



# Onondaga County Legislature

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Clerk

DAVID H. KNAPP  
Chairman

MELANIE VILARDI  
Deputy Clerk

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## WAYS & MEANS COMMITTEE MINUTES – APRIL 27, 2021 TIM BURTIS, CHAIRMAN

**MEMBERS PRESENT:** Mr. May, Mr. Rowley, Mr. Ryan, Mrs. Ervin

**MEMBERS ABSENT:** Mr. McBride, Mr. Williams

**ALSO ATTENDING:** Chairman Knapp, Ms. Cody, Ms. Kuhn, Mr. Bush, Dr. Kelly; also see attached

Chairman Burtis called the meeting to order at 9:38 a.m. *A motion was made by Mr. May, seconded by Mr. Ryan to waive the reading of the minutes of the previous committee meeting. Passed unanimously; MOTION CARRIED. A motion was made by Mr. May, seconded by Mrs. Ervin to waive the reading of the minutes of the previous committee meeting. Passed unanimously; MOTION CARRIED.*

### CONSENT AGENDA

#### 1. TRANSPORTATION:

- a. **Amending the 2021 County Budget to Provide Additional Funds for the Purchase of Gasoline and Diesel Fuel to be Sold to the Howlett Hill Fire District and Authorizing the County Executive to Enter into Contracts (\$4,319) (Sponsored by Ms. Cody)**
- b. **Amending the 2021 County Budget to Fund in the First Instance 100 Percent of the Federal Aid Eligible Costs at a Maximum Amount of \$360,000 for the Design (Scoping I-VI) and Right-of-Way Incidentals Phase of the Buckley Road (CR 48) Paving Project, PIN 3756.70, and Authorizing the Execution of Agreements (\$360,000) (Sponsored by Ms. Cody)**

#### 2. GREATER SYRACUSE LAND BANK:

- a. **Transfer from County Legislature, Account 666500 Contingent Account, to County General Other Items, Account 668720 Transfer to Grant Expenditures, \$200,000 (Sponsored by Mr. Holmquist)**

Mr. May:

- Need to fund Land Bank; good balance with properties sold and acquired
- Would like to talk in the future about the apportionment of city purpose and outside city purpose with dollars invested
- Setting some basic expectations; live and learn over time
- Burden on Land Bank business model is mandate to have to take all foreclosed properties in city of Syracuse
- Mandate consumes funds available to them to do their jobs
- Would like to discuss expectation to continue to fund and support good mission

*A motion was made by Mr. May to approve the consent agenda.*

Mr. Rowley said he did not see the annual report and asked that staff forward it to him.

*Mr. Ryan seconded the motion. Ayes: 4 Abstention: 1 (Rowley); MOTION CARRIED.*

## REGULAR AGENDA

**1. FIRE ADVISORY BOARD:** Daniel Wears, Commissioner of Emergency Management  
**a. Confirming Appointments and Reappointments to the Onondaga County Fire Advisory Board**

- Selected in consultation with districts in sections of county to ensure representation of different size fire departments, different geographical areas, etc.; appointments and a couple reappointments that served historically
- Good people that provide great work for the county

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

Chairman Burtis stated he will take the agenda items out of order.

**6. LAW:** Ben Yaus, Senior Deputy County Attorney  
**a. A Local Law Authorizing the Sale of County Property Located Off West Dead Creek Road and Elderberry Street in the Town of Van Buren (\$3,400) (Sponsored by Mr. Bush)**

- Surplus sale of residential property in Van Buren; Legislator Bush's district; Ms. Waterman approached the county a while back; adjacent residential parcel; 1.79 acres
- 1986 transferred parcel to Fire Department with clause that if it was not used for fire department purposes, it would come back to county – occurred in 2017
- Ms. Waterman has been maintaining and mowing the property; put out land sale pursuant to Charter and Code with no response; Ms. Waterman did appraisal - \$3,000; assessed at \$3,400; deal for sale is \$3,400; will get it back on tax rolls

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

**2. TRANSPORTATION:** Martin Voss, Commissioner  
**a. Amending the 2021 County Budget to Pay in the First Instance 100 Percent of the Federal and State Aid Eligible Costs at a Maximum Amount of \$1,140,000 for the Construction and Construction Inspection Phase of the Tuttle Road Bridge Project, PIN 3755.76, and Authorizing Execution of Agreement (\$1,140,000) (Sponsored by Ms. Cody)**

- Budgeted in work plan; bridge replacement in Cicero; county owns bridge; bidding this year and construction in 2022

Mr. Burtis asked to be added as a cosponsor.

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

**b. Amending the 2021 County Budget to Pay in the First Instance 100 Percent of the Federal and State Aid Eligible Costs at a Maximum Amount of \$2,660,000 for the Construction and Construction Inspection Phase of the East Taft Road Paving Project, PIN 3756.23, and Authorizing Execution of Agreements (\$2,660,000) (Sponsored by Ms. Cody)**

- Federal aid – NYS DOT administers federal aid and requires resolution for each step of process; to enter in contract with FHWA and NYSDOT, have to provide amended resolution each time
- East Taft Road paving project from Northern Blvd to Fremont; bid this year and construction in 2022
- Local funding in work plan - \$140,000 local cost

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

**c. Amending the Design (Scoping I-VI) And Right-Of-Way Incidentals Phase of the Old Liverpool Road Paving Project, PIN 3756.27 by \$700,000, and Increasing the Authorization to Pay in the First Instance 100% of the Federal Aid Eligible Costs by \$560,000, Amending RES NO. 112-2016, and Authorizing the Execution of Agreements (\$560,000) (Sponsored by Ms. Cody)**

- Design and right of way phase for Old Liverpool Rd. paving project; Salina – Electronics Parkway to Buckley/81 interchange; final design; approval between 2022 and 2023; construction in 2024

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

**d. A Resolution Authorizing the Reconstruction of County Roads in and for the County of Onondaga, New York, at a Maximum Estimated Cost of \$9,375,000, and Authorizing the Issuance of \$9,375,000 Bonds of said County to Pay Costs Thereof (\$9,375,000) (Sponsored by Ms. Cody)**

- 2d and 2e are work plan for 2021; very aggressive and bold work plan
- Expanding cold and hot mix, as well as pavement preservation with surface treatment
- \$635,000 cash left at end of 2020 after changes with state and local finances; using baseline CHIPS
- Bond roll up is \$9,375,000 for highways and \$1.2 mil for bridges; adding that to federal aid that matches up - \$1.75 mil; dedicated \$5 mil in stimulus funds toward work plan; total of \$31 mil in highway work
- For paving, have to go out with highway crews to prep roads; started at end of March and trying to get ahead with reduced work force; will be busy all summer; projects in summer in Camillus and Geddes

Mr. Voss responded to Chairman Burtis regarding how many miles of paving they will do:

- Touching 160 miles: ~13 miles of cold mix, ~36 miles of hot mix, ~100 miles of surface treatment for preventative maintenance; been working with vendors to try and identify ways to get more time and quality out of pavement
- ~10 years make or break point with roads depending on winter; want to extend life of good pavement in places where they can; ways to lengthen lifespan and lifecycle of assets

Chairman Burtis stated that he believes in maintenance and trying to lengthen the lifespan of roads. Not all towns understand or believe in it. Mr. Voss commented that it has to be a healthy mix of the two. There are certain areas that need to be repaved due to the volume of activity, but there are areas that do not have the high volumes.

Mr. Voss responded to Mr. Ryan's question about the projects in Camillus and Geddes:

- Westland, Wegmans and all the way to 173, down to Milton; very disruptive project, sent release yesterday
- Will maintain traffic, but will be hassle to get in and out of Wegmans and Target
- It will be a complete redo of the whole corridor; worked out arrangement with developer to do traffic light on West Genesee in front of Chase Bank; will sync with the one in front of Tully's
- That will avoid need for egress from parcel onto Westland; neighbors on Westland seem happy
- New bridge structure to carry Geddes Brook under the street; new lights; fishbowl camera actuated lights; all the way up the street; closing couple driveways

Mr. Voss replied to Mrs. Ervin about an MWBE policy:

- Apologize for misstatement at County Facilities; do have DBE and MWBE projects not related to paving
- Paving does not have requirements; discussion about it few years ago and lawsuit threatened
- Process by which region or county would do disparity study and determine dollar value that would be part of that program; last analysis showed it would be much lower percentage than called for under normal MWBE guidelines
- Encourage, promote and use with major projects, but there are times with certain contracts where it is not practical
- There is not a qualified list of subs to do routine paving; if force it, then it may not work out the way they want
- Countywide policy discussion with administration and purchasing
- Will use DBE and MWBE for bridge projects and federal projects, but routine maintenance paving is different

**Mrs. Ervin requested figures on the federally funded projects on who is getting what.** Mr. Voss said he will

have Mr. Rauber get that information for her.

Mr. Voss responded to Mr. Ryan that he remembers talking to Andrew Trombley about a disparity study. The requirements have to be part of a bid package to everyone, so they can anticipate it as part of the bid, and it cannot be changed after the fact.

Mr. Rowley asked if there is a waiver process when the county puts out a bid that has MWBE requirements that a contractor cannot meet. Mr. Voss said yes, but it is not an easy process. There has to be documented efforts, outreach, answers on what the workforce is like, etc.

Mr. Rowley asked how the \$5 mil in stimulus will work, and if these costs qualify. Mr. Voss said he implements policy established by Management and Budget and the County Executive. The more money invested in the system now, the better things will be when the economy is down. Mr. Morgan responded to Mr. Rowley:

- American Recovery Plan signed by President in mid-March; waiting on final guidance of allowable uses
- 4 general categories outlined on how money can be used when bill passed; seems to indicate capital projects to deal with infrastructure would be approved
- Monitoring with NACO and NYSAC - in constant contact and given feedback to Treasury on recommendations for what uses will be for counties and nationwide
- Awaiting final guidance; bill requires half money pushed out within 60 days; expectation for May
- Depending on guidance and funds, if \$5 mil for work plan is not allowable, will take out of work plan
- Hoping it will be allowable; there is infrastructure bill in Washington now; if allow this to be usable source, that will allow communities to beef up infrastructure improvements

Chairman Knapp commented:

- As of right now, rules are different depending on situation; county will get \$89 mil; county can show losses in sales tax, ROT and money spent on COVID with PPE, testing and vaccinations, etc.
- County can hit the \$89 mil; gives flexibility with what to do with money; towns cannot show those expenses; their options are more limited

Mr. Morgan added:

- 2 things – (1) whether eligible to receive funds; yet to receive final guidance, but has been discussion about need to show loss in revenue or additional expenses from pandemic for proposed amount to each municipality
- (2) if municipality qualifies, what is the allowable use
- 4 categories including one that is infrastructure - water, sewer & broadband; would not think roads or bridges would not be included
- First quarter revenue of 2020, where trended out and where county ended would make up potential \$89 mil

Mr. May asked how much more is DOT going to accomplish. Mr. Voss answered:

- Basically doubling what is done in average year; 6<sup>th</sup> year at DOT; biggest and boldest plan ever done
- Message to do more, get money out on the street, and do the work
- Challenge to manage and touch every piece of infrastructure to get them ready; very aggressive with contacting contracted vendors early to make sure county at top of list; long season
- County not the only ones getting stimulus money; NYS DOT has major projects including 690 up to Oswego County line; those projects will take the air out of the room and asphalt out of the trucks
- No contractor will say they cannot do it; they will say they will get it done; trying to be as transparent and early as can

Mr. Rowley:

- Bonding is absolutely appropriate for roadwork, as well as use of stimulus
- Understand the format of resolutions, look at big picture; piece missing in order to look favorably on bonding
- 2020 weird year and fiscal position of county swung
- Would like to know what the first quarter forecast is for 2021; will not affect vote on this, as bonding appropriate, but need to know big picture; believe will end 2021 in surplus, but not sure how big; would like to know before voting

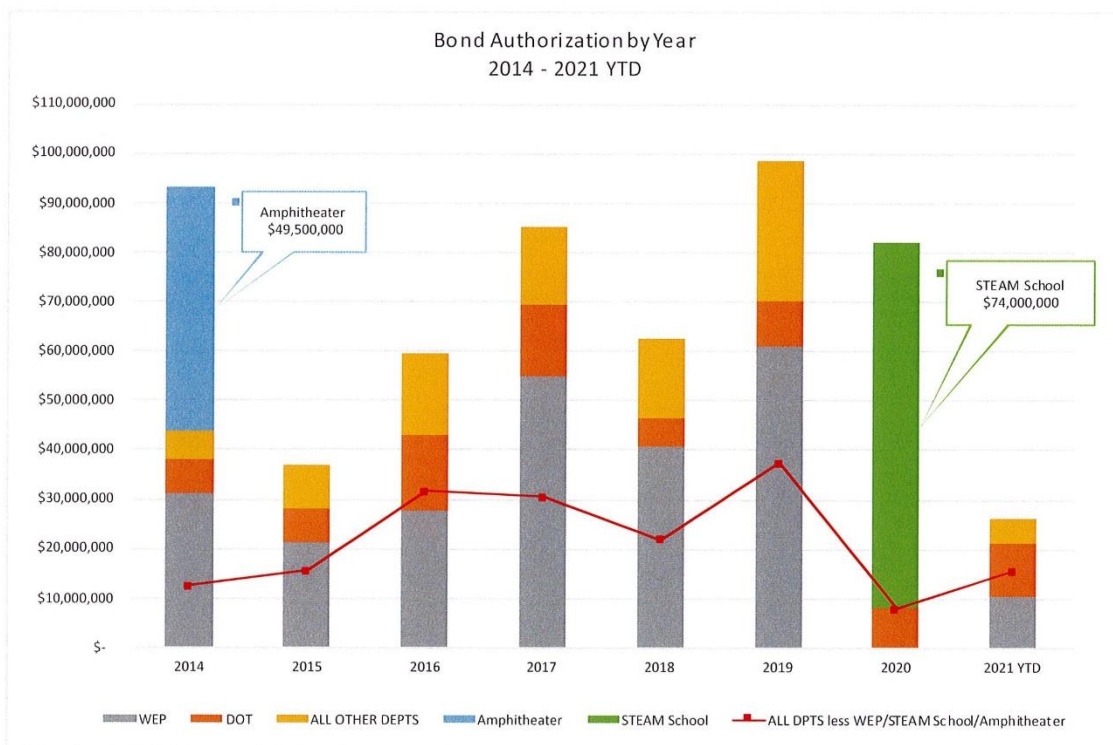
Mr. May:

- Fundamentally agree with Mr. Rowley; need to understand more about stimulus and forecast with 2021; also know this needs to get done; hope this body takes a look at bigger picture
- Move along with ways to create general policy and create good guidelines on how to move forward with this stuff

Mr. Morgan commented:

- First quarter forecast - working on it; incorporated 20% reduction in state aid in this year’s budget – not happening
- State passed budget not including that (originally brought down to 5%); with stimulus removed the 5% reduction
- Sales tax – projected this year and based budget on -7% sales tax in 2020, but ended at -2.5%; moving in right direction in 2021 out of the gate; sales tax collections this year have been fairly strong
- Will drive significant surplus projection at end of first quarter; once complete, will report out and give more info

	PRINCIPAL ONLY	ALL DPTS	DOT	WEP	ALL OTHER DEPTS	ALL DPTS less WEP/STEAM School/Amphitheater	Amphitheater	STEAM School
<b>NEW DEBT AUTHORIZED</b>								
2014	\$93,043,741	\$ 6,800,000	\$30,980,000	\$ 5,763,741	\$ 12,563,741	\$ 49,500,000		
2015	\$36,799,294	\$ 6,800,000	\$21,199,294	\$ 8,800,000	\$ 15,600,000			
2016	\$59,371,852	\$ 15,300,000	\$27,700,000	\$ 16,371,852	\$ 31,671,852			
2017	\$85,122,500	\$ 14,600,000	\$54,600,000	\$ 15,922,500	\$ 30,522,500			
2018	\$62,258,000	\$ 5,700,000	\$40,411,000	\$ 16,147,000	\$ 21,847,000			
2019	\$98,338,200	\$ 9,000,000	\$60,980,200	\$ 28,358,000	\$ 37,358,000			
2020	\$82,000,000	\$ 8,000,000	\$ -	\$ -	\$ 8,000,000			\$ 74,000,000
2021 YTD	\$26,035,000	\$ 10,575,000	\$10,450,000	\$ 5,010,000	\$ 15,585,000			



- New debt authorized by Legislature; went back to 2014 to see what this body has been authorizing on annual basis
- With this request and what has been authorized, ~\$16 mil; aside from last year, request significantly lower; finances ended strong in 2020; looking strong this year; work plan will help stimulate local economy and right thing to do

Chairman Knapp stated that the authorization allows for bonding up to that number, so it allows for flexibility.

**A motion was made by Mr. May, seconded by Mr. Ryan, to approve this item. Ayes: 4 Abstention: 1 (Rowley);**

**MOTION CARRIED.**

- e. **A Resolution Authorizing Various Bridge Improvement Projects in and for the County of Onondaga, New York, at a Maximum Estimated Cost of \$1,200,000, and Authorizing the Issuance of \$1,200,000 Bonds of said County to Pay Costs Thereof (\$1,200,000) (Sponsored by Ms. Cody)**

*A motion was made by Mr. May, seconded by Mr. Ryan, to approve this item. Ayes: 4 Abstention: 1 (Rowley); MOTION CARRIED.*

**3. ONONDAGA COMMUNITY COLLEGE:**

- a. **Calling for a Public Hearing on the Tentative 2021-2022 Budget of the Onondaga Community College**

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

**4. PERSONNEL: Brian Donnelly, Deputy County Executive**

- a. **Personnel Resolution and Amending the County Budget**

Mr. Masterpole:

- Change request not much different from December when Mr. Ryan brought amendments to budget
- Financial picture not as promising as it turned out to be; told to come back; positions are vital; 4 creates and 1 abolish

Chairman Burtis stated the resolution is considered, and there will not be a vote on item 4a today.

Mr. May asked Mr. Masterpole to walk through the positions and their purpose. Mr. Masterpole:

- All on accounting side of office - handle claims, auditing and accounting
- Last year had retirement of Jim Maturo; including next week will have total of 3 retirements
- Chief Governmental Accountant abolished at beginning of 2020; under process of certified financial statements (CAFR); 2 people doing what 5 people were doing last year; not where would like to be
- Chief Governmental Account – position for decades
- Accounting Manager assists with financial statements, journal entries and all relative to assisting Phil Britt and Chief Governmental Accountant
- Including Account Clerk 3, all are civil service tested titles; anticipate Chief Governmental Accountant and Account Clerk 3 will be promotions within, then back fill
- Administrative Officer – abolish Executive Secretary; currently doing 2 jobs including Executive Secretary and Account Clerk 1 – less salary than replacing 2 positions

Mr. Donnelly:

- County Executive's office asking for 4 positions; net of 3 individuals
- (1) had 3 Executive Secretaries down to 1; individual holding title is taking on tremendous duties; handling interface with Personnel and Financial Operations; working on preparing annual operating budget
- Asking for position be upgraded from Executive Secretary to Administrative Officer
- (2) Next 3 are stimulus funding positions; create Director of Strategic Initiatives and 2 Deputy Director's of Strategic Initiatives - will handle project management and oversight of stimulus funds; based on direction from County Executive
- Director will report directly to County Executive

Mrs. Ervin asked what happens to the positions after the money is spent. Mr. Donnelly responded:

- Intent is that these positions will not look for local dollars; funded with stimulus or federal dollars
- Infrastructure bill being considered; when funds evaporate, then these positions will also
- If fill with internal people and funds dry up, will look at their existing positions; do not have plan for that
- Stimulus funds required to be expended by Dec. 31<sup>st</sup>, 2024; fed funds do not have cap and may be a 6, 8 or 10 year bill
- No final decision that all the positions will be internal people

- If they take individuals from inside county government, they will look to backfill their positions
- If backfill positions, then have to return the internal people to other positions (after funding gone)
- It could have an impact to the budget in the future, but currently it will not

Mr. Rowley:

- Only one with money behind it is for Comptroller's Office; this resolution seems incomplete
- Cart before the horse – before county knows these moneys are available and can spend in stimulus plan

Mr. Donnelly:

- Yes; looking for guidance on this; assuming there will be an administrative allowance (as with other large federal aid programs); just asking for the positions to be created
- Expecting guidance from federal stimulus bill with the release of funds (mid-May)

Mr. Rowley:

- County Executive has lot of wish list items to do to stimulate economy and back fill holes; struggling with overall plan
- Would like to see comprehensive spreadsheet of money coming in and how the county will spend it
- These position are example of money allocated to stimulus funds, and he would like to get hands around big picture
- What County Executive has in mind; shooting around and do not know where to aim
- County Executive's office knows what they are doing, but it has not been explained to the Legislature

Mr. Donnelly responded that the County Executive laid out his agenda in the State of the County, and as they await guidance, they will have a much firmer picture of how to move forward with the programs. The County Executive laid out goals and objectives for the funding. These positions are critical to the administration of the funds. This is a massive undertaking, and there has to be administrative oversight of the funds going forward.

Mr. Rowley said the CFO was clear that he is still waiting on guidance on how the funds will work. As a Legislator, Mr. Rowley is concerned that the money gets spent the right way. He's not sure if there needs to be resources to oversee what is being done. Mr. Rowley wants to make sure the money is spent wisely and legally.

Mr. May asked for more information on the IT Graphics person. Mr. Donnelly explained:

- Currently have Graphics Technician 1 - individual working in that title has done staggering amount of work during pandemic; producing pamphlets and documentation
- Made sure had things for County Executive's briefings; correct signage and information for vaccine and testing sites
- Person working well above where they are in the title; would give person chance to advance to Graphics Technician 2
- For time being, leaving other position vacant; would like to have for next person to establish a career path
- Graphic Technician 2 is more compensatory to what they are doing

Mr. Donnelly clarified for Mr. May that Comptroller's does not have the funding in its existing budget to handle the four positions. The Office of Management and Budget reviewed the other positions, and they are confident that there is existing funding available to fund the ask. This is why they are not asking for additional funding for the three positions.

Mr. May commented:

- Understand need for stimulus; huge amount of cash from different places and need to administer; especially with all the requests wanting to restore money and provide additional support (in and out of county government)
- **Request follow up on sustainability of the budget, where these impacts will have long term effects, and what are they looking at with headcount and 101 expenses**
- Grant funded project - why not incorporate same language typically used with grant funded positions by sun-setting positions with funding if it ceases in the future; standard practice
- First time talking about it; would like to see this come through couple times to have time to discuss; only week between now and session
- Just finished Raise the Age scenario that was last minute; substantial set of decisions to be made to move forward; Legislature did, but was last minute; this not much different; would have like more time to understand the inner workings

- Comment for future - there seems to be a trend with everything being last minute; then Legislature needs to figure out things very quickly; need time to digest this
- Would appreciate that in the future

Mr. Ryan:

- Agree with a lot of what was said; going to create these positions, would like to be on same page
- Going to get \$44,660,000; \$89,320,000 with half this year and half next; bill signed in on March 11<sup>th</sup>
- Assuming Treasury Department does not hold up check; get in hand 60 days from signing of law
- If going to create these positions, assume will have working relationship and get heads up on what looking to spend on
- Will things come back through program committee?
- Will the Legislature get a full understanding of what the county is spending \$44 mil + on?
- Positions are for administering the money

Mr. Donnelly commented that part of the responsibility of these positions will interface with this body, the County Executive and any other governmental bodies in Onondaga County to explain the programs, what they are doing and when.

Mr. Ryan continued:

- Information is key; great the county is getting it and a lot of things going to be able to do; county lost out on lots
- Would like to be kept in the loop; fully hopeful with expectations that there will be lot of dialogue between the County Executive and Legislature on how best to appropriate this
- Voicing thoughts that if creating positions, hopeful there will be a lot of conversation between the two branches of government on how best to spend the money and best appropriate uses

Mr. Donnelly said absolutely there will be communication with the Legislature. There will also be communication once they get guidance and a better understanding on what strings may be attached to the funding, and how it needs to be allocated and rolled out.

Mr. Morgan replied to Mr. Rowley that the stimulus funds will be sent directly to the municipalities, not through the state. Chairman Knapp clarified that the town money will be going through the state, and the county funds will be direct from the feds.

Mr. Donnelly answered Mrs. Ervin that both positions for Children and Family Services (CFS) are new, and they currently exist in Economic Security. The current positions are defined specifically for DSS-ES, and these will be created specifically for CFS with that designation.

**b. Accepting and Approving Contract Between the County of Onondaga and the Central and Northern New York Building and Construction Trades Council (“BTC”)**

Ms. Curry-Clarry:

- Review contract negotiated with building trades – 2 sessions; easy contract; waiting since 2018 for contract
- 2019 is 2% wage increase; 2020 is 1% non-compounded on base earnings; 2021 is 2%, and 2022 is 2% retroactive; all retroactive
- Included \$150 per year benefit for footwear (similar to CSEA)
- Wage increase on electricians only because they were behind; electricians working side by side on 220 jobs - prevailing rate much higher; \$1 to split difference
- Total package \$407,553.89

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



**c. Accepting and Approving Contract Between the County of Onondaga and International Union of Operating Engineers Local 832S (“IUOE”)**

Mr. Hummel:

- Same term; very similar; 2% for 2019; 1% off schedule non-compounding on earnings for 2020; 2% for 2021 and 2022
- Equalizing across contracts for footwear, meal allowances and shift differentials; same as BTC and CSEA; few minor adjustments to leave plan language, but same as BTC
- Net cost \$303,191.41

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

**5. COUNTY LEGISLATURE:**

**a. A Local Law Amending Article VI of the Onondaga County Charter and Further Amending Article VI of the Onondaga County Administrative Code with Respect to the 2022 County Budget Cycle**

Chairman Knapp:

- 2020 unique year because of unknowns for sales tax and pandemic; pushed budget back to last minute, which gave opportunity for best information
- Got feedback from Legislators, Staff and Mr. Morgan, wanted better situation for this year; last year was difficult with holidays in middle of budget cycle including Thanksgiving right before WMS report
- Think September start too early; would still like to have budget done before Election Day
- Proposed budget schedule splits difference with last year and what has been done historically; starting in October
- Definitely shortened cycle based on last year high level approach with CFO; think can shorten up hearing process more
- Be more selective on who Legislature needs to hear from, who can send written presentations, etc.
- This will get budget done before Election Day

Chairman Burtis thinks this is a great plan.

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

**b. Amending the County Policy for Reimbursement of Employees’ Personal Property Lost or Damaged, While Working (Sponsored by Mr. Ryan)**

Mr. Ryan:

- Policy has not been changed since 1978; claims up to \$150 or less for personal property damage while working
- Lot has changed since 1978; things are more expensive with personal property
- Change \$150 to \$500 - gives department latitude; currently anything over \$150 goes to Law; moving it to \$500 gives departments more flexibility
- Does not happen often; 2-3 times per year; not often above \$500; gives latitude to department to not have to go outside
- Costs associated with personal damaged property will come out of department’s operating budget
- Sometimes up to \$750, which would go to Law
- Brings up to modern day standards with what departments can do

Mr. May asked if (i.e.) a person in CFS is out in the field and uses their personal cell phone, are they reimbursed for use. Mr. Ryan does not believe so. He is 99.9% certain that they are not reimbursed for their personal cell phone; nor are deputies issued one. If a deputy is in a car accident where the car is totaled and the cell phone is ruined, then the department has the ability to reimburse them for that. Fortunately it does not happen that often.

Mr. May asked how it works for social workers out in the field using their own cell phones. Mr. Hummel responded that there is a form they fill out that goes through the department for approval that it was damaged during the course of business. It is then forwarded to the Law Department for review under the current policy.

Mr. Ryan said currently if a phone is damaged and costs \$500, there's a form to fill out that would be sent to legal to be reviewed. This amendment would change it from \$150 to \$500, so departments can now sign off on it.

Chairman Knapp stated that the county has asked employees to do a lot in the last year and issuing cell phones to everyone would be very pricey. This is a prudent policy to have in place, so employees are covered.

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

**7. FINANCE DEPARTMENT:** Steve Morgan, Chief Fiscal Officer  
**a. INFORMATIONAL: Update on the close of 2020**

Mr. Morgan stated that this is not final, and Mr. Masterpole's team is still finalizing the numbers. The financial statements are not complete, not audited and not close to being issued. This is preliminary and subject to change. Mr. Morgan does not expect material changes, but it is possible. This a high level review.

**ONONDAGA COUNTY**  
**2020 YEAR END**



**Year End Results Presentation**

- 2020 Actual vs Modified Budget
- 2020 Actual vs Dpt\_Projected Budget
- 2020 Sales Tax Collections Impact on Budget
- 2020 State Aid Impact on Budget
- 2020 All Other Detail of Expenditure Reductions Impact on Budget

**AS OF APRIL 21, 2021**

**ONONDAGA COUNTY**  
**FINANCE DEPARTMENT**

2020 Year End Presentation  
as of 4.21.2021

**General Fund Report**  
**Major Revenue and Expense Categories**  
Actual vs Modified Budget

	2020 Modified	2020 Actual	2020 Actual vs Modified
<b>Revenues</b>			
Property Tax Levy	149,590,731	149,779,388	188,657
Deferred/Uncollectible	(15,502,080)	(14,000,592)	1,501,488
Prior Year Collections	13,548,410	11,453,950	(2,094,460)
Pilots/Interest & Penalties	10,121,914	10,342,236	220,322
Room Occupancy Tax	4,332,507	2,618,961	(1,713,546)
Abstract Charges	12,799,457	12,799,457	0
Sales Tax - County Portion	286,442,393	269,873,525	(16,568,868) *
Sales Tax - Municipalities/School Portion	96,043,621	90,244,932	(5,798,689)
State Aid	99,849,099	78,670,376	(21,178,723) *
Federal Aid	88,092,171	80,694,994	(7,397,177) *
Interdepartmentals	59,766,355	54,459,248	(5,307,107)
All Other	37,794,787	37,076,693	(718,094) *
<b>Total Revenues</b>	<b>842,879,365</b>	<b>784,013,168</b>	<b>(58,866,197)</b>

**Appropriations**

Mandated Programs	250,889,646	220,128,826	(30,760,820) *
Wages	165,504,223	151,777,495	(13,726,728) *
Benefits	90,818,460	86,332,337	(4,486,123) *
Contracted Services (408/570)	78,287,063	64,862,481	(13,424,582) *
Interfund Transfers	54,236,656	47,525,761	(6,710,895) *
Debt Service	17,855,596	17,655,913	(199,683)
Sales Tax - Municipalities/School Portion	96,043,621	90,241,999	(5,801,622) *
Interdepartmentals	50,624,790	48,157,088	(2,467,702)
All Other	40,410,767	31,270,196	(9,140,571) *
<b>Total Expenses</b>	<b>844,670,822</b>	<b>757,952,096</b>	<b>(86,718,726)</b>

**Fund Balance**

Fund Balance _ Prior Year Project Close Outs		(785,944)	
Carryover Fund Balance			
<b>Total Fund Balance</b>	<b>0</b>	<b>(785,944)</b>	<b>0</b>

**Local Dollars** **1,791,457** **(25,275,128)** **(27,852,529)**

**\*Actual vs Modified Variance Analysis**

Sales Tax - County Portion	2.0% growth budgeted in FY20 over 3.0% FY19 projected
Sales Tax - Municipalities/School Portion	(2019 Actual growth 1.4% / FY20 Actual growth -2.5%)
State Aid	Lower mandate spending / 5% NYS Aid Reduction
Federal Aid	Lower mandate spending
All Other	Parks Admissions / other rental income
Mandated Programs	\$25M Special Childrens (see All Other for details)
Wages	Austerity
Benefits	Function of Reduced Wages
Contracted Services (408/570)	Austerity
Interfund Transfers	\$2.9M Austerity (cash & transfers to grant) / addtl \$3.5M Highways
Sales Tax - Municipalities/School Portion	-2.5% FY20 Actual
All Other	Austerity

2020 figures represented are not final and subject to change.

- First page is comparison of modified 2020 budget, and how ended 2020 as of now
- Nothing to talk about from property tax perspective (including levy, deferred/uncollectable, prior year collections and pilots/interests and penalties) - ended on budget
- People struggling to pay bills, but pandemic hit after property taxes due (end of January)
- ROT – decimated; budgeted \$7 mil; number does not reflect full amount (amount in general fund); large portion supports OnCenter; ended just shy of \$3.5 mil
- Able to reduce expenses in that area by modifying contracts mid-year; bring expenses down to what was collected
- Sales tax – ended better than anticipated, but well below budget; 2020 budget built on assumption of 3% growth in 2019
- Projected 3% growth in 2019 and another 2% in 2020 - \$286 mil; ended county share with ~\$270 mil; -2.5% growth; down \$16.5 mil compared to budget
- Sales tax to municipalities – majority goes to city; based on budget, share was off about \$6 mil
- State Aid – decrease could have been worse; 5% instead of 20%; still down a little over \$20 mil based on less spending
- Considerably less spending, which brings in state and fed reimbursement
- Most reimbursements are formula driven, so it drives revenue down; number would be worse if 20% was not turned to 5% based on state performing better and getting help from Washington
- Revenue – federal aid down \$7.4 mil; driven by lower mandate spending
- All other – majority of that decrease was entrance fees at Zoo and park rentals; Park’s revenue off significantly – close to \$1.2 mil; some other things ended better, but Park’s revenues and service fees were way down
- Revenues down \$59 mil; good chunk a result of less spending, sales tax collections and 5% reduction of state aid
- Tried to combat what knew was decrease in revenue; went into austerity mode as early as possible; pandemic spreading and local economy shuttered
- Implemented austerity; locked up money with county financial system, so departments could not spend money; targets distributed equally; those with heavy contracts were given different targets; tried to push out percentage based austerity
- After austerity and departments looking to spend, had another layer of review: Mr. Morgan reviewed every requisition entered into county system (unheard of)
- Usually department given budget, go operate; but with numbers seeing, concerned with where it was going - experienced even more savings with extra layer of review
- Mandates - \$30 mil; \$25 mil is Pre-K, EI and Health Department - less spending in current year as a result of less utilization of programs, including transportation; current year spending down \$7 – \$8 mil
- Old accruals on the books ended up reversing – total of \$12.2 mil in accruals from 2016
- Pre-K and EI are rate based; state produces the rates, and providers bill based on rates; reconciliation and rate increase; set money aside and accrue for it; not seeing that, so continued to bring accruals forward year after year
- Reviewed accruals and could not make case with internal and external auditors to continue to carry the accruals
- Seen it happen where county wipes accruals way, then state comes back to increase rates retroactive; will deal with that if it happens - using additional resources by coming to the Legislature or with current budget
- Other mandates down; anticipated rush on daycare, but did not experience it; daycare ended below budget
- Savings in Medicaid based on enhanced federal reimbursement pushed out early in pandemic
- Other mandate programs operated under budget; do not control that; cannot put austerity on mandated programs
- What seen throughout on spending was that it was naturally pushed down
- Additional savings on top of what was implemented; almost all labeled as austerity
- Did not look at certain spending within accounts; departments were given a percentage and dollar amount to live within, they knew magnitude of issues, and were very cooperative and accommodating
- Decrease of wages down \$13.7 mil; benefits down \$4.5 mil (based on wages); contractual services down \$13.4 mil
- Interfund transfers – DOT had \$2 mil in cash scrapped; did not give cash for 2020; spun up \$3.5 mil in savings based on winter
- Debt service – in line with budgeted
- Sales tax to municipalities – pass through
- Interdepartmentals - push down expenses and austerity in services; charge out less, because spending less
- All other – catch all based on austerity
- Actual column – ended with \$25 mil surplus

**General Fund Report**  
**Major Revenue and Expense Categories**  
 Actual vs Dpt\_Projected Budget

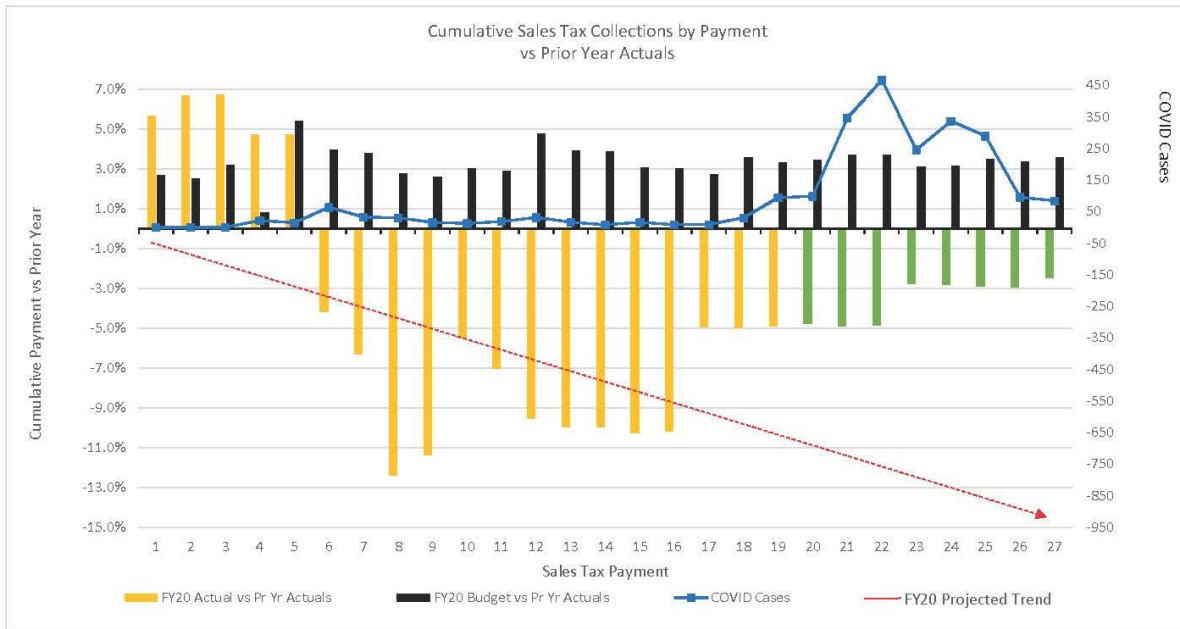
Revenues	2020	2020	2020
	Actual	Dpt_Projected	Actual vs Dpt_Projected
Property Tax Levy	149,779,388	149,590,731	188,657
Deferred/Uncollectible	(14,000,592)	(15,281,483)	1,280,891
Prior Year Collections	11,453,950	11,153,602	300,348
Pilots/Interest & Penalties	10,342,236	9,902,860	439,376
Room Occupancy Tax	2,618,961	2,618,938	23
Abstract Charges	12,799,457	12,799,457	0
<b>Sales Tax - County Portion</b>	<b>269,873,525</b>	<b>260,964,483</b>	<b>8,909,042</b>
Sales Tax - Municipalities/School Portion	90,244,932	86,114,393	4,130,539
<b>State Aid</b>	<b>78,670,376</b>	<b>75,064,047</b>	<b>3,606,329</b>
Federal Aid	80,694,994	87,813,453	(7,118,459)
Interdepartmentals	54,459,248	58,569,398	(4,110,150)
All Other	37,076,693	34,863,118	2,213,575
<b>Total Revenues</b>	<b>784,013,168</b>	<b>774,172,997</b>	<b>9,840,171</b>
<b>Appropriations</b>			
<b>Mandated Programs</b>	<b>220,128,826</b>	<b>245,248,791</b>	<b>(25,119,965)</b>
Wages	151,777,495	150,743,853	1,033,642
Benefits	86,332,337	90,540,040	(4,207,703)
Contracted Services (408/570)	64,862,481	69,068,141	(4,205,660)
Interfund Transfers	47,525,761	49,786,656	(2,260,895)
Debt Service	17,655,913	17,855,596	(199,683)
Sales Tax - Municipalities/School Portion	90,241,999	86,114,393	4,127,606
Interdepartmentals	48,157,088	50,624,159	(2,467,071)
All Other	31,270,196	32,223,966	(953,770)
<b>Total Expenses</b>	<b>757,952,096</b>	<b>792,205,595</b>	<b>(34,253,499)</b>
<b>Fund Balance</b>			
Fund Balance _ Prior Year Project Close Outs	(785,944)		
Carryover Fund Balance			
<b>Total Fund Balance</b>	<b>(785,944)</b>		
<b>Local Dollars</b>	<b>(25,275,128)</b>	<b>18,032,598</b>	<b>(44,093,670)</b>

2020 figures represented are not final and subject to change.

- Actual versus projected 3<sup>rd</sup> quarter
- How did it go from a projected \$18 mil deficit to a \$25 mil surplus?
- Sales Tax – 3<sup>rd</sup> quarter projected \$261 mil county share, but ended at just shy of \$270 mil

**Sales Tax Collections**  
Impact on Operating Budget Results

**Sales Tax Collections**  
Third Quarter Projected at -7% over Prior Year  
Year End Actual at -2.5% over Prior Year



**Taxable Purchases by Category**

Selling Period: March - November

Taxable Purchase Category	Sales Tax Year		Top 20 in 2020		
	2019	2020 % of Total	Cumulative % of Total	Chg over Prior Year	
Automobile Dealers	\$ 898,505,821	\$ 768,828,357	12.2%	12.2%	-14.4%
Restaurants and Other Eating Places	\$ 630,725,644	\$ 462,559,599	7.3%	19.5%	-26.7%
Electronic Shopping and Mail-Order Houses	\$ 212,367,541	\$ 438,348,923	7.0%	26.5%	106.4%
General Merchandise Stores, including Warehouse Clubs and Supercenters	\$ 406,015,224	\$ 438,091,630	7.0%	33.4%	7.9%
Building Material and Supplies Dealers	\$ 357,651,354	\$ 425,355,181	6.7%	40.2%	18.9%
Gasoline Stations	\$ 429,398,919	\$ 333,614,943	5.3%	45.5%	-22.3%
Electric Power Generation, Transmission and Distribution	\$ 197,763,071	\$ 267,428,575	4.2%	49.7%	35.2%
Grocery Stores	\$ 260,122,838	\$ 255,729,732	4.1%	53.8%	-1.7%
Automotive Repair and Maintenance	\$ 180,895,361	\$ 157,755,352	2.5%	56.3%	-12.8%
Other Miscellaneous Store Retailers	\$ 140,467,014	\$ 155,833,848	2.5%	58.8%	10.9%
Clothing Stores	\$ 221,642,209	\$ 150,936,125	2.4%	61.2%	-31.9%
Wired and Wireless Telecommunications Carriers	\$ 143,917,823	\$ 123,668,169	2.0%	63.1%	-14.1%
Beer, Wine, and Liquor Stores	\$ 76,040,915	\$ 99,107,102	1.6%	64.7%	30.3%
Automotive Equipment Rental and Leasing	\$ 124,246,590	\$ 92,193,434	1.5%	66.2%	-25.8%
Services to Buildings and Dwellings	\$ 97,980,804	\$ 91,521,844	1.5%	67.6%	-6.6%
Administration of Economic Programs	\$ 90,927,190	\$ 90,741,523	1.4%	69.1%	-0.2%
Automotive Parts, Accessories, and Tire Stores	\$ 83,492,168	\$ 81,589,979	1.3%	70.4%	-2.3%
Sporting Goods, Hobby, and Musical Instrument Stores	\$ 70,807,577	\$ 78,551,538	1.2%	71.6%	10.9%
Department Stores	\$ 100,574,304	\$ 77,153,642	1.2%	72.8%	-23.3%
Other Information Services	\$ 49,074,546	\$ 76,882,760	1.2%	74.0%	56.7%
<b>Top 20 Taxable Purchases</b>	<b>\$ 4,772,616,913</b>	<b>\$ 4,665,892,256</b>	<b>74.0%</b>		<b>-2.2%</b>

2020 figures represented are not final and subject to change.

- Sales tax collections on cumulative basis for each payment year over year percent change
- Yellow bar is actual - first payment in 2020 was over 5% higher than same payment in 2019; black bars are actual budget; first quarter running shy of 5% growth in sales tax
- With 6<sup>th</sup> payment, could see what was transpiring, as well as spring and summer; blue line is positive COVID cases

- 1<sup>st</sup> quarter moving along well above budgeted growth; after 6<sup>th</sup> payment some collections down 13%; projecting different scenarios from 5% reduction to 15%, 20% or 25% - concerned that was the direction
- When County Executive presented budget, can see payment 19 turned green; green still actuals, but it starts after presenting budget to Legislature; at that same time, blue line was spiking (COVID cases)
- Up to 500 positive COVID cases a day; anticipation going into budget is that payments would get worse
- Red line is trend line after last payment received before bringing over budget; trend of payments were -15%
- To make any other assumption or decision other than what was made would be irresponsible
- Concerned -7% was not enough; wanted it to be lower; discussed and looked at different data points; ended at 7; actual is 2.5%, but wanted to give context and data using to make projections for responsible spending plan
- Bottom is informational on what transpired; pink highlight are decreases; March – Nov 2019 and 2020; can update with 2021 data when it is ready for whole year picture
- Auto dealers, restaurants, gasoline (not traveling and prices down), clothing stores, auto rentals and leasing, department stores - 2 areas saved county: (1) internet sales and (2) energy surcharge on residential energy

**New York State Aid**  
Impact on Operating Budget Results

Third Quarter Projected NYS Aid	
\$	99,849,099 2020 Adopted
\$	(4,815,232) less reduced projections per lower projected expenditures
\$	95,033,867 2020 Dpt_Projected before withholding of 20%



In June 2020, DOB began temporarily withholding 20 percent of most local aid payments. It initiated the withholds to ensure that up to \$8.2 billion in local aid payments could be withheld permanently, if needed, by the end of FY 2021. This was consistent with the assumptions in the Mid-Year Update.

Impact of 20% Withholding on Third Quarter Projected NYS Aid	
\$	(19,969,820) less NY State Aid withholding of 20%
\$	75,064,047 2020 Q3 Projected

DOB now expects to reduce most local aid payments by a total of 5 percent from the Enacted Budget estimate, rather than the 20 percent anticipated in the Mid-Year Update and executed to date. Amounts that have been withheld in excess of the 5 percent are expected to be reconciled and repaid in the final quarter of FY 2021.

Impact of 5% Withholding on Year End NYS Aid	
\$	14,977,365 plus pick up after notice of withholding only 5% not 20%
\$	90,041,412 2020 Anticipated w/ 15% pick up
\$	(9,072,282) less Special Children's State Aid reduction per reduced expenditures
\$	(2,298,753) less all other reductions per reduced expenditures
\$	78,670,376 2020 Actual

- State Aid – telling county all year about 20% reduction; started withholding money to tune of 20% in some areas
- Message from state that if not getting federal bailout, count on gap closing approach to be cuts to local governments
- Brought budget with 20% reduction of state aid; that is in this year’s budget, because they found out it was 0% well after the budget was adopted; first time heard it was not 20% was in January
- 2 areas alone made up the \$25 mil; to make different decision on state aid, do not know how anyone could make any other decision based on direct information from state (cutting to tune of 20%)

**All Other Detail of Expenditure Reductions**

**Impact on Operating Budget Results**

	2020 Actual	2020 Dpt_Projected	2020 Actual vs Dpt_Projected	
				(7,283,890) Current Year Savings
Special Children Services				Prior Year Savings: Reserve for (12,200,000) Rate Increases & Services for Years 2016 - 2019
<b>Total Special Childrens</b>	<b>21,857,252</b>	<b>41,341,142</b>	<b>(19,483,890)</b>	
<b>Benefits</b>	<b>86,332,337</b>	<b>90,540,040</b>	<b>(4,207,703)</b>	Function of Lower Salaries
				(969,637) Department of Social Services - Economic Security
Contracted Services				(1,721,593) Department of Adult and Long- Term Care Services
				(1,514,430) All Other Dpts
<b>Total Contracted Services</b>	<b>64,862,481</b>	<b>69,068,141</b>	<b>(4,205,660)</b>	
<b>Interfund Transfers</b>	<b>47,525,761</b>	<b>49,786,656</b>	<b>(2,260,895)</b>	Transfer to County Road Fund
<b>Subtotal Expenditure Reductions</b>			<b>(30,158,148)</b>	
<b>All Other</b>			<b>(4,095,351)</b>	
<b>Total Expenditure Reductions</b>			<b>(34,253,499)</b>	

- Special Children Services accounts: Pre-K and EI current year savings of \$7.3 mil more than projected at 3<sup>rd</sup> quarter; anticipated programs would be utilized more, but were not
- Current year savings significant to tune of \$12 mil; projected \$5 mil surplus
- \$12.2 mil related to prior year accruals reversed; do not typically look at prior year to reverse or count on during the year; look at end of year; huge savings - \$20 mil with half of that being county share
- Benefits - not projecting at 3<sup>rd</sup> quarter; picked up based on payroll taxes and salaries being down
- Contracted services - DSS and ALTC – cost based reimbursed contracts not utilized or underutilized, then save money
- Savings of \$4.2 mil on top of projections at 3<sup>rd</sup> quarter
- Spending perspective and appropriation perspective from 3<sup>rd</sup> quarter to year end, picked up \$34 mil in savings
- Healthy debate of using reserves to deal with finances, but reminder: credit rating agencies, bond rating agencies and State Comptrollers are all external entities that evaluate credit worthiness
- Downgraded in 2020, lost AAA rating – main reason was lack of reserves; rating agencies want reserves at high levels; looking at \$160 mil in reserves to give strong rating
- State Comptrollers - looking at 20% of expenses in general fund (\$160 mil) to not receive points for that category
- Going through year, made decisions to protect fund balance for that reason – continue strong credit rating; try to stave off continued down grade of county’s credit
- Document preliminary - hope it does not change significantly when all is said and done



Chairman Burtis said it was great information and thanked Mr. Morgan and Mrs. Venditti for all of their work.

Chairman Knapp highlighted that beer, wine and liquor was up 30%.

Mr. May commented that most legislators like a physical budget and get the annual reports in paper throughout the year, but they have cut a lot of paper out of the budget process. If it is electronic, that is great, and others can print it if they would like. The paper is wasteful.

Mr. Ryan thanked Mr. Morgan and Mrs. Venditti for putting this together. It is very comprehensive. Mr. Ryan wanted clarification that the savings accrued in quarter three were brought down and reflected in the appropriations. Mr. Morgan said the third quarter projection was with an \$18 million deficit, and the year ended with a \$25 million surplus (\$44 million swing). The \$34 million was picked up in savings from appropriations, and almost \$10 million was picked up in additional revenue from sales tax and state aid.

Mr. Morgan responded to Mr. Ryan that the \$25 million in actual surplus (assuming that is the final number when the books close) will be added to the general fund balance of \$77 or \$79 million making it over \$100 million.

***A motion was made by Mr. May, seconded by Mrs. Ervin, to adjourn the meeting. Passed unanimously; MOTION CARRIED.***

The meeting was adjourned at 11:33 a.m.

Respectfully submitted,



JAMIE McNAMARA, Clerk  
Onondaga County Legislature

ATTENDANCE

COMMITTEE: **WAYS & MEANS**

DATE: **APRIL 27, 2021**

NAME (Please Print)	DEPARTMENT/AGENCY
Brian Kelly A. Ousman	PAK S WEP
MARIE ROSS	DOT
Chris Rothe	DOT
Tim Knuss	P-S
MBPACIO	CE
Yvette Velasco	LAW
Dan Weas	EM
Ben Yaus	Law
Steve Morgan	DMB
Tara Venditti	DMB
Brian Damely	CE
Marty Masterpole	Comptroller
Amy Cunningham	DCFS
Carl Hummel	Personnel
Darcie Lesniak	Leg.
John DeSantis	Leg.