



Onondaga County Legislature

HASSINA K. ADAMS
Clerk

NICOLE WATTS
Chairwoman

SPENCER BERG
Deputy Clerk

WAYS & MEANS COMMITTEE REVIEW OF THE 2027 TENTATIVE BUDGET BUDGET REVIEW DAY 2 MINUTES – SEPTEMBER 16, 2026 MAURICE BROWN, CHAIR

MEMBERS PRESENT: Leader Hernandez, Leader May, Mr. Burtis, Ms. Denton, Mr. Romeo

MEMBERS ABSENT: Mr. Bush

ALSO ATTENDING: Chairwoman Watts, Mr. Kelly, Mr. Meaker, Mr. Ryan, Mr. Eriksen, Mr. McCarron, Mr. Thompson, Ms. Block, Mr. Garland; also see attached list

Chair Brown called the meeting to order at 9:04 a.m.

Opening Remarks

Chair Brown thanked everyone for attending and reminded all present that the committee is here to work together collaboratively, embarking on something truly adventurous and truly groundbreaking.

Chair Brown introduced Kristi Smiley, Chief Fiscal Officer, to begin the budget review proceedings with the overall budget introduction.

DEPARTMENT OF FINANCE: Kristi Smiley, Chief Fiscal Officer

(Attachment No. 1: 2027 Budget Introduction and Presentation)

Introductory Remarks

- Present the 2027 executive budget
 - Major assumptions, expenditure pressures, revenue estimates, and policy choices that support the spending plan
- Recognized the finance department team
 - Budget reflects months of careful work across every department and fund
- Thanked the senior management team for their leadership
 - Jason Dean, Taviot Hughes, Kathleen Kearney, Dan Mulvihill, and Aaron Kohler
- On Tuesday, the County Executive provided the policy direction and the broad overview of the 2027 plan
- Show how those priorities translate into a balanced financial plan

Current Fiscal Position

- 2025 budget anticipated using \$33.2 million in fund balance
- Due to operational savings and stronger than budgeted results, only needed to use \$13.9 million
 - Favorable budget variance of \$19.3 million

- Unassigned general fund balance approximately \$227 million
 - Remaining above the Legislature's 15% policy goal
- Projecting an operational surplus of approximately \$12.1 million for 2026
 - Driven principally by strong sales tax performance, continued strength in interest and earnings on investments, and disciplined expense management
- Credit ratings continue to reflect strong financial management and sound fiscal position
 - AA by Standard & Poor's
 - Aa2 by Moody's Investors Service
 - Ratings influence the cost of borrowing for infrastructure investments or community needs

Multi-Year Forecast

- 2026 forecast has improved significantly since the forecast presented in June
 - Driven primarily by exceptionally strong year-over-year growth in sales tax, continued strength in investments, and disciplined control of operating expenses
- 2027 budget recurring revenues and appropriations are balanced
 - No general fund balance used to support ongoing operations
- Using reserves to pay recurring expenses can temporarily close a gap, but does not solve the underlying imbalance
- General fund shows a projected gap of approximately \$16.5 million in 2028 and \$27.5 million in 2029
 - Forecast assumes a flat property tax levy, conservative sales tax growth, and continued baseline growth in wages, benefits, and contractual obligations, along with mandates
- Significant variable in the multi-year forecast is the state's financial position
 - Counties have absorbed costs associated with mandated programs, i.e., higher assigned counsel rates and the state's interception of enhanced federal Medicaid assistance
 - Federal policy change will place additional pressures on the state budget, particularly in Medicaid and other safety net programs
 - Must be prepared for the possibility that some of those pressures could be shifted to local governments
- Balanced 2027 budget, but the forecast contains warning signs
 - As baseline expenditures continue to rise, recurring spending decisions must remain affordable beyond a single-year budget

Where Local Dollars Go

- In 2027, county expects to use approximately \$558.8 million in local dollars
 - Local dollars primarily means property and sales tax revenue
- Approximately 73%, or \$406.9 million, committed to just two broad areas
 - Mandated programs at \$230 million
 - Public safety at \$177 million
- Leaves 27%, or \$151.9 million, to support everything else financed with local dollars
 - Parks, roads, health programs, economic development, and administrative functions
- Large majority of local revenue already directed to obligations the county is legally required to provide or core public safety responsibilities
- Only a relatively small share of the budget available for discretionary choices

Questions/Comments:

- Trend of mandates, how this chart has changed over the last few years; at one point, public safety was the largest expenditure of local dollars
 - In the last seven years, a huge increase in mandated costs
 - Some is costs being pushed down from the state to the locals; some is just increased costs
 - Foster care, increase in both child counts and complexity of the cases
 - Rate increases; New York State dictates the rates for most mandated programs
 - Foster care, 6% increase last year and this year; another 6% in July of this year
 - Seeing that in Special Children's as well
 - Some decrease in temporary assistance programs through the pandemic; trending back upwards
 - Cost increase for public safety as union negotiations settle
 - Salaries and wages a huge pressure to the county
- 6% increase, a 6% local increase; does aid follow that?
 - Not necessarily 6% local
 - State and federal reimbursement for those programs, but a lot of social service revenue streams are capped revenues
 - One child or one case may be funded through multiple programs
 - Percentage has steadily increased over the last five to 10 years
- Medicaid remaining flat; because of a cap?
 - Correct
 - Long-term concern, Medicaid soft cap in place for many years
 - Whether that cap gets reopened at some point
- Cap at the county level; does the state then pick up the cost?
 - Last year was the first year back to the cap in many years
 - Haven't historically been at that cap every year
- Administration went up almost \$4 million from last year; because of the additional salary?
 - Salary and wages
 - Can answer in more detail once through those slides

General Fund Appropriations – Salaries

- General fund slides presented on a variance basis
 - Figures show the change from 2026 adopted budget rather than the full 2027 appropriation
- Salaries increasing by approximately \$12.8 million
 - Largely baseline growth
 - Cost for maintaining the current workforce and existing services at 2027 compensation rates
- Regular wages and step increases include contractual adjustments under recently settled labor agreements, as well as revisions to the Law Department's management confidential salary schedule
 - Revised schedule now mirrors the District Attorney's management confidential salary schedule
- Provision for salary and wage, a prudent estimate for bargaining units whose contracts have expired or will expire
- Assumes recurring salary savings from normal employee turnover and vacancies
 - Not every funded position will be filled the entire year

Employee Benefits

- Benefits are the larger year-over-year pressure
- Employee benefits increase by approximately \$17.9 million over the 2026 adopted budget
- Together, salary and benefits account for more than \$30 million in general fund increases
 - Central point to understanding this 2027 budget
- Health insurance is the largest benefit pressure
 - Higher recent claim experience, increased costs in the Medicare Advantage program, and continued growth in prescription drug costs
- Active OnPoint plan budgeted at \$57.3 million, an increase of roughly \$6.1 million or 12%
- Medicare Advantage costs increasing significantly in 2027
 - Even with the 2027 increases, costs remain below broader industry averages
- Prescription drug spending remains another source of pressure
 - Higher prescription costs and lower rebate revenues
- Dental insurance increases by \$119,000 or 4.4%
- Employer retirement contribution increases approximately \$5.5 million
 - Contribution rates established by the state retirement system, not the county
 - Rate expected to increase from 16.5% to 17.6% in 2027
 - Changes affecting Tier 6 members also contribute to this increased cost
- FICA, unemployment, and disability costs move with payroll and staffing levels
- After accounting for all benefits, the non-county share, and planned use of \$2 million in applicable benefit reserves, net charges distributed among the funds
 - General fund at \$116.7 million
 - WEP at \$15.4 million
 - Water fund at \$250,000
 - All other funds at \$17.4 million

Questions/Comments:

- More detail on unemployment insurance; up 45% from 275 to 400
 - Will get more context and detail
- Additional information in the budget book?
 - This page is not; will provide after
- FICA; same number of people for a few years, but up 5.6%; because paying people more?
 - Correct
 - Based on the salaries

Contractual Expenses

- Contractual expenses increased by approximately \$4.7 million
 - Concentrated in a small number of contracts
- Correctional health contract and offsite mental health services account for approximately \$2.6 million of the increase
- State-funded mental health contracts increased by approximately \$800,000
 - Fully supported by state revenue; corresponding revenue offset
- Foster care aftercare services contracts increased by about \$620,000

- Prevent unnecessary foster care re-entry by stabilizing families in the community
- Adolescent day treatment program increases by approximately \$458,000 as the county shifts to an outside service delivery model
 - Increase in the contract line, but a zero dollar impact as corresponding lines have been decreased

All Other

- All other category decreases by approximately \$4 million
 - Room occupancy tax initiatives, equipment and operating expenses, debt service, utilities, and interdepartmental service charges, along with other non-personnel costs
- Net decrease reflects a combination of changes across various expenses rather than a single reduction
- Targeted increases more than offset by reductions in other areas, including lower debt service costs

Questions/Comments:

- Correctional and mental health; break that down at a high level?
 - Contractual increases baked into the contract with a provider at the jail
 - Major increase is folks going to either outside care or hospitals for mental health related services
 - Used to be a higher proportion that the state paid; now shifted down to the counties
- Those are direct expenses, practically dollar for dollar, that we don't even really control
 - Absolutely, other than the managed care the correctional health provider provides
- All-in ballpark on correctional health?
 - Will get back at the end of this
- Outside mental health services, is that the school piece?
 - State-funded ones; some things in school, some within departments in the contractual
 - Variety of different services for both adult and children that the state funds

Room Occupancy Tax (ROT)

- ROT distributions increase by approximately \$302,000
 - From \$14.15 million in 2026 to \$14.45 million in 2027
- Four notable initiatives
 - \$1 million for Semi-Sprint
 - \$1.5 million for airport revitalization
 - \$250,000 for hospitality and tourism grants
 - \$1 million for the continuation of the Prime program
- Semi-Sprint designed as an annual semiconductor innovation conference and competition
 - Brings startups, entrepreneurs, investors, and industry leaders to Central New York
- Airport revitalization supports an important gateway into the region
- Hospitality and tourism grants provide targeted support to organizations and events that draw visitors and generate overnight stays
- Prime program provides incentives to attract film, television, and commercial productions to the county

Questions/Comments:

- Total ROT listed in any one place in the budget?
 - Throughout the budget; several components

- Some in the general fund, some in the authorized agencies
- Can get a better breakdown
- Any reason it has to be separated?
 - Budget book broken down by department and program areas
 - Historically been done that way
- Being able to see it all in one place would be helpful
- How were these arrived at? Why \$1 million for Semi-Sprint, but only \$250,000 for tourism grants? What metrics?
 - Done in coordination with community partners and the departments
 - Hospitality and tourism grants a continuation of similar initiatives
- Which departments?
 - Semi-Sprint and airport revitalization within the County General department
 - Hospitality and tourism grants in the Economic Development budget
 - Prime program also in the general fund

All Other & Debt Service

- Other than personnel expenses decreased by approximately \$282,000
 - Higher costs in utilities, interdepartmental service charges, supplies, and contractual escalators
 - Budget reduces or defers selected appropriations for vehicles, furniture and fixtures, cash for capital, and local project support
- Debt service charge to the general fund decreases by approximately \$4 million
 - Strong cash position has allowed the county to earn investment income on funds reserved for capital debt purposes
- Countywide debt charges to operating funds decrease by approximately \$3.2 million
 - From \$65.2 million to \$62.1 million in 2027
- General fund charges decrease by approximately \$6.7 million
- Water fund charge declines by approximately \$338,000 as debt retires
- Sewer fund increasing by approximately \$3.9 million
 - Substantial investment required to maintain and improve wastewater infrastructure
- Overall debt service charge is declining, but the sewer fund must absorb growing infrastructure-related debt costs

Mandated Programs

- Largest single expense category supported by local dollars
- Increase by approximately \$18.6 million for the 2027 budget
 - Approximately \$2.7 million for Special Children's Services
 - \$6.4 million for foster care
 - \$899,000 for juvenile delinquent services
 - \$539,000 for family assistance
 - \$9.1 million for childcare
- Partially offset by approximately \$1.1 million decrease in other mandated programs

Questions/Comments:

- Special Children's Services primarily driven by utilization, or how much does that account for the recent approved rate increase at the state level?
 - Both; preschool and early intervention services
 - Both programs experiencing an increase in the number of children
 - State approved provider rates increasing the cost

Mandated Program Drivers

- Foster care spending remains elevated because of higher case counts over the past several years, higher placement costs, and the level of care required
 - 6% increase in July of 2026
- Juvenile delinquent costs largely driven by court-ordered placements
 - Placement decisions made by the courts; county has limited control over these costs
- Family assistance costs increasing due to higher caseloads and the actual cost of the benefits
- Childcare subsidy costs increased by approximately \$9.1 million because of expanded eligibility, increased paid absences, and higher market rates
 - Offset by state and federal funding, limiting the local impact beyond the county's required maintenance of effort
- Gross expenditure increases; related revenue increases appear later in the presentation

Questions/Comments:

- Other mandated programs line; what is in that?
 - Decrease in indigent defense
 - Additional grant dollars available
 - Slight decreases in a few of the other programs
 - About \$1 million of it just the indigent defense
- What other categories fall under that?
 - Temporary assistance programs, safety net, emergency medical assistance, adult services
 - Can get the full list
- What does the indigent defense program offer?
 - Legal counsel
 - Primarily through ACP, the Assigned Counsel Program, and Hiscock Legal Aid
- Seeing a decrease in that?
 - Not seeing a decrease in the cost of the programs
 - Additional grant dollars that support these services
- Increased state grant dollars correlate with the increase in volume, or same caseload with more money?
 - Can get the actual numbers from the providers
 - Moving some things from assigned counsel to Hiscock Legal Aid, which has full-time attorneys on staff
 - Haven't been able to get enough attorneys to be part of that program
 - Not decreasing overall appropriations for this program
- Give or take \$1 million down?
 - Yes

- Shift between the operating budget and the grants budget
- One-shot deal, or light at the end of the tunnel for this mandate?
 - Definitely a priority in the state
 - In the state budget over the last several years, increased appropriations for this type of services

One-Time Initiatives

- 2027 budget removes \$2.48 million of one-time initiatives included in 2026
- 2026 one-time initiatives coming off the budget
 - Flexible lead funding
 - Agricultural tourism grants
 - NUAIR support
 - Public safety surge initiatives
- 2027 executive budget proposes new one-time initiatives totaling \$2.5 million
 - \$2 million for the Home Headquarters Gen Z down payment assistance program
 - \$250,000 for local farm and food security initiatives
 - \$250,000 for senior center capital grants

Questions/Comments:

- Speak more about these individually?
 - Home Headquarters Gen Z program intended to help younger residents overcome one of the largest barriers to home ownership, the initial down payment
 - Farm and food security allocation supports local agricultural capacity while addressing food vulnerability
 - Senior center grants provide capital support for facilities that serve older residents
 - One-time structure consistent with the county's longstanding practice of avoiding permanent spending commitments
- One-time initiatives coming off, in a future slide?
 - Wasn't planning on doing that
- How did they go generally? Were they successful? What were the goals? Did we achieve them?
 - Talk about those with the corresponding departments
 - Will make sure to address each of those
- Upcoming one-time initiatives department by department as well?
 - Absolutely

Non-County Share of Sales Tax & Baseline Additions

- Approximately \$8.1 million increase in the non-county share of sales tax
 - Pass-through distribution to the City and other eligible recipients
 - Matched by revenue; no local impact
- Approximately \$1.23 million in baseline additions
 - Selected additions to existing programs
- Children and Family Services received two new funded positions
 - Expand child protective service investigators assigned to schools through the Child Welfare Home and School Collaborative program
- Law Department receives three net new funded positions

- Better equip the Civil Litigation Division in handling steadily increasing quantity and complexity of incoming matters
- Outfit the Municipal Legal Division to meet growing demand for contract preparation and legal counseling
- \$125,000 for tick surveillance and education
 - Upstate Tick Testing Laboratory identifies ticks and tests them for disease-causing pathogens
 - CNY Lyme and Tick-Borne Disease Alliance complements that work through education

Questions/Comments:

- Two new staff positions; one position per school, or two positions working across a couple of different schools?
 - Working across a couple different schools
 - Department will speak to that in more detail
- Tick surveillance and education; split for that \$125,000?
 - \$75,000 for the Upstate tick lab
 - \$50,000 for the CNY Regional Alliance
- Last year, \$75,000 and \$25,000?
 - Correct
- Law, not three new SRO officers?
 - Correct
 - Two attorneys and one administrative position
- Going to work with the school districts?
 - Law Department is different
 - Caseworker positions going to work in the schools, investigators for children

Baseline Additions (continued)

- \$25,000 for an academic health collaboration with SUNY Upstate
 - Shared expertise, research, data, training, and clinical resources
- Additional \$500,000 for outside legal counsel

Total General Fund Appropriation Increase

- Total general fund appropriation increase is \$59.26 million over the 2026 adopted budget
- Largest components are salaries, benefits, and mandates
- Growth not the result of new discretionary programs

General Fund Revenue

- 2027 revenue plan includes
 - Approximately \$775,000 increase to the property tax levy
 - \$32.1 million in additional sales tax
 - \$11.6 million in additional state aid
 - \$5.2 million in federal aid
 - \$9.6 million in all other revenue
- Tax rate to decline from \$2.93 to \$2.67 per \$1,000 of full value
 - Reduction of approximately 9%

- At a taxable full value of \$300,000, an estimated county tax decrease of approximately \$78
 - Actual bills will vary
- Sales tax is the largest revenue increase
 - Approximately 4.94% growth for 2026
 - More conservative 2% growth in 2027

Questions/Comments:

- How does the tax rate go down 9%, but the overall assessment increase in the county is 10%? Does it matter where the local municipality is and what they're doing with assessment?
 - Able to reduce the tax rate because the total assessed value in the county has increased significantly
 - County does not assess properties; each town assessor does
 - Equalization rate, some towns may be at 2.5%, some at 100%
 - Based on share of the total across the county
- Levy is up \$775,000; total number?
 - \$147 million

General Fund Revenue (continued)

- State and federal aid increases primarily correspond to the higher reimbursable mandated costs
 - Do not eliminate the local share of mandated programs
- Other revenue increases by approximately \$9.6 million
 - Room occupancy tax
 - Interest and earnings on investments
 - City abstract
 - Interdepartmental charges
 - Medicaid-related revenue for Special Children's Services
- Five major revenue categories total approximately \$59.26 million
- \$59.26 million in expense increases and the same amount in revenue, resulting in a local gap of zero
- Deliberate choices
 - Limiting new baseline additions
 - Replacing one-time initiatives rather than layering them onto the budget
 - Applying available resources to debt service where appropriate
 - Using conservative out-year assumptions
 - Avoiding the use of general fund balance for ongoing operations

Questions/Comments:

- City abstract; reported anywhere in the budget, to see what the City abstract was charged for?
 - In several places, in total and combined
 - Can provide the detail
- Room occupancy tax; how much has that gone up?
 - Projecting about \$302,000 from 2026 to 2027, from just a little over \$14 million
- Projection based on more rooms coming online, or something else?
 - Based on actual collections
 - Short-term rental registry and additional funding

Water Environment Protection (WEP) – Sewer Fund

- Primary local revenue source is the sewer unit charge rather than property tax or general sales tax
- Salaries and benefits increase by \$2.56 million
 - Salaries essentially flat
- All other increases by approximately \$4.6 million
 - Approximately \$1.4 million in utility costs
 - Approximately \$1 million in supplies and professional services
 - Approximately \$3.9 million in scheduled debt service
 - Partially offset by approximately \$1.8 million in lower sludge hauling costs as the dryer project changes operation
- Net WEP appropriation increase is \$7.16 million
- Reduces the planned use of WEP fund balance by approximately \$3.61 million compared with 2026
 - End of 2025, WEP fund balance approximately \$19.3 million
 - If the full amount budgeted for 2026 were used, the remaining balance would fall to approximately \$11.3 million
 - Reduces the fund balance appropriation to \$4.25 million
- Sewer unit charge revenue must increase by approximately \$10.76 million
 - Reduces the gallons represented by one sewer unit from 85,000 to 70,000 gallons
 - Annual sewer unit charge increases from the 2026 adopted rate of \$476.58 to \$490.28, approximately a 2.87% increase
- At the proposed rate, approximately \$40.86 per month
 - Less than one-fifth of the average monthly electric bill and about a third of the average natural gas bill
- Annual charge remains well below the reported 2025 national wastewater average of approximately \$648 and the New York and New Jersey regional averages of approximately \$614
- Other miscellaneous revenues increased by approximately \$13,000 related to permit fee changes
- Appropriation increase of \$7.16 million and an equal increase in net revenue; local gap is zero

Water Fund

- 2027 water fund balanced at approximately \$6 million in both revenues and expenses
- Decreases modestly, principally because scheduled debt service is retiring

Closing

- 2027 executive budget maintains existing services, meets contractual and mandated obligations, makes limited and targeted additions, invests in defined community priorities, and balances the general fund without using fund balance
- More sustainable approach to the sewer fund
- Work does not end with the adoption of this budget
 - Salaries, benefits, mandates, and infrastructure costs will continue to grow while sales tax is expected to return to more normal growth
- Thanked the County Executive, this Legislature, department heads, and the finance team

Questions/Comments:

- Next year's budget, expecting the changes to Tier 6 at the state to impact?
 - Yes

- Approximately \$1.5 million anticipated
- Budgeted for it?
 - Yes
- Timeline on the water board debt?
 - In the back, in the debt service section
 - If not, can get a schedule
- Fund balance at 26%; why haven't we used any of that for property tax relief or to return it to people?
 - Done that with one-times
 - Historically, fund balance resolutions at the end of the year when we drive up a surplus
 - Existing one is above the goal, but very important is how that impacts the credit rating
 - Credit rating calls last week were very positive
 - Goal moved from 10% to 15%; for some higher tier ratings, they want 30%
 - Need to balance the fund balance reserve and what it does for credit ratings, having the rainy day fund, and what should be taxed
 - If reduced significantly, a decrease in ratings, which will increase the cost for debt issuance
- How much of a difference between 26% and 25%?
 - Would have to go back and look at some of the scorecards
 - Significant jump in some of those
 - One of the reasons for the positive outlook a few years ago is fund balance
- Last year, sales tax growth more conservative; what's generating that growth for 2027?
 - 2024 at 1.5%
 - 2025 at 1.9%
 - Projecting around the 5% mark, then 2% in 2027
 - Sales tax can be very volatile; prudent to have a conservative estimate
 - Historical trends between 1% and 2%
- Major driver of the healthy increase this year?
 - Impact of the economic activity, especially at the Micron site
 - Increase from sales tax related to gas rates at the beginning of the year
 - Data by category significantly delayed from the state
- County General Other Items general fund page; contractual expenses non-government at \$9.5 million and transfer to grant expenditures at \$4 million for 2027
 - Some of the authorized agencies, i.e., Visit Syracuse
 - Infrastructure to villages; payments required out to the villages, \$5.7 million
 - Other authorized agencies, Syracuse Nationals, 3G
 - Transfer to grant line, Semi-Sprint, airport, hospitality grants, and a couple others
- One-time initiatives?
 - Some of the one-time initiatives and some of the ROT initiatives

AUTHORIZED AGENCIES: Kristi Smiley, Chief Fiscal Officer

- Authorized agencies are important partners in delivering public services and advancing priorities that complement the work of the county
- County Charter defines an authorized agency as an agency authorized by the Charter, Administrative Code, or applicable law, including New York County Law 224
 - County Law 224 authorized counties to contract with not-for-profit organizations and other entities for legal assistance, museums, historical programs, agricultural and cooperative extension activities, performing arts, cultural events, and promotion of the county or region
- 2027 budget provides \$26.2 million for authorized agencies, an increase of about \$210,000
- \$17.4 million for human service agencies
 - Assigned Counsel Program, Hiscock Legal Aid, Aurora of CNY, and community events
 - Decrease in this category; additional grant dollars supporting the legal defense
- \$3.9 million for arts, cultural, and community development organizations
 - CNY Arts, the Landmark, CNY Works, the Museum of Science and Technology, New York State Rhythm and Blues, Jazz Fest, and Leadership Greater Syracuse
 - Increase of approximately \$1.1 million, primarily \$1 million for CNY Arts to continue the Prime program, as well as an increase in support for the MOST
- Physical service agencies, including Cornell Cooperative Extension, Onondaga County Soil and Water, and Baltimore Woods Nature Center, maintained at approximately \$504,000
- Approximately \$4.3 million for authorized agencies in Department 23, County General, for tourism, history, and regional promotion
 - Visit Syracuse, CenterState Good Life, the Syracuse Nationals, the Erie Canal Museum, Onondaga Historical Association, and 3GNY
 - Increases by approximately \$210,000, principally related to strengthening destination marketing

Questions/Comments:

- CenterState Good Life; two different organizations?
 - One; CenterState implements it
- Going to send this out?
 - Will provide the slides afterwards
- \$1 million going to CNY Arts for the Prime program; specifically designated for Prime and film, or discretionary for CNY Arts to allocate?
 - \$1 million of that \$3.4 million specifically designated for Prime
 - Remainder CNY Arts distributes through their process
- How does one become an authorized agency? Why these particular organizations?
 - Primarily through New York State County Law 224, with the Charter
 - Specific missions or specific purposes defined by County Law
- If other organizations address those purposes, allowed to become authorized agencies?
 - Yes
 - RFPs done for indigent defense and legal services
- Westcott Street Cultural Fair, St. Patrick's Day Parade; usually a line for Juneteenth
 - Not considered an authorized agency
 - Within the Economic Security budget
 - CNY Arts re-grants a lot of those dollars to different organizations

- Baltimore Woods line; discretionary, or specifically for education?
 - Education and preservation
- Syracuse Nationals up 300%; in relation to?
 - Marketing
 - Increase in the number of room stays
 - Can get reports from Visit Syracuse
- Going to be bigger this year?
 - Will get all the details
 - Not necessarily a full increase; marketing used to be done through Visit Syracuse
- Visit Syracuse number didn't go down; also went up; can talk offline

Chair Brown thanked CFO Smiley and entertained a motion for a short recess before the presentation of the CIP

A motion was made by Mr. Burtis, seconded by Mr. Romeo, to recess for five minutes. Ayes: 6 (Brown, Hernandez, May, Burtis, Romeo, Denton) Absent: 1 (Bush); MOTION CARRIED.

The committee recessed at 10:11 a.m.

Respectfully Submitted,



SPENCER BERG, Deputy Clerk
Onondaga County Legislature

Chair Brown called the meeting back to order at 10:19 a.m. A motion was made by Ms. Denton, seconded by Ms. Hernandez, to reconvene from recess. Ayes: 6 (Brown, Hernandez, May, Burtis, Romeo, Denton) Absent: 1 (Bush); MOTION CARRIED.

Chair Brown introduced Dan Mulvihill, Capital Programs Director, to present the Capital Improvement Plan (CIP). Prior to the presentation, Mr. Mulvihill confirmed for the record that the presentation is ADA compliant and was sent to IT for curing pursuant to the ADA policy memo sent to all county departments on September 4.

CAPITAL IMPROVEMENT PLAN: Dan Mulvihill, Director of Capital Improvements

(Attachment No. 2: 2027–2032 Capital Improvement Plan Presentation)

CIP Priorities

- Largest item is urgency and mandates; accounts for any legal obligations, regulatory compliance, emergency repairs
 - Projects where doing nothing simply not an option
- Asset renewal; involves preventative maintenance, condition-based replacements
- Public benefits and growth; looking at investments towards public safety, service improvements, and economic development
- Financial stewardship; looking at the project funding and costs:

- Potential operating cost reductions
- Varied revenue sources; getting a mix of potential state, federal grants, potential use of cash
- Stable debt; looking at anticipated spending timelines and how that would impact overall debt schedules
- Sustainability and resilience; looking at environmental protection, energy efficiency for buildings and facilities, as well as overall system resiliencies to weather storms and the future

CIP Snapshot

- Book has a total of 95 projects
 - 10 of those projects are new proposals to the book this year
 - 5 of which have been recently completed; typically include any projects that have wrapped up work, to highlight what's been done in recent years and where those investments have gone
- This year's total CIP six-year proposal is just over \$1.2 billion; \$63.2 million of that amount is made up from the 10 new proposals
- Debt limit utilization rate, set by local finance law from New York State, is at 11.58%

2027–2032 Funding

- Majority made up from bonding, as is typical with the CIP
- Cash for capital; a lot of that is also using pre-existing authorized funding to offset the need for future bond authorizations
- Federal aid and state aid
 - Used to support DOT projects, i.e., federal projects, CHIPS, POP, as well as OCC initiatives, which are typically 50% reimbursed by the state
- 1.25% and other; includes donations from the friends groups, as well as sale of potential assets to offset the need to issue debt, i.e. the helicopter

Budgets by Fund

- Special funds:
 - Water fund, which is legacy cost for Metro Water Board
 - Sewer fund, which supports WEP debt
- Countywide funds: primarily made up of the general fund, the library, OCC, anything that's supported by the general fund
- Large chunk supported by WEP in both last year's and this year's book
 - Significant amount of investments in improving, maintaining, and expanding the infrastructure related to conveyance systems and wastewater treatment capacity
- Slight increase in requests in this year's six-year CIP plan for general fund; associated with requests for the Parks Department, DOT, and Facilities

Comparison to Previous Years' CIP Requests

- \$1.2 billion; about a 3.3% increase from last year
 - Primarily made up of existing proposals to fund WEP infrastructure, as well as some new proposals in the general fund
- Last two years, there's been an increase; primarily driven by the major investments planned at Oak Orchard Wastewater Treatment Plant
- 2023–2028 plan, presented in the fall of 2022, also had an increase; included initial planning for the Oak Orchard project, as well as major investments in sewer consolidation and large-scale replacements at the Metro Wastewater Treatment Plant 1978 annex

- Also some work and proposals done for OCC's School of Health at that time; work is also ongoing

Project Types

- Categories for tracking and organizing the projects in this book:
 - Communications and technology
 - Environment, sustainability
 - Maintenance and rehab, which accounts for just about a third of the project totals
 - Renovations and upgrades, which accounts for about 62% of all the project proposals
 - Service improvements
- Possible for project scopes to incorporate multiple definitions in these project types; for the general purposes of assigning a project type, focus at the overall scope and goal, the main priority of a project's initiative
- Renovations and upgrades account for majority of the investments planned in the book

Projects by Department

- Largest number is in the Water Environment Protection department (WEP), with 27 projects; followed by 15 in Facilities, 13 in Parks, and 11 in DOT
 - Very common with previous years; where a majority of the physical infrastructure is housed

Tracking Project Progress

- Three metrics created over the last few years to track the development:
 - Overall project status:
 - Proposed: has yet to initiate
 - Ongoing: in multiple phases of development
 - Completed: wrapped up in the last 12 months
 - Budget status:
 - Not authorized: still just in the proposal phase; no funding has been allocated yet
 - Partially authorized: a portion has been authorized and intends to seek additional authorization; annual long-term projects typically in the partially authorized state
 - Fully authorized: the anticipated budget to support the project has fully been authorized by the Legislature, whether through a max cost authorization, a bond resolution, cash, grant acceptance, etc.
 - Phase status:
 - Planning
 - Design and engineering
 - Contracting: includes the bidding phase, if applicable, or the request for proposal (RFP) process
 - Implementing: primarily includes the construction phase of the work; not every project requires construction, i.e., implementation of software technology
 - Finalizing: a majority of the scope has been met; still some final expenditures going on before completed
- Project status: 13 currently in the proposed status; 77 ongoing, including the ongoing annual long-term projects, i.e., the highway plan; 5 completed recently, within the last year
- Budget status: 12 not yet authorized; 42 partially authorized, long-term annual in there; 41 fully authorized with current anticipated budget and ongoing in development

- Phase status, excludes the 5 completed projects: 24 in the planning stages; 8 in design and engineering; 6 in contracting phase; 45 currently being implemented; 7 in the finalizing stages

New Proposal No. 1 – Facilities: Public Safety Campus Study

- Seeking to initiate a project that would evaluate the feasibility of redeveloping the Jamesville Correctional Facility into a centralized public safety campus
 - Initially talked about in the County Executive’s State of the County earlier this year, in terms of next steps with the Jamesville Correctional Facility
- Would take a look at existing layouts, the condition of the facility, operational duties both in the divisions of the Sheriff’s Office and the correctional program, before proceeding with redevelopment potentially of that public safety campus
- Goal would be to study long-term best approaches, craft a scope, and identify realistic timelines for redevelopment
- Could also provide the opportunity to free up downtown space with a relocation and centralization
- Going to seek bond authorization of \$500,000 in next year’s timeline

Questions/Comments:

- Anything more specific than 2027, i.e., quarter 1, quarter 4?
 - Depends on the timeline of the planning phase
 - Traditionally around the springtime, April, May; same with DOT

New Proposal No. 2 – Parks & Recreation: Arrowhead Lodge Expansion and Renovation

- Request for the Arrowhead Lodge seeking expansion and renovation of the facility
- Focusing on a design and construction to renovate and expand the Arrowhead Lodge located at Oneida Shores Park
- Facility is heavily used; a revenue driver to help offset operating costs for the department
 - Increasingly limited in terms of its capacity; current outdated offerings compared to other venues on the market
 - Used for weddings, private events, community events, year-round programming
- Would improve the facility and expand the capacity for the demand seen in the market as a venue
- Funding timeline is in 2029, requesting \$500,000 for the design phase, followed by a placeholder value estimate of \$8 million in 2030 for the construction phase

New Proposal No. 3 – Parks & Recreation: Onondaga Lake Park Playgrounds Upgrade

- Seeking to replace and improve upon the aging playgrounds at Onondaga Lake Park; would include:
 - Wegmans Boundless Playground
 - Playground located on the west end, Willow Bay
- Received decades of heavy use; the equipment is aging
 - Over the last 20-plus years, equipment becoming increasingly unavailable to support replacements and maintenance
- Given that, plus evolving safety standards, makes reinvestment a priority for these playgrounds
- Overall goal is to preserve playground accessibility, expand opportunities, and address long-term maintenance limitations with these two playgrounds at Onondaga Lake Park
- Seeking a \$5 million authorization next year, followed by an additional \$1.8 million in 2028

New Proposal No. 4 – Parks & Recreation: Skyline Lodge Expansion

- Will focus on the design and engineering, as well as construction efforts, to expand the Skyline Lodge
- Heavily used for weddings, private events, similar to the Arrowhead Lodge at Oneida Shores
 - Outdoor patio also seeking investments and expansion to support greater capacity for seating
- Lodge has restricted capacity at the moment to support the larger gatherings and year-round programming that we're seeing a demand for in the market
- Investment will increase that capacity, improve overall visitor experience, and support offerings for a revenue driver of the department to support operating costs
- Will seek \$250,000 in authorization in 2028, followed by additional construction requests in 2029 and 2030

New Proposal No. 5 – Parks & Recreation: Zoo Large Mammal Barn

- Seeking to construct a new barn providing additional indoor space and care for the twin Asian elephants, as well as future large mammal conservation
- As the twin elephants mature and grow, going to need additional space and additional care in order to uphold AZA standards and the County zoo's accreditation with the AZA
 - Will also support care in the colder months
- Scope of this project is to protect animal conditions and welfare, support AZA accreditation, and provide opportunities to house both the twin Asian elephants and potentially additional animals through the large mammal conservation program

Questions/Comments:

- When the elephants were proposed, why was the barn not large enough initially?
 - Current space full with the elephants right now
 - New facility based on potential to receive new elephant herds and continue breeding program
 - New AZA regulations just came out a year or two ago
 - Preserve this program for the future
- Rationally, should expect to be back here in 2033?
 - If barn is big enough, maybe not
 - Last renovation to the elephant facility in the late 80s, early 90s
 - Depends on species, herd, and breeding program
- Zoo currently doing a plan internally with all of its exhibits?
 - Just did a comprehensive facilities assessment plan
 - Assessment of display areas and infrastructure, HVAC
- When does this plan make it into the CIP?
 - Some already in the CIP plan
 - Prioritize by safety, animal needs
 - Elephant program always at the top of the list
- These are miracle baby elephants, a one-in-a-million circumstance
 - Never happened before in a zoo
 - Want to raise them here

New Proposal No. 6 – WEP: Drainage Districts Evaluation

- Proactive investments in infrastructure

- Looking to conduct a proactive comprehensive assessment of the drainage infrastructure and to use that information to redevelop the existing infrastructure and provide additional rehabilitation plans based on those assessments
- Seeking \$4 million in authorization in 2028; \$1 million for each of the four districts
- Looking at flood control infrastructure that is several decades old and constantly subjected to weather and erosion
- Proactive approach will maintain, protect the existing system, improve, review the capacity through hydraulics; find any potential bottlenecks in the system, and avoid any risk of costly failures, while having a solid mapping of the system moving forward
- Districts were formed in the late 1960s, early 1970s
 - Consistent assessments throughout the last several decades in terms of its condition; SSES's (sanitary system evaluation studies), as well as more asset-specific investments and studies

Questions/Comments:

- Why is it put off until 2028?
 - Looking at total WEP investments and priorities; focusing first on urgency and mandates, but making sure this is on the horizon
 - Doing reactive and proactive investments; repairing what needs to be repaired, upholding permits, and looking long-term proactively and investing in the entire system
- Would like to see it done sooner; people in the district have sandbags in their garages because of overflows; a great step, and needed
- Not the first proposal with future authorizations; a little uncharacteristic
 - Correct
- Does that mean this body will not see an authorization request for this \$4 million, e.g. Skyline, until 2028?
 - Not exactly
 - Mix of next-year requests and out-year requests
 - Over \$140 million requested next year
 - Balance how much debt requested each year
- \$1 million per drainage district, reflected in their budget for 2028?
 - Correct
- How does the administration of drainage districts fit in?
 - Administration within the operating budget
 - CIP plan not included in the budget
 - Only in the budget with the authorization resolutions
 - No dollars in this plan in the 2027 operating budget

New Proposal No. 7 – WEP: Northern Region Sewer Expansion

- Evaluate the sewer collection and conveyance system in the northern region of the county
 - Oak Orchard and Brewerton treatment service areas
- High anticipated residential, commercial, and industrial growth
- Build in system resiliency, redundancy, reliability, and capacity
- Bond authorization request next year of \$1 million

New Proposal No. 8 – WEP: Regional Sewer Evaluation

- Second component of the northern region project
- Looking at all the other regions
- Mapping the entire system with newer equipment:
 - Potential bottlenecks
 - Current capacity
 - System condition
 - Hydraulics
- Guiding source for future investments in the out years
- First of its kind at this scale

Questions/Comments:

- Each facility doing a comprehensive analysis renewal; how does this play into a bigger overview?
 - Six wastewater treatment plants each have a dedicated comprehensive asset renewal plan
 - This looks at the entire system, pump stations, force mains, conveyance systems, gravity sewers
- Map includes districts not in the consolidated district but feeding into it?
 - Visual depicting the consolidated sanitary district
- City and DeWitt not in that consolidated district?
 - City is within the consolidated sanitary district
- Will this review include the areas not part of the consolidated district?
 - Review will look into all assets controlled by WEP within the consolidated sewer district
 - By default, will capture what is coming into the trunk sewer

New Proposal No. 9 – WEP: Route 31 Gravity Sewers

- Design and construction of additional gravity sewers and conveyance infrastructure along the Route 31 corridor
- Strengthen service and reliability
- System in need of additional redundancy
- Projected growth requires additional collection capacity
- \$7 million in bond authorization next year
 - Using \$1.6 million of authorized cash for capital to offset that bond request
- Placeholder in 2028 of \$20 million

New Proposal No. 10 – WEP: Upper Freeman Avenue SSES

- Sanitary sewer evaluation survey of collection system assets in the Village of Solvay
- Identify I&I (inflow and infiltration)
- Stormwater and groundwater occupy capacity in the system
- Reduce additional flow and improve overall system capacity
- \$150,000 bond authorization in 2027
- \$1 million in 2028

New Proposals Summary

- 10 new proposals added to the book

- 2027 anticipated projected spend for projects: \$16,750,000
 - Route 31 Gravity Sewers also making use of \$1.6 million of existing cash to offset the need for issuing debt
- Six-year total for all projects about \$63.2 million

Updates to Existing Projects

- Center for Forensic Sciences
 - Renovation to the biology DNA lab
 - Reconfigure space for more modern tools and potential increase in caseload demands
- Hillbrook Vocational Building and improvements for Children and Family Services
 - \$5.5 million in bond authorization last year
 - 100% of costs anticipated to be reimbursed by New York State's Raise the Age program
 - Updated scope for additional construction costs
 - Five alternative renovation projects recommended by the state
 - About 77% RTA funded
- Ley Creek and Liverpool Force Main
 - Placeholder of \$50 million in 2028, pending further design and engineering
 - Contract 3: combined force main feeding into the Metro Wastewater Treatment Plant
- Meadowbrook-Limestone Inflow and Infiltration Abatement
 - \$9 million authorized
 - \$4.4 million issued and expended
 - Scope has increased
 - Additional funding requests
- Oneida Shores facility upgrades
 - Additional campground, shower, and restroom facilities
 - Shade structure at the beach playground
 - Additional smaller playground
- Parks various improvements
 - Beaver Lake: maintenance garage, fiber optic cable, design phase for a potential new playground
 - Onondaga Lake Park: concessions building marked for potential demolition, trail redevelopment, minor security updates
- Zoo mechanical system improvements
 - New rooftop AC unit, updated water systems, water tank, perimeter security cameras
 - \$700,000 of existing cash for capital to offset bond requests next year

Authorizations

- 2026: \$82.83 million authorized by this Legislature in bonds
 - 26 projects in eight departments
 - Majority to WEP infrastructure
- Oak Orchard authorized in 2025: \$515 million for construction

Debt Position

- New York State local finance law establishes a cap on how much debt a county can issue and hold in principal
- 5-year average full valuation of real property: \$40.2 billion

- 7% of that average establishes the county's debt limit: approximately \$2.8 billion
- Gross indebtedness: \$729.6 million
 - Serial bonds principal outstanding: \$725.9 million
 - Plus short-term bonds
- Exclusions certified by the Office of the State Comptroller: \$399 million
 - Primarily sewer fund
- Appropriations excluded: \$4.65 million
- Net indebtedness: \$325.9 million
- Debt limit utilized: 11.58%
- Potential \$55 million issuance this year in general obligation municipal bonds
 - Net amount \$24 million after exclusions
 - Would add less than 1% to the debt limit utilized
- Proposed debt in 2027: about 1.07% of the existing debt limit
- Total authorized unissued: about 4.76% of the current debt limit
- Worst case next year: about 18% of the debt limit
- Looking at what the operating budget can support for debt service
- Whenever possible, offset debt with cash

Questions/Comments:

- Sewer indebtedness excluded; are they also looking at the overall picture?
 - Rating agencies looking at more than total indebtedness
 - Fiscal position, fiscal management, ability to support debt service in future operating budgets
 - Why reserves are so important
 - What can be supported in the operating budget without putting the county in jeopardy
- How fluid is fiscal policy year-over-year in terms of market forces and the rate environment?
 - This is a plan
 - At times, have not requested authorization for the full amount based on warning signs in the economy

2027 Draft Authorization Request

- Next year's draft request: the bond proposals included in this book; typically looking at a spring request, depending on where things are in the planning process
- Draft request of \$143.2 million; subject to change depending on priorities, urgency, market conditions
- Three largest projects in that request:
 - \$23.25 million for the Wastewater Transportation System Improvements project; one of the annual long-term asset renewal projects for WEP
 - \$8 million for Phase 2 of the Hopkins Road Softball Park; looking ahead at Phase 2 to do the additional turf fields
 - Completion of Phase 1 of Hopkins; ribbon cutting in August (believed)
 - \$7.75 million for Baldwinsville-Seneca Knolls Wastewater Treatment Plant disinfection and asset renewal

Closing

- The road to success is always under construction; hope the CIP will serve as a road map on that path
- Thanked the Legislature for continued support of these initiatives and bond authorizations

Questions/Comments:

- Community Plaza Garage project: reviewed in terms of a safety perspective; inspected, or exempt from inspections?
 - Project has received authorization and is in progress
 - Main concern is displacement
 - Last structural study done between 2012 and 2013
 - Supporting structure deemed sufficient, not in critical condition
 - Not subject to the codes of multi-level garages; single-level underground structure
 - About 150 parkers would be displaced
 - At least 6 to 8 months
 - Cost will have been driven up; would come back to this body for additional funds
- Main priority is the safety of the building
- Lack of mention of the Oak Orchard industrial wastewater treatment plant; confirmation project will be bonded for and overseen by an entity other than this body?
 - Part of the Onondaga County Renewable Water Corporation
 - Not in the CIP plan
 - Being paid for by Micron
- Oak Orchard Municipal Expansion; still hasn't gotten a breakdown of costs and a six-month update
 - Still in an RFP process
 - As soon as done, happy to give an update
- How the county receives the money from event spaces at the parks when renting them out
 - Absolutely
- Would like to see the prioritizing of sewers and drainage districts

Chair Brown thanked Mr. Mulvihill

Adjournment

A motion was made by Mr. Burtis, seconded by Ms. Hernandez, to adjourn the meeting. Ayes: 6 (Brown, Hernandez, May, Burtis, Romeo, Denton) Absent: 1 (Bush); MOTION CARRIED.

The meeting was adjourned at 11:25 a.m. The committee will reconvene on Thursday, September 17, 2026, at 8:45 a.m. for a joint committee meeting.

Respectfully Submitted,



HASSINA K. ADAMS, Clerk
Onondaga County Legislature

ATTENDANCE

MEETING: BUDGET REVIEW DAY NO. 2

DATE: SEPTEMBER 16, 2026

SPEAKER NAME (Please Print)	DEPT/AGENCY/ORGANIZATION
Kristi Smiley	Finance
Dan Mulvihill	Finance
Patricia Adams	"
Tanya Fugère	"