



Onondaga County Legislature

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WAYS & MEANS COMMITTEE REVIEW OF THE 2025 TENTATIVE BUDGET CFO INTRODUCTION TO THE 2025 BUDGET BUDGET REVIEW DAY 3 – SEPTEMBER 16, 2024 COLLEEN A. GUNNIP, CHAIR

MEMBERS PRESENT: Mr. May, Ms. Abbott, Mr. Romeo, Mr. Ryan, Mr. Knapp, Mr. Garland
ALSO ATTENDING: Chairman Burtis, Mr. Meaker, Ms. Cody, Ms. Harvey, Mr. McCarron, Mr. Bush, Mr. Brown, Ms. Hernandez; also please see attached

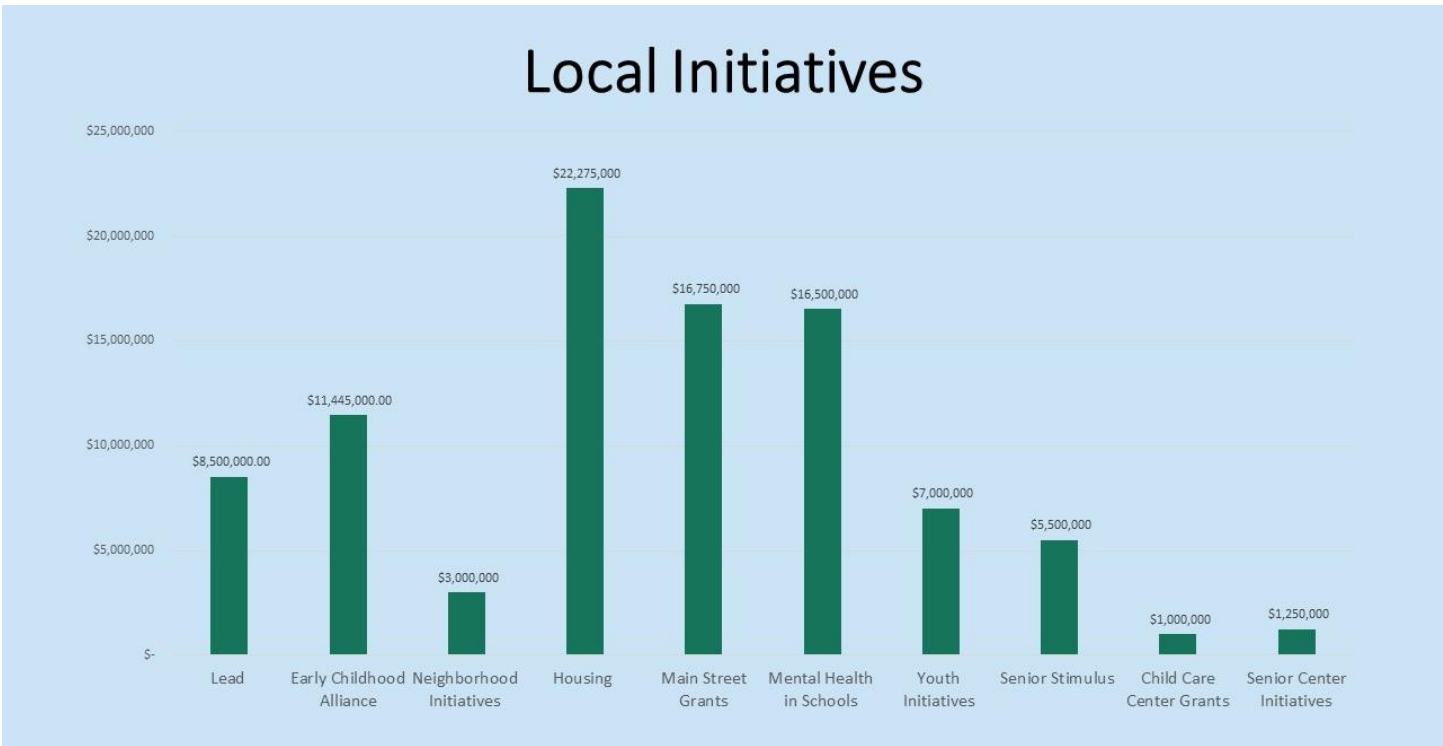
Chair Gunnip called the meeting to order at 9:41 a.m.

CFO INTRODUCTION TO THE 2025 BUDGET: Steve Morgan, Chief Fiscal Officer

- Fiscal condition of county
 - 2023 finished with surplus; 6 years in a row with surplus; projecting one for 2024
 - Operational financials never been stronger; resulted in strong fund balance at ~\$212M (26% of general fund rev)
 - Cash position strong; able to invest and get returns on investment to fund government
 - Moody's rating Aa2 stable; SMP Aa stable rating
 - NYS Comptroller fiscal stress level is one of the best scores among peers in state
- Baseline budget approach
 - Finance determines resources necessary for departments to operate at current service levels at next years' cost
 - Inherent cost increases every year without debate – i.e. contractual wages, fringe, mandated costs, contract escalators, supplies, utilities, etc.
 - Compare to projections and revenue (property tax and sales tax)
 - Fortunate the last few cycles, the projected revenue has exceeded baseline expenditures
 - This allows county to invest in strategic initiatives to drive for future revenue growth, strengthen department operations, support community initiatives, etc.
 - Ultimately it will come to end; there will be time when baseline growth exceeds revenue projected
 - Strategy to not to stand up spending that will continue to add additional pressure on annual budget in future years
 - Have done this – i.e. Mental Health Program in schools; \$5.5M initially funded with ARPA, now funded by local dollars

2025 Budget Introduction and Presentation





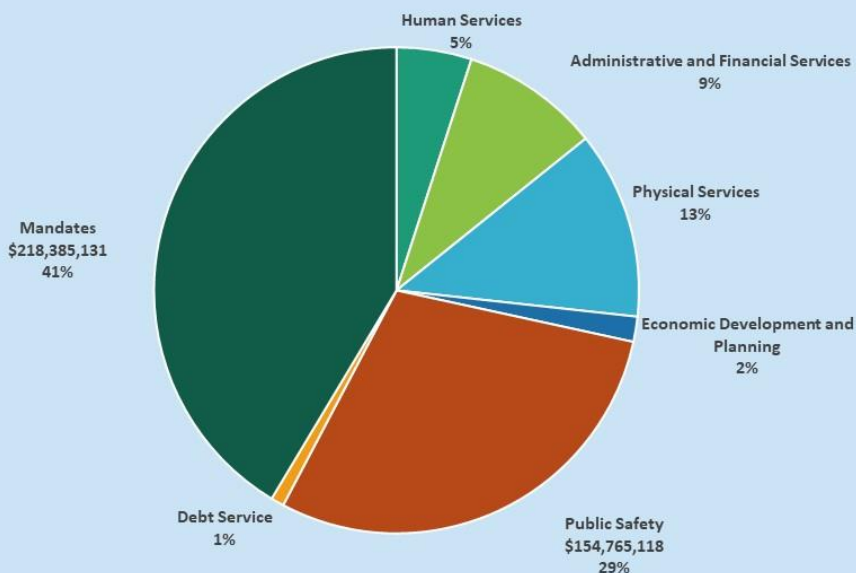
Multi Year Projection General Fund

	2023 Actual	2024 Projected	2025 Executive	2026 Projected	2027 Projected
Total Revenue	\$975,881,797	\$1,004,664,210	\$1,017,841,497	\$1,026,416,806	\$1,035,193,549
Total Expenses	\$952,769,584	\$980,725,407	\$1,017,841,497	\$1,034,987,411	\$1,054,865,208
Fund Balance	\$0	\$973,000	\$0	\$0	\$0
Local Dollars	\$(23,122,214)	\$(24,911,803)	\$0	\$8,570,606	\$19,671,658

- 2023 ended with \$56M operating surplus; appropriated \$33M in fund balance to support initiatives for PlanOn
 - Main driver is 7% growth in sales tax, above expectations; strong interest in earnings; continued salary and wage growth filling positions
- 2024 fairly close at \$25M
 - Revenue driven surplus; projected 2% sales tax growth – YTD at 2.5% sales tax growth
 - ~\$20M surplus
 - Earnings on investments driving \$6M of surplus
 - Expenditures
 - Filling positions and relying on temp staff, overtime
 - Mandates ticking up
 - Forecast for this year driven by projected surplus and revenue
- Multi-year projection of deficits in 2026 and 2027
 - Assumptions involved including flat property tax levy, conservative sales tax growth, increasing baseline expenditure growth, mandates, etc.
 - Wild card in out years is state’s financial position
- 2023 budget absorbed cost shifts from state
 - Medicaid – interception of federal enhanced revenue for Medicaid program
 - Indigent Defense – increase to attorney’s pay done all at once
- State multi-year plan shows cumulative 3 year budget gap of almost \$14B
 - Will keep an eye on state’s financial position

- Most of state’s general fund is Medicaid and school aid – putting pressure on budget
- Moving forward, when state runs into financial issues, sometimes turn to pushing additional costs on counties
 - Be cognizant of it and have ability to absorb it

Where All the 2025 Local Dollar Go \$527,599,439



- Projecting almost \$528M local dollars (includes sales tax and property tax)
- Chart shows where the local dollars are spent
- 70% of county budget is mandates and public safety
- 30% left has to fund everything else (i.e. Parks, roads, libraries, etc.)

2025 General Fund Major Expense and Revenue Changes

Appropriations

Salaries

\$9,524,667

Salaries

Management Confidential	\$1,102,817
Regular Salary and Wage	<u>\$8,421,850</u>
Total Salary Increase	\$9,524,667

- Variance driven presentation analysis on what is driving 2025 budget, compared to 2024 adopted budget

- \$9.5M increase in salaries
- Proposing 3% MC salary increase and regular salary wage - contractual increases in place currently and next year
 - Also includes estimates for contracts expiring this year or contracts expiring next year
 - Built in dollars to absorb costs

2025 General Fund Major Expense and Revenue Changes

Appropriations

Salaries
Benefits

\$9,524,667
\$5,012,059

Employee Benefits

	2024 Adopted	2025 Executive	
Health Insurance	73,976,093	73,976,093	0.0%
Dental Insurance	2,415,712	2,600,000	7.6%
Retirement	33,457,723	38,641,620	15.5%
Workers Compensation	7,450,000	6,950,000	-6.7%
Unemployment Insurance	255,442	255,442	0.0%
FICA	18,408,865	19,684,994	6.9%
Disability Insurance	700,000	750,000	7.1%
	136,663,835	142,858,149	4.5%
All Other Insurance Fund Expenses		3,998,865	
Total Expenses to Charge		146,857,014	
less Non County Share		19,576,096	
Fund Balance		4,342,018	
County Charges to All Funds		122,938,900	
General Fund		93,070,693	75.7%
WEP		14,852,146	12.1%
MWB		250,000	0.2%
All Other		14,766,061	12.0%
		122,938,900	100.0%

* Health Benefits	2023 Adopted	2023 Actual	2024 Adopted	2024 Projected	2025 Executive	vs Adopted
OnPoint	45,257,364	46,318,669	46,698,828	46,055,615	48,720,443	4.3%
Medicare Advantage	6,690,752	6,587,932	10,792,658	6,525,667	9,100,936	-15.7%
Prescription	18,275,719	19,915,133	19,574,446	20,170,696	20,956,180	7.1%
Prescription Rebates	(4,669,109)	(5,656,570)	(4,492,835)	(5,989,583)	(6,151,800)	36.9%
Vision	451,685	438,647	444,972	441,672	441,323	-0.8%
Other ***	1,041,561	961,429	958,024	965,700	909,011	-5.1%
	67,047,972	68,565,240	73,976,093	68,169,767	73,976,093	0.0%

*** Indemnity Claims/NonClaim Surcharges/Covered Lives Assessment

- \$5M increase in Benefits
- Health Insurance – proposing to be flat
 - Some categories are up and some down
 - \$48.7M is OnPoint – about 4% over 2024 adopted; significant to keep costs in control
 - Medicare Advantage – projecting 16% decrease
 - Medicare eligible retirees healthcare through advantage plan; insured product
 - 2024 budget – faced with significant increases
 - 2024 adopted at \$10.7M considerably less – through competitive process with SCSD and city of Syracuse (partners), changed providers and got better rate than the previous provider
 - Secured product for less than anticipated spend this year; carries into 2025 with guaranteed rate
- Prescriptions
 - Projecting 7% increase; specialty drugs continue to be pressure on budget; increase on rebates as well

- Rebates are for the entire program
- Dental Insurance
 - Just shy of 80% growth
 - Been some enhanced benefits implemented – i.e. orthodontic care
 - Goal of recruiting and retaining employees
- Retirement Contribution
 - Working with NYS Comptroller who manages the pension fund
 - Projecting \$5M increase in retirement contribution
 - Fund has been strong in terms of returns, but previous year ended with negative return
 - Lot goes into how much local governments have to contribute to retirement plan
 - Based on NYS calculations, county used increased employee contribution percentage of active salaries
 - Amount should be enough to pay retirement bill
- FICA – goes up with salaries
- \$4M increase in other includes charges like property and liability insurance, additional costs, etc.
- Reduced for non-county share – employee and OCC contribution
- Projecting to use \$4.3M in fund balance, which is in line with this year’s budget

2025 General Fund Major Expense and Revenue Changes

Appropriations

Salaries	\$9,524,667
Benefits	\$5,012,059
Contractual Expenses	\$3,954,154

Contracts

- Correctional Health Contract and Offsite Mental Health Services - \$1.8Mil

- State Funded Mental Health Contracts - \$1.5Mil

- Probation Cognitive Behavioral Interventions funded by Raise the Age - \$300,000

- Correctional Health
 - Recently changed providers
 - Costs in line with what was in budget; contract grows with escalators
 - Includes offsite mental health assessments (determining ability to stand trial)
 - Required to pay; NYS used to pay half
- Mental Health Contracts at \$1.5M is 100% funded
- Probation \$300K funded by RTA
- Last 2 bullets are local dollar neutral but driving force behind expenditure increase

2025 General Fund Major Expense and Revenue Changes

Appropriations

Salaries	\$9,524,667
Benefits	\$5,012,059
Contractual Expenses	\$3,954,154
All Other	\$7,278,087

All Other

- Initiatives Funded by Room Occupancy Tax - \$1.3Mil
- Other than Personnel Expenses \$3.1Mil
- Interdepartmental Expenses - \$3.8Mil
- Debt Service - \$(974,820)

2025 ROT Distribution

	2024 Adopted	2025 Executive
Total ROT Distribution	\$12,000,000	\$13,279,257

- CNY ARTS - \$1,100,000
 - Additional funding for Primed Program

- Projecting ROT collection at \$1.3M increase
- \$1.1M for Primed Program – gives film production subsidies for films produced and managed in town

Other than Personnel Expenses

- **Maintenance, Utilities and Rents -\$2Mil**
 - Axon Contract and Air One overhaul
 - Information Technology Service Agreements
 - E-911 Software increase

- **Interfund -\$1.9Mil**
 - Contractual wage increases, benefits and baseline escalators

- Axon contract – body camera program revised this year; program expanded
- Maintain Air One
- Interfund transfers are support from general fund to non-major funds
 - Libraries, county road fund, road machinery fund and OCC
- Departments directly funded by general fund have same increases

- Interdepartmental Expenses
 - Service departments include (i.e.) Finance, IT, Facilities, Law
 - Services provided are tracked, valued and billed to other departments based on their use of the services
 - Expenses going up in service departments
 - Will see interdepartmental revenue increase as well – offset each other
 - This shows true cost of operation of departments
 - Some human service departments can garner reimbursement on the charges
 - i.e. Health, CFS and DSS can get state and federal aid

Debt Service Summary – Countywide Debt Service

Department	2024 Charge to Operating	2025 Charge to Operating	Variance 2024 vs 2025
General Fund	\$28,227,121	\$27,252,301	\$(974,820)
Sewer Fund	\$34,726,540	\$34,735,242	\$8,702
Water Fund	\$3,188,279	\$3,091,538	\$(96,741)
GRAND TOTAL	\$66,141,940	\$65,079,081	\$(1,062,859)

- Projecting almost \$1M decrease in debt service
- Able to use reserves – value of interest on earnings on investments is allocated to debt service; based on cash balance
- Allowed to have quite a bit of reserve to offset debt service costs

2025 General Fund Major Expense and Revenue Changes

Appropriations

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All Other	\$7,278,087
Mandates	\$22,954,635
Special Children Services	\$5,379,719
Foster Care	\$9,052,379
Safety Net	\$1,573,070
Day Care	\$7,819,782
Other Mandated Programs	\$(870,315)

Mandates

Special Children Services– Preschool and Early Intervention have both seen an increase in the number of children receiving services along with NYS rate increases

Foster Care –Case counts have risen 5% over the same time period last year and NYS approved rates continue to rise

Safety Net– Rising emergency shelter costs and caseloads returning to prepandemic levels

Day Care – Expanded eligibility, allowing for increased paid absences to the Child Care Subsidy program, and market rate increases. Onondaga County’s local share remains constant at the mandated maintenance of effort amount

- Mandates – projected increase of almost \$23M
- Special Children Services - \$5.4M
 - Demand for services decreased during pandemic and after
 - Starting to get back to pre-pandemic numbers of children receiving services and exceeding it
 - NYS sets rates and projecting rate increases
- Foster Care - \$9M
 - Continues to be area of pressure
 - Based on 5% growth in caseloads
 - Continued NYS rates rising
 - Department and County Executive focusing on this
 - Continuing to look for ways to ensure that children needing care are in care
 - Working to find permanency (i.e. return to natural family, placement with relatives, adoption)
- Safety Net - \$1.5M
 - Starting to see rise in it
 - Pandemic era benefits coming to an end or ending, starting to see pressure from emergency shelter costs

- Natural increase in caseloads back to pre-pandemic levels
- Anticipate this pressure continuing moving forward
- Day Care - \$8M
 - State and feds expanded program and eligibility, paying for additional absences, increasing rates
 - State and feds have come to table with funding
 - 2025 budget maintains local share at required share
- Depending on the program, they carry varying levels of reimbursement
 - Will see increase in revenue from state and federal to support some of these costs
 - In most cases, these are not discretionary
 - State and feds bring some reimbursement, but there is a local kick
 - Track and monitor changes, but some have been the same for a while
- Medicaid is not on here, because it is not moving; at statutory cap of \$105M local dollars
 - Result of sweep of enhanced federal aid

2025 General Fund Major Expense and Revenue Changes

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2024 One Time Initiatives Coming Off	\$(7,750,000)
2025 One Time Initiatives	\$2,775,000

One Time Initiatives

2024 One Time Initiatives Coming Off

2025 One Time Initiatives

Flexible Lead Funding	\$2,500,000	Flexible Lead Funding	\$1,000,000
Workforce Development	\$1,500,000	Main Street Grants	\$1,000,000
Neighborhood Initiatives	\$2,000,000	Senior Center Capital Grants	\$250,000
Municipal Comprehensive Plans	\$1,000,000	Housing Next Phase	\$275,000
Childcare Center Capital Grants	\$750,000	Childcare Center Capital Grants	\$250,000
Total	\$7,750,000	Total	\$2,775,000

- One time initiatives
 - When county has surplus from budget, attempt to invest additional dollars in priorities of County Executive and county that are one time in nature
 - Not adding continual spending to budget that would come under pressure and scrutiny in out years

2025 General Fund Major Expense and Revenue Changes

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2025 One Time Initiatives	\$2,775,000
Sales Tax Distribution	\$8,694,448
Baseline Additions	\$2,872,927

- Sales tax payment to partners
 - Mainly the city, little money goes to school district
 - Comes in as revenue, and goes out as expense; pass-through with county
 - County receives whole non-state share, then based on sharing agreement in place until 2030, push out almost \$8.7M

Baseline Additions

- Security Initiatives -\$586,692
 - Contracted Security Guards
 - Additional SPOs
- Library - \$483,754
 - 3 Net New Funded
 - Patron Supplies, Maintenance and Repairs
- Children and Family Services -\$1,802,481
 - 10 Net New Funded Case Workers
 - 5 Net New Funded Case Worker Assistants
 - Preventive Service Contracts

- Baseline additions
 - On top of expenditure growth to continue current service levels
 - Increases in programs and spending – other than personnel expenses
 - This is growing the government
- Security Initiatives – came to Legislature earlier this year for Phase I

2025 General Fund Major Expense and Revenue Changes

Appropriations

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Sales Tax Distribution	\$8,694,448
Baseline Additions	\$2,872,927
Appropriations Total Increase :	\$55,315,977

- General fund proposed to grow just over \$55M
 - \$49M in baseline growth
 - Decrease in one-time initiatives of \$5M
 - Almost \$9M in sales tax pass
 - \$3M in baseline additions
- Revenue does not grow \$50M in a year; able to absorb this growth with reasonable control of costs and conservative management of revenues

REQUEST: Provide how much has been spent on approved one-time initiatives with detail

2025 General Fund Major Expense and Revenue Changes

Revenue

Levy	\$ 0
Sales Tax	\$32,377,791
State Aid	\$8,458,903
Federal Aid	\$10,011,996
Other	\$4,467,287

- Levy flat – with assessed values of properties appreciating by 9%, allows tax rate to fall from \$3.62/thousand to \$3.31/thousand
 - Tax rate decrease a good thing, hopefully resulting in tax decrease for property owners depending on assessment

- Controlling the part of puzzle the county can control
- Equates to \$62 savings on \$200K assessed home based on tax rate decrease
- Sales tax
 - Projection of 2% this year, another 1% next year
 - How ended 2023 is where the \$32M comes from
 - Ending strong in 2023, have higher base to build budget on
 - Huge number to offset baseline growth and additions
 - Conservative in this area and able to produce dollars to support county operations
 - Continue to communicate concerns in terms of strength of sales tax collections
 - As community begins to grow, will see continued strong performance on sales tax
 - Will see dip down; 2% is good, but not on pace compared to last year
 - Consumer perspective – household debts at record level of \$18T; debt per capital all time high at \$62K
 - Auto, credit card and other loan delinquency rates are continuing to climb
 - See consumer under pressure, and expect less consumer activity, downward pressure on sales tax this year into next
- Increase in mandated costs brings some increased aid with it
 - State and federal – projected increase

All Other

- Room Occupancy
- Interest and Earnings on Investments
- Interdepartmental

- All other \$4.5M
 - ROT, earnings on investments (anticipate average of 2.5% return next year)
- Interdepartmental revenue to offset interdepartmental expenses

2024 General Fund Major Expense and Revenue Changes

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State Aid	\$8,458,903
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2025 General Fund Major Expense and Revenue Changes

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Revenue Total Increase:	\$55,315,977
 Local	 \$0

Questions/Comments from the committee:

- What is the percentage of fringe across the county?
 - Slightly over 50

- Please talk about how investments will be impacted through 2025, and why is 2.5% a good number?
 - Expectation this week is that the feds will cut rates; might be another cut by end of year
 - Not sure how many basis points that will be; certainly will factor that in; believe they will come down
 - Highly liquid investments of 5 or over will be first to drop
 - Quite a bit of money in pooled products – licensed approved products with municipalities across state pooling
 - Finance team developed strategy with short term liquid investments by laddering longer term investments
 - Knowing rate will come down, sent varying levels of dollars to varying levels of period treasury investments
 - Taking advantage of the higher rates the treasury is at and locking in to longer period of time
 - When rates come down and start getting less return on liquid investments, will be offsetting by laddering (6, 9, 12, 18 or 24 months) in treasury or other investments to lock in rate and ensure a return
 - Comfortable with the number and it is achievable
 - Have not had this level of liquidity in years; Mr. Kohler ensures the county has cash on hand to pay bills and put money to work that is not needed right away; at a level to help fund operational budget
 - Flip side of interest rate is that it puts pressure on borrowing rates
 - Purposely delayed issuance this year hoping for cuts and moves in market to secure attractive rate
 - Will see issuance benefit from it; hopefully drive savings of refunding

- What is the timeframe, and can the county do more in regard to liquid investments?
 - County’s cash position currently is roughly \$600M; need quite a bit of that to maintain operations
 - Currently over \$200M in short term liquid investments (pools); can have the money overnight if needed
 - With belief the short term rates will come down, started to peel off \$100M or more in laddered investments, treasuries, securities and notes (if get out a certain time in treasuries, they become notes)
 - Ensure there will not be a cash issue with an eye towards locking in more attractive interest rates in longer term
 - Will continue to evaluate – all dictated by cash position
 - How sales tax comes in, bills and money out the door – lot of factors
 - One person’s job in Finance to ensure the county has enough money to pay bills, payroll, vendors, and extract and maximize earnings where possible

- Is the gas per gallon reflected in this budget (previously at \$2.70)?
 - Will get exact number
 - County does pay less than what the consumer pays at the pump
- Are there any energy cost increases?
 - Certainly baked in there and projecting increase; county uses a lot of power (i.e. WEP)
 - Full separate analysis to evaluate utilities, and where they are going
- Please go over the major drivers of sales tax (\$32M)
 - Top is new car sales, gas stations, online shopping, brick and mortar plummeting, and home improvement stores
 - Sales tax is directly a product of health of economy
 - Looking back 30 years, sales tax growth almost always tracked with inflation
 - Over last 12 years, sales tax typically grew from 0.5% to 2%
 - Pandemic put everything upside down; challenge to understand and predict where the county is going
 - Been conservative to not be caught, and it is enough to fund government
 - i.e. If the county invests in initiatives that may be worthwhile, but do not meet that mark, will have struggles
- Does Finance do periodic check-ins with departments (i.e. zero base)?
 - This is not a zero based budget approach, would be a heavy lift
 - This is more a zero based budget light
 - The baseline spending has been in existence since county in existence
 - Believe reviewing office supplies year after year has no value
 - County has accepted baseline core operational expenses are what they are
 - Has to be level of trust with Legislature and Executive that it is true, and Finance is not fluffing up numbers
 - There will come a time when the baseline has to be scrutinized more; when baseline growth exceeds projected revenue growth – will have to review the baseline growth and determine if adjustments need to be made
 - This approach lends itself to more value – ensuring departments have resources needed to do the job and allows county to invest in priorities when dollars are there
 - Work with departments at front end when seeing unique pressures (i.e. feeding animals at Zoo)
 - Will factor it into the budget – cost of doing business
 - Quite a bit of work goes into ensuring the baseline allocation is what departments need to operate
 - Process in past had lots of wasted time with departments and Executive
 - Departments submitted draft budget with wish list of investments
 - Took time and energy to go through all of those and find there is no money to invest
 - Now have better more efficient approach
- If department heads have changed, maybe encourage reevaluating the department
 - Feel that is happening all the time, whether it is a new department head or not
 - Expectation that if there is a new initiative to help county move forward in positive way, it will be considered
 - Not squashing creativity or ability to operate differently and provide better results; always open to evaluate
- Concerning benefits, is the county finding efficiencies for cost savings associated with insurance and prescription drugs?
 - Finance:
 - County is required to shop products out periodically, which keeps providers honest
 - County is self-insured and paying based on actual expenses
 - Goal with size that third party administrators are entering into competitive contracts with health care providers
 - There are more and more unique ways to manage costs including Medicare Advantage
 - Benefits Consultant is close to standing up data and analytical tool to hone in on big spends and pressures on insurance world with goal to look at new ways of approaching expenses
 - Will see it more and more as this is a huge spend for county
 - Overall done good job with Excellus and ProAct; growth of costs has been tame compared to peers
 - Always looking at different approaches of handling the expenses
 - Personnel:
 - Just completed the RFP for Pharmacy Benefit Manager
 - Good position with ProAct and good response from them
 - Work with consultants tracking it

- With pharmacy, specialty drugs are driving things; utilizing rebates as much as possible to keep costs down
- Need to trust baseline budget process for basics; proven over last several years and each year getting better

Mr. Morgan continued his presentation:

2025 WEP Fund Major Expense and Revenue Changes

Appropriations

Salaries & Benefits	\$1,850,709
All Other	<u>\$(449,952)</u>
Appropriations Total Increase	\$1,400,757

2025 WEP Fund Major Expense and Revenue Changes

Revenue

Sewer Unit Charges	\$1,459,334
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Sewer Unit Charges

- Reduce gallons per unit from 105,000 to 100,000
- Sewer unit charge is flat from 2024 Adopted rate

2025 WEP Fund Major Expense and Revenue Changes

Revenue

Sewer Unit Charges	\$1,459,334
Fund Balance	\$307,244
Other Miscellaneous Revenue	<u>\$(365,821)</u>
Revenue Total Increase	\$1,400,757

2025 WEP Fund Major Expense and Revenue Changes

Appropriations

Salaries & Benefits	\$1,850,709
All Other	<u>\$(449,952)</u>
Appropriations Total Increase	\$1,400,757

Revenue

Sewer Unit Charges	\$1,459,334
Fund Balance	\$307,244
Other Miscellaneous Revenue	<u>\$(365,821)</u>
Revenue Total Increase	\$1,400,757

Local **\$0**

- Sewer unit charge funding majority of budget; expenditures similar concept to general fund
- Salaries – contractual wage increases and benefits
- All Other Expenses – decrease
- Paying for this with continued shift of units per gallon
 - Continuing to move and reduce units per gallon to appropriately shift burden to commercial/industrial side
 - Continued reduction of 5,000 units from 105,000 to 100,000
- Sewer unit rate proposing to be flat
- Proposing to use fund balance to balance budget – \$11.4M total
 - Entered this year with \$33M in sewer fund balance
- Local dollars at \$0
- Expectation that there will be a need to move the sewer unit rate moving forward
 - Investments approved by the Legislature
 - Vast array of infrastructure WEP manages

Consolidated Revenues and Appropriations by Category Water Fund

	2023 Actual	2024 Adopted	2024 Modified	2025 Executive
Total Revenues	\$2,683,092	\$3,248,422	\$3,248,422	\$5,452,189
Total Expenses	\$4,314,356	\$3,573,908	\$3,573,908	\$5,452,189
Total Fund Balance	\$1,631,264	\$325,486	\$325,486	\$0
Local Dollars	\$0	\$0	\$0	\$0

- Leasing all water assets to OCWA
- Remaining expenses are mainly legacy costs, retiree health, workers compensation costs
- Plan to increase Transfer to Grant \$2M to start building reserve to be tapped into going forward to address water infrastructure needs; which will be on county with growth
- County Executive proposing to increase revenue by \$2M to put in reserve to support future infrastructure investments
- Costs associated legacy costs paid for by OCWA
- Any new debt incurred to improve assets is also on OCWA

Questions/Comments from the committee:

- What is the dollar amount for investment income?
 - In general fund proposing \$6-\$7M range
- For 2025, is sales tax being under budgeted at zero?
 - No, not zero; projecting growth at 2% this year and 1% next year
 - In multi-year projection, projecting growth in sales tax, but also more growth in expenditures (deficit)
 - Those are 2 or 3 years out
 - Will continue to fine tune projections as more data comes in
 - Conservative projections on sales tax of 1% in those years
 - Expectation that the growth the community is poised to experience will have impact on growth of sales tax
 - Not prepared to peg number to it, being conservative
- Under County General, the Contractual Non-Government expenses shows bump in 2024 of \$800K, then \$300K drop in 2025; why?
 - Decrease is \$500K for Native Exhibit in last year's budget – removed as it was a one-time expenditure
 - Increase to Visit Syracuse of \$170K
 - Added \$30K for 3GNY (for Holocaust Survivors)
- Revenue trends for ROT shows projection less than 2023 and significant drop from this year modified
 - Overall projection for 2025 is \$13.2M in ROT
 - Appropriated surplus ROT for projects in those years, which becomes modified ROT figure
 - If end year with more ROT than projected, goes into project
 - To use it have to bring spending proposals to the Legislature; if approved, it moves the number up
 - It is not current year collections, but tapping into prior year surplus collections (changes the budget)
 - i.e. If budgeted \$12M, then tapped into \$4M of surplus ROT, it will amend budget to look like \$16M
 - Brought over ROT surplus resolutions to support hospitality industry and various other initiatives

- In year earned, it goes into surplus and not recognized revenue until it is used?
 - Yes

REQUEST: Spreadsheet on ROT funded initiatives showing what was done, how much and why

- Mr. Knapp is on the committee for the hotel expansion initiative, and nothing has been approved

Chair Gunnip recessed the meeting at 11:15 a.m. The meeting reconvened at 11:36 a.m.

CAPITAL IMPROVEMENT PLAN: Dan Mulvihill, Administrative Officer

Capital Improvement Plan 2025-2030 on file with the Clerk.



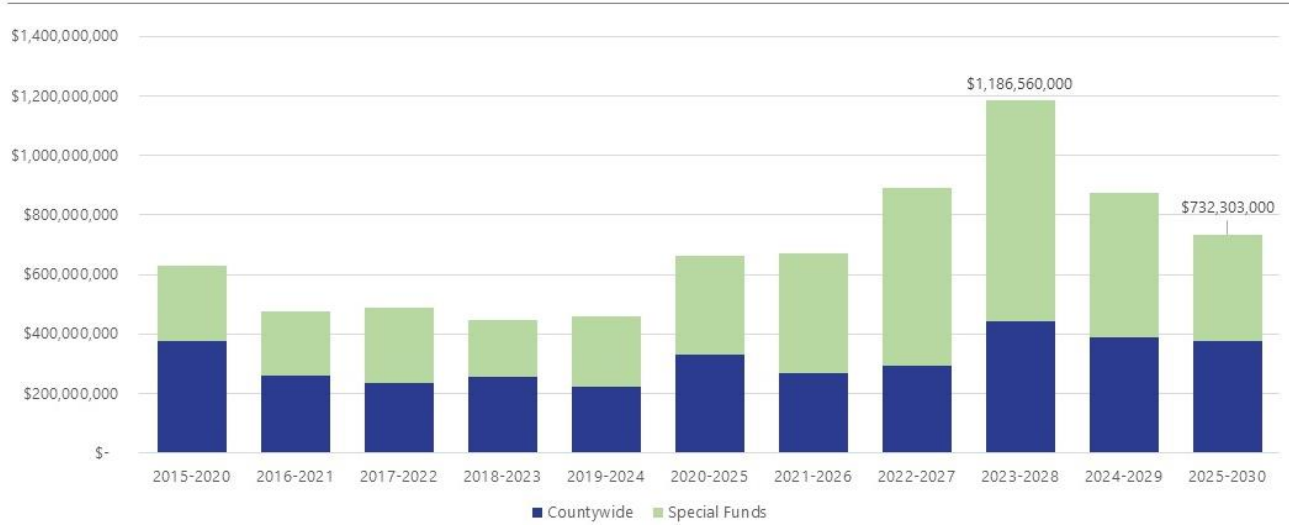
- The CIP is a 6-year strategic investment plan in infrastructure, assets and services to improve quality of life
 - Value is over \$250k, useful life greater than 5 years, include more than just vehicles or equipment
 - Projects budgeted primarily from grant funds are grant projects, not capital projects

Overview

• Projects Requesting Funds	49
• Projects Fully Funded	52
• Total Projects	<u>101</u>
• New Proposals	7
• New Proposals Cost	\$25,825,000
• Total Proposed Budget	\$732,303,000
• % Debt Limit Exhausted	11.05%

- 92 projects in active development and 9 recently completed

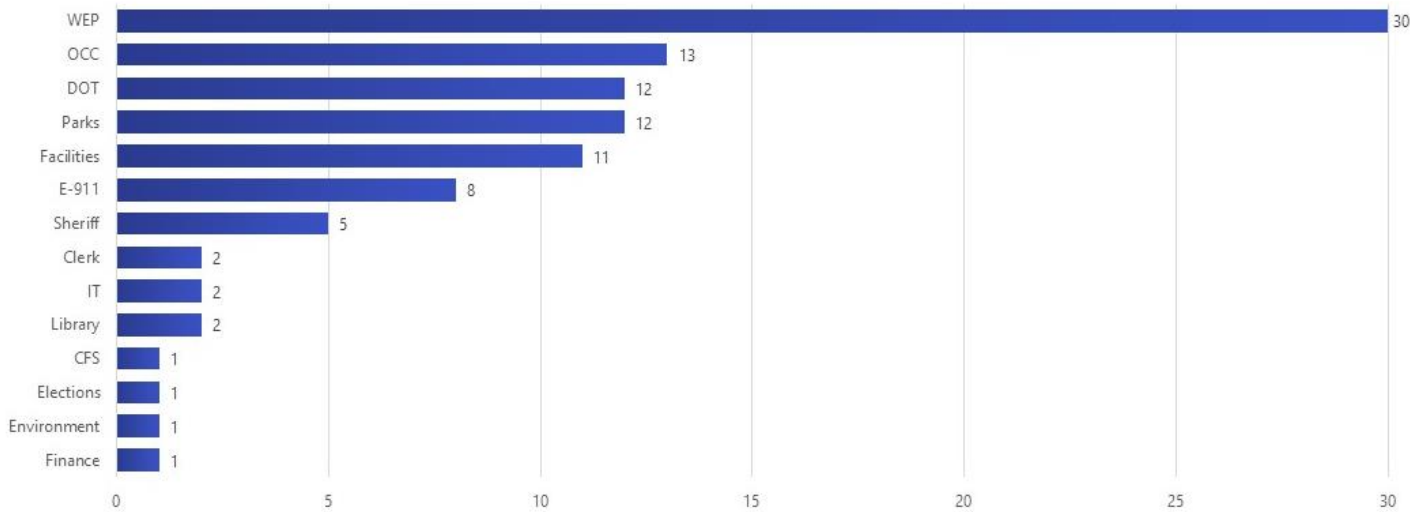
10-Year CIP Totals



- CIP Budget is 16% less than last year’s plan
- This year’s budget is slightly above the 10-year average, but 16% less than last years and well below the 10-year high of 2023-2028

2025-2030 CIP

Projects by Department



Project Status



Budget Status

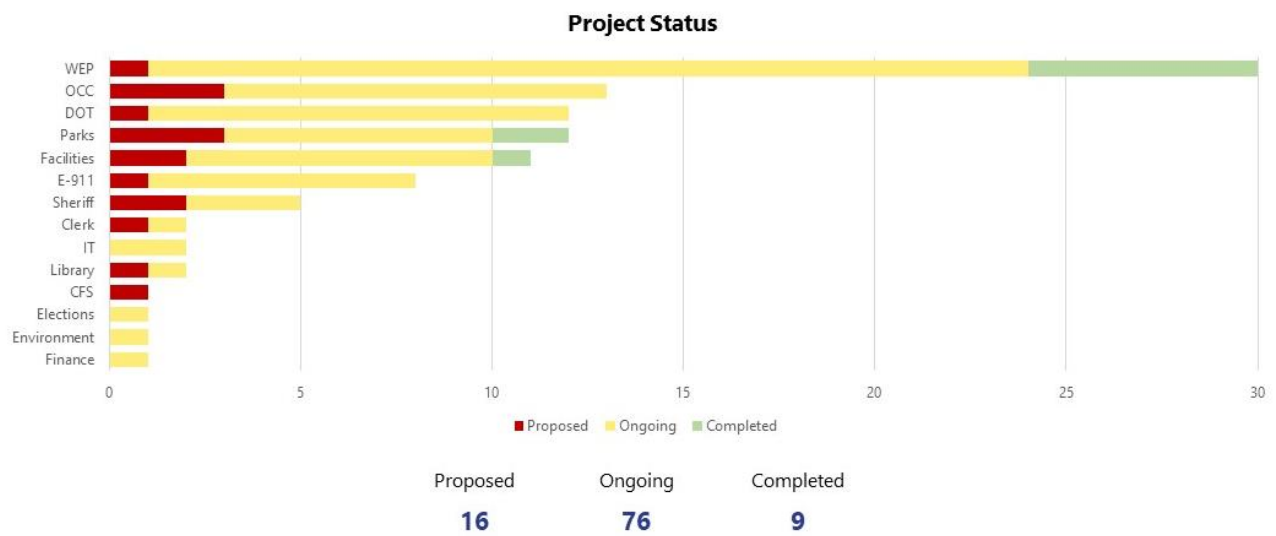


Phase Status



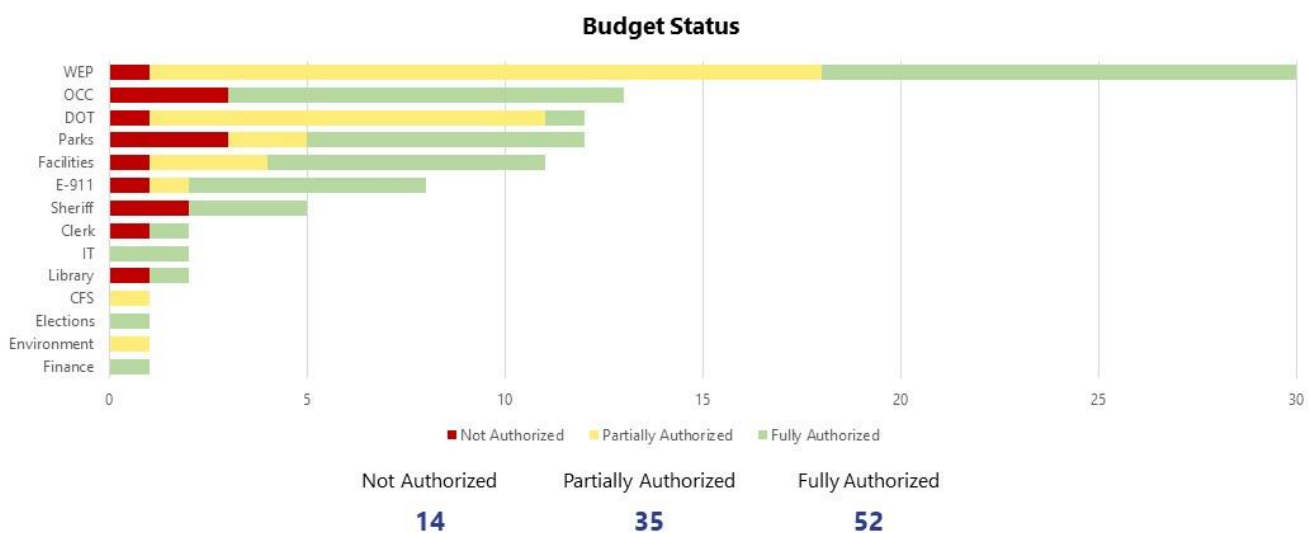
- Project: Proposed, Ongoing, Complete
- Budget: Not Authorized (seeking funds), Partially Authorized, Fully Authorized
- Phase: Planning, Design, Contracting (RFP, vendors), Implementing, Finalizing

Status Updates

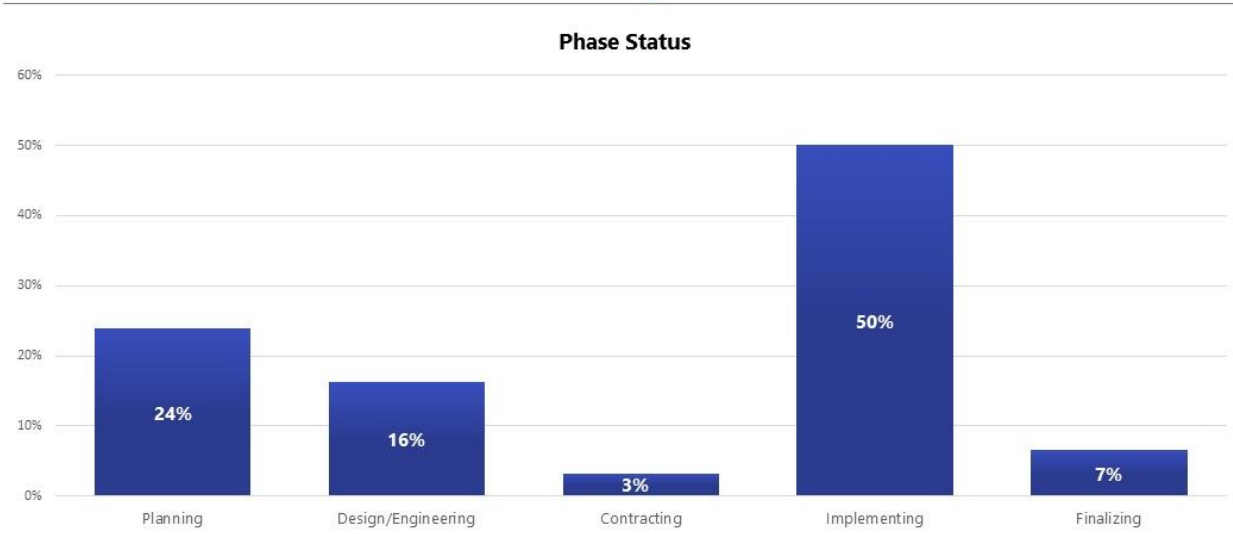


- 7 of the 16 proposals are new to the book this year

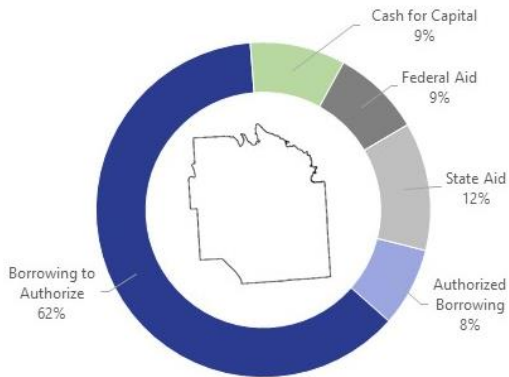
Status Updates



Status Updates



Proposed Funding

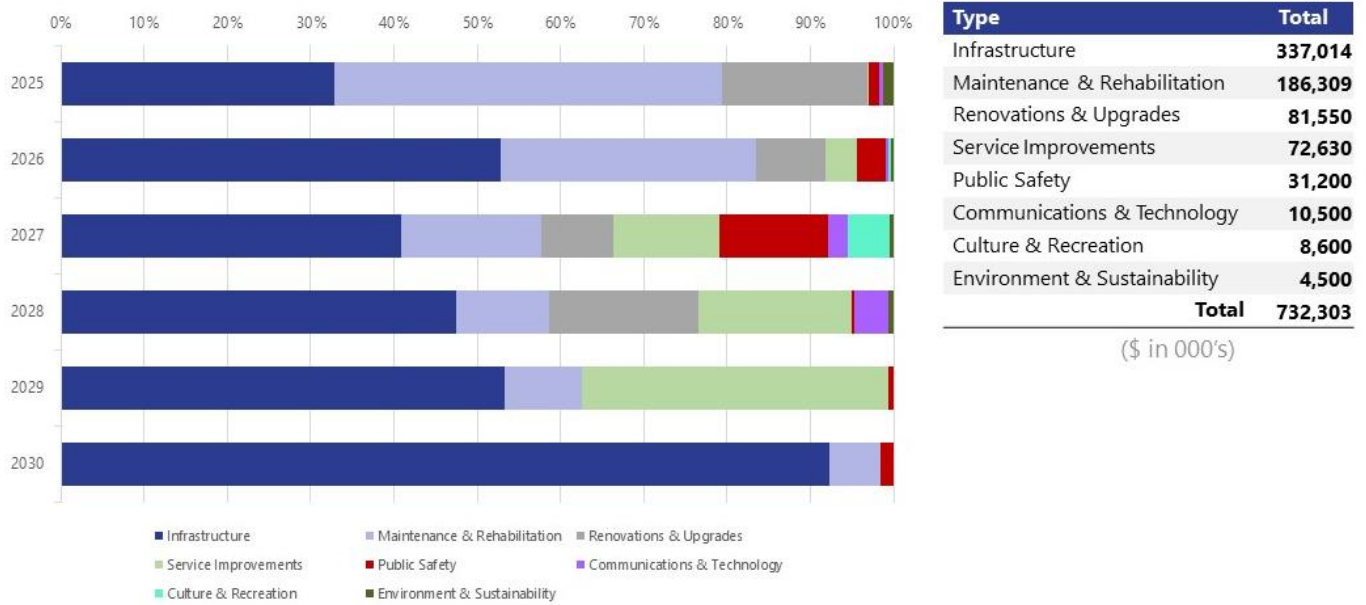


Funding Source	2025	2026	2027	2028	2029	2030	Total
Authorized Borrowing	38,230	8,100	5,000	4,770	-	-	56,100
Borrowing to Authorize	89,244	131,291	117,733	76,378	35,881	6,980	457,506
Cash for Capital	7,050	4,387	13,665	13,645	11,714	7,000	67,461
Federal Aid	18,254	17,900	12,400	4,800	4,800	4,800	62,954
Other	-	-	-	-	-	-	-
State Aid	18,452	17,037	16,837	20,882	7,537	7,537	88,282
Total	171,230	188,715	165,635	120,475	59,932	26,317	732,303

(\$ in 000's)

- \$7M cash for capital in operating budget under Provisions for Capital account
- Mobile Library Outreach (\$380k)
- Lights on the Lake Storage Facility (\$600k)
- Implement % cash goal for recurring projects (highway plan, various improvement projects, CAR for WEP)

Project Type Funding

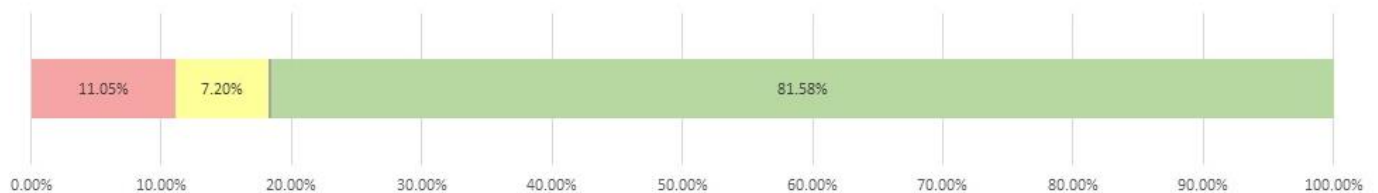


- 8 Project Types defined in section 1 of the book
- Renovations & Upgrades focuses on expanding services and modernizing
- Maintenance & Rehabilitation focuses on getting assets back to their original state
- 46% of all proposed funding for the next 6 years will go to projects focused on infrastructure
- 25% of all funds will go to the maintenance and rehabilitation of current County assets
- 2025's largest project type by dollar amount is maintenance and rehabilitation of current assets

Debt Position

5-Year Average Full Valuation of Taxable Real Property \$33,270,099,162
Debt Limit (7% of 5-year average) \$2,328,906,941

Outstanding Indebtedness	Scheduled Debt 8/31/24	Authorized & Unissued	Proposed Debt 2025	Total Debt 12/31/25
Bonds	\$654,458,361	-	-	\$654,458,361
Bond Anticipation Notes (BANs)	\$4,266,200	-	-	\$4,266,200
Outstanding Gross Indebtedness	\$658,724,561	\$500,087,442	\$101,916,000	\$1,260,728,003
Less Exclusions (Sewer, Water)	-\$401,456,873	-\$332,338,570	-\$62,050,000	-\$795,845,443
Less Retired Debt	-	-	-\$35,810,001	-\$35,810,001
Total Net Indebtedness	\$257,267,688	\$167,748,872	\$4,055,999	\$429,072,559
Debt Limit Margin	\$2,071,639,253	-	-	\$2,071,639,253
Debt Limit Exhausted (%)	11.05%	7.20%	0.17%	18.42%



- Debt limit increased by \$173M
- Outstanding debt decreased by \$55M

- Exclusions increased by \$152M
- 2024 issuance will be 4% of the county’s debt limit

Debt Position



- Increased borrowing capacity, increased exclusions, reduced outstanding gross total



1. Air One Helicopter Replacement

- The current Bell 407 Helicopter, call sign AIR ONE, has answered an average of 992 calls for service over the past 10 years
- The current AIR ONE, a Bell 407, is a quarter-century old. The overall ship shows signs of wear with 10,000 hours of use.
- The build time for a new Bell 407 is approximately two years. Pricing for a new Bell 407 GXI helicopter is estimated at \$6,000,000. The estimated revenue from trading in the current helicopter is \$1,200,000



SOURCE	Prior	2025	2026	2027	2028	2029	2030	6-Year	Total
Borrowing to Authorize	-	-	5,000	-	-	-	-	5,000	5,000
Cash for Capital	-	-	-	1,200	-	-	-	1,200	1,200
TOTALS	-	-	5,000	1,200	-	-	-	6,200	6,200

2. Computer Aided Dispatch (CAD) Refresh

- Necessary periodic refresh of Intergraph computer aid dispatch (CAD) system software to keep pace.
- Fire and police records management systems (RMS).
- An automatic vehicle locator (AVL) system.
- Integration with the New York State Division of Criminal Justice System.
- The Rural Metro Computer Aided Dispatch interface.



SOURCE	Prior	2025	2026	2027	2028	2029	2030	6-Year	Total
Borrowing to Authorize	-	750	750	-	-	-	-	1,500	1,500
TOTALS	-	750	750	-	-	-	-	1,500	1,500

3. County Clerk Office Renovation

- Various leaks from the third floor causing damage to walls, ceiling and marble floor will be repaired.
- The public service counter and surrounding fixtures will be modified for service improvements.
- An existing meeting room will be transformed into an employee break area.
- Spaces leased by vendors will be improved.



SOURCE	Prior	2025	2026	2027	2028	2029	2030	6-Year	Total
Cash for Capital	-	500	-	-	-	-	-	500	500
TOTALS	-	500	-	-	-	-	-	500	500

4. County Security Improvements

- This will include magnetometers, x-ray scanners, CCTV, duress alarm, PA upgrades, intrusion alarm, and entry reconfigurations
- Additional security cameras in key service areas
- Existing hardware and software for security systems will see updates
- Upgrades to equipment, adding extra storage servers and improving cabling infrastructure.



SOURCE	Prior	2025	2026	2027	2028	2029	2030	6-Year	Total
Borrowing to Authorize	-	2,000	400	400	400	400	400	4,000	4,000
TOTALS	-	2,000	400	400	400	400	400	4,000	4,000

5. Hillbrook Vocational Building & Improvements

- Construct a vocational building on the Hillbrook Detention Center grounds.
- Include 3-4 classrooms, administrative office, break room and restrooms.
- Intended to be 3,000 square feet.
- Secure door upgrades, secondary perimeter fence, exterior lighting and staff break area.
- Debt Service will be covered by NYS under RTA plan



SOURCE	Prior	2025	2026	2027	2028	2029	2030	6-Year	Total
Borrowing to Authorize	-	5,500	-	-	-	-	-	5,500	5,500
State Aid	200	-	-	-	-	-	-	-	200
TOTALS	200	5,500	-	-	-	-	-	5,500	5,700

6. Jamesville & Marcellus Facilities Rehabilitation

- The Marcellus and Jamesville DOT Maintenance Facilities were built in 1989 and 2000, respectively.
- New furniture, flooring, paint, and ceilings (in breakrooms, offices, bathrooms, and locker rooms).
- Replacing overhead garage doors (and motors), HVAC, plumbing, and interior and exterior walking
- Driving surfaces consisting of failing asphalt & concrete repair



SOURCE	Prior	2025	2026	2027	2028	2029	2030	6-Year	Total
Borrowing to Authorize	-	500	2,150	-	-	-	-	2,650	2,650
TOTALS	-	500	2,150	-	-	-	-	2,650	2,650

- Draft resolution reallocating \$3M from previous authorization to include all highway maintenance facilities
- Cover costs for proposed budget

7. Sheriff Evidence Storage Renovation

- Two independent consultant firms have provided program studies, needs assessments, feasibility studies and recommendations.
- Secure storage areas, general storage areas, administrative offices, restrooms, staff break and locker areas, IT infrastructure, access control, surveillance systems, alarm systems, vehicle storage, new roof, new HVAC, plumbing and electric and public access



SOURCE	Prior	2025	2026	2027	2028	2029	2030	6-Year	Total
Borrowing to Authorize	-	5,475	-	-	-	-	-	5,475	5,475
TOTALS	-	5,475	-	-	-	-	-	5,475	5,475

New Proposals

Project	2025	2026	2027	2028	2029	2030	Total
Air One Helicopter Replacement	-	\$5,000,000	\$1,200,000	\$-	\$-	\$-	\$6,200,000
Computer Aided Dispatch (CAD) Refresh	\$750,000	\$750,000	-	-	-	-	\$1,500,000
County Clerk Office Renovation	\$500,000	-	-	-	-	-	\$500,000
County Security Improvements	\$2,000,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$4,000,000
Hillbrook Vocational Building & Improvements	\$5,500,000	-	-	-	-	-	\$5,500,000
Jamesville & Marcellus Facilities Rehabilitation	\$500,000	\$2,150,000	-	-	-	-	\$2,650,000
Sheriff Evidence Storage Renovation	\$5,475,000	-	-	-	-	-	\$5,475,000
Total	\$14,725,000	\$8,300,000	\$1,600,000	\$400,000	\$400,000	\$400,000	\$25,825,000

3.5% of CIP

Long-Term Projects

Projects by Department	Local	Aid	Total
Department of Transportation (DOT)	78,703	111,461	190,164
Annual Highway Plan (8)	78,703	111,461	190,164
Facilities Management	4,400	-	4,400
Facilities Various Capital Improvements	1,500	-	1,500
OnCenter Rehabilitation	2,900	-	2,900
Office of the Environment	3,000	-	3,000
Ash Tree Management	3,000	-	3,000
Parks & Recreation	21,219	-	21,219
Parks Various Improvements	21,219	-	21,219
Water Environment Protection (WEP)	174,838	-	174,838
Comprehensive Asset Renewal – WWTPs (5)	39,513	-	39,513
Department-Wide Infrastructure Improvements (2)	22,375	-	22,375
Sewer Consolidation	72,250	-	72,250
Wastewater Transportation System Improvements	40,700	-	40,700
Total	282,160	111,461	393,621

- 21 projects are long-term in nature and get updated annually
- 28% of long-term funding is from federal/state aid

Additions to Long-Term

Brewerton WWTP: Improvements to Sewage pump and influent screen (\$3,000,000)

Playgrounds: Various repair and replacement (\$630,000)

Onondaga Lake Park: Restoration of the Old Mud Lock #5 (\$500,000)



- Mud Lock #5 – planned for 2030
 - Last of 12 original locks from Oswego canal with original construction in tact (1828)
 - In poor condition; department currently seeking grant opportunities (2030)

Highlights

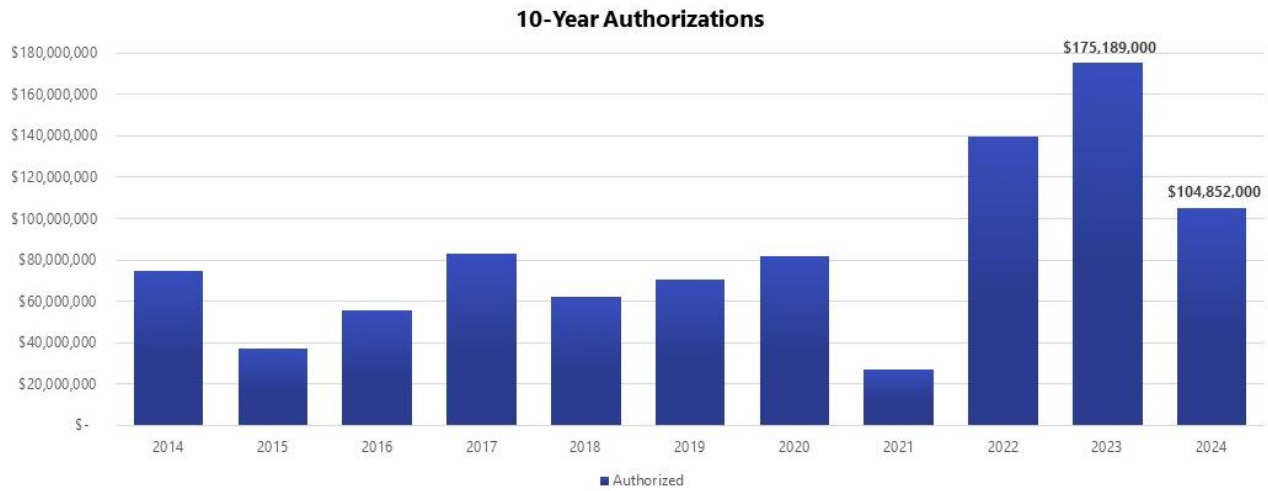


- Classroom/restroom redesign & shade structure installation at **Beaver Lake** (\$100,000).
- Splash pad, Pickleball courts & new shelters at **Jamesville Beach** (\$1,518,000).
- Archery Range renovation & new shelter at **Onondaga Lake Park** (\$1,575,000).
- Restroom & playground improvements at **Oneida Shores** (\$1,115,000).
- Interior walkway paving & building repairs at the **Rosamond Gifford Zoo** (\$1,260,000).

- Highlights from Parks Various Improvements 6 year total of \$21.3M
 - Investments in educational opportunities at Beaver Lake
 - OLP shelter will convert existing concessions building



Authorized Borrowing



YTD

2024 Borrowing Authorizations		
Department of Transportation (DOT)		\$6,812,000
Bridges	2024-073	\$1,400,000
Capital Highway Construction	2024-074	\$1,805,500
Cold Mix Bituminous Paving	2024-074	\$1,264,000
Hot Mix Bituminous Paving	2024-074	\$1,962,500
Traffic Systems Management	2024-074	\$380,000
Facilities Management		\$10,960,000
Community Plaza Garage	2024-016	\$2,450,000
Courthouse - HVAC Renovations	2024-017	\$2,000,000
Erie Canal Museum Rehabilitation and Repairs	2024-018	\$1,300,000
War Memorial Upgrades	2024-019	\$5,210,000
Finance		\$15,500,000
STEAM School	2024-062	\$15,500,000
Parks & Recreation		\$15,635,000
Onondaga Lake Park Marina Expansion and Rehabilitation	2024-021	\$13,700,000
Parks Various Infrastructure Rehabilitation and Improvement	2024-020	\$1,935,000
Water Environment Protection (WEP)		\$55,945,000
Camillus Force Main Replacement Phase II	2024-024	\$25,000,000
Comprehensive Asset Renewal - Metro WWTP	2024-024	\$625,000
Sewer Consolidation	2024-024	\$9,500,000
Wastewater Transportation System Improvements	2024-024	\$1,820,000
White Pine/Rt 31 Municipal Sewer Expansion	2024-024	\$19,000,000
YTD Total		\$104,852,000

20

24

20

25

2025 Borrowing Authorization Request		
Children & Family Services		\$5,500,000
Hillbrook Vocational Building & Improvements (NEW)	Spring	\$5,500,000
Department of Transportation (DOT)		\$6,093,500
Bridges	Spring	\$1,440,000
Capital Highway Construction	Spring	\$500,000
Cold Mix Bituminous Paving	Spring	\$1,300,000
Hot Mix Bituminous Paving	Spring	\$1,962,500
Traffic Systems Management	Spring	\$391,000
Jamesville & Marcellus Facilities Rehabilitation (NEW)	Spring	\$500,000
Emergency Communications (E-911)		\$750,000
Computer Aided Dispatch (CAD) Refresh (NEW)	Spring	\$750,000
Facilities Management		\$9,000,000
County Security Improvements (NEW)	Spring	\$2,000,000
Courthouse - HVAC Renovations	Spring	\$7,000,000
Facilities Various Capital Improvements	Spring	\$500,000
Office of Environment		\$750,000
Ash Tree Management	Spring	\$750,000
Onondaga Community College (OCC)		\$11,875,000
Gordon Student Center: Student Service and Student Union Environment	Summer	\$6,500,000
Information Technology Package	Summer	\$4,500,000
Interior Finish Package	Summer	\$875,000
Onondaga County Public Library (OCPL)		\$380,000
Mobile Library Outreach	Spring	\$380,000
Parks & Recreation		\$4,457,000
Oneida Shores - Shore & Facility Rehabilitation	Spring	\$2,252,000
Parks Various Improvements	Spring	\$2,205,000
Sheriff's Office		\$5,475,000
Sheriff Evidence Storage Renovation (NEW)	Spring	\$5,475,000
Water Environment Protection (WEP)		\$74,550,000
Baldwinsville-Seneca Knolls & Oak Orchard WWTP Oxygen System	Spring	\$15,000,000
Comprehensive Asset Renewal at Meadowbrook Limestone WWTP	Spring	\$11,000,000
Comprehensive Asset Renewal at Metro WWTP	Spring	\$200,000
Comprehensive Asset Renewal at Wetzel Rd. WWTP	Spring	\$400,000
Department Wide Mechanical, Electrical & Process Improvements	Spring	\$2,275,000
Department-Wide Building & Site Improvements	Spring	\$2,425,000
Ley Creek/Liverpool Force Main Rehabilitation	Spring	\$3,000,000
Meadowbrook Limestone & Brewerton WWTP - Drum Replacement	Spring	\$10,000,000
Meadowbrook-Limestone WWTP Large Scale Upgrade	Spring	\$500,000
Metro WWTP 1978 Plant Annex Asset Renewal - Phase I	Spring	\$14,700,000
Wastewater Transportation System Improvements	Spring	\$ 15,050,000
2025 Total		\$ 118,830,500

- On par with 10-year average; far below 10-year high of 2023
- 5 of the 7 new projects seek authorization next year
- County Clerk plan to have budget transfer of cash for capital
- Air One helicopter scheduled for early 2026 request



- “The road to success is always under construction” – Arnold Palmer

Questions/Comments from the committee:

- Improvement of CIP is phenomenal, and shows what was done, what county will do, and the impact on the community
- Comment to add distinguishing where there are revenue streams against CIP items - important to keep in mind with (i.e.) STEAM School
- Evidence storage – happy to see it is being done; matters to residents and employees

- Please provide an update on the STEAM school
 - Facilities:
 - All 4 contractors working on STEAM school
 - About 95% done with demo and removals
 - Windows out, roof off, most interior demo done
 - Electrical and mechanical contractors begun rough installation; typically ~80 people on site
- Please provide an update on Oneida Shores
 - Parks:
 - Completed first phase with launch and docks
 - In process of installing pay gate
 - Changing facilities, restrooms and paving set to be engineered this year; well along to have all done
- Please provide an update on Onondaga Lake Park Marina
 - Parks:
 - Adding transient slips and replacing the wall, which are being engineered right now
- Please provide an update on Jamesville Beach
 - Parks:
 - Adding pickleball courts and splash pad
 - There are water quality issues at times, so splash pad a way to keep things cool when it is hot
 - Pickleball courts taken off, so want to add them to that side of community; maybe bring in national tournaments
- Clarify the security upgrades and using the amphitheater magnetometers
 - Executive’s Office:
 - Looking at new technology for amphitheater
 - Typical magnetometer takes 1 person at a time
 - Technology now for larger arch to take multiple individuals
 - Better for large volume entrance
 - Units using now will work perfect at Civic Center
- Is there anything for expansion of infrastructure for Micron?
 - OCC – 2 projects relevant to Micron including the Workforce Career Lab and Micron Cleanroom
 - Hall area covered by white paper with a lot of construction and pictures; in full development
 - Infrastructure – projects in here for years that keep changing based on needs
 - Caughdenoy Road/Rt. 31
 - Originally only intersection upgrade with traffic light and stop sign, but keeps changing with increasing demand
 - Oak Orchard – planned prior to Micron with capacity increase, but planning now to meet future capacity for Micron
 - Will need lot of water
 - How to recycle the water
 - Connecting to lakes
 - 2 OCC, couple DOT and WEP projects for Micron preparedness
- How does Finance balance opportunity costs with what the county wants to borrow?
 - In past, had very little flexibility with “pay-as-you-go” CIP costs; especially annual road plan
 - Finances having improved over last handful of years, started pushing cash into DOT budget
 - 2023 pushed \$10M cash, and funded close to typical borrowing on annual basis
 - This year proposing \$5M for 2025
 - Smaller projects under \$1M will look to use cash towards end of year (either transfer or fund balance)
 - Not borrowing unnecessarily where county does not have to
 - If it is 6 figures or less, looking to use cash
- If there is more work to do, is it being limited to not go over certain numbers?
 - No, it is a plan; continue to manage on almost daily basis
 - This is umbrella using to focus on, then drive into plan and make course corrections frequently
 - If there is too much work, will still plan, but may take longer to get done – possibly approaching things differently

or bring on other resources to get them done

- When does debt limit become restricting for what the county can do?
 - Higher number last year was misleading, because there was break down in reporting excludible debt
 - Lot of debt issued for sewer infrastructure is excludable
 - Do not anticipate the limit being concern
 - Do not have number in mind; think in terms of needs of county and county's ability to pay for debt service

The meeting was adjourned at 12:21 p.m.

Respectfully submitted,



JAMIE McNAMARA, Clerk
Onondaga County Legislature

ATTENDANCE

COMMITTEE: CFO BUDGET INTRODUCTION & PRESENTATION

DATE: SEPTEMBER 16, 2024

NAME (Please Print)	DEPARTMENT/AGENCY
ARON KOLLER	Finance
Dan Mulvihill	Finance
SHANNON HARTY	OCDEP
ERIC SCHULTZ	OCDEP
Elizabeth Bough Martin	Office of Environment
Troy Waffner	Planning
Ben Yaw	Law
Dan Weber	Prop Tax
Jason Dean	Finance
Stacey / Fisher / Passino	DCSO
Phing RNL	Fin OPS / DOT
Jessica Allen	Finops
Kcelle Burkett	Finops
Melissa Colombo	finops
TAVIOT HUGHES	"
Manly Washo	"
Karen Hajden	"
Dance Ward	"
Sirena Sharpe	"
MB Pyno	CE
Marty Slater	CD
Estreban Gonzalez	911

ATTENDANCE

COMMITTEE: CFO BUDGET INTRODUCTION & PRESENTATION

DATE: SEPTEMBER 16, 2024

NAME (Please Print)	DEPARTMENT/AGENCY
Brian Donnelly	Exec
Kristi Smiley	Finance
Anne Laughlin	Comp
Patricia Gonzalez	Comp-
David Snyder	OCDWEP
LISA Dell	OCSO
Sgt J. Farley	OCSO
Mark Canton	OCP
Kim Hall	Parks
Brian Kelley	Parks.