

Fiscal Summary

Section 2

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Financial Condition

This section serves to expand the reader's understanding of the proposed budget through presentation of financial information and analyses that are used in the decision making process. The key business policy objectives that are used throughout the year are as follows:

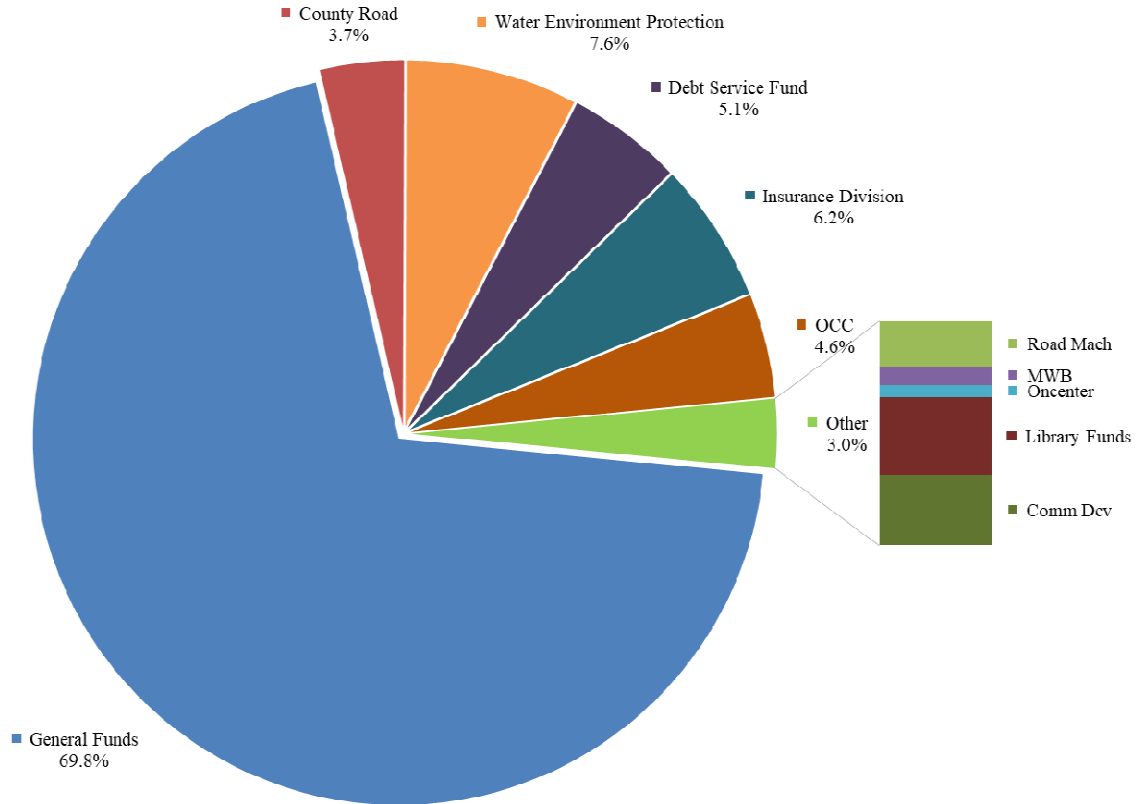
- Ensure short and long-term plans align day-to-day operations with goals and objectives
- Preserve and invest in our critical resources
- Provide high quality services
- Create and sustain collaborative partnerships across programs, departments, and other agencies
- Maximize the impact of financial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

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

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

Overview of All Funds in the 2024 Adopted Budget

\$1,476,242,621



All Funds

The 2024 Adopt budget of \$1,476 million is 3.1% higher than the 2023 Adopted Budget.

Consolidated Revenues and Appropriations by Category

All Funds

The schedule below presents revenues and appropriations by fund types for the 2024 Adopted Budget:

	General Funds	Special Revenue Funds	Debt Service Funds	Internal Service	Component Units	All Funds
Revenues						
Property Tax Levy	146,225,244	0	0	0	0	146,225,244
Deferred/Uncollectible	(13,460,442)	0	0	0	0	(13,460,442)
Prior Year Collections	11,418,733	0	0	0	0	11,418,733
Pilots/Interest & Penalties	9,499,790	0	0	0	0	9,499,790
Room Occupancy Tax	9,400,808	2,639,192	0	0	0	12,040,000
Abstract Charges	15,027,089	6,196,897	0	0	0	21,223,986
Sales Tax - County Portion	350,785,566	0	0	0	0	350,785,566
Sales Tax - Municipalities/School Portion	116,928,522	0	0	0	0	116,928,522
State Aid	154,686,410	2,657,612	0	0	19,749,887	177,093,909
Federal Aid	125,147,692	13,268,186	0	0	3,360,448	141,776,326
Interdepartmentals	70,313,803	3,864,661	0	66,783,155	0	140,961,619
All Other	98,659,934	106,823,452	74,987,038	18,569,019	39,558,521	338,597,964
Subtotal Revenues	1,094,633,149	135,450,000	74,987,038	85,352,174	62,668,856	1,453,091,217
Fund Balance						
Fund Balance	0	12,589,405	0	6,000,000	4,561,999	23,151,404
Subtotal Fund Balance	0	12,589,405	0	6,000,000	4,561,999	23,151,404
Total Revenues	1,094,633,149	148,039,405	74,987,038	91,352,174	67,230,855	1,476,242,621
Appropriations						
Mandated Programs	246,937,012	0	0	0	0	246,937,012
Wages	209,810,356	32,789,455	0	0	35,178,511	277,778,322
Benefits	98,264,781	17,990,597	0	84,797,247	14,937,599	215,990,224
Contracted Services	126,850,637	3,094,288	0	2,719,119	2,758,455	135,422,499
Interfund Transfers	76,058,470	225,000	0	0	0	76,283,470
Debt Service	27,815,998	38,325,942	0	0	0	66,141,940
Sales Tax - Municipalities/School Portion	116,928,522	0	0	0	0	116,928,522
Interdepartmentals	64,945,358	9,151,371	0	1,674,640	25,000	75,796,369
All Other	127,022,015	46,462,752	74,987,038	2,161,168	14,331,290	264,964,263
Total Expenses	1,094,633,149	148,039,405	74,987,038	91,352,174	67,230,855	1,476,242,621

Credit Rating

Savings from Maintaining Onondaga County's Superior Credit Rating

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

The high AA & Aa2 rating also means that the County can market its bonds without credit-enhancing bond insurance. This further strengthens the ability of Onondaga County to be able to sell bonds with its own strong rating. In 2023, the County sold \$49.55 million in General Obligations bonds at a true interest cost of 3.31%, and \$0.53 million Federally Taxable Bond Anticipation Notes at an interest rate of 6.25%.

Rating agencies provide an important review of the fiscal condition of county governments nationwide. They continue to find the County's fiscal health and financial management among the best in the nation.

Moody's Investors Service Ratings of New York State Counties (September 2023)*

Rating	Number of Counties	Percentage of Counties
Aa1	7	17.5%
Aa2	8	20.0%
Aa3	13	32.5%
A1	11	27.5%
A3	1	2.5%

*Note: These are Moody's most current ratings of 40 of 57 other NY counties

Summary of Fund Balances for All Funds

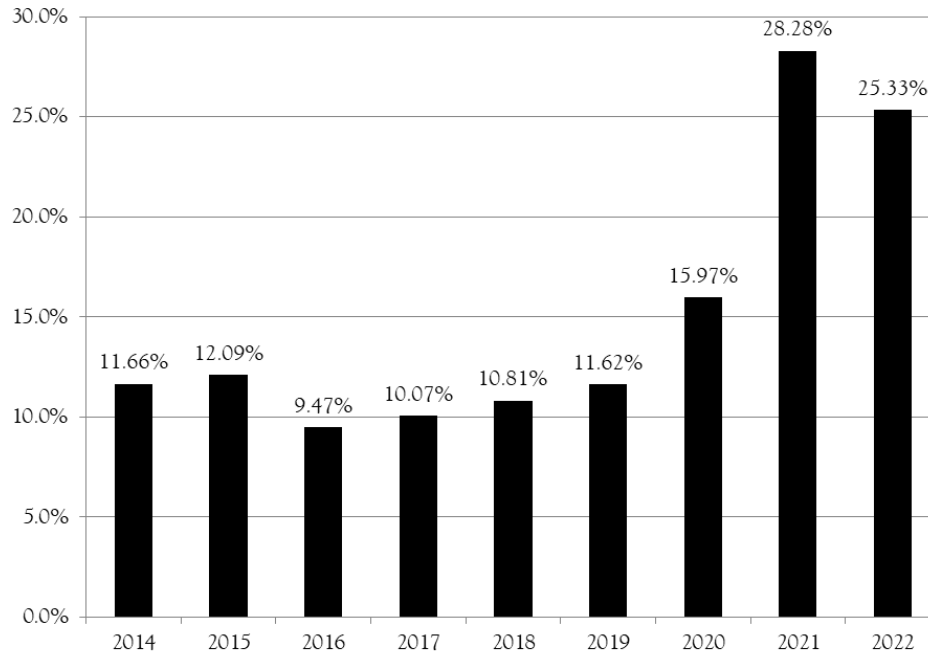
2022 – 2024

Fund	Unreserved 12/31/2022	Appropriated 2023 Budget	Available 1/1/2023	Estimated 12/31/2023	Appropriated 2024 Budget
General	188,786,440	0	188,786,440	185,523,885	0
General Grants	26,136,302	0	26,136,302	26,136,302	0
Community Development	10,372,678	0	10,372,678	10,372,678	0
County Road	299,902	0	299,902	299,902	0
Road Machinery	16,209	0	16,209	16,209	0
ONCENTER Revenue	1,463,860	0	1,463,860	1,463,860	0
Water	1,925,486	1,600,000	325,486	325,486	325,486
W.E.P. *	31,557,121	4,969,552	26,587,569	26,587,569	11,090,270
Van Duyn Hospital	0	0	0	0	0
Library **	2,204,844	1,031,195	1,173,649	1,173,649	1,173,649
Debt Service Fund ²	19,520,343	0	19,520,343	19,520,343	0
Library Grants	(3,522,256)	0	(3,522,256)	(3,522,256)	0
Insurance Fund ***	28,896,532	10,354,808	18,464,753	18,464,753	6,000,000
Total	307,657,460	17,955,555	289,624,934	286,362,379	18,589,405
Water Environment Protection *					
Bear Trap-Ley Creek	162,187	28,264	133,923	133,923	114,899
Bloody Brook	25,953	0	25,953	25,953	9,791
Consolidated	30,876,453	4,941,288	25,935,165	25,935,165	10,635,213
Flood Control	70,030	0	70,030	70,030	0
Harbor Brook	210,433	0	210,433	210,433	158,276
Meadowbrook Creek	212,065	0	212,065	212,065	172,091
TOTAL W.E.P. FUND	31,557,121	4,969,552	26,587,569	26,587,569	11,090,270
Library Fund **					
Branch Libraries	2,098,091	935,421	1,162,670	1,162,670	1,162,670
System Support	108,243	95,774	12,469	12,469	10,979
Central Library	(1,490)	0	(1,490)	(1,490)	0
TOTAL LIBRARY FUND	2,204,844	1,031,195	1,173,649	1,173,649	1,173,649
Insurance Fund ***					
Workers Comp	6,392,105	1,000,000	5,392,105	5,392,105	1,500,000
Unemployment	2,476,462	0	2,476,462	2,476,462	0
Judgment & Claims	(197,033)	0	(197,033)	(197,033)	0
Health	18,311,874	9,431,779	8,880,095	8,880,095	4,500,000
Dental	1,371,020	0	1,371,020	1,371,020	0
Insurance	542,102	0	542,102	542,102	0
	28,896,532	10,431,779	18,464,753	18,464,753	6,000,000

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

Financial Condition

General Fund Unreserved Fund Balance



	Gen Fund Revenues ¹ (In Millions)*	Unreserved Fund Balance ² (In Millions)	Fund Balance As a % of Total Revenues
2014	\$680.7	\$79.4	11.66%
2015	\$680.6	\$82.3	12.09%
2016	\$688.4	\$65.2	9.47%
2017	\$631.6	\$63.6	10.07%
2018	\$650.9	\$70.4	10.81%
2019	\$664.8	\$77.2	11.62%
2020	\$639.8	\$102.1	15.97%
2021	\$706.8	\$199.9	28.28%
2022	\$745.1	\$188.7	25.33%

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

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

General Fund Unreserved Fund Balance

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

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

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

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

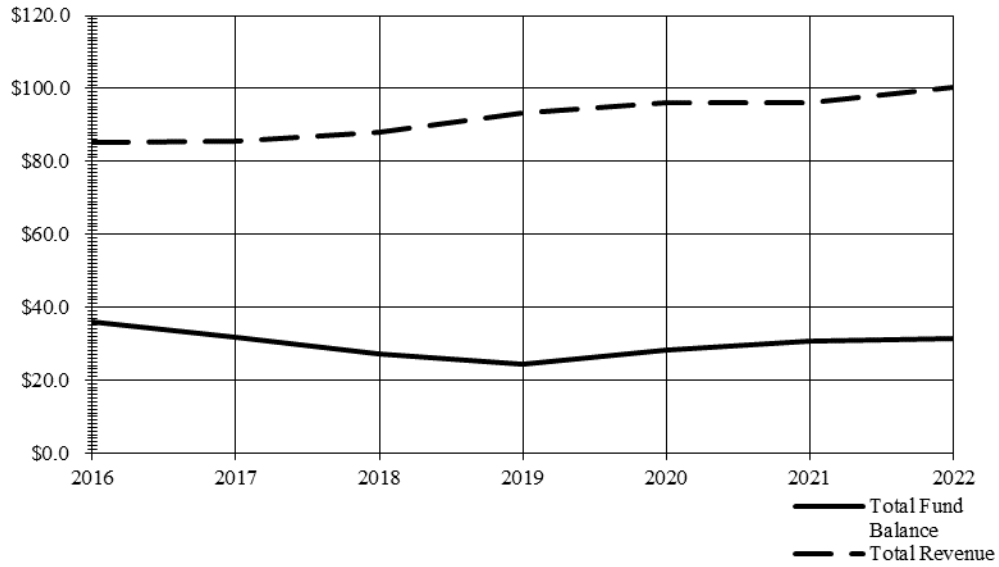
Year End 2022

Total General Fund Revenue	\$913.4M
Less: Sales Tax Pass through and Interdepartmentals	<u>\$168.4M</u>
Adjusted General Fund Revenue	\$745.0M
Unreserved General Fund Balance ³	\$188.7M
As a % of Adjusted General Fund Revenue	25.3%

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

Financial Condition

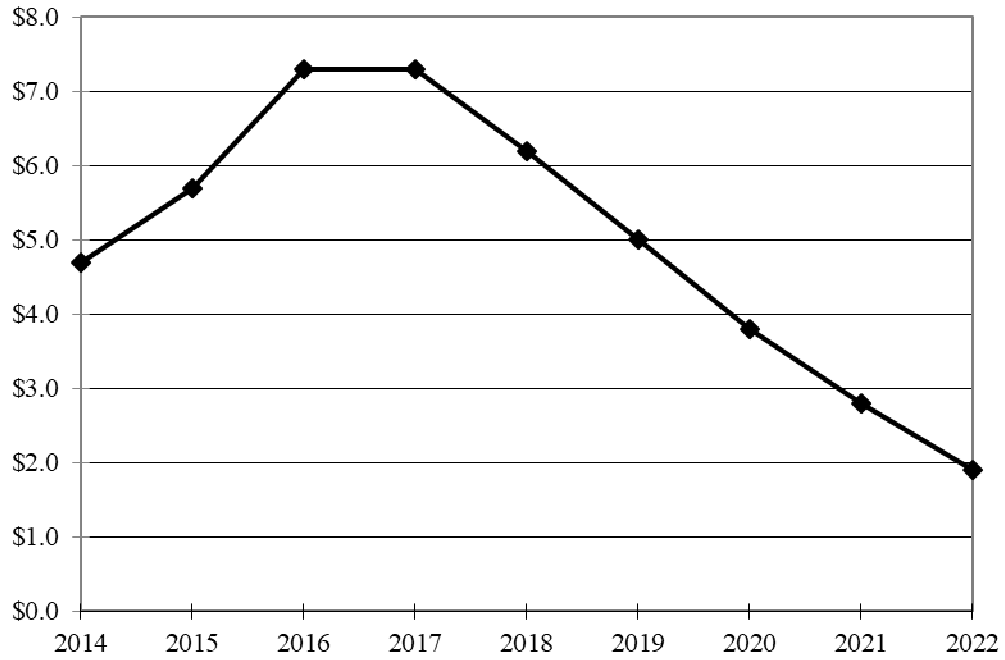
Water Environment Protection Fund Balance



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

Financial Condition

Metropolitan Water Board Fund Balance



	Total Revenues (In Millions)	Undesignated Fund Balance (In Millions)
2014	\$9.9	\$4.7
2015	\$10.6	\$5.7
2016	\$10.7	\$7.3
2017	\$3.2	\$7.3
2018	\$2.0	\$6.2
2019	\$1.9	\$5.0
2020	\$2.0	\$3.8
2021	\$2.6	\$2.8
2022	\$2.7	\$1.9

Note: \$.3M fund balance has been applied to the 2024 budget

Revenue Trend Analysis

All Funds

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Executive	FY24 Adopted
Revenues					
Property Tax Levy	156,419,220	156,449,957	155,254,668	146,225,244	146,225,244
Deferred/Uncollectible	(12,689,177)	(7,865,128)	(14,085,949)	(13,460,442)	(13,460,442)
Prior Year Collections	12,875,663	8,223,098	11,981,734	11,418,733	11,418,733
Pilots/Interest & Penalties	9,823,985	9,722,382	9,681,337	9,499,790	9,499,790
Room Occupancy Tax	8,157,757	13,139,421	8,760,700	12,040,000	12,040,000
Abstract Charges	16,214,413	15,809,459	19,236,225	21,223,986	21,223,986
Sales Tax - County Portion	323,082,905	339,835,896	332,894,784	350,785,566	350,785,566
Sales Tax - Muni/School Portion	108,978,535	114,166,298	112,223,014	116,928,522	116,928,522
State Aid	140,014,339	166,479,125	186,128,775	176,918,909	177,093,909
Federal Aid	144,620,080	151,874,253	122,623,192	141,776,326	141,776,326
Interdepartmental	136,667,176	117,754,163	129,402,688	140,961,619	140,961,619
Interfund Transfers	113,832,448	141,217,754	138,784,457	134,713,225	134,713,225
Sewer Unit Charge	86,441,845	88,306,727	86,377,882	88,342,612	88,342,612
County Service Revenue - Education	26,734,502	22,859,167	24,720,282	22,583,086	22,583,086
County Svc Revenue - Gen Govt Sprt	19,679,639	18,978,514	20,291,267	22,584,131	22,584,131
Other Finance Sources	0	18,281,973	22,676,141	23,106,404	23,151,404
All Other	103,276,312	90,591,797	64,622,692	70,374,910	70,374,910
Total Revenue	1,394,129,644	1,465,824,855	1,431,573,889	1,476,022,621	1,476,242,621
Total Net Revenues ¹	1,143,630,019	1,206,852,938	1,163,386,744	1,200,347,777	1,200,567,777

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

Organization Summary by Fund

Revenue Totals

	2021	2022	2023	2024	2024
	Actual	Actual	Adopted	Executive	Adopted
F10001-General Fund	867,972,524	913,425,631	920,375,758	962,525,520	962,525,520
F10007-County Road Fund	45,042,403	48,685,663	57,373,995	54,608,793	54,608,793
F10009-Road Machinery Fund	6,162,319	8,479,892	8,994,066	9,089,590	9,089,590
F10030-General Grants Projects Fund	119,364,934	127,952,145	84,005,460	68,234,246	68,409,246
F20011-Water Fund	2,649,975	2,692,146	4,424,751	3,573,908	3,573,908
F20010-Oncenter Revenue Fund	6,821,807	9,582,947	2,889,192	2,639,192	2,639,192
F20013-Water Environment Protection	96,278,639	100,499,691	102,666,890	112,099,201	112,144,201
F20015-Library Fund	10,611,887	10,002,106	13,265,204	14,212,445	14,212,445
F20035-Library Grants Fund	2,037,807	1,214,731	1,279,557	1,302,453	1,302,453
F30016-Debt Service Fund	62,137,768	80,975,738	77,627,744	74,987,038	74,987,038
F55040-Insurance Division	86,892,401	64,997,698	83,422,776	91,352,174	91,352,174
F65018-Onondaga Community College	81,329,940	74,950,617	68,155,760	67,230,855	67,230,855
F20033-Community Development Grant	6,827,240	22,365,850	7,092,736	14,167,206	14,167,206
Total Budgetary Funds	1,394,129,644	1,465,824,855	1,431,573,889	1,476,022,621	1,476,242,621

Fund Breakdown and Tax Levy Computation

2024 Adopted Budget

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

Fund	Appropriations	Revenues	Appropriated Fund Balance	Sewer Unit Charges	Tax Levy
F10001-General Fund	962,525,520	816,300,276	0	0	146,225,244
F10007-County Road Fund	54,608,793	54,608,793	0	0	0
F10009-Road Machinery Fund	9,089,590	9,089,590	0	0	0
F10030-General Grants Projects Fund	68,409,246	68,409,246	0	0	0
F20011-Water Fund	3,573,908	1,552,217	325,486	0	1,696,205
F20010-Oncenter Revenue Fund	2,639,192	2,639,192	0	0	0
F20013-Water Environment Protection	112,144,201	10,762,444	11,090,270	88,824,001	1,467,486
F20015-Library Fund	14,212,445	13,038,796	1,173,649	0	0
F20033-Community Development Grant	14,167,206	14,167,206	0	0	0
F20035-Library Grants Fund	1,302,453	1,302,453	0	0	0
F30016-Debt Service Fund	74,987,038	66,141,940	8,845,098	0	0
F55040-Insurance Division	91,352,174	85,352,174	6,000,000	0	0
F65018-Onondaga Community College Fund	67,230,855	62,668,856	4,561,999	0	0
Total Budgetary Funds	1,476,242,621	1,206,033,183	31,996,502	88,824,001	149,388,935

¹ Countywide Tax Levy:

Tax Levy	\$146.2 M
÷ Assessed Full Valuation (per 1000)	<u>\$ 40.3 M</u>
= Property Tax Rate (per 1000)	\$ 3.62

NOTE: Property Tax Rate decreased \$0.64 to \$3.62 per thousand over the prior year.

² Consolidated District Sewer Unit Charges:

Sewer Charge	\$88.8 M
÷ Number of Sewer Units	<u>195,827</u>
= Sewer Unit Charge per Household	\$453.58

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

Onondaga County Property Tax Levy

When the operating budget is presented to the Legislature, the tax rate is expressed in terms of a rate per thousand dollars of full value (full value tax rate). This rate is typically compared to the prior year’s full value tax rate. The change is given as a percentage increase or decrease. However, the degree of change in the County tax bill for a homeowner may differ from the change in the full value tax rate. There are several factors that influence the amount of County property taxes that a property owner in Onondaga County will pay:

Assessed Value is the value placed on the property by city or town assessors. As a result of different assessing practices in each jurisdiction, there is a different relationship of assessed value to full value. In order to apportion the County tax levy across jurisdictions, the different assessed values are “equalized” to full value.

Full Value represents the true value of a property at some prior point in time. Full value is based on surveys conducted by the State Board of Real Property Services. From these surveys, equalization rates are established to convert assessed value to full value.

Market Value It should be noted that a change in full value does not mean that individual properties have gained (or lost) real market value. Full value is a measurement tool used to compare properties from one jurisdiction to another. The importance of full value is its use in equitably apportioning the County tax levy.

County Tax Levy is the total amount of money to be raised by the general property tax. The share of the tax levy for each jurisdiction is based on its percent of the County’s total full value. For example, if 1.2% of the County’s full value were located in Spafford, then Spafford would be responsible for 1.2% of the County tax levy.

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

Onondaga County Gross Property Tax Levy

Year of Assessment	County Gross Tax Levy	% Change Tax Levy	Total Full Value ¹	% Change Full Value	Full Value Tax Rate	% Tax Rate Chg
2024	\$146,225,244	(5.8%)	\$40,341,775,208	13.7%	3.62	(15.0%)
2023	\$155,254,668	(0.6%)	\$36,429,840,634	11.7%	4.26	(11.1%)
2022	\$156,254,668	0.0%	\$32,620,673,120	4.2%	4.79	(4.0%)
2021	\$156,254,668	4.5%	\$31,313,560,787	4.5%	4.99	(0.2%)
2020	\$149,590,731	2.7%	\$29,951,644,565	3.7%	5.00	(0.8%)
2019	\$145,590,731	2.8%	\$28,871,577,171	3.0%	5.04	(0.2%)
2018	\$141,690,731	0.4%	\$28,030,118,432	0.7%	5.05	(0.3%)
2017	\$141,096,060	1.0%	\$27,840,018,037	1.7%	5.07	(0.7%)
2016	\$139,691,159	(0.1%)	\$27,372,847,725	0.5%	5.10	(0.6%)
2015	\$139,891,159	(0.7%)	\$27,244,303,609	1.2%	5.13	(1.9%)

¹ Total Full Value as of the Adopted Budget

Consolidated Revenues and Appropriations by Category

General Fund: F10001

	2022 Actual	2023 Adopted	2024 Executive	2024 Adopted
Revenues				
Property Tax Levy	156,449,957	155,254,668	146,225,244	146,225,244
Deferred/Uncollectible	(7,865,128)	(14,085,949)	(13,460,442)	(13,460,442)
Prior Year Collections	9,973,366	11,981,734	11,418,733	11,418,733
Pilots/Interest & Penalties	9,718,058	9,681,337	9,499,790	9,499,790
Room Occupancy Tax	4,466,508	5,871,508	9,400,808	9,400,808
Abstract Charges	11,053,758	13,117,066	14,752,089	14,752,089
Sales Tax - County Portion	339,835,896	332,894,784	350,785,566	350,785,566
Sales Tax - Shared Portion	114,166,298	112,223,014	116,928,522	116,928,522
State Aid	93,448,222	102,335,019	111,820,865	111,820,865
Federal Aid	91,921,079	95,792,137	106,172,258	106,172,258
Interdepartmentals	54,199,132	59,310,094	60,390,267	60,390,267
Project Fund Close-Outs	0	0	-	-
All Other	36,058,486	36,000,346	38,591,820	38,591,820
Total Revenues	913,425,631	920,375,758	962,525,520	962,525,520
Appropriations				
Mandated Programs	238,035,738	267,898,707	298,951,404	298,951,404
Wages	162,837,646	180,288,751	188,489,137	187,237,279
Benefits	72,810,614	78,952,214	88,092,912	88,075,270
Contracted Services	66,516,458	70,662,794	78,359,767	78,354,767
Interfund Transfers	77,804,788	90,034,945	77,306,470	76,058,470
Debt Service	17,918,889	19,027,174	17,540,188	17,540,188
Sales Tax - Shared Portion	114,166,298	112,223,014	116,928,522	116,928,522
Interdepartmentals	48,386,980	51,887,121	53,262,744	53,262,744
All Other	125,950,571	49,401,038	43,594,376	46,116,876
Total Expenses	924,427,982	920,375,758	962,525,520	962,525,520
Fund Balance				
Fund Balance	0	0	0	0
Total Fund Balance	0	0	0	0
Local Dollars	11,002,351	0	0	0

General Fund Funding Adjustments

The following general fund funding adjustments over the FY 2023 Adopted budget are necessary to support the FY 2024 Adopted budget:

Revenues

- **Property Tax Levy**
The 2024 property tax levy is decreased by \$9,029,424. The tax rate fell by \$0.64 to \$3.62 from \$4.26 adopted in 2023. This levy falls within the property tax cap.
- **Deferred/Uncollectible**
The Towns and City of Syracuse current year property tax collection rates are estimated at 96.8% and 93.5% respectively. Historically, the Town collection rates average between 96.4% and 97%, while the City of Syracuse collection rates average between 93.0% and 94.8% in more recent years. The uncollectible rate based on historical trends of uncollected property taxes is estimated at 0.2% for the Towns and 2.5% for the City of Syracuse.
- **Prior Year Collections**
The prior year collection rate fluctuates based on current year collections and the collection rate of outstanding receivables. The County collects all but the average uncollectible amount levied of 0.2% from the Towns and 2.5% from the City. That being said, in 2024 it is estimated that the County will collect prior year receivables of \$11.4M to reduce general fund receivables.
- **PILOTS/Interest & Penalties**
PILOT payments budgeted are based on PILOT agreements known at the time of the budget preparation. Interest and Penalty collections are a direct function of the prior year collection estimates.
- **Room Occupancy Tax**
Room Occupancy Tax collections are estimated to bring in \$12M in collections in Onondaga County. ROT collections have increased significantly over the past year as the impacts of the global pandemic have diminished.
- **Abstract Charges**
The abstract charges are based on 2024 budgeted expenditures and 2022 reconciling items.
- **Sales Tax**
The gross sales tax is projected to increase 1.0% in 2024 over the 2023 projected increase of 2.0% over 2022 actuals. Generally, the County share is 75% of gross sales tax collections and is estimated at \$350.8M for 2024. The 2024 budgeted sales tax growth is in line with the trend of average annual sales tax growth given that the pandemic's fiscal ramifications on sales tax collections have waned and a potential fiscal downturn is on the horizon.
- **State Aid**
State Aid is a function of expenses. The increase of \$9.5M is a result of increased expenses in Mandates and Human Service programs such as Foster Care, Day Care and Legal Services along with a change in New York State Health Article 6 claiming allowing for reimbursement of fringe.

- **Federal Aid**
The \$10.4M increase in Federal Aid is a result of the increase expenses in Mandated Programs such as Day Care and Foster Care.
- **Interdepartmentals**
Interdepartmental revenues increased \$1.1M related to service department planned expenditures. Interdepartmental charges for services to departments are based on historical trends and ensuing service department budgeted appropriations.
- **All Other**
The budgeted increase is a result of Interest and Earnings on Investments and the City Abstract.

Appropriations

Baseline Growth

- **Mandated Programs**

Foster Care services and consequently expenditure increases continue for 2024. An increase in case counts over the past few years coupled with NYS approved rate increases are keeping expenditures relatively high this year and next. Case counts have risen 12.5% over the same time period last year. The budgeted appropriation increase of \$8.4M is in line with the current forecast.

Medicaid program expenses are up \$6.9M as a result of the FMAP reimbursement related to the Affordable Care Act and pandemic ending in 2024, and returning to the Statutory Cap amount.

Day Care program increased by \$3.8M as a result of continued changes by NYS to the Child Care subsidy program expanding eligibility and allowing for increased paid absences.

Legal Defense program increased by \$11M, as part of NYS 2023-2024 Budget, the rate paid to lawyers, known as assigned counsel, increased from \$60 an hour to represent misdemeanor defendants and \$75 for felony cases to \$158 for felony and misdemeanor cases.

- **Wages and Benefits**

2024 wages increased due to standard salary and wage adjustments and anticipated and settled union agreements. Employee benefits increased per the overall employee benefit budget as a function of salaries, increased cost of prescription drugs, higher program costs for the Medicare Advantage plan, use of insurance fund balance and a higher estimated pension contribution rate.

- **Contracted Services**

The contracted services category appropriation is \$7.7M higher due to a new correctional health contract and the cost of offsite mental health services, state funded mental health contracts, increases to contracts funded by room occupancy tax, contracted pathologists and mandated aftercare services.

- **Interfund Transfer**
The interfund transfer category captures general fund support to other funds and provision for project expenses. The 2024 decrease of \$13.9M is a result of one time initiatives from 2023 coming off and a reduction in cash for capital in Transportation.
- **Debt Service**
The debt service payments decreased over the prior years due to scheduled debt decreases.
- **Sales Tax – Municipalities / School Portion**
The sales tax shared with other municipalities is estimated at \$116.9M based on the budgeted growth trends for 2024 of 1% over 2023 projected 2%.
- **Interdepartmentals**
The interdepartmental charges to departments for services is \$1.4M higher based on service department appropriations.
- **All Other**
All other expenditure categories capture remaining expenses such as maintenance, utilities and rents, supplies, all other expenses, travel and training, authorized agencies, equipment, vehicle purchases, and contingency accounts. The 2024 budget has a \$3.3M decrease based on one time initiatives coming off.

Baseline Additions

- **Wages and Benefits**
The 2024 budget appropriates funding for additional wages and corresponding benefits including 19 newly funded positions to support core functions.

One Times

- **Interfund Transfers**
The 2024 budget includes \$8M of local funding to support the following strategic project initiatives:

Flexible Lead Funding	\$2,500,000
Workforce Development	\$1,500,000
Neighborhood Initiatives	\$2,000,000
Municipal Comprehensive Plans	\$1,000,000
Childcare Center Capital Grants	\$750,000
Erie 21	<u>\$250,000</u>
	\$8,000,000

Onondaga County Property Tax Cap Calculation

Tax Levy Limit for Current Year Budget

The Tax Levy Limit Formula can be broken down as follows. The formula is followed by the calculation deriving the **Tax Levy Limit (Adjusted for Transfers, plus Exclusions)** for 2024.

Property Tax Cap Formula for Current Year Budget

	Prior Year Adopted Tax Levy
Less	Reserve amount including interest earned
Multiplied by	Tax Base Growth Factor (1.007 provided by OSC)
Plus	<u>PILOTS Receivable Prior Year</u>
Less	Tort exclusion amount prior year
	Subtotal
Multiply	Allowable Levy Growth Factor (1.0200 provided by OSC)
Less	<u>PILOTS Receivable Current Year</u>
	Tax Levy Limit Before Adjustment/Exclusions
Less	Costs Incurred from Transfer of Local Government Functions
Plus	<u>Savings Realized from Transfer of Local Government Functions</u>
	Tax Levy Limit (Adjusted for Transfer of Local Government Functions)
Plus	Tax Levy necessary for Expenditures Resulting from Tort Orders/Judgments over 5% of Prior Year Adopted Levy
Plus	Tax Levy Necessary for Pension Contribution Expenditures Caused by Growth in the System Average Actuarial Contribution Rate in Excess of 2 Percentage Points
Plus	<u>Available Carryover (if any at 0.0150)</u>
	<u>Tax Levy Limit (Adjusted for Transfers, plus Exclusions)</u>

Definitions:

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

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

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

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

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

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

Onondaga County Property Tax Cap Calculation

Property Tax Cap Calculation for Current Year Budget

	General Fund	Water	Bear Trap	Bloody Brook	Meadow Brook	Harbor Brook	Total
2023 Adopted Levy	155,254,668	1,696,205	476,847	227,249	469,118	294,271	158,418,358
2023 Audit Adjustments	155,818	0	0	0	0	0	155,818
2023 Adopted Abstract	20,070,560	0	0	0	0	0	20,070,560
2023 Total Levy / Abstract	175,481,046	1,696,205	476,847	227,249	469,118	294,271	178,644,736
Tax Base Growth Factor (1.007)	176,709,414	1,708,078	480,185	228,840	472,402	296,331	179,895,250
Pilots Rec 2023 (budget revenue)	2,609,424	0	0	0	0	0	2,609,424
Sub Total	179,318,838	1,708,078	480,185	228,840	472,402	296,331	182,504,674
Levy Growth factor (1.0200)	182,905,214	1,742,240	489,789	233,417	481,850	302,258	186,154,767
Pilots Rec 2024 (budget revenue)	3,000,000	0	0	0	0	0	3,000,000
Levy Limit b/f Adj/Exclusions	179,905,214	1,742,240	489,789	233,417	481,850	302,258	183,154,767
<u>Adjustments</u>							
Costs Trans of Function	0	0	0	0	0	0	0
Savings Trans of Function	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0
Levy Limit b/f Exclusions	179,905,214	1,742,240	489,789	233,417	481,850	302,258	183,154,767
<u>Exclusions</u>							
Torts/Judgements >5% 2012 Levy	0	0	0	0	0	0	0
Pension Exclusion	231,954	0	0	0	0	0	231,954
Total Exclusions	231,954	0	0	0	0	0	231,954
2024 Levy Limit	180,137,168	1,742,240	489,789	233,417	481,850	302,258	183,386,721
2023 Carryover	0	0	0	0	0	0	2,756,395
2024 Levy Limit	180,137,168	1,742,240	489,789	233,417	481,850	302,258	186,143,116
2024 Adopted Levy	146,225,244	1,696,205	476,847	227,250	469,118	294,271	149,388,935
2024 Adopted Audit Adjustments	101,218	0	0	0	0	0	101,218
2024 Adopted Abstract	22,100,365	0	0	0	0	0	22,100,365
2024 Adopted Levy / Abstract	168,426,693	1,696,205	476,847	227,250	469,118	294,271	171,590,384
Under / (Over) Levy Limit							14,552,732
Carryover to 2025 Budget							2,792,147

Summary of Property Tax Rates by Municipality

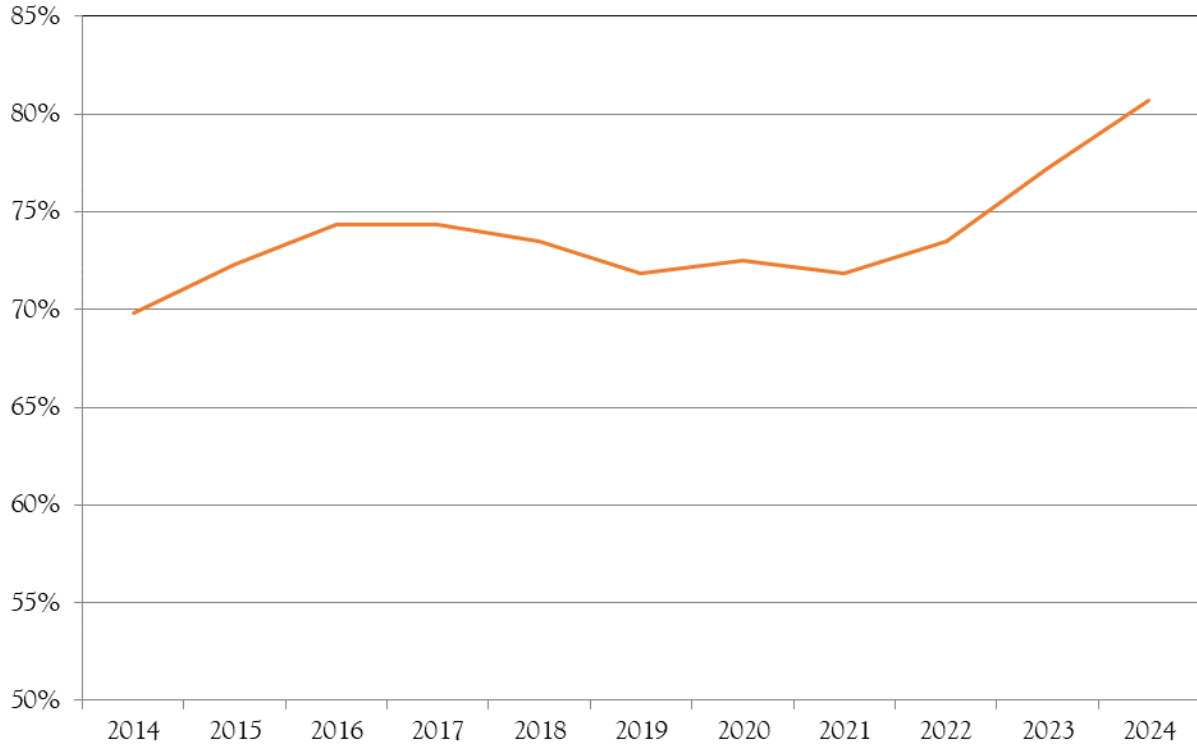
	2023 Adopted	2024 Adopted	% Change
County Property Tax Levy (In Millions)	\$155.3	\$146.2	(5.8%)
County Full Value Tax Rate	\$4.26	\$3.62	(15.0%)

Property Tax Rates by Municipality

Municipality	Tax Levy	Assessed Value		Equalization		Tax per	
	Apportionment	2023	2024	Rate	Rate	2023	2024
Camillus	\$8,247,874	\$4.55	\$4.11	97.00%	89.00%	\$441	\$366
Cicero	12,179,325	5.12	5.06	86.00%	72.00%	440	364
Clay	19,150,687	131.82	122.42	3.34%	2.98%	440	365
Dewitt	12,244,640	4.40	3.64	100.00%	100.00%	440	364
Elbridge	1,595,637	5.16	4.49	85.00%	81.00%	439	364
Fabius	652,222	5.63	5.20	78.00%	70.00%	439	364
Geddes	4,926,385	6.31	5.85	75.00%	62.50%	442	366
LaFayette	1,829,270	5.89	5.46	75.00%	67.00%	442	366
Lysander	8,720,508	4.39	4.04	100.00%	90.00%	439	364
Manlius	13,068,974	4.38	3.63	100.00%	100.00%	438	363
Marcellus	2,262,257	4.67	4.49	94.00%	81.00%	439	364
Onondaga	8,028,212	5.65	5.37	78.00%	68.00%	441	365
Otisco	1,038,545	259.72	235.84	1.70%	1.55%	442	366
Pompey	3,394,121	5.63	5.20	78.00%	70.00%	439	364
Salina	8,972,001	4.41	4.10	100.00%	89.00%	441	365
Skaneateles	9,500,274	5.84	5.76	75.00%	63.00%	438	363
Spafford	2,372,359	6.75	6.26	65.00%	58.00%	439	363
Syracuse	23,480,136	6.35	5.63	69.00%	64.50%	438	364
Tully	1,157,863	4.44	3.67	100.00%	100.00%	444	367
Van Buren	3,403,955	4.39	3.83	100.00%	95.00%	439	364
Total Property Tax Levy	\$146,225,244						

Constitutional Tax Margin

Taxing Capacity Available



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

Total Taxing Power	\$499,051,487
Net Prop Tax Levy	\$96,354,869
Tax Margin Available	\$402,696,618
Taxing Capacity Available	80.69%

The constitutional tax margin available for 2024 is estimated at \$402.69 million. A margin of this size indicates that Onondaga County is taxing approximately one fifth of its constitutional authority.

Property Tax Assessment and Collection

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

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

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

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

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

After a careful analysis of historical trends and the effect of securitization of past tax liens, we project prior year collection revenues for the General Fund of \$11,418,773 in 2024.

Note: Required Statement
(Ref. Sec. 6.04 (b)(3) Administrative Code)

Water Environment Protection Special District Sewer Unit Charge

In 1978, the Onondaga County Legislature consolidated all the various sanitary districts within Onondaga County and established the Onondaga County Consolidated Sanitary District. It also established a sewer rent schedule to defray all costs of operation, maintenance, indebtedness, and all other obligations of the Water Environment Protection operations. In 2017, 2019, 2020, 2021 and 2022 the Onondaga County Legislature redefined the sewer rents for the Onondaga County Sanitary District, using an estimate of 137,000 gallons, 125,000 gallons, 120,000 gallons, 115,000 gallons and 110,000 gallons per year for each unit, respectively. Per Resolution No. 152 dated October 11, 2022, the Onondaga County Legislature modified the sewer rents for the Onondaga County Sanitary District, to be allocated on the basis of "units" as defined in the following schedule:

1. Single family structure, mobile home, townhouse, and condominium - one unit each.
2. All other multi-family residential structures - three-fourths unit per family.
3. Mixed use properties having both residential and commercial use - three-fourths unit per family plus 1 unit assigned for the total commercial space, or alternative, in the event that the actual water usage exceeds the calculation of gallons per unit with the subsection (c) for the residential and commercial portions of the property, the number of units to be assigned to such a property shall be based on water bills, as follows:
 - Up to 110,000 gallons per year one unit.
 - One unit and fraction thereof for each 110,000 gallons per year.
4. Commercial, industrial and institutional properties - units to be assigned based on water bills, or, where properly metered or other sufficient verification exists, on wastewater discharged, as follows:
 - Up to 110,000 gallons per year one unit.
 - One unit and fraction thereof for each 110,000 gallons per year.

The 2024 budget proposes to modify the schedule of sewer rents in the Onondaga County Sanitary District by amending the gallons per unit from 110,000 to 105,000 effective January 1, 2024.

Consolidated Districts Sewer Unit Charge

Year	Total Sewer Charge	% Total Sewer Unit Change	Number of Units	% Number of Units Change	Unit Charge	Dollar Unit Charge Change	% Unit Charge Change
2024	\$88,824,000	2.00%	195,828	0.87%	\$453.58	\$5.00	1.12%
2023	\$87,082,116	-0.87%	194,130	2.66%	\$448.58	-\$15.96	-3.44%
2022	\$87,846,129	1.15%	189,103	-1.57%	\$464.54	\$12.50	2.77%
2021	\$86,846,130	1.42%	192,122	1.42%	\$452.04	\$0.00	0.00%
2020	\$85,628,130	4.79%	189,426	2.50%	\$452.04	\$10.00	2.30%
2019	\$81,710,890	6.56%	184,850	0.54%	\$442.04	\$24.97	5.99%

The Department of Water Environment Protection operates and maintains flood control facilities within four special drainage districts: Bear Trap - Ley Creek; Bloody Brook; Harbor Brook and Meadowbrook. The special districts were created in order to address flooding problems, which crossed multi-municipal boundaries. Taxable properties within each of the districts are assessed as a drainage district tax for operations and maintenance, plus debt service.

Drainage Districts Tax Levy

Drainage District	2023 Adopted	2024 Adopted
Bear Trap - Ley Creek	\$476,847	\$476,847
Bloody Brook	\$227,249	\$227,250
Meadowbrook	\$469,118	\$469,118
Harbor Brook	\$294,271	\$294,271

Consolidated Revenues and Appropriations by Category

Water Environment Protection Fund: F20013

	2022	2023	2024	2024
	Actual	Adopted	Executive	Adopted
Revenues				
A514000-Curr Yr Sewer Unit Chgs	86,946,554	87,082,116	88,824,001	88,824,001
A514010-Deferred Sewer Unit Charges	(1,547,245)	(3,060,578)	(2,950,778)	(2,950,778)
A514020-Uncollect Sewer Unit Chgs	(430,947)	(477,365)	(896,166)	(896,166)
A514030-Prior Year Sewer Unit Charge	1,316,667	2,833,709	3,365,555	3,365,555
A514040-Cyr Tax Exempt Sewer Billings	837,690	0	0	-
A514025-City Prior Year Sewer Unit Chg	1,184,008	0	0	-
Total Sewer Unit Revenues	88,306,727	86,377,882	88,342,612	88,342,612
State Aid	0	0	0	-
Federal Aid	0	0	0	-
Interdepartmentals	3,267,806	3,195,186	3,864,661	3,864,661
Project Fund Close-Outs	0	0	0	-
All Other	8,925,158	8,124,270	8,846,658	8,846,658
Total Revenues	100,499,691	97,697,338	101,053,931	101,053,931
Appropriations				
Wages	20,624,191	23,484,120	24,982,036	24,982,036
Benefits	9,888,874	10,535,415	13,904,037	13,904,037
Contracted Services	401,251	889,160	988,800	988,800
Interfund Transfers	225,000	225,000	225,000	225,000
Debt Service	30,568,860	33,355,525	34,726,540	34,726,540
Interdepartmentals	6,826,892	5,756,872	6,019,067	6,019,067
All Other	31,079,041	28,420,798	31,253,721	31,298,721
Total Expenses	99,614,111	102,666,890	112,099,201	112,144,201
Fund Balance				
Fund Balance	0	4,969,552	11,045,270	11,090,270
Total Fund Balance	0	4,969,552	11,045,270	11,090,270
Local Dollars	(885,581)	0	0	0

Water Environment Protection Fund Funding Adjustments

The following Water Environment Fund funding adjustments over the FY 2023 Adopted budget are necessary to support the FY 2024 Adopted budget:

Revenues

- **Sewer Unit**
The unit charge increases by \$5.00 in 2024 to \$453.58/unit from \$448.58/unit. The 2024 budget proposes the continual shift to reduce gallons per unit from 110,000 to 105,000.
- **All Other**
This category of revenue support includes all other funding sources such as service revenue, fines, fees, interest and earnings on investments, sales of property and other miscellaneous revenues. The most significant revenue increase in the All Other category of revenues is interest and earnings on investments at approximately \$660,000.

Appropriations

Baseline Growth

- **Wages and Benefits**
2024 wages increased due to standard salary and wage adjustments and anticipated union agreements. Employee benefits increased per the overall employee benefit budget as a function of salaries, increased cost of prescription drugs, higher program costs for the Medicare Advantage plan, use of insurance fund balance and a higher estimated pension contribution rate.
- **Debt Service**
The debt service payments increased over the prior years due to scheduled debt increase.
- **Interdepartmentals**
The interdepartmental charges to departments for services is \$262,195 higher based on service department expenditure increases.
- **All Other**
The all other expenditure category captures the remaining expense categories such as maintenance, utilities and rents, supplies, all other expenses, travel and training, equipment, vehicle purchases and provision for capital. The 2024 budget includes increased costs of \$2.9M primarily due to increased cost of wastewater treatment chemicals and biosolids disposal.

Onondaga County Water District Special District Tax Levy

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

The Water District Tax Levy has remained unchanged in 2024.

Water District Tax Levy

Year	Total Levy	% Change
2024	\$1,696,205	0%
2023	\$1,696,205	0%
2022	\$1,696,205	0%
2021	\$1,696,205	0%
2020	\$1,696,205	0%
2019	\$1,696,205	0%
2018	\$1,696,205	0%
2017	\$1,696,205	0%

The Onondaga County Water District comprises all real property within the County of Onondaga except for the Towns of Spafford and Skaneateles. Also excluded are the Warners and Southwood-Jamesville County Water Districts, which preceded the formation of this district.

The method of apportioning the district levy is based on the benefit received from system improvements and is accomplished through Zones of Assessment established by the Onondaga County Board of Supervisors in 1962. Currently there are three assessment zones. The 2024 budget contains no Zone 2 assessments.

Charges for water and water service are made on a dual basis: a commodity charge based on actual consumption as outlined below, plus a capacity charge of \$3.85/thousand gallons based on peak demand imposed by the customer on the District System. Meters are read and consumption billed monthly.

Commodity Charge Rates

Water Rate Per Thousand Gallons Per Month	2023 Adopted	2024 Adopted
First 30,000,000	\$0.00	\$0.00
Next 80,000,000	\$0.00	\$0.00
Next 180,000,000	\$0.00	\$0.00
Over 290,000,000	\$0.00	\$0.00

Consolidated Revenues and Appropriations by Category

Water Fund: F20011

	2022 Actual	2023 Adopted	2024 Executive	2024 Adopted
Revenues				
A500170-Curr Yr Real Property Tax	1,695,571	1,696,205	1,696,205	1,696,205
A500180-Deferred Real Property Tax	(24,283)	(60,772)	(54,409)	(54,409)
A500190-Uncoll Real Property Taxes	(3,848)	(9,479)	(10,197)	(10,197)
A500200-Prior Yr Real Property Tax	34,863	56,267	57,294	57,294
A500205-City Prior Year Water Tax	11,738	0	0	-
Total Sewer Unit Revenues	1,714,040	1,682,221	1,688,893	1,688,893
State Aid	0	0	0	-
Federal Aid	0	0	0	-
Interdepartmentals	0	0	0	-
Project Fund Close-Outs	0	0	0	-
All Other	978,106	1,142,530	1,559,529	1,559,529
Total Revenues	2,692,146	2,824,751	3,248,422	3,248,422
Appropriations				
Wages	0	0	0	-
Benefits	180,695	250,000	250,000	250,000
Contracted Services	0	0	0	-
Interfund Transfers	0	800,000	0	-
Debt Service	3,273,691	3,239,474	3,188,279	3,188,279
Interdepartmentals	115,810	134,277	134,629	134,629
All Other	959	1,000	1,000	1,000
Total Expenses	3,571,155	4,424,751	3,573,908	3,573,908
Fund Balance				
Fund Balance	0	1,600,000	325,486	325,486
Carryover Fund Balance	0	0	0	-
Total Fund Balance	0	1,600,000	325,486	325,486
Local Dollars	879,008	0	0	0

Water Fund Funding Adjustments

The following Water Fund funding adjustments over the FY 2023 Adopted budget are necessary to support the FY 2024 Adopted budget:

Appropriations

Baseline Growth

- **Debt Service**

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

One Times

- **Interfund Transfer**

Interfund Transfer decreased by \$800,000 as the 2023 budget had a one-time initiative to support water infrastructure improvements.

Onondaga County Sales Tax

New York State Sales Tax

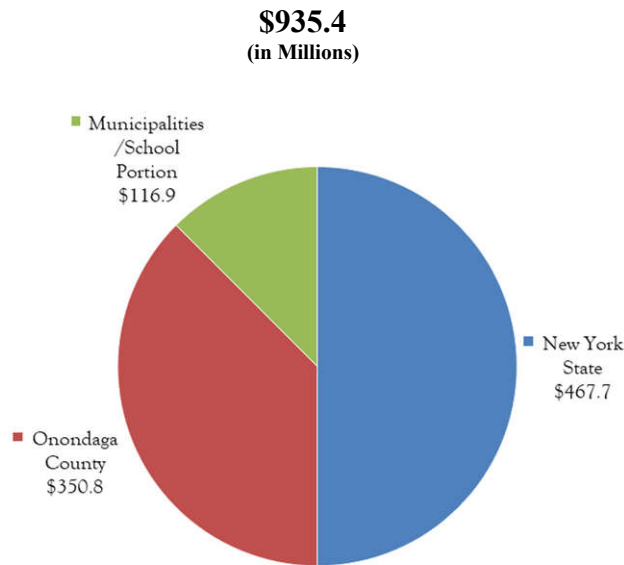
New York State currently levies a 4.00% sales tax. Counties and cities may impose a sales tax up to a combined maximum of 3.00%, within their respective jurisdictional limits. With special state legislative approval, jurisdictions can exceed the 3.00% maximum limit.

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

Specific Sharing Agreements

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

Estimated 2024 Distribution of 8.00% Sales Tax



Onondaga County Sales Tax Agreement

On May 4, 2010, the Onondaga County Legislature unanimously approved a sales tax sharing agreement for the years 2011-2020. This agreement covers the entire 4% local share and acknowledges the “additional” 1% rate must be reauthorized by the New York State Legislature every two years. The agreement essentially gives the City 25% of the total, while the County retains 75%. The Towns’ share is 8.5% in 2011, 2.6% in 2012, and then they are excluded from any future sharing through 2020. The Schools’ share is 2.9% in 2011, 1.4% in 2012 through 2015, and 0.7% in 2016 through 2020. On January 2, 2019 the Onondaga County Legislature approved the extension of the current sales tax sharing agreement through December 31, 2030.

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

New York State Sales Tax Diversions

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

In response to the economic impact of the global pandemic, New York State per the 2020-2021 budget will divert county sales tax receipts to support fiscally distressed health facilities and other general purposes (FDHF-GF) beginning January 2021 and ending January 2022. The County’s share of the FDHF-GF sales tax diversion is estimated at \$404,225 for 2022. Both of these diversions were rescinded in the 2022-2023 NYS Budget and will have no impact on the 2024 Budget.

Sales Tax Revenues

The amount of sales tax revenue the County receives generally depends on the level of consumer spending within Onondaga County for goods and services. For developing the 2024 budget, it is estimated that the 2023 collections will increase 2.0% over 2022 actual and the 2024 collections will increase 1.0% over 2023 estimates.

County Share of Gross Sales Tax Collections

Year	Amount	% Change
2024 Adopted	\$350,785,566	1.0%
2023 Estimated ¹	\$347,217,985	4.3%
2023 Modified	\$332,894,784	-2.0%
2022	\$339,835,896	5.2%
2021	\$323,082,908	19.7%
2020	\$269,873,525	-2.4%
2019	\$276,525,382	1.4%
2018	\$272,646,481	7.0%

2 % Change over 2022 Actual

Sales Tax Exemption on Motor Fuel

Effective June 1, 2006, New York State changed their 4% share of sales tax on motor fuel and diesel motor fuel to the .08 cents per gallon method, which effectively capped sales taxes on gasoline at the price of \$2 a gallon times .04 percent. Localities were given the option of changing the methodology on how sales taxes were levied on gasoline of a .08-cent cap or a .16-cent cap per gallon. Onondaga County enacted a cap on gasoline effective July 1, 2006 and eliminated that cap effective June 1, 2008. Onondaga County enacted a cap on gasoline of .12-cents a gallon effective June 1, 2022 and eliminated that cap effective November 30, 2022.

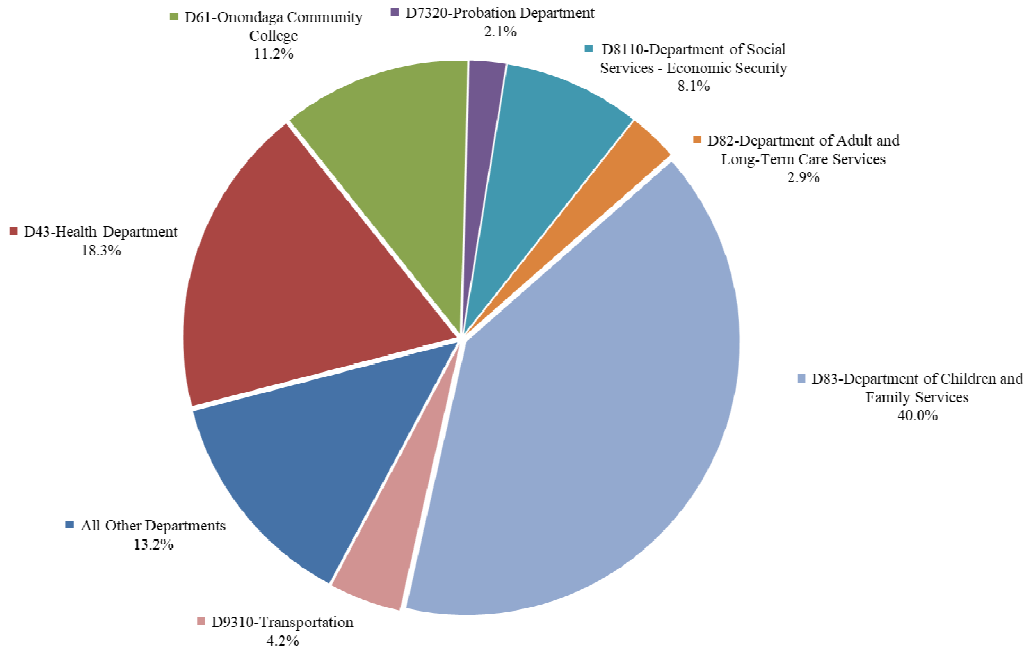
Sales Taxes on Residential Energy Sources and Services

Residential Energy Sources and services are not subject to the 4% NYS sales and use tax. Residential Energy Sources are: natural gas, electricity, steam, coal, fuel oil, wood and propane. On November 29, 1979, (Resolution No. 582) the County Legislature approved a two-year phased plan to eliminate the local sales tax on residential energy sources and related services. On June 23, 2020 (Resolution No. 86), the Onondaga County Legislature, in response to the fiscal and economic impact of the global pandemic, approved a two-year plan to include a local sales tax on residential energy sources and related services as a means to enhance sales tax revenues beginning on September 1, 2020 and ending on November 30, 2022. On April 6, 2021 (Resolution No. 42), the Onondaga County Legislature approved to further amend the end date of the most recent two-year plan and exclude residential energy sources and related services in the levy calculation of local sales tax and use effective June 1, 2021.

State Aid

Distribution of State Aid

\$177,093,909



Department of Social Services – Economic Security

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

Department of Adult and Long-Term Care Services

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

Department of Children and Family Services

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

Health Department

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

Special Children Services

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

Onondaga Community College

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

Transportation-County Road Fund

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

Sheriff

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

Probation

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

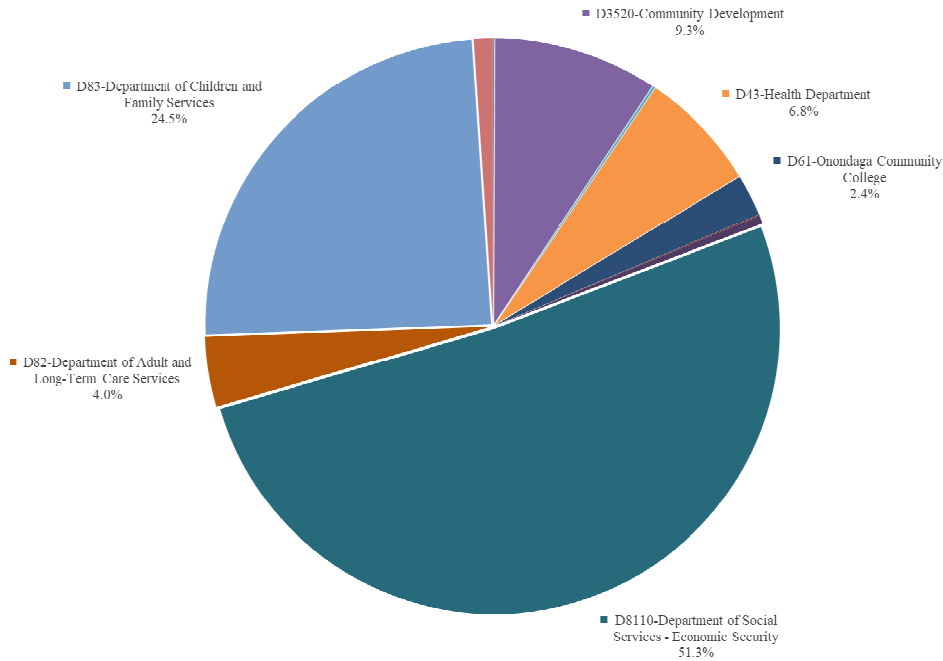
Onondaga County Public Library

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

All Other Departments

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

Federal Aid
Distribution of Federal Aid
\$141,776,326



Department of Social Services – Economic Security

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

Onondaga Community College (OCC)

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

Health Department

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

Community Development

Community Development’s principal source of funding is from the U.S. Department of Housing and Urban Development (HUD), through the Community Development Block Grant (CDBG), the Home Grant and the Emergency Shelter Grant. Other Federal grants, through HUD and USDA-Rural Development (and State grants,

through the NYS Division of Housing and Community Renewal, the Housing Development Fund, and the Housing Trust Fund), are competitive; they may be awarded one year and not the next.

Department of Adult and Long-Term Care Services

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

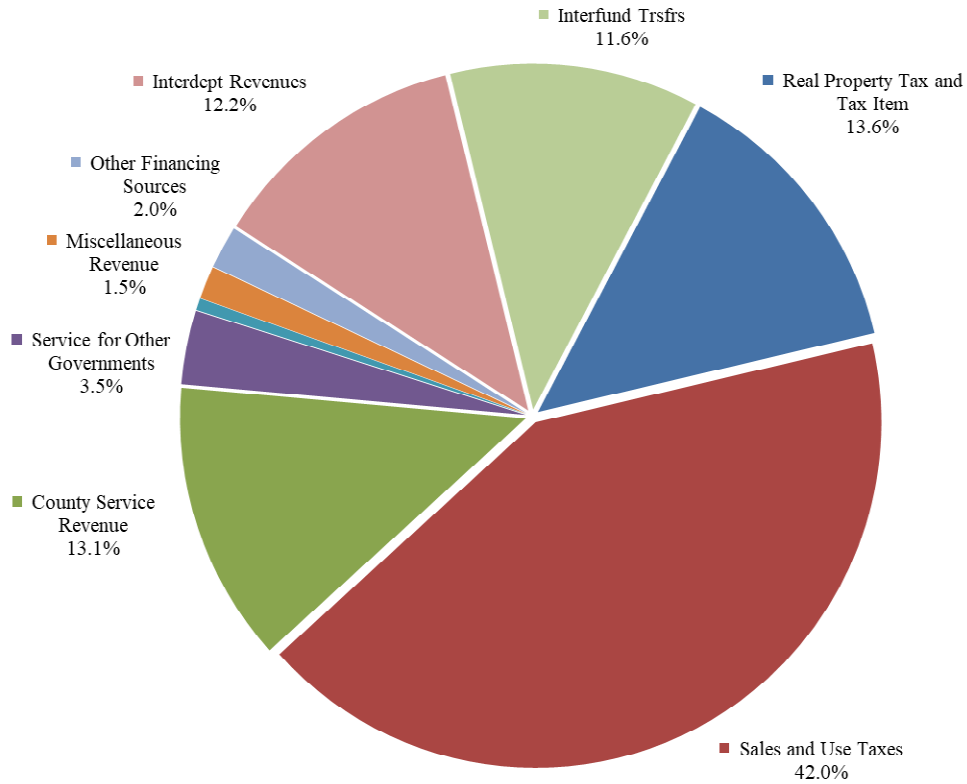
Department of Children and Family Services

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

All Other Departments

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

All Other Revenues
Distribution of All Other Revenues
\$1,157,327,386



Real Property and Property Tax Items

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

Sales and Use Taxes

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

County Service Revenue

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

Interdepartmental Revenue

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

Interfund Transfers

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

Services for Other Governments

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

Miscellaneous Revenues

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

Interest and Earnings

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

Other Financing Sources

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

Expense Trend Analysis

All Funds

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Executive	FY24 Adopted
Wages	225,298,108	241,495,171	267,361,083	279,030,180	277,778,322
Benefits	196,732,082	173,530,285	194,583,915	216,007,866	215,990,224
SubTotal Personnel Expenses	422,030,189	415,025,456	461,944,998	495,038,046	493,768,546
Mandated Programs	179,118,394	191,566,039	224,266,897	246,937,012	246,937,012
Contracted Services	151,434,750	128,540,403	143,417,803	135,427,499	135,422,499
Sales Tax - Muni/School Portion	108,978,535	114,166,298	112,223,014	116,928,522	116,928,522
Interfund Transfers - Operating	52,159,432	77,659,367	91,059,945	77,531,470	76,283,470
Debt Service - Operating	62,287,768	63,844,097	66,516,847	66,291,940	66,291,940
Scheduled Debt Service Payments	92,534,333	176,312,855	95,560,399	89,782,577	89,782,577
Interdepartmentals	64,953,726	70,183,105	73,965,781	75,796,369	75,796,369
All Other	143,376,984	211,520,486	162,618,205	172,289,186	175,031,686
Total Gross Expenses*	1,276,874,111	1,448,818,105	1,431,573,889	1,476,022,621	1,476,242,621
Total Net Expenses¹	1,055,289,541	1,222,392,700	1,189,366,458	1,217,965,394	1,218,203,036

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

* Includes provision for capital projects

Organization Summary by Fund

Expense Totals

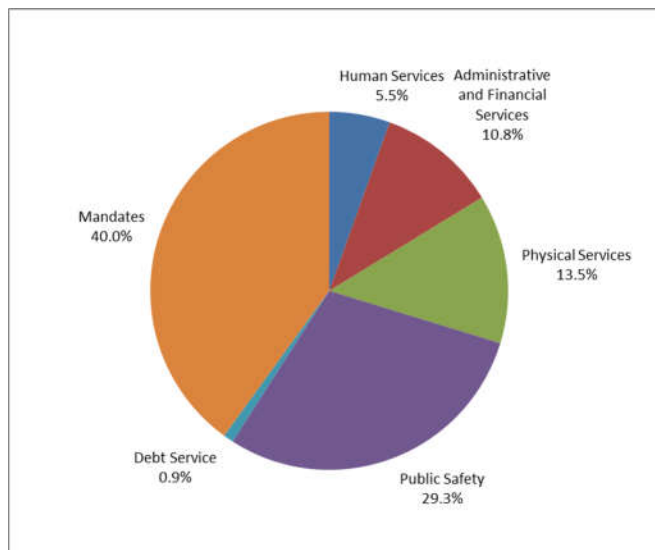
	2021 Actual	2022 Actual	2023 Adopted	2024 Executive	2024 Adopted
F10001-General Fund	770,838,616	924,427,982	920,375,758	962,525,520	962,525,520
F10007-County Road Fund	45,017,865	48,679,778	57,373,995	54,608,793	54,608,793
F10009-Road Machinery Fund	7,584,025	7,102,898	8,994,066	9,089,590	9,089,590
F10030-General Grants Projects Fund	97,943,142	108,839,029	84,005,460	68,234,246	68,409,246
F20011-Water Fund	3,638,292	3,571,155	4,424,751	3,573,908	3,573,908
F20010-Oncenter Revenue Fund	5,004,694	8,797,075	2,889,192	2,639,192	2,639,192
F20013-Water Environment Protection	93,768,276	99,614,111	102,666,890	112,099,201	112,144,201
F20015-Library Fund	10,430,240	11,422,328	13,265,204	14,212,445	14,212,445
F20035-Library Grants Fund	881,636	1,104,548	1,279,557	1,302,453	1,302,453
F30016-Debt Service Fund	67,848,810	87,148,656	77,627,744	74,987,038	74,987,038
F55040-Insurance Division	93,627,902	71,541,189	83,422,776	91,352,174	91,352,174
F65018-Onondaga Community College Fund	73,336,681	70,443,325	68,155,760	67,230,855	67,230,855
F20033-Community Development Grant	6,953,932	6,126,032	7,092,736	14,167,206	14,167,206
Total Budgetary Funds	1,276,874,111	1,448,818,105	1,431,573,889	1,476,022,621	1,476,242,621

Summary of Local Dollar Costs

2024 Adopted

Program Area	Local Dollar Costs
Human Services	\$27,649,232
Administrative and Financial Services	\$54,392,422
Physical Services	\$67,789,136
Public Safety	\$147,887,997
Debt Service	\$4,643,861
Mandates	
Administration	\$26,094,390
Medicaid	\$105,614,132
Temporary Assistance	\$16,648,227
Child Welfare Programs	\$21,513,496
Legal Aid	\$13,888,806
Special Children Services	\$17,281,230
Other	\$533,367
Mandates Subtotal	\$201,573,648
Total Local Support	\$503,936,296

Local dollars are revenues generated through property tax and sales and use tax revenues. In 2024, Mandated Program costs will be approximately 40% of the total local support for all county wide program costs.



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

Status of Countywide Filled Positions

2009 – 2023

Department	2009 1/09/09	2020 1/10/20	2021 1/08/21	2022 8/19/22	2023 8/18/23	2023 vs 2022
Facilities Management	103	118	104	114	115	1
Comptroller	37	26	24	27	26	(1)
Corrections	192	-	-	-	-	-
County Clerk	38	32	32	29	30	1
County Executive	13	10	9	12	12	-
Stop DWI	-	-	-	-	-	-
Legislature	26	25	24	23	23	-
Information Technology	75	57	51	51	54	3
District Attorney	97	100	89	93	90	(3)
Emergency Communication	149	136	131	124	130	6
Economic Development	7	6	8	8	7	(1)
Office of the Environment	1	2	1	1	2	1
Election Board	20	16	16	17	19	2
Emergency Management	7	6	7	10	9	(1)
Finance Department	29	79	66	62	61	(1)
Diversity	-	-	2	6	5	(1)
Health Department	330	234	224	231	257	26
Correctional Health	41	-	-	-	-	-
Human Rights	4	-	-	-	-	-
County Attorney	40	34	28	31	33	2
LTC – Community Svcs	16	-	-	-	-	-
Mental Health	80	-	-	-	-	-
Youth Bureau	7	-	-	-	-	-
Parks & Recreation	117	90	78	80	88	8
Personnel	26	34	26	30	31	1
CNY Works	6	-	-	-	-	-
Probation	106	82	76	80	81	1
Hillbrook	39	-	-	-	-	-
Purchasing	15	18	17	18	17	(1)
Sheriff	578	685	631	600	585	(15)
DSS – Economic Security	727	379	340	413	428	15
Adult & Long Term Care Svcs	-	43	34	39	44	5
Children & Family Svcs	-	262	225	261	260	(1)
Planning	17	16	16	18	14	(4)
Veterans	3	-	3	6	6	-
TOTAL General Fund	2,946	2,450	2,262	2,384	2,427	43

**Status of Countywide Filled Positions
2009 – 2023**

Department	2009 1/09/09	2020 1/10/20	2021 1/08/21	2022 8/19/22	2023 8/18/23	2023 vs 2022
LTC – Van Duyn	525	-	-	-	-	-
Highway	195	162	145	136	140	4
Total Highway	195	162	145	136	140	4
Metropolitan Water Board	36	-	-	-	-	-
Flood Control	12	11	12	10	10	-
Water Environment Protection	375	352	328	324	328	4
Total WEP Fund	387	363	340	334	338	4
Onondaga County Public Library	117	76	64	71	74	3
Aging and Youth	12	-	-	-	-	-
Community Development	13	14	15	17	17	-
TOTAL All Funds	4,231	3,105	2,826	2,942	2,996	54

Employee Benefits

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

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

	2021	2022	2023	2024
	Actual	Adopted	Adopted	Adopted
Health	59,475,215	65,823,273	67,047,972	73,976,093
Dental	4,181,193	2,415,712	2,415,712	2,415,712
Retirement	30,589,185	24,842,862	30,071,693	33,457,723
Workers Comp.	25,901,921	6,700,000	6,700,000	7,450,000
Unemployment	124,590	255,442	255,442	255,442
FICA	14,150,419	16,383,439	17,696,035	18,408,865
Disability	570,934	700,000	700,000	700,000
OCC Benefits ¹	11,130,447	11,933,894	12,321,556	11,770,080
Total	146,123,904	129,054,622	137,208,410	148,433,915

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

Employee Benefits

Insurance Fund Budget Funding Adjustments

Below are the funding adjustments necessary to support the FY24 budget as compared to FY23 budget:

Health Benefits includes the claims budget for the OnPoint plan for active and retired employees, the Medicare Advantage plan for members of age 65 or older, and the prescription medication expenditures. In 2024, the health benefits budget is \$6.9M higher primarily due to a rate increase in 2024 for the Medicare Advantage plan. OnPoint and prescription medication expenditures also estimated to increase by 3% and 7% respectively.

Retirement Contribution rates are projected to increase from 13.1% to 15.2% in 2024 per the State Comptroller early projections.

Workers Compensation is increasing by \$750,000 based on current trends and cost of actual cases.

Unemployment Insurance, Dental, and Disability benefits are estimated to remain relatively flat in 2024 over the prior year.

Appropriated Fund Balance of \$6M is budgeted for 2024 to offset the employee and County contribution toward employee benefits.