>Sewer Unit Charges</b>	<b>\$7,047,105</b>
<b>Other Miscellaneous Revenue</b>	<b>\$355,267</b>
<b>Revenue Total Increase</b>	<b>\$3,942,048</b>

- *Other Misc \$355,267*
  - *Industrial Surcharge – additional cost associated with treating high-strength wastewater. Last time these fees were update was 2013. The additional chemical and energy costs to treat these types of waste has significantly increased in the last 12 years. This budget includes a modest increase to industrial surcharges to better align them expenses.*

## 2026 WEP Fund Major Expense and Revenue Changes

**Appropriations**

<b>Salaries &amp; Benefits</b>	<b>\$(1,652,837)</b>
<b>All Other</b>	<b>\$5,594,885</b>
<b>Appropriations Total Increase</b>	<b>\$3,942,048</b>

**Revenue**

<b>Sewer Unit Charges</b>	<b>\$7,047,105</b>
<b>Fund Balance</b>	<b>\$(3,460,324)</b>
<b>Other Miscellaneous Revenue</b>	<b>\$355,267</b>
<b>Revenue Total Increase</b>	<b>\$3,942,048</b>

**Local** **\$0**

*The 2026 proposed sewer fund budget keeps expenses flat outside of contractual rate increases and includes a necessary sewer unit rate increase to support operational costs and debt service to support infrastructure maintenance.*

**Questions/Comments from the Committee:**

- In the budget book, please explain why the sewer units increased from last year
  - Primarily driven by changing gallons per unit from 100K to 85K
  - Changes costs for industrial users – heaviest users
  - Every household is 1 unit, but commercial and industrial are based on number of gallons
  - Last year very close and doing much better at identifying units
  
- Please talk about why the Maintenance/Utilities/Rents accounts across the board have substantial increases in every department; average increase 15, but some over 20
  - Constantly monitoring utility costs and trends; (i.e.) Parks during Lights on the Lake is higher

- Working with providers on increases
- Use historical data and looking at actual use last couple years, then anticipate costs to project where county will be in 2026
- Is it a formulaic approach? Or by facility?
  - Looked at by facility; constantly have different facilities coming on
- Any change in personnel in sewer fund?
  - Yes; down total of 25 positions, but also the number of funded positions are down
  - Over last several years, WEP used large salary savings number; close to \$1M
  - Funded vacant - might have 40-50 funded vacant, but cannot fill them based on dollars
  - Asked department to right size roster and number of funded positions
  - Commissioner Dyer will talk about priorities in his presentation
- Know that WEP had projected savings last year, but had to come back since those savings were not realized; how was this factored in? Were the savings assumed again?
  - Budget does not have traditional salary savings number; decrease in funded positions to better align with funded
- In terms of the Utilities?
  - In 2025, should be within budget for Maintenance/Utilities lines; rightsized
  - Only thing transferred in 2025 budget was in All Other for sludge hauling, which was rightsized in 2026 budget
- When the Legislature approved the 2025 budget, there were savings in there (for sludge hauling), but did not realize them and had to adjust appropriately; does the 2026 budget assume the savings again?
  - No; assumed cost to cover a full year of sludge hauling for 2026
  - Ideally will realize savings and be able to put funds back in fund balance
- Is \$3.1M budgeted for sludge hauling?
  - Yes

## Consolidated Revenues and Appropriations by Category Water Fund

	2024 Actual	2025 Adopted	2025 Modified	2026 Executive
Total Revenues	\$3,189,026	\$5,452,189	\$5,452,189	\$6,408,571
Total Expenses	\$3,483,248	\$5,452,189	\$5,452,189	\$6,408,571
Total Fund Balance	\$0	\$0	\$0	\$0
Local Dollars	<b>\$294,222</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

*Lastly I wanted to go over the water fund*

- *The 2026 budget proposes a \$1M dollar increase to the levy to establish reserves to fund future water infrastructure improvements to accommodate organic growth the county is poised to experience*
- *\$6 increase on \$300K home*

**Questions/Comments from the Committee:**

- What is the increase? And is it a flat rate?
  - \$6 on a \$300K home; it is based on the per thousand
- What is the \$1M for?
  - Future water infrastructure improvements

Chair Gunnip recessed the meeting at 10:33 a.m. The meeting reconvened at 11:36 a.m.

**CAPITAL IMPROVEMENT PLAN:** Dan Mulvihill, Administrative Officer

*Capital Improvement Plan 2026-2031 on file with the Clerk.*



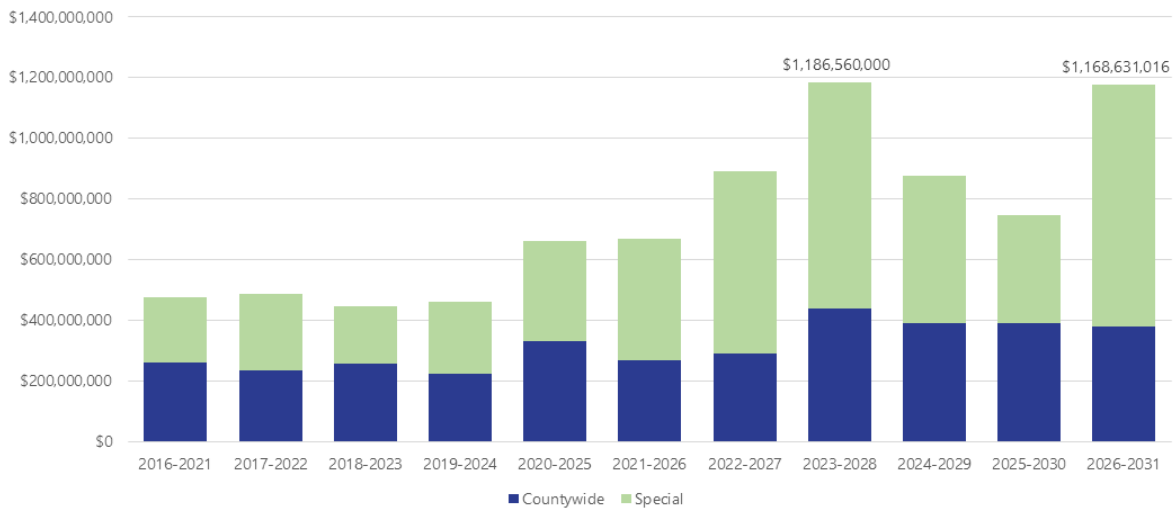
## Overview

Funded Projects	<b>44</b>
Projects to Fund	<b>51</b>
<u>Total Projects</u>	<b>95</b>
New Proposals	<b>9</b>
Proposals Cost	<b>\$19.2M</b>
6-Year Total	<b>\$1.17B</b>
Debt Limit Utilized	<b>11.3%</b>

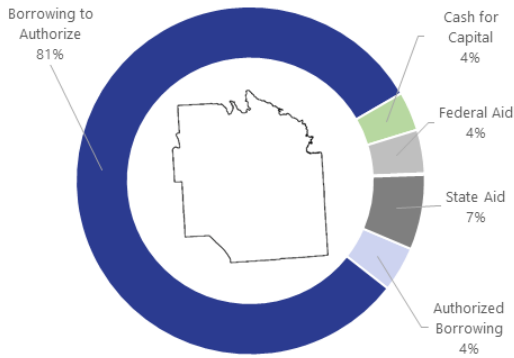
## Project Priorities

Metric	Weight
<b>Urgency of Action</b> (emergency maintenance and repairs)	20%
<b>Regulatory Compliance</b> (mandated by Federal or State government)	15%
<b>Policy Alignment</b> (PIE agenda: Poverty, Infrastructure & Economic Development)	15%
<b>Strategic Plan Consistency</b> (Fits within the 5 themes of "Plan Onondaga")	10%
<b>Countywide Impact</b> (delivers benefits that reach a large portion of residents)	10%
<b>Taxpayer Cost Efficiency</b> (limited or reduced financial burden on taxpayers)	10%
<b>Public-Driven Initiative</b> (demand from community and stakeholders)	10%
<b>Environmental &amp; Sustainability</b> (mitigates impacts and promotes sustainability)	10%

# CIP Proposals



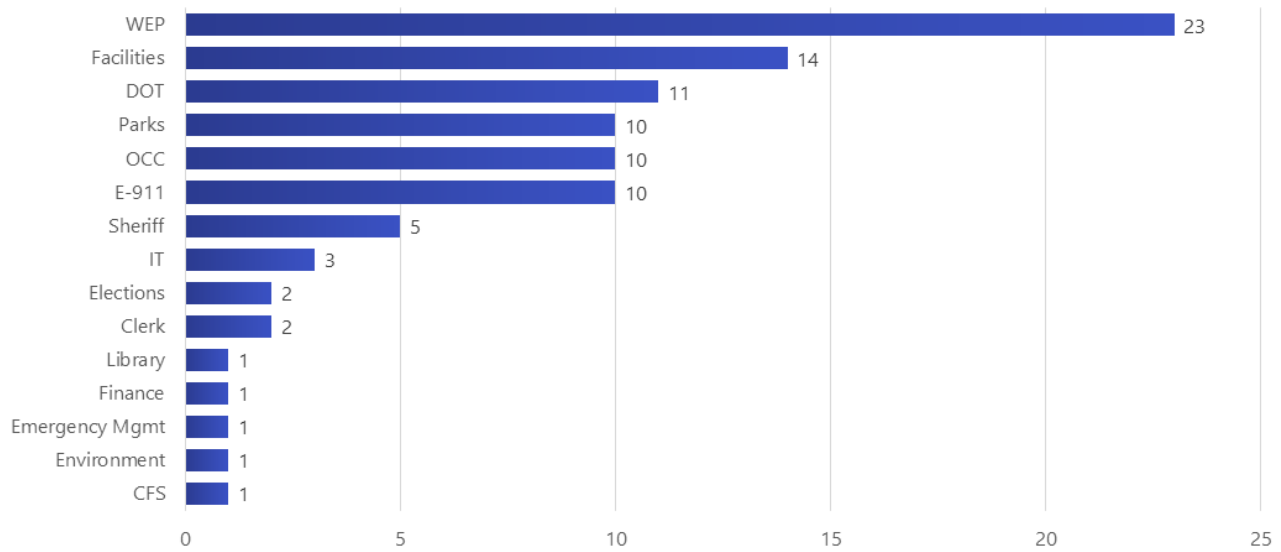
# Proposed Funding



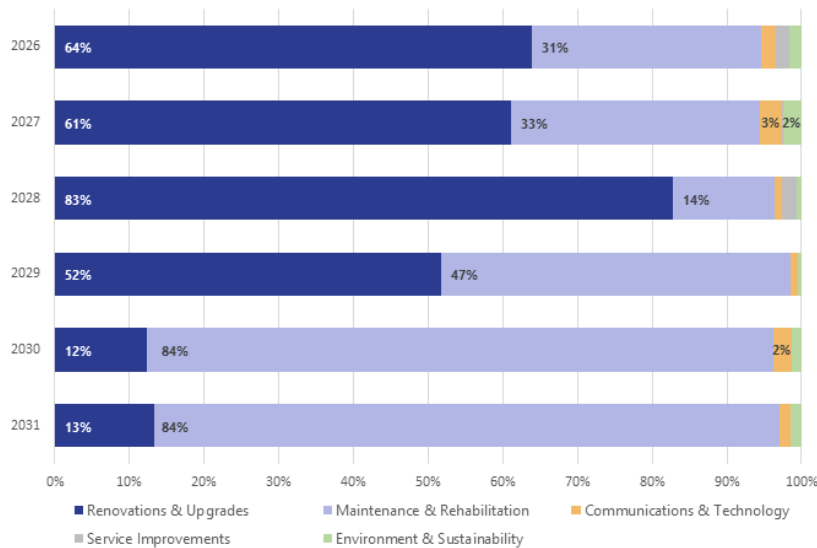
Funding Source	2026	2027	2028	2029	2030	2031	Total
Authorized Borrowing	\$17,486	\$11,927	\$14,347	\$5,575	\$0	\$0	\$49,336
Borrowing to Authorize	\$236,705	\$157,002	\$452,545	\$58,414	\$21,328	\$18,667	\$944,661
Cash for Capital	\$7,480	\$6,908	\$7,119	\$7,281	\$7,147	\$6,878	\$42,813
Federal Aid	\$13,820	\$14,401	\$8,650	\$8,400	\$1,200	\$1,200	\$47,671
Other	\$250	\$0	\$1,200	\$0	\$0	\$0	\$1,450
State Aid	\$19,937	\$18,530	\$17,622	\$12,687	\$6,962	\$6,962	\$82,700
<b>Total</b>	<b>\$295,678</b>	<b>\$208,768</b>	<b>\$501,483</b>	<b>\$92,357</b>	<b>\$36,637</b>	<b>\$33,707</b>	<b>\$1,168,631</b>

In 000's

# Projects by Department



# Project Types



Type	# Projects	Total
Renovations & Upgrades	35	\$788,275
Maintenance & Rehabilitation	36	\$331,042
Communications & Technology	16	\$19,429
Service Improvements	3	\$15,530
Environment & Sustainability	5	\$14,355
<b>Total</b>	<b>95</b>	<b>\$1,168,631</b>

In 000's

## Project Status



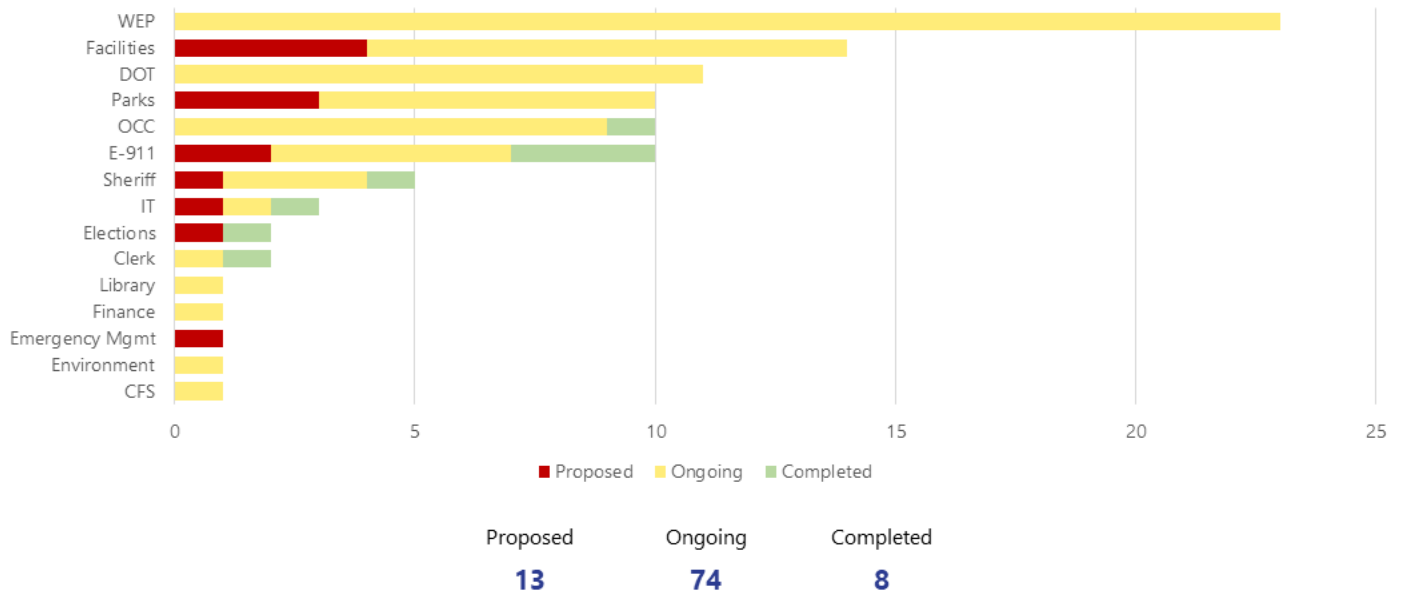
## Budget Status



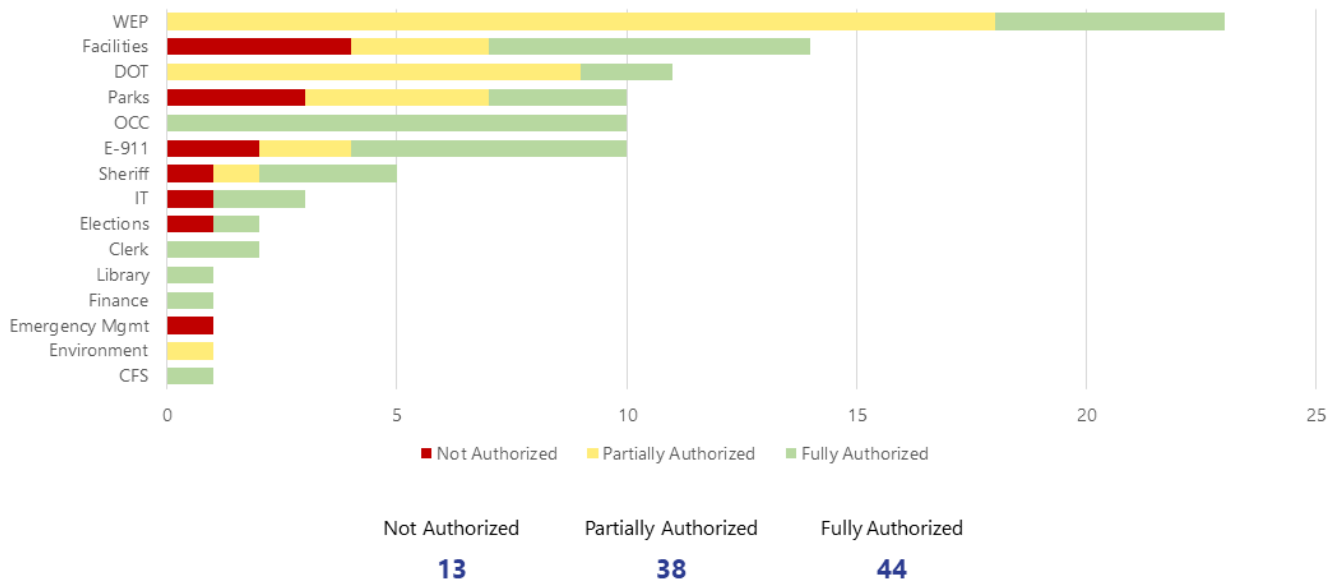
## Phase Status



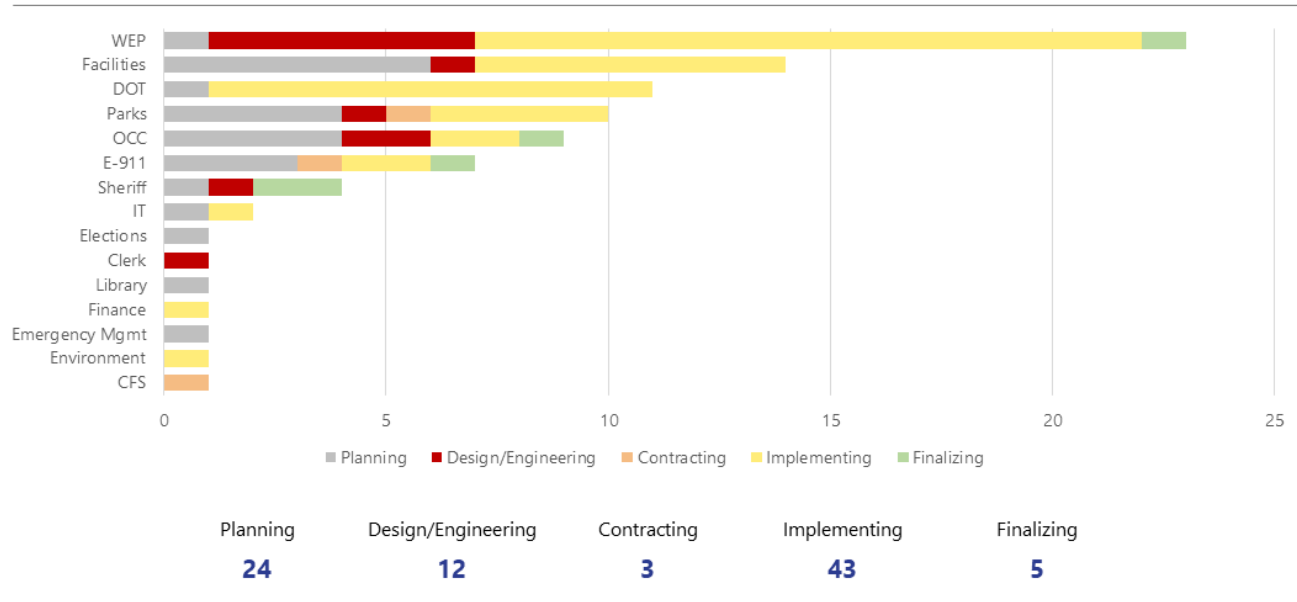
# Project Status



# Budget Status



# Phase Status



# NEW PROPOSALS

# 1

## Building Hazards Remediation

- Support the identification and disposal of hazardous materials, such as asbestos, lead, and PCBs.
- Protect the health of workers and the public while ensuring compliance with regulations.
- Establish an ongoing remediation program to maintain compliance and reduce unforeseen maintenance costs.



Funding Source	Prior	2026	2027	2028	2029	2030	2031	6-Year	Total
Borrowing to Authorize	-	500	500	500	500	500	500	3,000	3,000
<b>Total</b>	-	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>3,000</b>	<b>3,000</b>

# 2

## Civic Center – DSS improvements

- Upgrade floors 3 and 5 of the Civic Center to support programs such as SNAP, HEAP, TA Undercare, & Childcare Assistance.
- New furniture, carpeting, ceiling, lighting and configuration to enhance client-facing and administrative operations.
- Create a more functional environment by updating office and service desk layouts (183 employees total).



Funding Source	Prior	2026	2027	2028	2029	2030	2031	6-Year	Total
Borrowing to Authorize	-	-	-	600	500	-	-	1,100	1,100
<b>Total</b>	-	-	-	<b>600</b>	<b>500</b>	-	-	<b>1,100</b>	<b>1,100</b>

# 3

## Comprehensive Technology Refresh 2026

- Deploy new servers, computers, tablets, and network devices for a secure and reliable infrastructure.
- Maintain accurate inventory records to support lifecycle management and regulatory compliance.
- Streamline the planning, procurement, and deployment process to minimize delays and meet future demands.



Funding Source	Prior	2026	2027	2028	2029	2030	2031	6-Year	Total
Borrowing to Authorize	-	1,500	1,500	500	-	-	-	3,500	3,500
Cash for Capital	-	-	-	200	-	-	-	200	200
<b>Total</b>	-	<b>1,500</b>	<b>1,500</b>	<b>700</b>	-	-	-	<b>3,700</b>	<b>3,700</b>

# 4

## Elections HQ Roof Replacement

- Replace deteriorated roof to protect election equipment and prevent interior damage.
- Ensure the facility remains compliant with State and Federal standards for election operations.
- Support long-term reliability of the Board of Elections with a durable roof and drainage system.



Funding Source	Prior	2026	2027	2028	2029	2030	2031	6-Year	Total
Borrowing to Authorize	-	500	-	-	-	-	-	500	500
<b>Total</b>	-	<b>500</b>	-	-	-	-	-	<b>500</b>	<b>500</b>

# 5

## Emergency Management Center Renovations

- Address critical facility needs with roof replacement and upgrades to HVAC, lighting, restrooms, and security.
- Convert 9,000 sq. ft. of unfinished space into instructional areas to support training and regional partnerships.
- Modernize the facility and grow training opportunities beyond current County capabilities.



Funding Source	Prior	2026	2027	2028	2029	2030	2031	6-Year	Total
Borrowing to Authorize	-	-	-	1,400	2,600	-	-	4,000	4,000
Cash for Capital	-	-	-	-	200	-	-	200	200
<b>Total</b>	-	-	-	<b>1,400</b>	<b>2,800</b>	-	-	<b>4,200</b>	<b>4,200</b>

# 6

## Exterior Lighting Upgrades

- Upgrade and expand exterior lighting across County buildings to improve safety, visibility, and efficiency.
- Install programmable RGB LED fixtures with a centralized control system for remote scheduling and color changes.
- Reduce long-term maintenance and utility costs by minimizing manual adjustments.



Funding Source	Prior	2026	2027	2028	2029	2030	2031	6-Year	Total
Borrowing to Authorize	-	500	-	-	-	-	-	500	500
<b>Total</b>	-	<b>500</b>	-	-	-	-	-	<b>500</b>	<b>500</b>

# 7

## NYS Courts Rehabilitation

- Rehabilitate office spaces for court personnel with improved layouts and functionality to support operations.
- Modernize restroom facilities to improve accessibility, sanitation, and appearance.
- Improve courtroom operations and appearance by upgrading lighting, seating, technology, and interior finishes.



Funding Source	Prior	2026	2027	2028	2029	2030	2031	6-Year	Total
State Aid	-	500	-	-	-	-	-	500	500
<b>Total</b>	-	<b>500</b>	-	-	-	-	-	<b>500</b>	<b>500</b>

# 8

## Radio/GPS Location Systems Integration

- Enhance public and employee safety by enabling real-time location tracking of portable and wearable radios.
- Integrate radio data with CAD mapping through new software, a dedicated data channel, and API connectivity.
- Ongoing maintenance costs covered under existing contract with CAD system vendor.



Funding Source	Prior	2026	2027	2028	2029	2030	2031	6-Year	Total
Borrowing to Authorize	-	1,000	500	-	-	-	-	1,500	1,500
Cash for Capital	-	-	200	-	-	-	-	200	200
<b>Total</b>	-	<b>1,000</b>	<b>700</b>	-	-	-	-	<b>1,700</b>	<b>1,700</b>

# 9

## VESTA 911 Phone System Refresh

- Upgrade 911 hardware/software to ensure reliable call handling at both primary and backup facilities.
- Enhance system resiliency and performance with new workstations, servers, gateways, and switches.
- Cover emergency services providers and the public with the latest technology to support faster, more effective responses.



Funding Source	Prior	2026	2027	2028	2029	2030	2031	6-Year	Total
Borrowing to Authorize	-	1,125	1,125	-	-	-	-	2,250	2,250
State Aid	-	1,750	-	-	-	-	-	1,750	1,750
<b>Total</b>	-	<b>2,875</b>	<b>1,125</b>	-	-	-	-	<b>4,000</b>	<b>4,000</b>

## New Proposals

Project	2026	2027	2028	2029	2030	2031	Total
Building Hazards Remediation	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	<b>\$3,000,000</b>
Civic Center - DSS Intake Improvements	\$0	\$0	\$600,000	\$500,000	\$0	\$0	<b>\$1,100,000</b>
Comprehensive Technology Refresh 2026	\$1,500,000	\$1,500,000	\$700,000	\$0	\$0	\$0	<b>\$3,700,000</b>
Elections Headquarters Roof Replacement	\$500,000	\$0	\$0	\$0	\$0	\$0	<b>\$500,000</b>
Emergency Management Center Renovations	\$0	\$0	\$1,400,000	\$2,800,000	\$0	\$0	<b>\$4,200,000</b>
Exterior Lighting Upgrades	\$500,000	\$0	\$0	\$0	\$0	\$0	<b>\$500,000</b>
NYS Courts Rehabilitation	\$500,000	\$0	\$0	\$0	\$0	\$0	<b>\$500,000</b>
Radio/GPS Location Systems Integration	\$1,000,000	\$700,000	\$0	\$0	\$0	\$0	<b>\$1,700,000</b>
VESTA 911 Phone System Refresh	\$1,750,000	\$2,250,000	\$0	\$0	\$0	\$0	<b>\$4,000,000</b>
<b>Total</b>	<b>\$6,250,000</b>	<b>\$4,950,000</b>	<b>\$3,200,000</b>	<b>\$3,800,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$19,200,000</b>

**1.6% of CIP**

# Additions & Updates

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- **Beaver Lake Boardwalk** – Grant funds to replace sections 2 and 3 (**\$1M**).
  - **Center for Forensic Sciences** – Feasibility study to redevelop lab layouts (**\$50k**).
  - **DH&C Plant Upgrades** – Install 14k gallon fuel oil station as alternative for boilers (**\$500k**).
  - **Facilities Various** – Emergency generator (**\$700k**) and baseline increase of **\$250k**.
  - **Hopkins Rd Park** – Additional “Super Turf” Field, new concessions, storage, parking and entrances (**\$16.6M**).
  - **Parks Various** –
    - *Beaver Lake*: Repair gift shop ceiling/roof; upgrade trail signage (**\$55k**).
    - *Highland Forest*: Community shelter area improvements (**\$1.5M**).
    - *Jamesville Beach*: Blue-green algae mitigation (**\$200k**).
    - *Onondaga Lake*: Replace Willow Bay playground; add security cameras (**\$1.5M**).
    - *Otisco Lake*: Expand and repave parking (**\$70k**).
  - **Oak Orchard Municipal Expansion** – Revised scope to expand treatment capacity (**\$517M**).
- Beaver Lake Boardwalk
    - Completed first section of the 3 sections for lake loop trail
    - Looking to finish sections 2 and 3
    - August 14<sup>th</sup> – County was awarded Municipal Parks & Recreation MPR Grant of \$1M covering the projected cost of the boardwalk
    - Bond resolution for \$1M to expedite work on the project, then claim the grant with no additional debt service
    - Additional funds anticipated from Friends of Beaver Lake
  - Center for Forensic Sciences Lab
    - DNA Lab – feasibility for overall format and if there is potential to upgrade hardware, software and reconfiguration of the space
    - Up to \$50K – able to use existing authorization and budgeted funds; no new funding required
    - Potential \$1.5M in 2027 for work associated with feasibility study and design – placeholder only
  - Hopkins Road Park
    - 1<sup>st</sup> phase funded in 2019 at \$1.4M – lighting replacement, upgrades, repaving and repairs to facilities
    - \$7M grant project separate from CIP – Sept. 2<sup>nd</sup> authorized move from contingency for super turf field
    - This year added 2 phases to capital project
      - Phase 2 – \$6.7M in 2027 focusing on new concessions building, additional storage, additional entrance, parking expansion and further repaving
      - Phase 3 – slated for 2028 includes a second super turf field
  - Jamesville Beach
    - \$200K for mitigation of the blue-green algae which goes beyond testing
    - Looking to see what can be done, what partners to work with, and potential aeration systems for long-term solutions



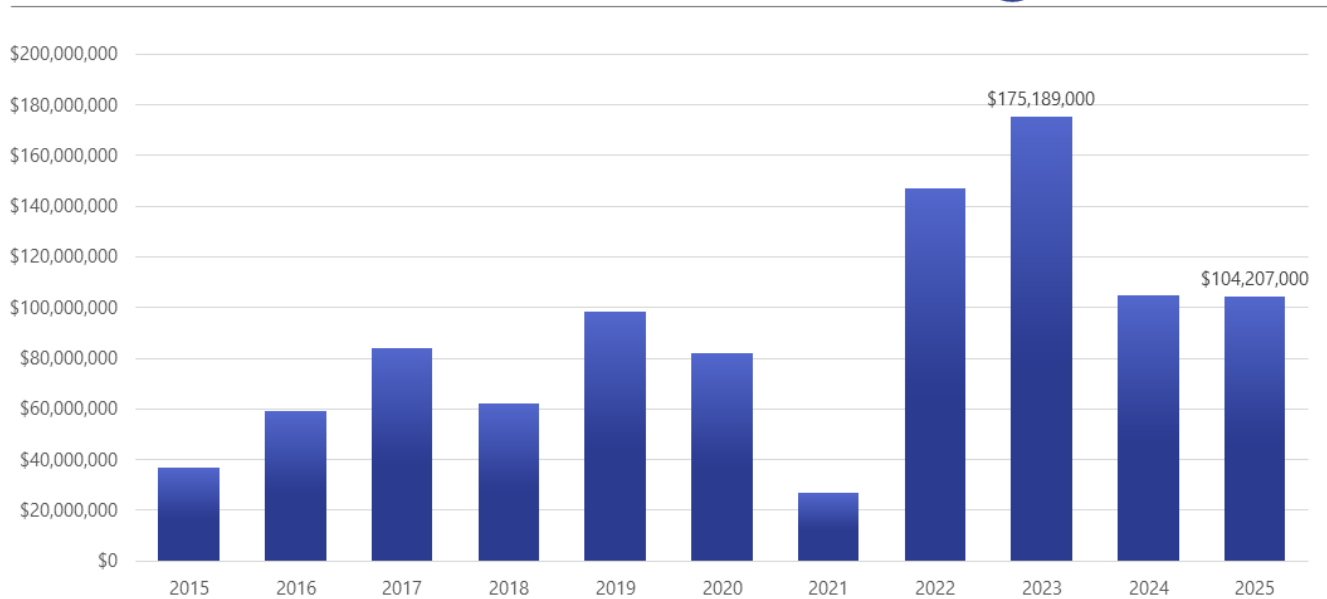
- Built in 1981 for a capacity of **10 MGD**
- Current Capacity: **6.7 MGD**
- For residential growth and industrial development
- Expansion Project first added to CIP in 2020
- \$30M authorized in 2022 for planning/design.
- New scope meets updated demand at **15 MGD**.
- Scope also includes pilot test equipment and additional power/gas needs.
- SEQR → MPR → Hearing → Report → Public Comment → Project Approval → Bond Resolution



- Oak Orchard WWTP services Town of Clay and northern region
- System is aging and been working to maintain
- Average use per day is 5.5 MGD – nearing capacity of facility (6.7 MGD)
- Currently cannot pursue large housing projects or support commercial and industrial development in that area without looking at facility and expanding it
- Been in CIP for 6 years to finalize scope and get the right capacity to meet current and future demands, support residential housing growth, consolidated sewer district, and supporting commercial and industrial growth
- 2022 - \$30M for planning and design
- New scope:
  - Increase capacity from 6.7 MGD to 15 MGD – with potential to grow up to 20 MGD
  - Pilot test equipment to work on cyclical and trend patterns for testing of the water to be more prepared for pretreatment and treatment services
  - Additional power and gas needs – utility resiliency to be more structured and reliable
- Oversight
  - Conduct a SEQR
  - Department will do Net Planning Report with Commissioner’s hearing – publically available
  - Legislature will vote on public hearing and public comment period
  - Approval of project and bond resolution
- Multiple opportunities to see where this is going
- Allocated \$2M in cash for capital to offset potential borrowing for additional design phase
  - Looking at shorter period of probable use or PPU
  - Time to pay back debt is shorter, which impacts debt service in the operating
  - To avoid significant hit on short term borrowing, investing \$2M in cash in lieu of borrowing for site preparation
- Investment for Micron
  - Additional project for industrial treatment
  - Not yet in the book
  - Still working on funding plan, specific timeline, grant opportunities, low interest financing with EFC
- For CIP currently, focusing on municipal piece to support residential growth and sanitary needs commercially and industrially at White Pine



## Authorized Borrowing



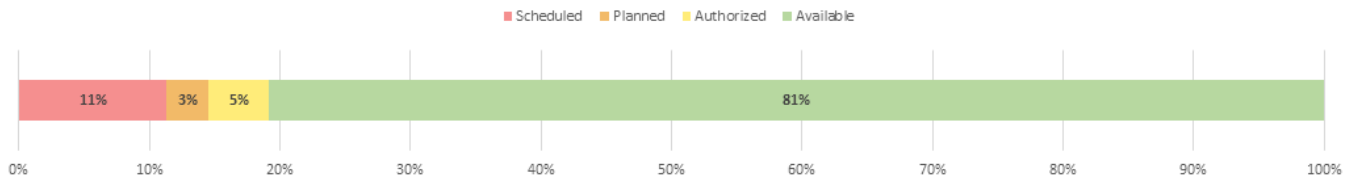
- 2022 includes:
  - \$30M – Oak Orchard design
  - \$16M – White Pine Pump Station – Conveyance System from White Pine to Oak Orchard
  - \$15M – redevelopment of OCC School of Health
- 2023 (10 year high) includes:
  - \$70M – Metro WWTP Annex Renewal, currently working on main substation
  - \$25M – Ley Creek Force Main
  - \$16M – Upgrades to Baldwinsville-Seneca Knolls WWTP

# Debt Position

**5-Year Average Full Valuation of Taxable Real Property** **\$36,294,251,211**  
**Debt Limit (7% of 5-year average)** **\$2,540,597,585**

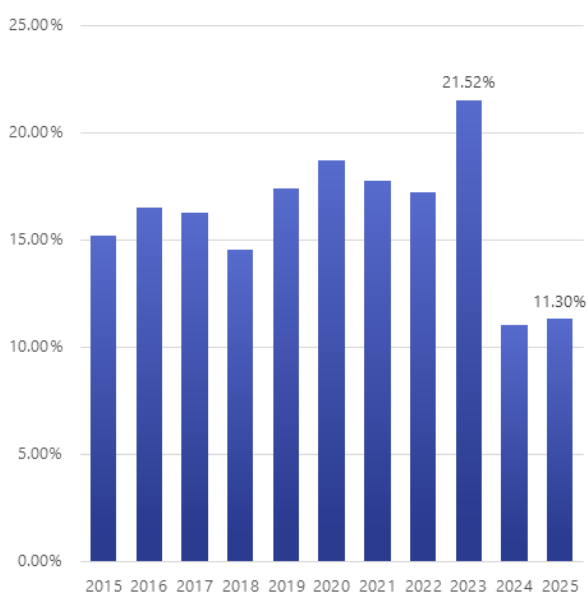
	Scheduled Debt 8/31/25	Draft Issue 2025	Proposed Debt 2026	Authorized & Unissued	Max Debt 12/31/26
Serial Bonds	\$696,013,360	\$84,738,404	\$245,850,000	\$366,371,188	\$1,392,972,952
Short-Term Bonds	\$3,750,000	\$0	\$0	\$0	\$3,750,000
<b>Gross Indebtedness</b>	<b>\$699,763,360</b>	<b>\$84,738,404</b>	<b>\$245,850,000</b>	<b>\$366,371,188</b>	<b>\$1,396,722,952</b>
Exclusions	-\$412,691,051	-\$13,481,653	-\$208,705,000	-\$248,639,473	-\$883,517,177
Retired Debt	\$0	\$0	-\$25,876,427	\$0	-\$25,876,427
<b>Total Net Indebtedness</b>	<b>\$287,072,309</b>	<b>\$71,256,751</b>	<b>\$11,268,573</b>	<b>\$117,731,715</b>	<b>\$487,329,348</b>
Debt Limit Margin	\$2,253,525,276	-	-	-	\$2,253,525,276

Debt Limit Exhausted (%)	11.30%	2.80%	0.44%	4.63%	19.18%
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- Exclusions under local Finance Law includes water debt and sewer debt

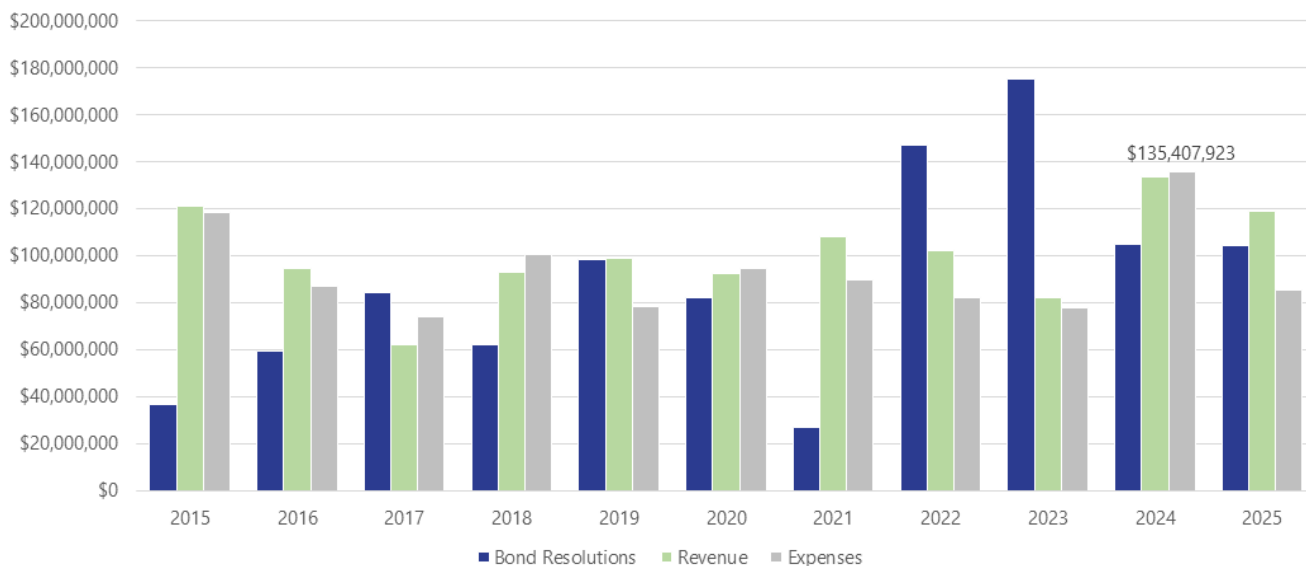
# Debt Position



As of Date	CIP Year	Debt Limit	Net Debt	% Utilized
8/30/2015	2015	\$1,826.4	\$277.2	15.18%
8/30/2016	2016	\$1,888.8	\$311.7	16.50%
8/30/2017	2017	\$1,905.2	\$309.6	16.25%
8/30/2018	2018	\$1,921.9	\$279.5	14.54%
8/30/2019	2019	\$1,889.3	\$328.9	17.41%
10/27/2020	2020	\$1,930.0	\$360.9	18.70%
8/18/2021	2021	\$1,985.5	\$352.4	17.75%
8/24/2022	2022	\$2,040.1	\$351.6	17.23%
8/11/2023	2023	\$2,155.8	\$463.8	21.52%
8/31/2024	2024	\$2,329.0	\$257.3	11.05%
<b>8/31/2025</b>	<b>2025</b>	<b>\$2,540.6</b>	<b>\$287.1</b>	<b>11.30%</b>

In 000's

# Cash Flow



- Annual average bond resolution is \$88M/year
- Average recognized revenue for capital projects is ~\$100M/year
- Average expenses in capital is \$93M/year
- 2024 – lot of expenses are for STEAM School; anticipate reimbursement for debt service

**Questions/Comments from the Committee:**

- Are expense costs associated with the project, or actual dollars out the door?
  - Actual dollars out the door
  - Purchase orders and requisitions in place based on the budget for anticipated expenses
  - The gray column is actual expenses out the door, paid to vendors or contractors
- A large portion of the 2024 number for the STEAM School was spent in 2025, so it will show in 2025?
  - Yes; the gray area is a year to date as of July
  - By the end of the year, that will increase to be at or just below what was seen in 2024
  - Total project cost is \$89.5M – majority was authorized in 2022; last year had the additional \$15.5M
  - STEAM opened their doors a couple weeks ago, work is wrapping up

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Department	# Projects	Authorized
Water Environment Protection	5	\$55,450,000
Onondaga Community College	3	\$14,375,000
Facilities Management	3	\$9,500,000
Department of Transportation	5	\$7,450,000
Children & Family Services	1	\$5,500,000
Sheriff's Office	1	\$5,475,000
Parks & Recreation	2	\$4,457,000
Emergency Communications	1	\$750,000
Office of the Environment	1	\$750,000
County Clerk	1	\$500,000
<b>Total</b>	<b>23</b>	<b>\$104,207,000</b>

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Department	# Projects	Request
Water Environment Protection	11	\$601,125,000
Department of Transportation	5	\$8,600,000
Emergency Communications	4	\$6,900,000
Sheriff's Office	1	\$6,750,000
Parks & Recreation	3	\$4,580,000
Facilities Management	6	\$4,200,000
Information Technology	1	\$1,500,000
Office of the Environment	1	\$750,000
Board of Elections	1	\$500,000
<b>Total</b>	<b>33</b>	<b>\$634,905,000</b>

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- Sheriff – anticipate \$5.5M bond issuance for the helicopter – includes 2 year lead time (2028) and selling Air One

#### Questions/Comments from the Committee:

- In regard to debt service, in 2023 was the County not submitting for exclusions for sewer and water to the state?
  - Not sure how it was done in past years
  - There was a baseline amount used in the inclusion based on what was spent with WEP
  - Becoming more proactive, working retroactively with fiscal advisors and working with State Comptroller
  - Moving forward, any and all WEP bond resolutions for capital that are excludable, County is working with State Comptroller to make sure they are certified
- How is Finance factoring in revenue associated with capital projects in terms of offsetting the debt limit?
  - (i.e.) County security improvements project – had period of probable use from Bond Counsel of 5 years, meaning have up to 5 years to pay back debt on it; if issued \$2M, but actual project is \$1.6M, have \$400K left
  - Few options
    - Pursue an amendatory bond resolution to reallocate money to another project or project of similar scope
    - RBD (reserve for bonded debt) – includes any unspent proceeds from bond issuance (i.e. \$400K), which can be moved to a subsidiary; subsidiary can be applied to future debt service for that project, for that issuance of project or for that department; would offset future interest
    - Remaining bonds, remaining cash or remaining grants, could put into RBD – baked in to return on investments and other revenue sources, which is used to offset future interest on that debt
  - See in 2026 budget; what is currently scheduled is more than what the County is paying, because of the use of moving remaining funds on projects
- Is the aquarium in here?
  - No
- Why?
  - 100% using ARPA funds; no borrowing requests and no grants to claim on it
  - Would not be included in the book
- There are other projects listed using cash capital, and there was cash used for the aquarium
  - Use of ARPA; did not require borrowing or grant claim
  - Not included in CIP, since there was no bonding authorization asked for it
  - No cash in CIP; if no bonding authorization, it is not in CIP
- The Clerk's project is listed and uses cash capital
  - Did get bond resolution in March for \$500K to streamline project
  - It authorized spending power for project
  - Intend to use cash in lieu of borrowing, but did initially receive borrowing request

- As part of overview in CIP, any project of \$500K or less, County tries to offset with cash
- May receive bond resolution to initiate project and set up budget, but long-term, do not want to issue projects for \$500K of debt service
- Is the County going to have significant savings because of overlapping facilities with the Oak Orchard industrial and residential projects, or will the industrial side be completely independent?
  - Municipal is in the book; industrial is still in development
  - More to come – still working on design consultant; see if there is applicability’s; not far along to give full details
- Will the E-911 system address the problem they had previously, and will there be a guarantee it will not happen again?
  - E-911:
    - Vesta system is a necessary upgrade
    - Critical infrastructure piece of the department which allows the phone system to work properly
    - Nothing to do with improving the ability to answer phone calls
    - That is all about having enough people to answer calls
    - This is the infrastructure needed to give tools necessary to provide the service
- Does this have to do with AI?
  - No, Vesta is hardware and software – not AI initiatives or changes to the process

The meeting was adjourned at 11:32 a.m.

Respectfully submitted,



JAMIE McNAMARA, Clerk  
Onondaga County Legislature

ATTENDANCE

COMMITTEE: **BUDGET REVIEW - DAY 3**  
DATE: **SEPTEMBER 17, 2025**

NAME (Please Print)	DEPARTMENT/AGENCY
Jason Dean	Finance
Jennifer Paganelli	FIN OPS
Mary Washy	FIN OPS
Dan Mulvihill	DMB
Amanda Perrine	OCPL
Jandy Miller Martens	FinOps
Jessica Allen	Finops
DINA WARD	fin ops
MARY ROSS	POT
Hymie Walker	CO. CLK
Xavier Sanders	CO. Clerk
Sirena Sharpe	Finops.
May-Hurpy	Finops
CSO - Shannon To... Self - Ross - no...	CSO - Shannon To... Self - Ross - no...
Amy Cunningham	DCFS