



Robert E. Antonacci II, CPA
Comptroller

COUNTY OF ONONDAGA

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September, 2008

Dear Taxpayer:

We all understand tough fiscal times are ahead both nationally and locally. As most municipalities will be entering the budget season very shortly, we present to you a spreadsheet on County spending. Tough choices are ahead due to rising energy prices, which affect all services through increased delivery costs, utility expenses, and cost of petroleum based products such as asphalt used in paving of roads. By way of example, last year, the 2008 budget year, we projected a cost to pave a road of approximately \$190,000. As of this writing, the current cost is projected at \$299,000 per mile of road paving, the 57% increase almost all due the rising cost of petroleum.

In particular I ask you review the spreadsheet as a basis of continuing discussions of where our County government must or should be headed as it looks to prepare the 2009 budget.

County government essentially raises money from the following sources: property tax revenues, sales tax revenues, federal and state government aid and non-tax fees and charges. Our spreadsheet displays to you the total appropriation (Column A) as a cost by particular department. From Column A subtract other revenue (Column B) which would include outside income and third-party sources as well as Federal and State Aid, to arrive at the amount of money which must be raised from the local taxpayer through the levy of property tax and collection of sales tax revenue (Column C).

In the 2008 budget year, the County of Onondaga needed \$330,423,479 in local tax dollars to fund and operate County government. The Local Dollar Breakdown is also enclosed on this spreadsheet and as indicated the majority came from real property taxes (\$178,608,930) and sales tax revenue (\$143,814,549).

The primary purpose of this spreadsheet is to display to you, the taxpayer, the local dollar cost of local non-mandated choices and mandated services imposed upon us by other governments.

The first group of costs is non-mandated which means as a County we have a choice of providing these services to ourselves.

The second group of cost is state or federal mandated services, which must be provided pursuant to a particular state or federal statute, regulation or Court decision. We have indicated the governing authority in the column to the far right.

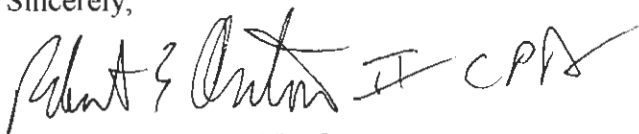
Much has been written about "state mandated cost." One must remember county governments are creatures, or extensions of the State government. Accordingly, as the State looks to provide a program or service a choice is made on how to pay for the program or service. If the State chooses the revenue stream to come from property tax revenue, the counties, as creatures of State government must levy property taxes, use the local portions of sales tax revenue or fund balance to pay for these "state mandated cost."

Be advised within the framework of most state mandated service there is a degree of local control. For the departments or programs we have listed under mandated services we display the entire cost as mandated, but it does not necessarily mean all the cost displayed are mandated. We may decide locally as a community to increase or expand some of the required services. For this preliminary discussion we break out in this manner if a government other than Onondaga County mandates the essential function of the department.

As displayed, approximately two thirds (\$218 million out of \$330 million) of the amount of local dollars raised is used for state mandated costs. As we evaluate the upcoming budget we must all make tough choices and in particular County government must review critically the services provided which are not mandated.

Please note however as we make the tough choices locally and scrimp and save and potentially look at cutting services we must continue to pressure our state and federal officials to refrain from shoving costs to our local municipalities. We cannot be the only ones consolidating, cutting cost and saving so other governments can hide their own inefficiencies and wasteful spending.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Antonacci II CPA". The signature is stylized and cursive.

Robert E. Antonacci II, CPA

2010 Recommended Budget Local Dollar Allocation By Department

Non-mandated Services:

Dept #	General Fund Department	Total Approp	Other Revenue	Local Dollars	%	Mandate Reference
1	Authorized Agencies - Fin	\$ 2,585,858	\$ 1,887,393	\$ 698,465	27%	
2	Authorized Agencies - Human	47,639	-	47,639	100%	
3	Authorized Agencies - Physical	2,535,332	2,189,018	346,314	14%	
5	Facilities	23,744,267	18,220,615	5,523,652	23%	
13	Comptroller/Accounting	1,874,988	2,250	1,872,738	100%	
13	Comptroller/Auditing	622,418	71,233	551,185	89%	
21	County Executive	1,170,505	-	1,170,505	100%	
23	County General Other	3,260,000	38,400	3,221,600	99%	
23	County General Undist Personnel	983,034	-	983,034	100%	
25	County Legislature	2,282,777	25	2,282,752	100%	
27	Information Technology	11,056,811	11,056,811	-	0%	
34	E911	18,529,052	3,906,390	14,622,662	79%	
36	Environment	159,818	159,818	-	0%	
39	Management and Budget	1,468,014	632,546	835,468	57%	
43	Health	853,854	227,318	626,536	73%	
43	Forensic Sciences	6,068,263	2,776,646	3,291,617	54%	
45	Human Rights	311,457	-	311,457	100%	
49	Community services	1,578,909	1,578,909	-	0%	
53	Mental Health	5,484,480	4,788,793	695,687	13%	
55	Youth	1,355,084	1,157,416	197,668	15%	
69	Parks	13,003,341	2,673,425	10,329,916	79%	
71	CNY Works	394,249	338,228	56,021	14%	
75	Purchase	1,294,972	1,294,972	-	0%	
79	Sheriff Civil	33,791,836	2,690,642	31,101,194	92%	
81	DSS Admin	6,315,400	5,239,370	1,076,030	17%	
81	Purchase of Service	1,352,639	699,255	653,384	48%	
2385	County General Transfers	35,192,354	11,396,497	23,795,857	68%	
3510	Economic Development	860,146	734,966	125,180	15%	
Non-mandated total		178,177,497	73,760,936	104,416,561		

Mandated Services:

2	Authorized Agencies - Human	7,180,247	1,634,841	5,545,406	77%	Indigent defense
15	Corrections	20,600,817	3,406,689	17,194,128	83%	State Law
19	County Clerk	3,075,021	4,414,099	(1,339,078)	-44%	State Law
31	District Attorney	8,401,711	486,735	7,914,976	94%	NYS County Law
37	Elections	3,092,767	1,000	3,091,767	100%	NYS Election Law
38	Emergency Management	1,066,492	230,530	835,962	78%	NYS Executive Law
39	Finance	1,731,272	1,731,272	-	0%	Real Prop Tax only
43	Health	13,893,184	6,053,012	7,840,172	56%	NYS Public Health Law
43	Special Children Services	47,411,523	30,117,470	17,294,053	36%	Federal Law
43	Correctional Health	5,906,778	5,906,778	-	0%	Supreme Court Ruling
47	Law Department	4,008,648	3,859,270	149,378	4%	Family Court only
53	Mental Health	19,743,120	18,341,469	1,401,651	7%	Hospitalization
71	Personnel	1,946,770	127,810	1,818,960	93%	Civil Service Law
73	Probation	9,222,005	4,429,012	4,792,993	52%	NYS Executive Law
73	Hillbrook	4,872,508	3,021,725	1,850,783	38%	NYS Executive Law
79	Sheriff Custody	37,042,577	5,926,058	31,116,519	84%	NYS Corrections Law
81	DSS Admin	56,775,510	47,101,991	9,673,519	17%	State and Federal Law
81	Purchase of Service	8,894,623	5,850,307	3,044,316	34%	State and Federal Law
81	Programs	170,289,716	62,381,462	107,908,254	63%	State and Federal Law
87	Planning	5,349,547	2,159,141	3,190,406	60%	State and Federal Law
95	Veterans	353,243	332,074	21,169	6%	NYS Executive Law
2130	Stop DWI	879,200	879,200	-	0%	NYS County Law
3975	County Wide allocations	152,009,115	158,248,632	(6,239,517)	-4%	Sales Tax Distribution
Mandated total		583,746,394	366,640,577	217,105,817		
General Fund total		\$ 761,923,891	\$ 440,401,513	\$ 321,522,378		

Local Dollar Breakdown

Real Property Taxes	\$ (186,737,524)
Sales Tax	(129,467,773)
Fund Balance	(5,317,081)
Total Local Dollars	\$ (321,522,378)

Figures determined using the same % as 2008 adopted

Other Non-mandated Departments Supported by Local Dollar Transfers From The General Fund

Dept #	Department	Total Approp	Gen Fd Trans/ Prop Tax (Local)	%	Reference
93	Transportation	28,853,515	11,360,256	17,493,259	61%
93	Transportation - Road Machinery	6,888,200	5,118,874	1,769,326	26%
49	Van Duyn	-	-	-	N/A
65	Library	12,157,397	2,646,713	9,510,684	78%
35	Community Development	3,829,388	3,506,160	323,228	8%
Non-mandated total		51,728,500	29,096,497		