



Onondaga County Legislature

JAMIE McNAMARA
Clerk

DAVID H. KNAPP
Chairman

MELANIE VILARDI
Deputy Clerk

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WAYS & MEANS COMMITTEE MINUTES – AUGUST 24, 2021 TIM BURTIS, CHAIRMAN

MEMBERS PRESENT: Mr. May, Mr. Rowley, Mr. Ryan, Mr. McBride

MEMBERS ABSENT: Mr. Williams, Mrs. Ervin

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

Chairman Burtis called the meeting to order at 9:36 a.m. *A motion was made by Mr. McBride, seconded by Mr. May 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 Mr. McBride to approve the minutes of the previous committee meeting. Passed unanimously; MOTION CARRIED.*

1. **COMMUNITY SERVICES ADVISORY BOARD:** Brian Donnelly, Deputy County Executive
 - a. **Confirming Reappointment to the Community Services Advisory Board (Tania Anderson, Michael Raab, Juhanna Rogers)**

Mr. Donnelly stated the resumes are in the packet, and they are all members in good standing asking to be reappointed. Mr. May commented that this is an incredible group of resumes.

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

2. **WATER ENVIRONMENT PROTECTION:** Shannon Harty, Commissioner
 - a. **Authorizing the Execution of Agreements with the City of Syracuse for Incorporation of Green Infrastructure within Specified Road Reconstruction Projects (\$625,000) (Sponsored by Mr. McBride)**

- Amendment of existing contract with city of Syracuse - opportunity to partner with local municipalities to take on infrastructure investments while they do road reconstruction
- Original agreement of \$625,000 - spent for CSO work; doing again for project on Water St. starting later this fall
- City takes on construction; WEP reimburses their contracts (another \$625,000)
- Money coming out of ACJ funding; capital projects through ACJ bond resolutions; not bonding for this, using existing funding already authorized
- Partner with city and time it with their construction work; sometimes WEP hires contractor and does work in advance of paving; this time city is taking on construction work; using this agreement to pay them for work need done
- Generally always done with city of Syracuse
- Work under this project along Water St.; 5 blocks; not within any area impacted by any future utility or infrastructure; involves tree planting, gardens, and aesthetic improvements that benefit from rain; purpose not to have rain in sewer
- Not to exceed \$625,000; if it does, would come back to Legislature; comfortable can proceed with work under limit

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

Chairman Knapp thanked Ms. Harty and her team at WEP for helping the village of Tully during the rain event.

3. DISTRICT ATTORNEY: Barry Weis, Administrator

a. Authorizing an Intermunicipal Agreement with the City of Syracuse for Reimbursement of Criminal Justice Discovery Reform Grant Funding (\$265,695) (Sponsored by Mr. Ryan)

- NYS DA office – provided money to reimburse every county through NYS from their forfeiture funds for the Bail and Discovery Law; divided up for those who participated in bail discovery efforts; provide Syracuse police with their share

Mr. May asked Mr. Weiss to speak to discovery reform, the impact of it, how do the delays factor in, and how are the various entities keeping up with what is needed to catch up. Mr. Weiss:

- This money makes everyone whole with what they put out; intent of this money was to get everyone up to speed
- Efforts this body provided in terms of funding created money to pay that back; covered expense; making everyone full including Sheriff, Probation, IT, E911, lab, and Medical Examiner; all benefit from this
- Word that this money may come again in smaller amount; keeping financially even
- Courts are significantly behind – this is one factor along with COVID

Mr. Weiss agreed with Mr. Ryan that the money is a percentage based on county population. Mr. Weiss said NY county was the only one that did not get any money, because they gave it to everyone else (61 counties benefited).

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

4. SOCIAL SERVICES – ECONOMIC SECURITY: Sarah Merrick, Commissioner

a. Authorizing an Intermunicipal Agreement with the City of Syracuse for Administration of the City of Syracuse’s American Rescue Plan Act Funds to Help Expand the Population Served through the Onondaga County Emergency Rental Assistance Program (\$1,000,000) (OCERA) (Sponsored by Mrs. Abbott-Kenan)

- Starting last summer federal government started passing stimulus dollars to help communities, particularly tenants (renters) having trouble paying rent during pandemic; federal government passed American Rescue Plan Act
- City received funds from ARP - using \$1 mil of their funds for rental assistance; asked county to administer distribution of funds to city of Syracuse residents only
- Wanted to cover income range not covered by other federal dollars targeted; all previous money received by federal government covers 80% or lower of median income; i.e. family of 4 making \$63,600 or less
- City wants to serve tenants making 81% – 100% of area median income; i.e. family of four up to \$79,500
- DSS-ES built infrastructure; have plan needed to develop to meet US Treasury guidelines; eligibility team working hard to get money out; website; application – city does not have infrastructure and asked county to distribute funds

Ms. Merrick responded to Mr. Rowley that the tenant has to be eligible, and if so, the money goes directly to the landlord. Mr. Rowley asked if landlords are encouraging tenants to apply. Ms. Merrick stated that both parties have to apply (requirements on both sides). DSS must verify the requirements before issuing payment.

Chairman Knapp asked if the county plays any role in the state money. Ms. Merrick responded:

- No; about 20 counties and cities large enough to get direct US Treasury funds (emergency rental assistance funds)
- County Executive said early on that the county would run this program themselves; not joining with state program; same revenue source (US Treasury); same criteria
- As of Friday, got \$6 mil; helped almost 1,050 tenants and landlords; got 23% - 24% of funds; moving it quickly; \$1 mil out a week

Mr. Ryan thanked Ms. Merrick for getting the money out the door, and he asked how far the \$1 million will go. Ms. Merrick replied that they average \$5,000 per payment, so they may be able to serve 200 tenants. They are keeping the application process open as long as funds are available, and they have 3,000 applications to review.

Chairman Burtis asked Ms. Merrick to discuss utility and rental arrears, and the idea of prospective rent. Ms. Merrick answered:

- Focusing on all rental arrears; few cases where the tenant cannot pay rent going forward; do not have enough money; trying to assure landlord by giving 3 months advance rent, and help to relocate the tenant
- Housing market is tight; focusing on paying arrears to appease landlord and prevent evictions
- Trying to maximize HEAP for utilities; most individuals qualify
- Federal money is only money to help with rental arrears; trying to prioritize how it is spent
- If they were to start paying utilities, it would go directly to the utility company

Ms. Merrick answered Mr. McBride that there are two rounds to the funds. The first round has to be spent by September 2022, and the second round has to be spent by September 2025. Ms. Merrick anticipates at the end of this year (or early next year) they will have spent all of the money based on the applications they currently have.

Ms. Merrick responded to Mr. Bush regarding the small landlords:

- Vast majority of applications are small landlords; have contracted with community based organizations that cover all of county; asked them to go out and help landlords and tenants

Mr. May said there is an expense to the county for doing this, and he asked if the county is covering the expense of administering the grant for the city. Ms. Merrick replied that all grants come with administrative funds, and 10% of the ERA funds are for administrative costs. They are covering all staff and operational costs associated. No local funds will be used.

Chairman Knapp asked if there is anything out there for mortgage assistance, and Ms. Merrick answered that her understanding is that they are setting up a similar program to the rental assistance, but she does not know who would administer it at the local level. The county is not administering it.

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

5. COUNTY LEGISLATURE:

a. Standard Work Day and Reporting Resolution

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

b. Calling for a Public Hearing on the 2022 County Budget

Chairman Burtis stated the date will be October 21st at 6 p.m. in the Legislative Chambers.

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

6. PERSONNEL: Dawn Curry-Clarry, Director of Employee Relations

a. Accepting and Approving Contract Between the County of Onondaga and the Onondaga Correction Captain's Association ("OCCA")

- Contract covers bargaining unit of 2; negotiate agreement to be closer to parity with the other captains of Sheriff's Dept.
- Separate unit, because PERB would not allow them to be a part of other captains unit
- Contract puts them more align with wages, keeps everything the same with time off; total cost of \$56,194.17
- Under PERB – custody and corrections separate from police; custody went with police; when corrections tried to go under custody, PERB frowned upon it; now 2 units of captain's; this is a union of 2
- Retroactive – negotiation started in 2019, and moved from Genesis to PeopleSoft; tried to calculate what back wages

- would be; came up with flat fee for each pay period the person was in title of captain
- Same as wage increase, but created new wage schedule, since they were part of management confidential
- Legislature is ratifying agreed upon contract

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

7. COMPTROLLER: Martin Masterpole, Comptroller
a. CAFR Presentation

Written statement by the Comptroller and the Bonodio presentation are on file with the Clerk.

- Acknowledged staff involved in CAFR - Phil Britt, Bill Ryan, Pete Headd, and Keely Ann Hines from Bonodio
- General fund expenses came in \$84.9 million under budget – ERI, austerity measures, and an unexpected expense in Special Children’s
- Ended \$24.9 mil in operating surplus; 10% legislative fund balance goal: 11.6% in 2019 to 16.2% in 2020 (\$38 mil over goal); sales tax came in \$16.6 mil under budget; WEP fund \$3.7 mil in operating surplus; debt up \$4.5 mil
- 2021 sales tax to date up \$53 mil (over prior year actual); approx. 75% county share (\$40 mil); through August payment

Mr. Morgan responded to Mr. Rowley that the sales tax county share budget is up \$30 million.

Mr. May said he read through the CAFR and did not see any surprises, and he asked Mr. Masterpole if he felt the same way. Mr. Masterpole said yes. It was an impossible year to project, but there were no surprises.

Mr. Bush asked how Mr. Masterpole would describe the financial shape of the county. Mr. Masterpole answered strong. Ms. Keely said the fund balance and general fund are up, and they would not have predicted that for 2020. There was a \$25 million increase, and that is great. Mr. Bush said that is encouraging as they head into the 2022 budget. Mr. Morgan stated that the county sold \$15 million in bonds and received ratings that are stable (AA with Moody’s). That is pretty impressive coming out of the pandemic. Mr. Masterpole added that the county is in a good position to borrow, but also has cash to pay. The county is in a good, strong situation.

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

The meeting was adjourned at 10:18 a.m.

Respectfully submitted,



JAMIE McNAMARA, Clerk
Onondaga County Legislature

ATTENDANCE

COMMITTEE: WAYS & MEANS

DATE: AUGUST 24, 2021

NAME (Please Print)	DEPARTMENT/AGENCY
Keeley Ann Hines	Bonadio & Co.
Brady Beuss	District Attorney's Office
Sarah Merrick	Dept. Social Services
Phil Britt	Comptroller's Office
Yvette Velasco	Law
Down Perry-Clamy	Personnel
Shannon Hardy	WEP
Tenzha Murphy	County Executive Office
Darcie Lesniak	Leg
John De Santis	Leg
Ryan Frantzis	Leg
Steve Morgan	JMB
Tara Vendetti	JMB
Marty Mastropole	Comptroller
Pete Headd	Comptroller
Bill Ryan	Comptroller
Brian Donnelly	CE
..... Keeley Ann Hines	Bonadio
Bob Durr	Law
Tina Frateschi	Leg



COUNTY OF ONONDAGA

*Office of the
County Comptroller*

Martin D. Masterpole
Comptroller

William M. Ryan
Chief of Staff

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Philip M. Britt
Deputy Comptroller/Accounting

Peter J. Headd
Deputy Comptroller/Audit

August 24, 2021

To: Honorable Members of the Committee on Fiscal Ways & Means
Onondaga County Legislature

Re: Comprehensive Annual Financial Report for the year ending December 31, 2020

Today our office hereby presents Onondaga County's Comprehensive Annual Financial Report (CAFR) for the year ending December 31, 2020. The report was released on July 23rd 2021.

The CAFR was prepared under my direction by my accounting team led by Deputy Comptroller Phil Britt. In addition, my audit team provided fundamental audit work in conjunction with the outside audit firm, Bonadio & Company. I sincerely recognize the dedication of my staff with ensuring the financial stability of this County.

This committee, as well as all members of the Legislature, should use these statements when evaluating past policy decisions and when considering future financial decisions. I respectfully offer the following guidance with interpreting this data:

Once again, the County has received an unqualified opinion from the independent auditing firm. In other words, Onondaga County has received a “clean” opinion, which means the County is fairly stating its financial position in all material respects.

This opinion is crucial for several reasons. As a sitting Legislator and taxpayer, it is encouraging to know the County is diligent in reporting financial data accurately and timely as this allows bond-rating agencies, taxpayers, vendors and any persons with an interest, to use this financial information to assist with making informed, reasoned decisions involving Onondaga County.

As a leader in government financial reporting, our County issues a CAFR as opposed to basic financial statements. As a result of issuing such a comprehensive report which is above and beyond the minimum standards, you should be confident using this data to aide in your legislative decision making capacities. The CAFR consist of the following sections:

1. Letter of transmittal- pages iii-vii
2. Opinion Letter from independent auditor-pages viii-x
3. Management Discussion and Analysis-pages xi-xix
4. Basic Financial Statements consisting of:
 - a. Government Wide Financial Statements- pages 1-4
 - b. Fund Financial Statements-pages 5-18
 - c. Notes to the Financial Statements- pages 19-49

In addition, we respectfully encourage reference to the Required Supplementary Information when needed during budget sessions. This information includes:

Budgetary Information on Major and Non-Major Funds (pages 50-66) which reflects budget to actual financial figures and assesses our variance from the budget.

The Statistical Section, beginning on page 67, provides historical perspective on key financial conditions based on previously audited statements.

This document is beneficial with assisting in evaluating past decisions of the government and with making future choices. Legislative committees have asked questions in areas such as Fund Balance and Long-term Debt. The CAFR is a great source of reference for these issues (Fund Balance page 5 and Long-term Debt pages 33-36) as well as many other issues.

In closing, there isn't a single measure of financial condition that can fully capture the financial stability of our government. Each of your constituents may gauge financial success differently however, the discussion should begin with sound financial data. The issuance of the timely financial statements begins the process to ensure Onondaga County continues to thrive and serve the taxpayers. I am honored to submit this Comprehensive Annual Financial Report for the year ending December 31, 2020.

Respectfully submitted,

Martin D. Masterpole

Comptroller

Bonadio & Co., LLP
Certified Public Accountants

**County of Onondaga, New York
External Audit Reporting – December 31, 2020**

August 24, 2021

Independent Auditor's Report

- Management's Responsibilities (p. viii)
 - Preparation and fair presentation of F/S
 - Designing, implementing, monitoring control environment
- Auditor's Responsibilities (p. viii)
 - Conduct our audit in accordance with standards
 - Express opinion(s) on the F/S based upon our audit
- Opinions – all unmodified (p. ix)
- Emphasis of Matters Paragraph – Adoption of GASB 84
 - No impact on opinions (p. ix)
 - See Footnote 16 for additional info (p. 49)

Financial Statements

- Statement of Net Position and Statement of Activities (p. 1-4) – full accrual
- Balance Sheet and Statement of Revenues, Expenditures and Change in Fund Balance (p. 5-6 and 8-9) – modified accrual
- Reconciliations (p. 7 and 10)

General Fund

- Budget vs. Actual (p. 50)
- Adopted balance budget, actual increase in fund balance of \$24.9m
- Revenue unfavorable variance \$58.4m
- Expenditures favorable variance \$84.9m
- Fund Balance (see FS p. 5 and FN p. 26)
 - Nonspendable \$6.1m (represents inventory)
 - Assigned \$1.1 (encumbrances)
 - Unassigned \$96.7 (“savings account”)

Water Environment Protection (WEP) Fund

- Budget vs. Actual (p. 51)
- Adopted balance budget, actual increase in fund balance of \$3.7m
- Revenue unfavorable variance \$3.4m
- Expenditures favorable variance \$7.1m
- Fund Balance (see FS p. 5 and FN p. 26)
 - Nonspendable \$750.6k (represents inventory)
 - Restricted \$29.2m (legally restricted by enabling legislation)

Capital Projects Fund

- Fund balance decreased from \$42.8m to \$40.6m for a change in fund balance of \$2.2m (p. 9)
 - Excess expenditures over revenues of \$77.1m
 - Other financing sources \$74.9m (primarily \$50m of LT serial bond proceeds)
- Fund balance of \$40.6 all restricted (due to legal restrictions on debt proceeds) (see FS p. 6 FN p. 26)

Significant Footnotes

- Capital Assets (FN 6 p. 32)
- Long-term Obligations (FN 7 p. 33)
 - Roll forward beginning balance + additions – reductions = ending balance (p. 36)
- GASB 84 Implementation – Prior Period Adjustment (FN16 p. 49)
- Subsequent Events (FN 17 p. 49)

Component Units

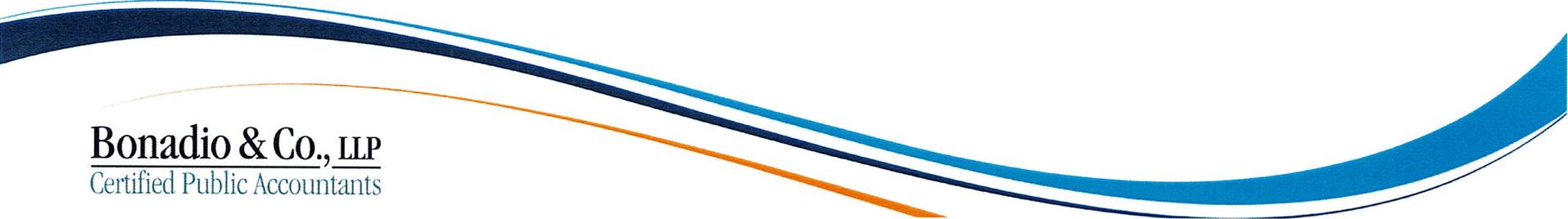
- Blended Component Units
 - OTASC (nonmajor governmental fund)
 - Onondaga Convention Center Hotel Dev Corp (p. 11-13)
 - Greater Syracuse Soundstage Dev Corp (p. 11-13)
- Discretely Presented Component Units (p. 15-18)
 - Onondaga Community College
 - OC Housing Development Fund Company
 - Friends of the Rosamond Gifford Zoo
 - Onondaga County Industrial Dev Agency
 - Onondaga Civic Development Corporation

*See page 19 of FNs for additional info

Thank You!

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Bonadio & Co., LLP
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