



FY 2026 MID-YEAR REPORT

**ANALYSIS OF THE CITY OF SYRACUSE
FY 2025-26 BUDGET AT MID-YEAR**

A photograph of the Syracuse City Hall building, a large, ornate stone structure with a prominent tower. The image is overlaid with a semi-transparent blue filter. In the top right and bottom left corners, there are large, abstract geometric shapes in shades of blue and white.

**ALEXANDER MARION, MPA
SYRACUSE CITY AUDITOR**

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Message From the City Auditor

April 21, 2026

The Syracuse City Budget is a deeply complex, arcane document that is difficult for even seasoned experts in municipal government to understand. It is critical, however, that everyone – from commissioners and staff to the citizenry – be able to clearly understand what is in this document, how it impacts service delivery, and what progress the City of Syracuse is making implementing goals throughout the year.



For the first time ever, we are issuing a mid-year report on the city budget. As we move towards the new fiscal year budget process, it is critical for City government, Councilors, and community to understand the progress we are making through this fiscal year navigating our financial commitments and service priorities. This report is designed to provide highlights of major sources of revenue and expenses. It is also accompanied by an updated budget workbook, expanding on our *Budget Balancing Act* report issued last year.

We take a deeper dive into some of the most important drivers of costs in this budget: healthcare, pensions, and overtime wages. We also look at how the City is doing with its major revenue streams: sales tax, state aid, and property tax. Additionally, we reviewed new programs to determine how well they were doing to meet their revenue targets, including new school zone traffic safety programs. These seem off to a good start but have a long ways to go before reaching their peak safety and revenue value.

Syracuse has been lucky to see an increase in sales tax revenue – a good thing, but one I have long cautioned needs to be welcomed conservatively. As a war in Iran impacts gas prices across the global economy and the labor market shows signs of weakening, I believe we should be concerned about the future of sales tax. While we are currently on target, any shortfall, whether this year or in future years, will harm our fiscal health. This is once again a reminder that our wider community's reflexive instinct to dole out property tax exemptions in pursuit of development in hopes sales tax will follow is a short-sighted approach in desperate need of moderation. We must also remember trends around pensions and healthcare. Quality benefits put the City of Syracuse at a competitive advantage, but growth in these areas will lead to long-term liabilities that are largely outside of our control. The City of Syracuse must now be preparing to weather these challenges for when that storm comes eventually.

This report builds off the work this office has done over the last two years to demystify the budget process, adding important transparency and accessibility. From our first-ever report on the enacted budget in FY25, *Making Dollars and Sense*, to last year's *Budget Balancing Act*, which was the first-ever to report on the Mayor's budget proposal, we are making our budget process open to the community around us. An engaged, informed public that can hold its leaders accountable starts when we know and understand what's in our local budgets. I am proud this office has helped lead the way towards making that happen in a more serious, thoughtful fashion.

A handwritten signature in blue ink that reads "Alexander Marion".

Alexander Marion, MPA
Syracuse City Auditor

Budget Background

What's In the Budget

The content and preparation of the budget is established in Section 6-102, parts (1) and (2) of the Budgetary Administration chapter. It specifies the exact information required to be in the annual City budget along with the process the Director of Management and Budget shall take to prepare it.

Specific information to be included in the budget:

- Prior year expenditures, current year budget and expected expenses, and the proposed expenses for the upcoming year for all:
 - Operating budgets for all offices, departments, and boards
 - Expenditures for each capital project
 - Payments of principal and interest on city debt
 - Amounts of any judgements recovered or payable
- Actual operating deficits from prior fiscal years.
- Anticipated revenues.
- Work program for the coming fiscal year for each office, department, and board to include both a narrative and statistics of work to be performed in the coming year.

How The Budget Is Passed

The budget process is established in Section 6-102, parts (3) and (4) of the Budgetary Administration chapter. Following preparation by the Director of Management and Budget, the Mayor shall consider the budget and approve a final proposed budget to be presented to the Common Council for their consideration.

By April 8

- The *last possible day* the Mayor's budget may be transmitted to the Common Council.

By May 8

- The *last possible day* the Common Council can act on the Mayor's proposed budget.
- The Council may approve the Mayor's budget as presented or make any number of amendments and send it back to the Mayor.
 - ➔ If the Council agrees with the budget and makes no changes, it is voted on, approved, and adopted.
 - ➔ If the Council votes to make any amendment(s), it is sent back to the Mayor and must be presented by the City Clerk to the Mayor by May 9.
 - ➔ If the Mayor approves of the amendment(s), the Mayor shall sign the budget and return it to the City Clerk as approved and adopted.

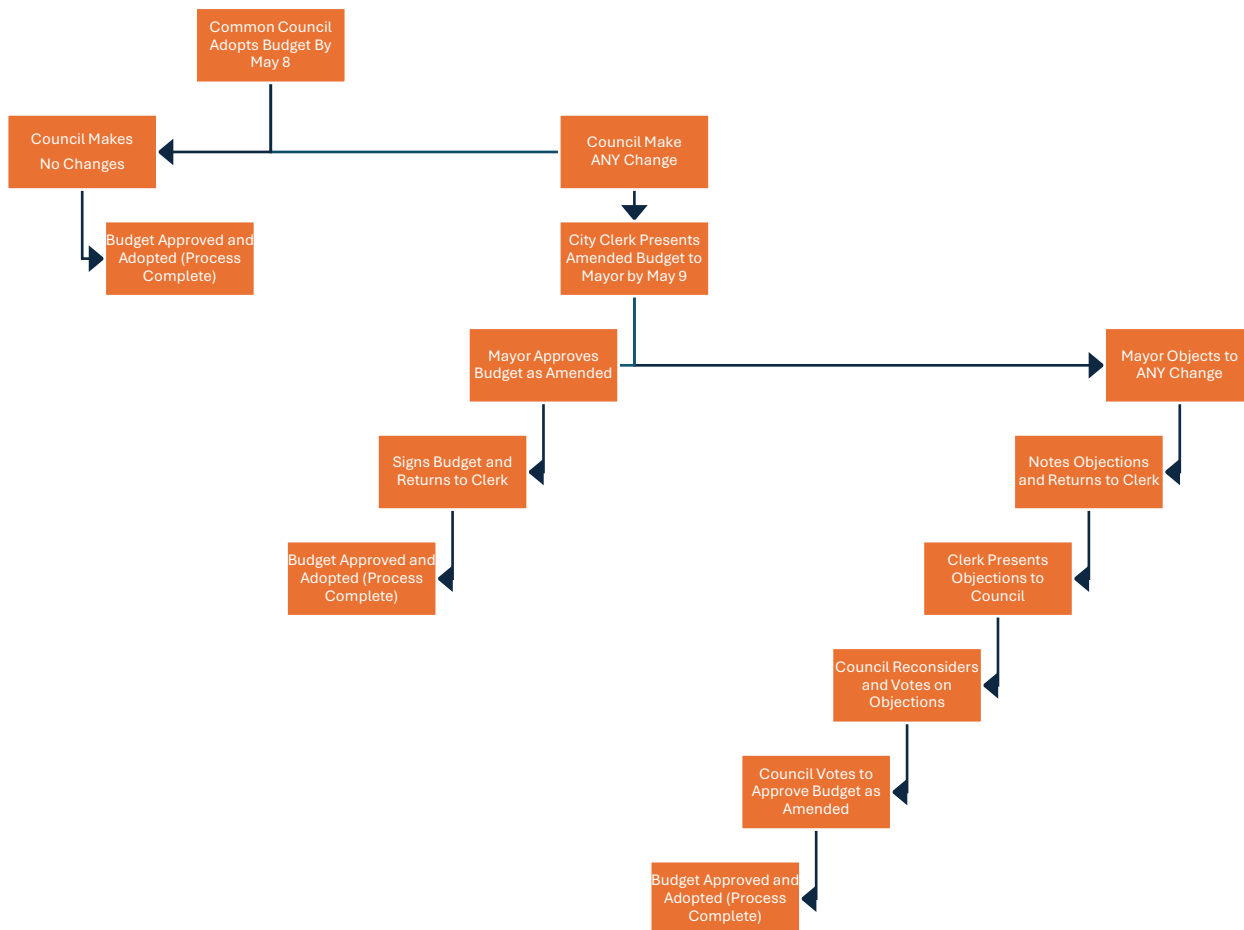
→ If the Mayor objects to *any* change, the Mayor shall note those objections and return the vetoed budget to the City Clerk for reconsideration by the Common Council.

→ The City Clerk shall present the objections to the Common Council and upon reconsideration, 2/3 of councilors must vote to override a mayoral objection.

→ Following consideration of the objections, the budget is voted on, and becomes approved and adopted.

July 1

- New City fiscal year begins.



FY 2026 Syracuse City Budget

2025-26 Proposed Budget Estimate

The 2025-26 fiscal year (FY26) budget was presented by Mayor Ben Walsh on April 8, 2025. The City budget contains the General Fund, Sewer Fund, Water Fund, and Municipal Sidewalk Fund, along with the Downtown and Crouse-Marshall Special Assessment Funds. The Common Council will also vote on the budget for the Syracuse City School District (SCSD) which is proposed at \$612.5 million. The SCSD budget is included as part of the overall City budget because they are part of the City's taxing jurisdiction, however, their budget is approved by their independently-elected Board of Education.

The FY26 proposed budget included a \$7.5 million increase (2.2%) in General Fund spending from the FY25 budget, along with a 6.3% increase and 7.6% increase in the Water and Sewer Funds, respectively.

The FY26 proposed budget proposal was very similar to the FY25 budget. Relying heavily on the use of fund balance to create a balanced budget, it increased spending for most operating departments and projects modest increases in recurring revenue sources. The use of fund balance increases 41% over the FY25 budget, rising from a budgeted \$19.25 million to a staggering \$27.2 million in FY26.

New to the budget this year were two revenues approved by the Common Council in 2024. Revenues tied to school zone and school bus violations are anticipated at \$6 million, paired with program expenses of \$2.26 million, paid out of a new Special Object of Expense. The City also anticipates receiving \$800,000 in new hotel room occupancy taxes.

Used as a budget filler for the past three years, funds from the American Rescue Plan Act (ARPA) provided more than \$20 million in additional revenue for City operations in FY23 and FY24 combined. Budget managers anticipate ARPA funds will be used to fill a budget gap of more than \$18 million for FY25. That was not included in the FY26 budget.

The Mayor's proposed budget for FY26 proposed more than \$61.5 million in property taxes, a 12.1% increase in the levy from FY25, and a 50.6% increase since FY23. The proposed budget would result for City property taxpayers would be a property tax increase of 2%, adding approximately \$85 to a home assessed at \$150,000. The Mayor also proposed a 2% increase in the water rate. Most ratepayers will see an increase of less than \$5 per year.

OVERALL CITY REVENUES	2024-2025 FY25 Budget	2025-2026 FY26 Proposed	\$ Change	% Change
General Fund	\$340,820,952	\$348,375,230	\$7,554,278	2.2%
Water Fund	\$29,182,170	\$31,031,846	\$1,849,676	6.3%
Sewer Fund	\$6,957,357	\$7,483,800	\$526,443	7.6%
Municipal Sidewalk Fund	\$1,358,696	\$2,285,237	\$926,541	68.2%
Downtown Special Assessment Fund	\$1,161,670	\$1,370,770	\$209,100	18.0%
Crouse-Marshall Special Assessment Fund	\$147,140	\$176,567	\$29,427	20.0%
(Less: Inter-Fund Revenues)	\$3,542,041	\$3,340,750	-\$201,291	-5.7%
TOTAL	\$376,085,944	\$387,382,700	\$11,296,756	3.0%

Amendments to Mayor’s Proposed Budget Estimate

In 2025, the Syracuse Common Council proposed the most amendments to the Mayor’s proposed budget ever after seeking the advice of the Bonadio Group, which was paid \$20,000 to provide analysis. Councilors later admitted the analysis was not a major factor in their decision-making process, having independently arrived at their own decisions of what to cut. These amendments, 82 in total, resulted in \$16 million in cuts across the Mayor’s budget. The Council introduced and voted on these amendments when they approved the full budget on May 8. Mayor Ben Walsh vetoed 45 of those amendments, and the Council overrode each veto.

The changes were announced following the public hearing on the budget, at which over 30 members of the public offered testimony. There was no additional public comment solicited following the amendments which were announced the night before they were voted on.

The following chart shows the amendments to departmental budgets made by the Common Council that reduced the FY 2025-26 enacted budget by about \$16 million from the Mayor’s proposed budget.

DEPARTMENT	AMENDMENTS
DPW	\$3,698,169
Police	\$3,538,865
Fire	\$2,439,500
Department of Assessment	\$1,000,000
Special Objects of Expense/Housing Strategies Corporation	\$1,000,000
Parks	\$871,648
Law Department	\$869,067
Bureau of Information Technology	\$670,112
Analytics, Performance & Innovation	\$649,723
Division of Code Enforcement	\$580,000
Gun Violence Prevention	\$150,000
Department of Engineering	\$110,309
Office of Personnel & Labor Relations	\$97,877
Neighborhood & Business Development	\$97,234
Parking Violations Bureau	\$74,652
Mayor	\$73,866
Bureau of Administrative Adjudication	\$67,658
Bureau of Accounts	\$63,190
Common Council	\$56,140
Dog Control Division	\$37,164
Division of Planning & Sustainability	\$29,260
Citizen Review Board	\$29,040
Communications	\$27,594
Management & Budget	\$25,923
City Auditor	\$24,421
City Clerk	\$15,000
Division of Equity Compliance & Social Impact	\$9,000
Bureau of Research	\$4,185
Purchase	\$1,700
Board of Assessment Review	\$1,414
Board of Zoning Appeals	\$665
TOTAL	\$16,313,376

Mid-Year Summary

This report examines the City of Syracuse's financial statements for the FY 2025-2026 operating budget at the mid-year point (**EXHIBIT 1**). The General Fund is the City's main operating fund, while Water and Sewer are proprietary funds. The Sidewalk Fund is supported by a yearly fee. These funds that support the daily functions residents rely on total \$373,837,606. The City collected a total of \$154,707,099, or 41%, at the mid-year mark, and expenses are \$177,668,486, or 53%, between July and December 2025.

General Fund

The general fund is the largest portion of the operating budget at \$333,036,723. Sales tax revenue makes up the bulk of general fund revenues at 37.5% and raised \$60,502,560. State aid also accounts for a significant portion of the general fund, at 23.9%. The general fund collected \$133,387,916 in total revenue at the mid-year point, and its total expenses are \$163,742,649, or 49%. The Department of Public Works collected \$484,752 in setout charges, while the total amount is \$312,000, making revenues 55% over their expected amount by mid-year.

Notable new revenue programs this fiscal year include the room occupancy tax, school zone speed violations, school zone red light violations, and school bus arm violations. The City has collected \$332,750, or 42%, of the room occupancy tax by mid-year, and the total budget amount is \$800,000. The total budgeted amount for school zone speeding violations is \$1,823,683, and the City collected \$11,525 by the end of December. The school zone red light violations are expected to collect \$2,557,799, and they collected \$1,160 by December. Syracuse collected \$258,332 in school bus arm violations by mid-year and expects to collect \$1,618,518.

Overtime wages, the retirement system, and medical insurance are flagged as three areas where the City may exceed estimates. Syracuse has spent 70.7% of its budget on overtime wages and is on track to exceed it by the end of the year, with high spending concentrated in Public Works, Police, Fire, and Parks. Some departments, including Police and Fire, are able to recoup some overtime expenses.

The City of Syracuse budgeted \$7,562,845 for the Employee Retirement System and \$31,896,734 for the Police and Fire Retirement System, totaling 10.6% of the FY 2025-2026 operating budget. ERS payments are over budget by \$1,311,916, and the PFRS at 94% of its budget. In the long term, high retirement system costs could weaken the City's financial position.

In the past three years, actual spending on medical insurance has increased by 22%. Last year, Syracuse budgeted \$43,821,206 and spent \$50,994,209, exceeding its target by 16.4%. It appears that medical insurance costs will grow again this year. The total medical insurance amount is \$50,610,081, and the City has already paid more than half, or \$28,000,030, of its total.

Water Fund

Water fund revenues are \$14,075,165, and expenses are \$10,321,158, for a 33.2% expense-to-revenue ratio. The water fund is a proprietary fund that provides clean water to households and businesses throughout the City and is independent from other municipal funds. The total FY2025-2026 Water Fund budget is \$31,031,846.

Sewer Fund

The sewer fund oversees the City's sewer system and operates as a proprietary fund. Its accounts are separate from the general fund. The sewer fund has collected \$3,824,713 with a year-end budget of \$7,483,800. A total of \$3,509,323, or 47%, in expenses occurred midway through the fiscal year.

Sidewalk Fund

The municipal sidewalk fund was created and implemented with ARPA funds. The municipal sidewalk fee, the revenue-raising mechanism of the fund, supports sidewalk projects across the City in addition to supplemental snow clearing on select high-volume roadways and near major destinations like schools and community centers. Syracuse's sidewalk fund has a budget of \$2,285,237. Syracuse collected \$3,419,306 in municipal sidewalk fees and is expected to collect a total of \$3,634,961 by the end of June. The sidewalk fund has spent \$95,356 by mid-year.

This report makes nine recommendations regarding the City's finances, bookkeeping, and budget process. The City must find stable sources of revenue beyond sales tax and state aid. Residents rely on City services daily and expect continuous, quality service delivery, however, the sales tax is more sensitive to dips in the economy making the City vulnerable long-term. Although the state provided \$15 million in temporary AIM funding this year, its base amount has remained stagnant for more than a decade, making one-time payments unreliable.

The City should publish quarterly or monthly budget-to-actual amounts to provide greater transparency and ensure data entry mistakes are corrected for accurate, timely financial reporting. All contracts and purchase orders should be made publicly available to ensure they are within budget and accounted for in City spending. Employees would benefit from a city-wide training on the budget process and alignment with the Administration's strategic goals.

The Commissioner of Finance should reconcile receipts against the actual revenue-generating activities, not just confirm that bank balances match deposits. Similarly, revenue-generating departments should take ownership of the revenue they generate. Staff in those departments should monitor incoming funds and ensure their receipts are properly booked to the correct revenue accounts by the Department of Finance.

The Commissioner of Finance should also require cash reports to include additional backup information clearly detailing the source of the funds. All revenue generated by City employees in the course of their work should flow directly through the Department of Finance for deposit into City accounts. The existing cash report form needs modernization, and the City should create an electronic version with drop-down menus and other budgetary controls to simplify reporting.

Revenues

Sales Tax

Onondaga County and the City have a sales tax sharing agreement, with the City receiving roughly one-quarter of revenue (**EXHIBIT 2**).

Businesses collect sales tax at the point of sale, covering items such as retail goods, digital products, and entertainment, and pass it on to local governments for the purpose of providing public services, such as garbage collection, policing, and code enforcement. The sales tax is sometimes used as an indicator of an economic downturn because unemployment or underemployment can leave consumers with less money to spend on non-essential items. When local governments receive less revenue from sales tax, it can leave the City financially vulnerable and make reliance on the property tax or state aid more important (Campillo et al. 2021). Syracuse, like many municipalities, is heavily reliant on the sales tax to fund essential services such as snow removal and fire rescue. The City has also offered generous property tax incentives to spur development in furtherance of generating more sales tax revenue.

On the books, sales tax collections show a negative \$38,559,307, indicating a bookkeeping error that incorrectly reflects the total amount of \$60,502,560. The City's FY2025-2026 sales tax projected revenue is \$122,975,761.

Room Occupancy Tax

A 2% room occupancy tax is new in FY 2025-2026 but began implementation last fiscal year on April 1, 2025. It is applied at checkout for hotels and motels in the city. This tax provides the City with greater fiscal stability and can be an indicator of economic activity and tourism. The total amount for the room occupancy tax is \$800,000 and collected \$332,750 or 42% by mid-year.

Onondaga County also has a 7% room occupancy tax that funds Visit Syracuse and other tourism programs.

Setout Charges

Setout fees are charged for the collection of bulk items, excessive garbage, and yard waste. The Department of Public Works collected \$484,752 in revenue by the end of December, while the total budgeted amount is \$312,000. This is 155% of the total projected amount in the budget.

Licenses

The Department of Finance takes in license revenue related to entertainment and businesses. Its budgeted amount for licenses is \$45,000 license fees and collected \$4,775 by mid-year. The Commissioner of Finance also oversees Bingo Receipts, which took in \$360 in its \$1,000 budget in the first half of the fiscal year.

The City Clerk also collects license fees, including marriage, conservation, and dog licenses. The FY 2025-2026 amount is \$60,000 and the office collected \$30,864. This money is managed separately from funds managed by the Commissioner of Finance.

School Zone Speed Violations

The total budgeted amount for School Zone Speeding Violations is \$1,823,683, and the City collected \$11,525 by the end of December. The City began collecting funds in November. Automated speed cameras near schools issue a ticket of \$50 when a vehicle drives 10 mph or more over the speed limit. Full enforcement of the program began on November 2, 2025, after a 60-day grace period.

School Zone Red Light Violations

Similarly to School Zone Speed Violations, the City also began enforcing a \$50 fine for vehicles that do not obey red lights near schools. The new School Zone Red Light Violations are expected to collect \$2,557,799, and they collected \$1,160 by December. Enforcement began on November 2, 2025.

School Bus Arm Violations

Last fall, the City equipped school buses with cameras that record vehicles passing while their stop sign arms are out. The first violation is \$250 and is another \$250 for a second violation within 180 days of the first. If a third violation occurs within a 180-day period, the fine increases to \$300. Syracuse collected \$258,332 by the mid-year point and expects to collect \$1,618,518 by the end of the fiscal year in June. Implementation for bus arm violations began in May 2025.

The City began issuing school zone speed and school zone red light violations on November 2, 2025, while school bus arm violations began in spring 2025, but they are included as a revenue line for a full year for the first time this fiscal year. Revenues tied to school zone and school bus violations are anticipated at \$6 million, paired with program expenses of \$2.26 million.

Rental Registry Fees

Rental Registry Fees collected \$54,430 in the first half of the FY26 fiscal year. The year-end budget total is \$225,000. The Rental Registry is required for all 1- and 2-family buildings in the City, and ensures apartments are safe and functional for use. As of April 21, 10,941 family buildings are required to have a valid Rental Registry certificate, but over half (6,523) do not **(EXHIBIT 3)**.

Building and Property Permits

The City collected 77% or \$2,706,858 in Building and Property Permits between July and December last year. The FY 2025-2026 budgeted amount is \$3,500,000. Building and property permits are required for most construction, renovation, demolition, and property alterations and apply to residential, commercial, and historical properties.

Expenditures

Overtime Wages

According to federal law, employees must receive overtime pay at 1½ times their regular rate of pay for all hours worked over 40 in a workweek. The City uses overtime to fill specialty shifts and cover staffing shortages in various departments across the government. Some labor agreements allow for double-time under certain circumstances.

Syracuse is at 70.7% of its overtime wages budget and is on track to exceed it by the end of the year. Departments with concentrated spending are Public Works, Police, Fire, and Parks. Some departments, including Police and Fire, receive reimbursements for overtime wages through agreements with outside entities. The chart on the following page provides a summary of overtime wages paid by mid-year across the City.

Overtime Wages

Department	Division	FY25-26 Actuals	FY25-26 Budgeted	Percent of Budget
Information Technology	Personal Services	\$2,117	\$5,000	42%
Finance	City Payment Center	\$0	\$1,000	0%
Finance	Accounts	\$0	\$1,000	0%
Finance	Parking Violations	\$1,294	\$0	N/A
Finance	Financial Operations	\$511	\$1,000	51%
City Clerk	Personal Services	\$2,907	\$0	N/A
Neighborhood & Business Development	Code Enforcement	\$6,731	\$16,000	42%
Engineering	Personal Services	\$0	\$500	0%
Public Works	Personal Services	\$0	\$300	0%
Public Works	Environmental Services	\$61,905	\$56,463	110%
Public Works	Building Services	\$168,053	\$315,000	53%
Public Works	Street Repair	\$273,615	\$400,000	68%
Public Works	Motor Equipment Maintenance	\$244,264	\$480,000	51%
Public Works	Snow & Ice Control	\$228,791	\$450,000	51%
Public Works	Waste Collection, Recycling, & Disposal	\$183,873	\$210,000	88%
Public Works	Street Cleaning	\$107,617	\$130,000	83%
Public Works	Transportation	\$52,994	\$100,000	53%
Police	Sworn	\$5,153,424	\$5,500,000	94%
Police	Civilian	\$212,096	\$340,000	62%
Fire	Sworn	\$2,479,099	\$4,262,135	58%
Fire	Civilian	\$36,546	\$106,000	34%
Parks	Personal Services	\$92	\$7,000	1%
Parks	Grounds Maintenance	\$119,767	\$207,000	58%
Parks Recreation	Personal Services	\$53,681	\$130,000	41%
Parks Recreation	Dog Control	\$4,162	\$10,000	42%
Water	Finance	\$3,383	\$3,500	97%
Water	Engineering	\$1,271	\$5,000	25%
Water	Water Quality Management	\$7,771	\$18,000	43%
Water	Water Plant	\$441,992	\$998,000	44%
Sewer	Personal Services	\$215,196	\$475,000	45%
Total		\$10,063,151	\$14,227,898	70.7%

New York State and Local Retirement System

All public employers are responsible for making annual payments to the New York State and Local Retirement System (NYSLRS), comprising the Employees' Retirement System (ERS) and the Police and Fire Retirement System (PFRS). The City covers a percentage of the future benefits for its 12-month permanent, full-time employees. Payments help ensure that adequate funds are available for current and future beneficiaries of the pension fund.

Employers provide employee salary data to the State Comptroller, which helps determine benefits. The State Comptroller Thomas DiNapoli, who manages NYSLRS, then creates an annual contribution for employers based on employee turnover, salary growth, inflation, and the fund's expected rate of return. The State Comptroller bills participating employers each November for their portion of retirement payments. Payments are due February 1st, but employers are eligible to pay a discounted rate if they pay by December 15th, which the City of Syracuse does. Any late payments made after February 1st are subject to interest charges. Every year, the City budgets an estimate for the pension bill due to when it occurs in the budget cycle.

Higher contribution rates directly equate to higher pension bills, which reduce the funds available to provide the key municipal services residents rely on. Every dollar that must be sent to the State Comptroller means one less dollar to spend on road repairs, water infrastructure improvements, and cops on the street.

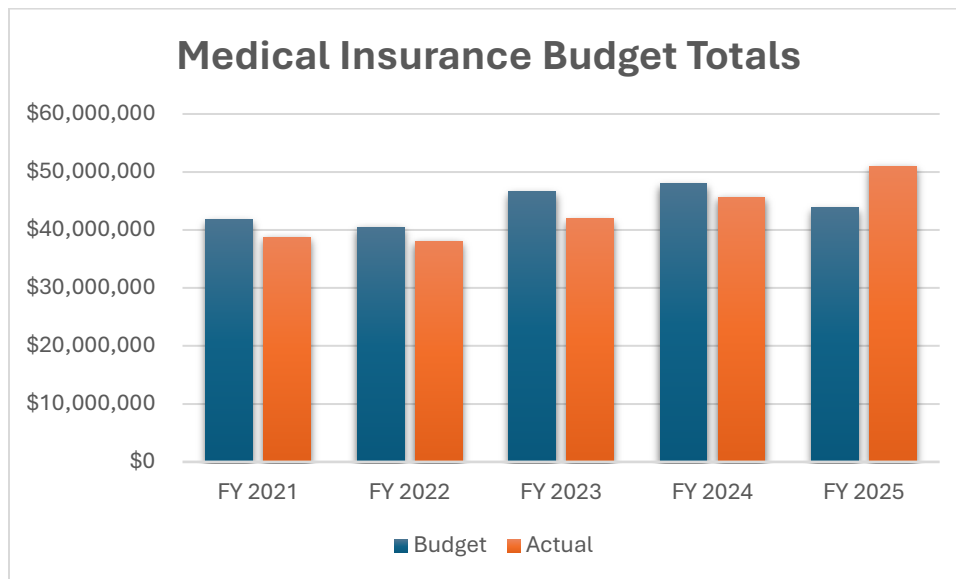
The City of Syracuse budgeted \$7,562,845 for the Employee Retirement System and \$31,896,734 for the Police and Fire Retirement System, totaling 10.6% of the FY 2025-2026 operating budget. ERS payments are over budget by \$1,311,916, and the PFRS spent 94% of its budget. In the long term, high retirement costs could weaken the City's financial position.

New York State and Local Retirement System			
Fund	FY25-26 Actual	FY25-26 Budgeted	Percent of Budget
General	\$7,794,450	\$6,502,212	120%
Water	\$784,901	\$720,644	109%
Sewer	\$295,410	\$309,989	95%
Sidewalk	\$0	\$30,000	0%
Police & Fire	\$29,957,418	\$31,896,734	94%
Total	\$38,832,179	\$39,459,579	98%

Medical Insurance

Medical insurance is one of the City's highest costs and a significant long-term liability. Rising healthcare costs are driven by several complex factors, including the structure of the nation's healthcare system, a lack of market competition, the development of more effective and expensive treatments, and an older population in need of advanced care. As an employer, the City is obligated to provide medical insurance to its employees and is responsible for negotiating with insurance companies for the best coverage at the most affordable price. The City provides medical insurance for current and former employees primarily through Excellus BlueCross BlueShield.

In the past three years, actual spending on medical insurance has increased by 22%. Last year, Syracuse budgeted \$43,821,206 and spent \$50,994,209, exceeding its target by 16.4%.



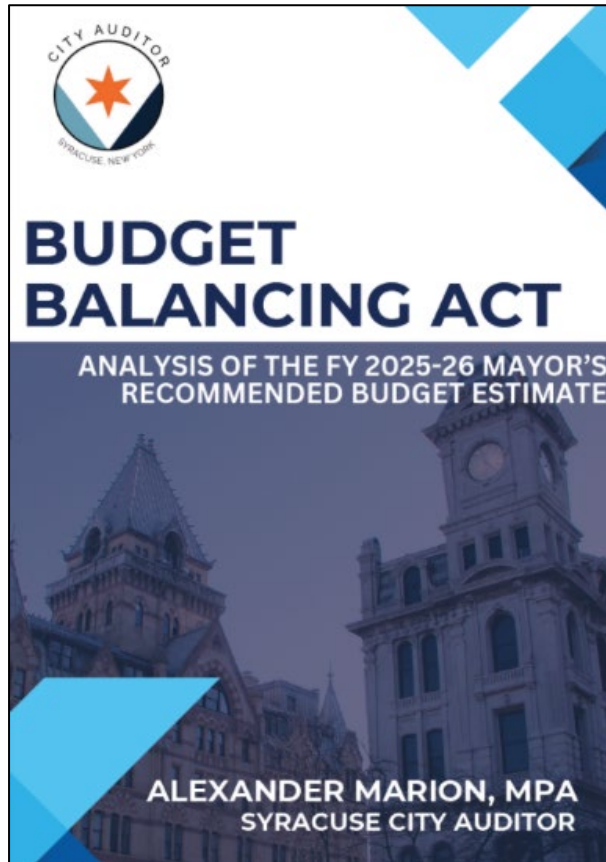
It appears that the City's medical insurance costs will grow again this year. The total medical insurance amount is \$50,610,081, and the City has already paid more than half, or \$28,000,030, of that amount.

Medical Insurance			
Fund	FY25-26 Actual	FY25-FY26 Budgeted	Percent of Budget
General	\$25,991,385	\$46,616,490	56%
Water	\$1,361,964	\$2,699,654	50%
Sewer	\$632,796	\$1,257,307	50%
Sidewalk	\$14,175	\$36,630	39%
Total	\$28,000,320	\$50,610,081	55.3%

Previous Findings and Recommendations

Budget Balancing Act

In 2025, the City Auditor's office issued *Budget Balancing Act: An Analysis of the Mayor's Recommended 2025-26 Budget Estimate*. This was the first time ever a City Auditor had provided an analysis of a Mayoral budget proposal. The report had fourteen findings on revenue and expense matters and offered three recommendations to improve transparency and reduce interest costs.



Findings:

- Proposed Budget Plugged with Record-High \$27.2 M in Reserves
- Multiple Revenues Sources Appear Inconsistent with Past Performance; Do Not Provide Sufficient Evidence to Justify Amount
- School Zone and School Bus Safety Violations Forecasted to Raise \$6M
- Code Enforcement Revenue Projections Do Not Match Anticipated Activity
- City Budget Relies on \$79 Million in Various Forms of State Aid
- Water Fund Fees Proposed in FY25 Never Materialized; Removed from FY26 Budget

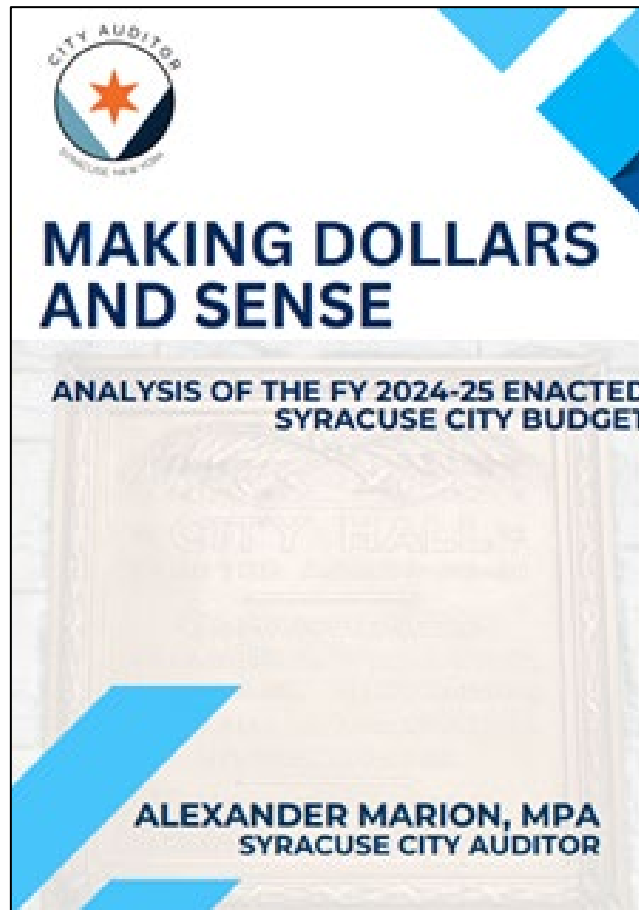
- Tax Levy Represents Only a Portion of City's Property Values
- Police Overtime Budgeted at \$6.5 Million, More Than \$3 Million Less than FY24 Actuals
- Employee Fringe Costs, Like Healthcare And Retirement, Continue To Grow
- Debt Service Continues To Be High As Interest Rate Environment Remains Unstable
- City of Syracuse Provides More Than \$1 Million To Fund Outside Organizations
- Department of Audit Remains Smallest and Least Funded Standalone Department
- Budget Shows "Housing Trust" As Special Object Despite Issues Over Name
- Contracted Services – Related Parties Needs More Clarification

Recommendations

- Include Available Fund Balance in Budget Documents
- City Should Prioritize Essential Borrowing Until Interest Rates Retreat
- Include Breakdown of SURA Contracted Services by Department

Making Dollars and Sense

In 2024, the City Auditor's office released *Making Dollars and Sense: Analysis of the FY 2024-25 Enacted Syracuse City Budget*. This was the first time a City Auditor had published a report on the City's enacted budget. It included 15 findings and six recommendations.



Findings:

- Budget Gap Filled With \$11,000,000 in Non-Recurring ARPA Funding
- Revenue from Interest Projected to Increase 226% Due to Better Investment and Work With Outside Consultant three+one
- AIM Funding Increased \$5,000,000 – First Increase Since 2012
- Sales Tax, State & Federal Aid, Tax Levy Make up 79% of Revenue
- Parking an Underutilized Revenue Source
- 10% Increase in Departmental Operating Expenses
- Water and Sewer Fund Transfers Have Legal Concerns
- Departmental Narratives, Activity Indicators Not a Useful Gauge of Activity
- Syracuse Police Department Has Best Activity Indicators

- Emergency Services Departments Do Not Clearly Explain Divisions of Labor Within Staff Budgets
- Annual Bonding Has Increased in Recent Years; Long-Term Debt Service Is a Concern
- Budget Does Not Clearly Show Fund Balance
- Common Council Made More Than \$1.5 Million in Amendments; Changes Cut 15 Positions and Union Staffing Study But Did Not Result in Savings
- Many Contractual Expenses, like Tomorrow's Neighborhoods Today (TNT), Not Itemized
- Syracuse Urban Renewal Agency (SURA) Staff Not Shown Clearly

Recommendations:

- All Departments Should Show Clear Divisions of Labor & Expenses in Budget
- Amend the Charter to Require Departments to Annually Furnish an Organizational Chart and Narrative
- Common Council Should Hold More Public Hearings, Actively Solicit Public Input
- Provide a Complete Listing of all Contracts and Ongoing Obligations
- Improve Activity Indicators, Include Departmental Goals and Objectives With Budget Documents; Establish Publicly Accessible Dashboards Updated with Data
- Document Need for Reimbursement Before Engaging in Fund Transfers

Findings

Finding #1: School Zone, Red Light, and Bus Arm Camera Program Generating Revenue, May Not Meet Budgeted Targets.

School zone speed and school zone red light violations began on November 2, 2025, while school bus arm violations began in May 2025 after a warning period, but they are included as a revenue line for a full year for the first time this fiscal year. Revenues tied to school zone and school bus violations are anticipated at \$6 million, paired with program expenses of \$2.26 million. Traffic camera fees and allowance for negotiations are new special objects of expense in the FY26 budget. Traffic camera fees are the companion expense to the new revenue sources for school zone and school bus arm violations. This portion accounts for about 38% of the \$6 million in revenue. At \$6 million in revenue, the City anticipated issuing 6,000 School Bus Arm violations and more than 87,000 School Zone violations this fiscal year.

The total budgeted amount for School Zone Speeding Violations is \$1,823,683, and the City collected \$11,525. The new School Zone Red Light Violations are expected to collect \$2,557,799, and they collected \$1,160 by December. Syracuse collected \$258,332 by the mid-year point for Bus Arm violations and expects to collect \$1,618,518 by the end of the fiscal year in June.

The City Auditor's office anticipates these streams may not meet their projected amounts due to implementation difficulties and increased compliance as the program has been enforced (Stuckey 2026) (Deryn 2025).

Finding #2: Overtime Wages, Retirement System, and Medical Insurance the Highest Drivers of Costs, Exceed Their Budgeted Amounts by Mid-Year.

Three main areas of growth in the City's operating budget: overtime wages, employee retirement system, and medical insurance. These issues, among others, threaten the fiscal stability of the City without structural solutions to curb costs.

Syracuse has spent 70.7% of its budget on overtime wages and is on track to exceed it by the end of the year. Departments with concentrated spending are Public Works, Police, Fire, and Parks.

The City of Syracuse budgeted \$7,562,845 for the Employee Retirement System and \$31,896,734 for the Police and Fire Retirement System, totaling 10.6% of the FY 2025-2026 operating budget. ERS payments are over budget by \$1,311,916, and the PFRS spent 94% of its budget. In the long term, high retirement costs could weaken the City's financial position.

In the past three years, actual spending on medical insurance has increased by 22%. Last year, Syracuse budgeted \$43,821,206 and spent \$50,994,209, exceeding its target by 16.4%. It appears that the City's medical insurance costs will grow again this year. The total medical insurance amount is \$50,610,081, and the City has already paid more than half, or \$28,000,030, of that amount.

Finding #3: Room Occupancy Tax Collected \$332,710, At 42% of Estimated \$800,000 Budget.

A 2% room occupancy tax is new in FY 2025-2026 but began implementation last fiscal year on April 1, 2025. The total amount for the room occupancy tax is \$800,000 and collected \$332,750 or 42% by mid-year.

Finding #4: Examples of Bookkeeping Errors Were Identified in Financial Records.

During the process of compiling this report, our office’s review of the City’s financial transactions found bookkeeping errors that indicate a lack of budgetary controls. For example, a typo inaccurately reflected a negative \$38,559,307 in sales tax collections, instead of \$60,502,560 for the first half of the year. The \$49,530,933.16 entry was entered as a positive accrual in July when it should have been added as a negative, then reversed by a positive number in the same amount (**EXHIBIT 4**). This error existed in the City’s enterprise resource system, PeopleSoft, for months without correction.

These errors make conversions between fund-level financial statements and government-wide statements more time consuming and could lead to inaccuracies in financial reporting. When totals are pulled at the end of the fiscal year, some can go unnoticed. Delays in catching and correcting mistakes can prevent the City from responding to issues of concern or risk missing budget targets.

Finding #5: Setout Charges Have Exceeded Their Projected Revenues By 55%.

Setout fees are charged for the collection of bulk items, excessive garbage, and yard waste. The Department of Public Works collected \$484,752 in revenue by the end of December, while the total budgeted amount is \$312,000. This is 155% of the total projected amount in the budget or 55% over the expected amount.

Recommendations

Recommendation #1: Stable Sources of Revenue Beyond Sales Tax Are Needed.

The FY 2025-2026 budget marks the end of federal aid that buoyed the City's fund balance in the wake of the pandemic-related recession. During the budget announcement last year, the Administration said that it anticipates limited use of fund balance.

The State's Aid and Incentives for Municipalities (AIM) funding is the city's second-largest source of revenue. The City's AIM funding from the State has remained frozen at \$71,758,584 for more than a decade. However, Governor Kathy Hochul announced in February that she would provide \$15 million in temporary AIM funding to the City of Syracuse (**EXHIBIT 5**) (**EXHIBIT 6**). In March, the New York State Senate announced its support by increasing that number to \$30 million.

Reliance on sales tax revenue to fund most of the City's programs and employee salaries carries risks to its financial stability, especially in an economic downturn. The City should explore additional revenue streams, including strengthening property taxes and seeking greater support from nonprofits, to ensure it can provide services at the levels residents demand.

Recommendation #2: Routine Budget-to-Actual Reporting.

The City Auditor's *Mid-Year Budget Report* and accompanying City Budget Workbook were born out of the absence of routine budget-to-actual financial reports. Such regular reporting would provide transparency to residents and businesses of where their tax dollars are being spent during the year. The City should report revenues and expenditures on major funds quarterly or monthly for increased fiscal accountability and transparency.

Recommendation #3: Monthly Compliance Monitoring to Ensure Accurate Bookkeeping.

The Commissioner of Finance should verify revenues and expenditures and reconcile amounts monthly to increase accountability and provide sound financial reporting. Such practices would reduce financial reporting errors and typos. Additionally, an updated and accessible chart of accounts should be available for all staff.

Recommendation #4: Ensure Commissioner of Finance Controls All City Bank Accounts.

All revenue generated by activities conducted by City employees in the course of their work should flow directly through the Department of Finance for deposit into City accounts. These revenues should be appropriately recorded in the City's general ledger, showing a transparent trail of receipt through deposit. These accounts should be managed by the Commissioner of Finance.

Departments which maintain their own bank accounts create an unnecessary and risky step in the financial management process. The Commissioner of Finance should conduct a review of all departments and confirm the city's banking accounts are managed centrally under Department of Finance control.

Recommendation #5: Conduct City-Wide Staff Training on Budget Process, Strategic Goals.

A City's budget is arguably the most important piece of legislation it can pass in any given year. Departments are asked by the Administration to submit budget requests annually, but receive very little instruction or explanation when their requests are not approved. Municipal budgeting is complex and can unintentionally leave staff, who often have the most expertise in City operations, in the dark about how budget decisions are made.

City-wide staff training on budget processes can improve operational resilience, increase financial transparency, and help employees understand how their role contributes to city-wide goals. Departments can become siloed if there is no cross-departmental alignment on strategic goals. Budget challenges may seem to come out of nowhere when there is no clear communication from leadership. Operations can be more efficient when employees understand the financial impact of their work and can readily identify cost-saving measures. Moreover, when experienced staff leave or retire, their knowledge of the City's budget process and financial management goes with them. Staff training would ensure department teams can deliver services continuously and on budget amid personnel changes.

Recommendation #6: Reconcile Payments Received Against Actual Activity Which Generated the Revenue.

Improvements to the reconciliation process can be made, beginning with standing requests for adequate backup information.

Accountants should be reconciling receipts against the actual activities which were revenue generating, not just confirming bank balances match deposits. They should be investigating supporting documentation and confirming details of customer-city transactions in addition to city-bank transactions. The Commissioner of Finance should be skeptical of funds it receives from operating departments and should make them prove the source of their revenues.

Similarly, revenue-generating departments should take ownership of the revenue they generate. Staff in those departments should monitor money coming in and then ensure their receipts are properly booked to the correct revenue accounts by the Department of Finance.

Recommendation #7: Publish a List of All Contracts and Purchase Orders.

The budget is a single-year document which reflects the point in time in which it is passed; it does not represent the ongoing operations of City government which do not neatly fit into a single calendar year. Many times the City enters into multi-year contracts that commit the City to expenses beyond the lifecycle of a budget. While the budget document itself only covers a single fiscal year, the City should publish a list of all committed, future expenses to help guide decision making about current year budgetary matters.

Recommendation #8: Update Cash Report Form, Create Electronic Format.

The existing cash report form needs modernization, and the City should create an electronic version with drop-down menus and other guardrails and details to make reporting easier.

Recommendation #9: Require Cash Reports Be Accompanied by Supporting Backup Documentation Proving the Source of the Funds.

The Commissioner of Finance should require cash reports to include additional backup information clearly detailing the source of the funds.

In the case of licenses, there are dozens of different license types being paid into the City's Licenses account, the Department should be skeptical of funds it receives from the Central Permit Office (which is managed entirely by another department). They should require them to prove the source of their revenue. Confirming they have received all City funds is a primary responsibility of the Department of Finance.

For licenses, backup details should include, at least, a spreadsheet of itemized activity showing the date, amount received, payee, and license type and number. Copies of approved licenses and a copy of the physical payment or confirmation of e-receipt should also accompany each payment record, providing a complete trail of information proving payment was received and the license was issued.

Works Cited

Campillo, Katy, Jeff Chapman, Adrienne Lu, Logan Timmerhoff, and Alexandria Zhang. 2021. Review of *Local Tax Limitations Can Hamper Fiscal Stability of Cities and Counties*. Washington, D.C.: The PEW Charitable Trusts. <https://www.pew.org/en/research-and-analysis/issue-briefs/2021/07/local-tax-limitations-can-hamper-fiscal-stability-of-cities-and-counties>.

Deryn, Alexandra. "Syracuse's School Zone Traffic Enforcement Program Brings Noticeable Driving Improvements." *Localsyr.Com*, September 22, 2025. <https://www.localsyr.com/news/local-news/syracuses-school-zone-traffic-enforcement-program-brings-noticeable-driving-improvements/>.

Stuckey, Greta. "3 School-Zone Tickets in Less than an Hour? Why This Syracuse Driver Didn't Face Any Fines." *www.Syracuse.Com*, March 21, 2026. <https://www.syracuse.com/crime/2026/03/3-school-zone-tickets-in-less-than-an-hour-why-this-syracuse-driver-didnt-face-any-fines.html>.

Exhibit 1

Sales Tax -411100

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ **Ledger Criteria**

Go To [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	411100	Sales Tax	66,467,756.40	66,467,756.40	USD	66,467,756.40	66,467,756.40
4	Activity	Detail	411100	Sales Tax	-27,908,449.02	38,559,307.38	USD	-27,908,449.02	38,559,307.38

Room Occupancy -411500

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ **Ledger Criteria**

Go To [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	411500	Room Occupancy Tax	28,616.93	28,616.93	USD	28,616.93	28,616.93
2	Activity	Detail	411500	Room Occupancy Tax	-28,616.93	0.00	USD	-28,616.93	0.00
4	Activity	Detail	411500	Room Occupancy Tax	-332,750.08	-332,750.08	USD	-332,750.08	-332,750.08

Set out charges -415670

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

Go To [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Find | View All First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	415670	Setout Charges	-214,371.46	-214,371.46	USD	-214,371.46	-214,371.46
2	Activity	Detail	415670	Setout Charges	-85,474.90	-299,846.36	USD	-85,474.90	-299,846.36
3	Activity	Detail	415670	Setout Charges	-44,036.56	-343,882.92	USD	-44,036.56	-343,882.92
4	Activity	Detail	415670	Setout Charges	-64,883.87	-408,766.79	USD	-64,883.87	-408,766.79
5	Activity	Detail	415670	Setout Charges	-43,939.24	-452,706.03	USD	-43,939.24	-452,706.03
6	Activity	Detail	415670	Setout Charges	-32,046.23	-484,752.26	USD	-32,046.23	-484,752.26

Licenses (Finance) -425450

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

Go To [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Find | View All First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	425450	License Fees	-1,420.00	-1,420.00	USD	-1,420.00	-1,420.00
2	Activity	Detail	425450	License Fees	-1,500.00	-2,920.00	USD	-1,500.00	-2,920.00
3	Activity	Detail	425450	License Fees	-460.00	-3,380.00	USD	-460.00	-3,380.00
4	Activity	Detail	425450	License Fees	-1,395.00	-4,775.00	USD	-1,395.00	-4,775.00

City Clerk Licenses – 412550

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

[Ledger Criteria](#)

Go To [Inquiry Criteria](#) [Ledger Detail Drill-Down Chartfield Display](#)

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency Personalize Find First 1-9 of 9 Last									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	412550	City Clerk Licenses	-4,993.34	-4,993.34	USD	-4,993.34	-4,993.34
2	Activity	Detail	412550	City Clerk Licenses	-5,810.61	-10,803.95	USD	-5,810.61	-10,803.95
3	Activity	Detail	412550	City Clerk Licenses	-5,677.66	-16,481.61	USD	-5,677.66	-16,481.61
4	Activity	Detail	412550	City Clerk Licenses	-5,377.85	-21,859.46	USD	-5,377.85	-21,859.46
5	Activity	Detail	412550	City Clerk Licenses	-5,563.20	-27,422.66	USD	-5,563.20	-27,422.66
6	Activity	Detail	412550	City Clerk Licenses	-3,441.04	-30,863.70	USD	-3,441.04	-30,863.70

School Zone Speed Violation -426104

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

[Ledger Criteria](#)

Go To [Inquiry Criteria](#) [Ledger Detail Drill-Down Chartfield Display](#)

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency Personalize Find First 1-6 of 6 Last									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
5	Activity	Detail	426104	School zone speed violation	-1,350.00	-1,350.00	USD	-1,350.00	-1,350.00
6	Activity	Detail	426104	School zone speed violation	-10,175.00	-11,525.00	USD	-10,175.00	-11,525.00

School Zone Red Light – 426106

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ **Ledger Criteria**

Go To [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
5	Activity	Detail	426106	School zone red light violatio	-150.00	-150.00	USD	-150.00	-150.00
6	Activity	Detail	426106	School zone red light violatio	-1,500.00	-1,650.00	USD	-1,500.00	-1,650.00

Bus Arm Violations -426102

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ **Ledger Criteria**

Go To [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
2	Activity	Detail	426102	School bus arm violation	-500.00	-500.00	USD	-500.00	-500.00
3	Activity	Detail	426102	School bus arm violation	-1,000.00	-1,500.00	USD	-1,000.00	-1,500.00
4	Activity	Detail	426102	School bus arm violation	-112,144.27	-113,644.27	USD	-112,144.27	-113,644.27
5	Activity	Detail	426102	School bus arm violation	-56,463.16	-170,107.43	USD	-56,463.16	-170,107.43
6	Activity	Detail	426102	School bus arm violation	-88,224.26	-258,331.69	USD	-88,224.26	-258,331.69

Rental Registry fees – 415890

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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[Ledger Detail Drill-Down Chartfield Display](#)

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	415890	Rental Property Registry	-12,190.00	-12,190.00	USD	-12,190.00	-12,190.00
2	Activity	Detail	415890	Rental Property Registry	-14,620.00	-26,810.00	USD	-14,620.00	-26,810.00
3	Activity	Detail	415890	Rental Property Registry	-12,820.00	-39,630.00	USD	-12,820.00	-39,630.00
4	Activity	Detail	415890	Rental Property Registry	-6,320.00	-45,950.00	USD	-6,320.00	-45,950.00
5	Activity	Detail	415890	Rental Property Registry	-5,530.00	-51,480.00	USD	-5,530.00	-51,480.00
6	Activity	Detail	415890	Rental Property Registry	-2,950.00	-54,430.00	USD	-2,950.00	-54,430.00

Building and Property Permits – 425500

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency Personalize Find First 1-10 of 10 Last									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD F Balance (in Curr
1	Activity	Detail	425500	Building Permits	-178,465.77	-178,465.77	USD	-178,465.77	-178,4
2	Activity	Detail	425500	Building Permits	-496,925.73	-675,391.50	USD	-496,925.73	-675,3
3	Activity	Detail	425500	Building Permits	-558,154.67	-1,233,546.17	USD	-558,154.67	-1,233,5
4	Activity	Detail	425500	Building Permits	-296,702.56	-1,530,248.73	USD	-296,702.56	-1,530,2
5	Activity	Detail	425500	Building Permits	-387,826.04	-1,918,074.77	USD	-387,826.04	-1,918,0
6	Activity	Detail	425500	Building Permits	-788,783.20	-2,706,857.97	USD	-788,783.20	-2,706,8

Overtime Wages

IT – 16800-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency Personalize Find First 1-10 of 10 Last									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	563.08	563.08	USD	563.08	
2	Activity	Detail	510400	Overtime/Wages	170.47	733.55	USD	170.47	
3	Activity	Detail	510400	Overtime/Wages	351.28	1,084.83	USD	351.28	
4	Activity	Detail	510400	Overtime/Wages	404.70	1,489.53	USD	404.70	
5	Activity	Detail	510400	Overtime/Wages	316.50	1,806.03	USD	316.50	
6	Activity	Detail	510400	Overtime/Wages	311.32	2,117.35	USD	311.32	

Finance City Payment Center -13100-510400

No OT paid by mid-year

Finance Parking Violations – 13110-510400

No OT paid by mid-year

Finance Fin Ops – 13120-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Summary [Find](#) | [View All](#) First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
5	Activity	Detail	510400	Overtime/Wages	72.70	72.70	USD	72.70	
6	Activity	Detail	510400	Overtime/Wages	438.12	510.82	USD	438.12	

City Clerk – 14100-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ **Ledger Criteria**

Go To [Inquiry Criteria](#)

[Ledger Detail Drill-Down Chartfield Display](#)

Ledger Summary [Find](#) | [View All](#) First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	435.23	435.23	USD	435.23	
2	Activity	Detail	510400	Overtime/Wages	694.49	1,129.72	USD	694.49	
3	Activity	Detail	510400	Overtime/Wages	531.36	1,661.08	USD	531.36	
4	Activity	Detail	510400	Overtime/Wages	184.77	1,845.85	USD	184.77	
5	Activity	Detail	510400	Overtime/Wages	385.81	2,231.66	USD	385.81	
6	Activity	Detail	510400	Overtime/Wages	675.04	2,906.70	USD	675.04	

NBD - 64200-510400

NBD Codes – 36210

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ **Ledger Criteria**

Go To [Inquiry Criteria](#)

[Ledger Detail Drill-Down Chartfield Display](#)

Ledger Summary

Find | View All First 1 of 1 Last

Ledger Amount by Currency									
Personalize Find First 1-6 of 6 Last									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD
1	Activity	Detail	510400	Overtime/Wages	1,106.78	1,106.78	USD	1,106.78	
2	Activity	Detail	510400	Overtime/Wages	907.20	2,013.98	USD	907.20	
3	Activity	Detail	510400	Overtime/Wages	1,572.48	3,586.46	USD	1,572.48	
4	Activity	Detail	510400	Overtime/Wages	1,028.16	4,614.62	USD	1,028.16	
5	Activity	Detail	510400	Overtime/Wages	514.08	5,128.70	USD	514.08	
6	Activity	Detail	510400	Overtime/Wages	1,602.72	6,731.42	USD	1,602.72	

Engineering – 80400-510400

No OT paid by mid-year

DPW Personal Services -14900-510400

No OT paid by mid-year

DPW Environmental Services – 14910-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

Go To [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	5,742.68	5,742.68	USD	5,742.68	
2	Activity	Detail	510400	Overtime/Wages	16,101.24	21,843.92	USD	16,101.24	
3	Activity	Detail	510400	Overtime/Wages	10,478.10	32,322.02	USD	10,478.10	
4	Activity	Detail	510400	Overtime/Wages	12,777.21	45,099.23	USD	12,777.21	
5	Activity	Detail	510400	Overtime/Wages	10,121.34	55,220.57	USD	10,121.34	
6	Activity	Detail	510400	Overtime/Wages	6,684.36	61,904.93	USD	6,684.36	

DPW Bldg Services – 16210-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	20,786.15	20,786.15	USD	20,786.15	
2	Activity	Detail	510400	Overtime/Wages	31,888.55	52,674.70	USD	31,888.55	
3	Activity	Detail	510400	Overtime/Wages	58,934.88	111,609.58	USD	58,934.88	1
4	Activity	Detail	510400	Overtime/Wages	21,474.70	133,084.28	USD	21,474.70	1
5	Activity	Detail	510400	Overtime/Wages	14,904.30	147,988.58	USD	14,904.30	1
6	Activity	Detail	510400	Overtime/Wages	20,064.54	168,053.12	USD	20,064.54	1

DPW Street Repair – 51200-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ [Ledger Criteria](#)

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Ledger Detail Drill-Down Chartfield Dis

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	39,623.60	39,623.60	USD	39,623.60	
2	Activity	Detail	510400	Overtime/Wages	97,528.63	137,152.23	USD	97,528.63	1
3	Activity	Detail	510400	Overtime/Wages	54,125.91	191,278.14	USD	54,125.91	1
4	Activity	Detail	510400	Overtime/Wages	73,683.26	264,961.40	USD	73,683.26	2
5	Activity	Detail	510400	Overtime/Wages	7,346.26	272,307.66	USD	7,346.26	2
6	Activity	Detail	510400	Overtime/Wages	1,307.01	273,614.67	USD	1,307.01	2

DPW MEM – 51320-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Disp

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	24,400.46	24,400.46	USD	24,400.46	
2	Activity	Detail	510400	Overtime/Wages	45,382.44	69,782.90	USD	45,382.44	
3	Activity	Detail	510400	Overtime/Wages	33,187.18	102,970.08	USD	33,187.18	1
4	Activity	Detail	510400	Overtime/Wages	51,769.25	154,739.33	USD	51,769.25	1
5	Activity	Detail	510400	Overtime/Wages	34,171.77	188,911.10	USD	34,171.77	1
6	Activity	Detail	510400	Overtime/Wages	55,353.38	244,264.48	USD	55,353.38	2

DPW Snow & Ice 51420- 510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary Find | View All | First 1 of 1 Last

Ledger Amount by Currency Personalize | Find | First 1-6 of 6 Last

Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
5	Activity	Detail	510400	Overtime/Wages	81,375.18	81,375.18	USD	81,375.18	
6	Activity	Detail	510400	Overtime/Wages	147,415.44	228,790.62	USD	147,415.44	2

DPW Sanitation- 81600-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary Find | View All | First 1 of 1 Last

Ledger Amount by Currency Personalize | Find | First 1-10 of 10 Last

Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	20,489.63	20,489.63	USD	20,489.63	
2	Activity	Detail	510400	Overtime/Wages	36,286.76	56,776.39	USD	36,286.76	
3	Activity	Detail	510400	Overtime/Wages	34,421.56	91,197.95	USD	34,421.56	
4	Activity	Detail	510400	Overtime/Wages	49,355.77	140,553.72	USD	49,355.77	1
5	Activity	Detail	510400	Overtime/Wages	16,108.92	156,662.64	USD	16,108.92	1
6	Activity	Detail	510400	Overtime/Wages	27,210.82	183,873.46	USD	27,210.82	1

DPW Street Cleaning – 817800-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	14,906.52	14,906.52	USD	14,906.52	
2	Activity	Detail	510400	Overtime/Wages	38,580.23	53,486.75	USD	38,580.23	
3	Activity	Detail	510400	Overtime/Wages	24,444.62	77,931.37	USD	24,444.62	
4	Activity	Detail	510400	Overtime/Wages	29,298.68	107,230.05	USD	29,298.68	1
5	Activity	Detail	510400	Overtime/Wages	386.58	107,616.63	USD	386.58	1

DPW Transportation – 81800-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Displa

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	10,485.05	10,485.05	USD	10,485.05	
2	Activity	Detail	510400	Overtime/Wages	23,995.53	34,480.58	USD	23,995.53	
3	Activity	Detail	510400	Overtime/Wages	-4,693.57	29,787.01	USD	-4,693.57	
4	Activity	Detail	510400	Overtime/Wages	11,377.67	41,164.68	USD	11,377.67	
5	Activity	Detail	510400	Overtime/Wages	5,641.95	46,806.63	USD	5,641.95	
6	Activity	Detail	510400	Overtime/Wages	6,187.68	52,994.31	USD	6,187.68	

Police Sworn-31230-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ **Ledger Criteria**

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	510400	Overtime/Wages	760,190.70	760,190.70	USD	760,190.70	760,190.70
2	Activity	Detail	510400	Overtime/Wages	645,745.47	1,405,936.17	USD	645,745.47	1,405,936.17
3	Activity	Detail	510400	Overtime/Wages	835,884.93	2,241,821.10	USD	835,884.93	2,241,821.10
4	Activity	Detail	510400	Overtime/Wages	890,946.47	3,132,767.57	USD	890,946.47	3,132,767.57
5	Activity	Detail	510400	Overtime/Wages	907,199.48	4,039,967.05	USD	907,199.48	4,039,967.05
6	Activity	Detail	510400	Overtime/Wages	1,113,456.67	5,153,423.72	USD	1,113,456.67	5,153,423.72

Police Civilian – 31231-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ **Ledger Criteria**

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary									
Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	510400	Overtime/Wages	23,051.32	23,051.32	USD	23,051.32	23,051.32
2	Activity	Detail	510400	Overtime/Wages	27,731.44	50,782.76	USD	27,731.44	50,782.76
3	Activity	Detail	510400	Overtime/Wages	34,820.72	85,603.48	USD	34,820.72	85,603.48
4	Activity	Detail	510400	Overtime/Wages	36,772.21	122,375.69	USD	36,772.21	122,375.69
5	Activity	Detail	510400	Overtime/Wages	39,540.35	161,916.04	USD	39,540.35	161,916.04
6	Activity	Detail	510400	Overtime/Wages	50,179.48	212,095.52	USD	50,179.48	212,095.52

Fire Sworn – 34100-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary

Find | View All | First | 1 of 1 | Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	510400	Overtime/Wages	433,176.48	433,176.48	USD	433,176.48	433,176.48
2	Activity	Detail	510400	Overtime/Wages	351,656.28	784,832.76	USD	351,656.28	784,832.76
3	Activity	Detail	510400	Overtime/Wages	399,351.44	1,184,184.20	USD	399,351.44	1,184,184.20
4	Activity	Detail	510400	Overtime/Wages	285,343.16	1,469,527.36	USD	285,343.16	1,469,527.36
5	Activity	Detail	510400	Overtime/Wages	432,198.57	1,901,725.93	USD	432,198.57	1,901,725.93
6	Activity	Detail	510400	Overtime/Wages	577,372.61	2,479,098.54	USD	577,372.61	2,479,098.54

Fire Civilian -34101-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary

Find | View All | First | 1 of 1 | Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	510400	Overtime/Wages	2,891.76	2,891.76	USD	2,891.76	2,891.76
2	Activity	Detail	510400	Overtime/Wages	6,623.69	9,515.45	USD	6,623.69	9,515.45
3	Activity	Detail	510400	Overtime/Wages	5,647.09	15,162.54	USD	5,647.09	15,162.54
4	Activity	Detail	510400	Overtime/Wages	7,518.61	22,681.15	USD	7,518.61	22,681.15
5	Activity	Detail	510400	Overtime/Wages	8,174.35	30,855.50	USD	8,174.35	30,855.50
6	Activity	Detail	510400	Overtime/Wages	5,690.62	36,546.12	USD	5,690.62	36,546.12

Parks Personal Services-70200-510400

Ledger Summary

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary [Find](#) | [View All](#) First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
5	Activity	Detail	510400	Overtime/Wages	92.26	92.26	USD	92.26	

Parks Ground Maitenance-71100-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary [Find](#) | [View All](#) First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	26,212.29	26,212.29	USD	26,212.29	
2	Activity	Detail	510400	Overtime/Wages	36,662.12	62,874.41	USD	36,662.12	
3	Activity	Detail	510400	Overtime/Wages	23,023.05	85,897.46	USD	23,023.05	
4	Activity	Detail	510400	Overtime/Wages	18,136.08	104,033.54	USD	18,136.08	1
5	Activity	Detail	510400	Overtime/Wages	5,360.06	109,393.60	USD	5,360.06	1
6	Activity	Detail	510400	Overtime/Wages	10,373.37	119,766.97	USD	10,373.37	1

Parks Recreation-71400-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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[Ledger Detail Drill-Down Chart](#)

Ledger Summary Find | View All First 1 of 1

Ledger Amount by Currency									Personalize Find First 1-10 of 10 Last
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	
1	Activity	Detail	510400	Overtime/Wages	15,913.97	15,913.97	USD	15,913.97	
2	Activity	Detail	510400	Overtime/Wages	21,826.24	37,740.21	USD	21,826.24	
3	Activity	Detail	510400	Overtime/Wages	3,997.19	41,737.40	USD	3,997.19	
4	Activity	Detail	510400	Overtime/Wages	5,623.02	47,360.42	USD	5,623.02	
5	Activity	Detail	510400	Overtime/Wages	2,921.93	50,282.35	USD	2,921.93	
6	Activity	Detail	510400	Overtime/Wages	3,398.95	53,681.30	USD	3,398.95	

Parks Dog Control--31500-510400

No OT paid by mid-year

Water Finance-83100-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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[Ledger Detail Drill-Down Chartfield Display](#)

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency									Personalize Find First 1-9 of 9 Last
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	
1	Activity	Detail	510400	Overtime/Wages	582.92	582.92	USD	582.92	
2	Activity	Detail	510400	Overtime/Wages	565.42	1,148.34	USD	565.42	
3	Activity	Detail	510400	Overtime/Wages	538.80	1,687.14	USD	538.80	
4	Activity	Detail	510400	Overtime/Wages	902.18	2,589.32	USD	902.18	
5	Activity	Detail	510400	Overtime/Wages	507.58	3,096.90	USD	507.58	
6	Activity	Detail	510400	Overtime/Wages	285.73	3,382.63	USD	285.73	

Water Engineering-83110-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency Personalize | Find | First 1-8 of 8 Last

Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	510400	Overtime/Wages	73.17	73.17	USD	73.17	
3	Activity	Detail	510400	Overtime/Wages	93.68	166.85	USD	93.68	
5	Activity	Detail	510400	Overtime/Wages	390.40	557.25	USD	390.40	
6	Activity	Detail	510400	Overtime/Wages	713.35	1,270.60	USD	713.35	

Water Quality-83300-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Detail Drill-Down Chartfield Display

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency Personalize | Find | First 1-10 of 10 Last

Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	510400	Overtime/Wages	636.18	636.18	USD	636.18	
2	Activity	Detail	510400	Overtime/Wages	1,803.23	2,439.41	USD	1,803.23	
3	Activity	Detail	510400	Overtime/Wages	765.82	3,205.23	USD	765.82	
4	Activity	Detail	510400	Overtime/Wages	1,169.88	4,375.11	USD	1,169.88	
5	Activity	Detail	510400	Overtime/Wages	1,697.09	6,072.20	USD	1,697.09	
6	Activity	Detail	510400	Overtime/Wages	1,698.71	7,770.91	USD	1,698.71	

Water Skaneateles Watershe-83350-510400

No OT budgeted

Water Plant-83400-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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[Ledger Detail Drill-Down Chartfield](#)

Ledger Summary									
Find View All First 1 of 1 Last									
Ledger Amount by Currency									
Personalize Find First 1-10 of 10 Last									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	61,123.91	61,123.91	USD	61,123.91	
2	Activity	Detail	510400	Overtime/Wages	81,283.07	142,406.98	USD	81,283.07	1
3	Activity	Detail	510400	Overtime/Wages	76,763.98	219,170.96	USD	76,763.98	2
4	Activity	Detail	510400	Overtime/Wages	90,409.83	309,580.79	USD	90,409.83	3
5	Activity	Detail	510400	Overtime/Wages	46,779.62	356,360.41	USD	46,779.62	3
6	Activity	Detail	510400	Overtime/Wages	85,631.42	441,991.83	USD	85,631.42	4

Sewer-81100-510400

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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[Ledger Detail Drill-Down Chartfield](#)

Ledger Summary									
Find View All First 1 of 1 Last									
Ledger Amount by Currency									
Personalize Find First 1-10 of 10 Last									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	Y E
1	Activity	Detail	510400	Overtime/Wages	31,643.19	31,643.19	USD	31,643.19	
2	Activity	Detail	510400	Overtime/Wages	60,776.81	92,420.00	USD	60,776.81	
3	Activity	Detail	510400	Overtime/Wages	36,571.98	128,991.98	USD	36,571.98	1
4	Activity	Detail	510400	Overtime/Wages	48,591.84	177,583.82	USD	48,591.84	1
5	Activity	Detail	510400	Overtime/Wages	21,276.76	198,860.58	USD	21,276.76	1
6	Activity	Detail	510400	Overtime/Wages	16,335.44	215,196.02	USD	16,335.44	2

Sidewalk Fund-81200-510400

No OT budgeted

Employee Retirement

General Fund 01-590101

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Ledger Summary Find | View All | First 1 of 1 Last

Ledger Amount by Currency					Personalize	Find	First	1 of 1	Last
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
6	Activity	Detail	590101	Retirement - Gov't	2,702,335.80	2,702,335.80	USD	2,702,335.80	2,702,335.80

Currency Totals

Police and Fire Retirement 01-590151

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ **Ledger Criteria**

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Ledger Summary Find | View All | First 1 of 1 Last

Ledger Amount by Currency					Personalize	Find	First	1 of 1	Last
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
6	Activity	Detail	590151	Pol & Fire Retirement - Police	17,030,792.13	17,030,792.13	USD	17,030,792.13	17,030,792.13

Currency Totals

Water Fund 05-590101

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

Go To [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
6	Activity	Detail	590101	Retirement - Gov't	784,901.12	784,901.12	USD	784,901.12	784,901.12

Currency Totals

Sewer 06-590101

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

Go To [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
6	Activity	Detail	590101	Retirement - Gov't	295,409.66	295,409.66	USD	295,409.66	295,409.66

Sidewalk 12-0590101

Sidewalk employee retirement account budgeted for \$30,242. None paid by mid-year.

Medical Insurance

General 01-590601

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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[Ledger Detail Drill-Down Chartfield Display](#)

Ledger Summary

Find | View All First 1 of 1 Last

Ledger Amount by Currency									
Personalize Find First 1-10 of 10 Last									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	590601	H&D - General Government	-453,101.74	-453,101.74	USD	-453,101.74	-453,101.74
2	Activity	Detail	590601	H&D - General Government	1,227,245.73	774,143.99	USD	1,227,245.73	774,143.99
3	Activity	Detail	590601	H&D - General Government	182,112.51	956,256.50	USD	182,112.51	956,256.50
4	Activity	Detail	590601	H&D - General Government	768,473.64	1,724,730.14	USD	768,473.64	1,724,730.14
5	Activity	Detail	590601	H&D - General Government	323,311.63	2,048,041.77	USD	323,311.63	2,048,041.77
6	Activity	Detail	590601	H&D - General Government	706,550.47	2,754,592.24	USD	706,550.47	2,754,592.24

Water 05-590601

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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[Ledger Detail Drill-Down Chartfield Display](#)

Ledger Summary Find | View All First 1 of 1 Last

Ledger Amount by Currency					Personalize Find		First 1-8 of 8 Last		
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	590601	H&D - General Government	-12,634.15	-12,634.15	USD	-12,634.15	-12,634.15
2	Activity	Detail	590601	H&D - General Government	579,187.76	566,553.61	USD	579,187.76	566,553.61
3	Activity	Detail	590601	H&D - General Government	70,688.83	637,242.44	USD	70,688.83	637,242.44
4	Activity	Detail	590601	H&D - General Government	327,714.13	964,956.57	USD	327,714.13	964,956.57
5	Activity	Detail	590601	H&D - General Government	125,171.79	1,090,128.36	USD	125,171.79	1,090,128.36
6	Activity	Detail	590601	H&D - General Government	271,835.33	1,361,963.69	USD	271,835.33	1,361,963.69

Sewer 06-590601

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

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Go To [Inquiry Criteria](#)

[Ledger Detail Drill-Down Chartfield Disp](#)

Ledger Summary

Find | View All First 1 of 1 Last

Ledger Amount by Currency

Personalize | Find | First 1-8 of 8 Last

Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)
1	Activity	Detail	590601	H&D - General Government	-6,032.47	-6,032.47	USD	-6,032.47	-6,032.47
2	Activity	Detail	590601	H&D - General Government	293,899.07	287,866.60	USD	293,899.07	287,866.60
3	Activity	Detail	590601	H&D - General Government	34,343.70	322,210.30	USD	34,343.70	322,210.30
4	Activity	Detail	590601	H&D - General Government	168,354.48	490,564.78	USD	168,354.48	490,564.78
5	Activity	Detail	590601	H&D - General Government	43,522.66	534,087.44	USD	43,522.66	534,087.44
6	Activity	Detail	590601	H&D - General Government	98,708.59	632,796.03	USD	98,708.59	632,796.03

Sidewalk 12-590601

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

▶ [Ledger Criteria](#)

Go To [Inquiry Criteria](#)

[Ledger Detail Drill-Down Chartfield](#)

Ledger Summary Find | View All First 1 of 1

Ledger Amount by Currency Personalize Find First 1-8 of 8 Last									
Period	Activity	Detail	Account	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Pe Balance (in Base Currency)
1	Activity	Detail	590601	H&D - General Government	-237.79	-237.79	USD	-237.79	-23
2	Activity	Detail	590601	H&D - General Government	5,296.95	5,059.16	USD	5,296.95	5,05
3	Activity	Detail	590601	H&D - General Government	843.45	5,902.61	USD	843.45	5,90
4	Activity	Detail	590601	H&D - General Government	3,402.44	9,305.05	USD	3,402.44	9,30
5	Activity	Detail	590601	H&D - General Government	1,515.59	10,820.64	USD	1,515.59	10,82
6	Activity	Detail	590601	H&D - General Government	3,354.77	14,175.41	USD	3,354.77	14,17

January 2, 2019

008

Motion Made By Mr. Knapp

RESOLUTION NO. _____

AMENDING RESOLUTION NO. 372-1967, AS MOST RECENTLY AMENDED BY RESOLUTION NO. 83-2010, REGARDING THE IMPOSITION AND DISPOSITION OF SALES AND COMPENSATING USE TAX PURSUANT TO ARTICLES 28 AND 29 OF THE TAX LAW OF THE STATE OF NEW YORK

WHEREAS, continuing the schedule of disposition of sales and compensating use taxes in effect by the adoption of Resolution No. 83-2010, which amended Resolution No. 372-1967; and

WHEREAS, the Onondaga County Board of Supervisors, by Resolution No. 372-1967, imposed a tax on sales and use of tax pursuant to Articles 28 and 29 of the New York State Tax Law; and

WHEREAS, said resolution was amended by action of the County Board of Supervisors by Resolution No. 494 adopted on December 4, 1967; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 329 adopted on October 11, 1968; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 375 adopted November 4, 1968; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 509 adopted December 6, 1971; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 510 adopted December 6, 1971; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 64 adopted February 13, 1973; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 217 adopted May 1, 1978; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 301 adopted June 25, 1981; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 228 adopted June 7, 1982; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 230 adopted June 7, 1982; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 227 adopted June 19, 1990; and

WHEREAS, said resolution was further amended by the Onondaga County Legislature by Resolution No. 201 adopted June 14, 2000; and

WHEREAS, Resolution No. 372-1967 was most recently amended by Resolution No. 83-2010;
and

WHEREAS, Onondaga County and the City of Syracuse made a contract numbered 17110 ("Agreement") governing the allocation of sales and compensating use taxes, executed May 5, 2010 and May 19, 2010, respectively, which Agreement was approved by the Comptroller of the State of New York in accordance with Section 1262 of the Tax Law of the State of New York; and

WHEREAS, Resolution No. 83-2010 is being amended to authorize amendment of the Agreement and to otherwise extend the date for an additional ten year period through December 31, 2030, subject to the adoption of authorizing legislation by the Syracuse Common Council and approval by the Comptroller of the State of New York in accordance with Section 1262 of the Tax Law of the State of New York; now, therefore be it

RESOLVED, (a), to extend the date for an additional ten-year period through December 31, 2030, Resolution No. 83-2010 hereby is amended in the First Resolved Clause of said Resolution regarding disposition of the net collections from the taxes so imposed in such Resolution, by adding the following:

For the period from January 1, 2021 to December 31, 2030:

- (1) 99.34% of such monies is hereby set aside for County purposes and shall be available for any County purpose.
- (2) 0% of such monies is hereby set aside and shall be allocated quarterly to the City of Syracuse.
- (3) 0% of such monies is hereby set aside and shall be allocated to the area in the County outside the City.
- (4) 0.66% of such monies is hereby set aside and shall be distributed quarterly to all school districts in the County of Onondaga in accordance with the total average daily attendance for the last preceding school year of pupils residing in each such district without regard to the location of the school attended provided, however, that in the case of school districts which are partially within and partially without the County such school district shall receive a distribution in accordance with the total daily attendance of the pupils in such school district who reside in the County of Onondaga and, in any such case, the amount raised by school taxes by the district from the portion of such district within the County of Onondaga shall be reduced by the amount as distributed. It is the desire of the Onondaga County Legislature that the amount to be raised by school taxes by the school districts shall at the discretion of the school district whenever feasible be reduced by the amount so distributed to each such school district pursuant to this section except as heretofore stated.

and, be it further

RESOLVED, (b), that Resolution No. 83-2010 hereby is amended in the Second Resolved Clause of said Resolution to extend the period for an additional ten years by striking "last day of December 2020" and substituting "last day of December, 2030"; and, be it further

RESOLVED, (c), that Resolution No. 83-2010 hereby is amended in the Second Resolved Clause of said Resolution to allow the City time to contract with the County by striking "May 24, 2010" and substituting "January 31, 2019"; and, be it further

RESOLVED, (d), that Resolution No. 83-2010 hereby is amended in the Third Resolved Clause of said Resolution to extend the period for an additional ten years by striking "December 31, 2020" and substituting "December 31, 2030"; and, be it further

RESOLVED, (e), that with respect to the Additional Rate described in the Second and Third Resolved Clauses of Resolution No. 83-2010, said Resolution No. 83-2010 hereby is amended in the Third Resolved Clause to extend the period for an additional ten years by adding at the end of said clause the following:

	<u>County</u>	<u>City</u>	<u>Towns</u>	<u>Schools</u>
1/1/21 – 12/31/30	1.58%	97.79%	0%	0.63%

and, be it further

RESOLVED, (f), that Resolution No. 83-2010 hereby is amended in the Fourth Resolved Clause of said Resolution to extend the period for an additional ten years by striking "December 31, 2020" and substituting "December 31, 2030"; and, be it further

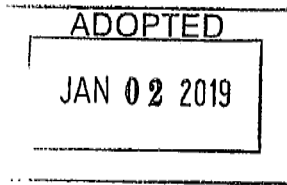
RESOLVED, (g), that Resolution No. 83-2010 hereby is amended in the Seventh Resolved Clause of said Resolution regarding the time for the City to execute the contract by striking "May 24, 2010" and substituting "January 31, 2019"; and, be it further

RESOLVED, (h), that the allocation and distribution of funds provided for herein shall take effect upon approval by the New York State Comptroller pursuant to New York State Tax Law; and, be it further

RESOLVED, (i), that pursuant to New York State Tax Law Section 1262(e), notice hereby is afforded to the City of Syracuse and to all towns, villages and school districts in Onondaga County that the net collections set aside for allocation and distribution to such city, towns, villages and school districts by this resolution terminate and are eliminated effective December 31, 2030, after which time no net collections will be allocated and provided to the City, towns, villages or school districts and all such net collections shall be retained by the County; and, be it further

RESOLVED, that in all other respects Resolution No. 83-2010 remains in full force and effect.

Sales Tax
LHT
dak



FILED WITH CLERK
ONONDAGA CO. LEG.

December 13, 2018
KMF

I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF LEGISLATION DULY ADOPTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY ON THE

2nd DAY OF January, 2019.

Deborah A. Matus

CLERK, COUNTY LEGISLATURE
ONONDAGA COUNTY, NEW YORK

18 DEC 14 AM 11:46

ONONDAGA COUNTY
LEGISLATURE

8

JANUARY 2, 2019
SESSION

LEGISLATOR	AYES:	NOES:	ABSENT:	
1. MAY	✓			Mr. Holmquist assumed the Chair so that Chairman Knapp could debate. Following debate, Chair Knapp re-assumed the Chair
17. ERVIN	✓			
13. BUSH		✓		
14. JORDAN	✓			
15. BOTTRILL	✓			
16. WILLIAMS	✓			
2. ROWLEY	✓			
3. BURTIS	✓			
4. TASSONE	✓			
5. CODY	✓			
6. ABBOTT-KENAN	excused			
7. BUCKEL	✓			
8. RYAN	✓			
9. CHASE	✓			
10. HOLMQUIST	✓			
11. McBRIDE	✓			
12. KNAPP	✓			
TOTAL	15	1		Excused: 1 (Abbott-Kenan)

 valid_until abc RRisValid  **Name**

RRisValid

Type

Character string

Chart

Table

RRisValid	Count
No	6523
Yes	4418

All Search Advanced Search

Ledger Inquiry

Transaction Details

▶ Ledger Criteria

Go To Inquiry Criteria * Ledger Summary

Transaction Criteria

Transaction Details Find | View All First 1 of 1 Last

Ledger by Period and Chartfields

Personalize | Find | 1 of 1

Period	Account	Dept	Account Description	Stat
	1 411100		Sales Tax	

Amount (in Transaction Currency) 66,467,756.40 USD Amount (in Base Currency) 66,467,756.40 USD

Journals

Personalize | Find | 1-3 of 3 First Last

Journal ID	Line Descr	Date	Seq	Stat Amt	N/R	Amount (in Transaction Currency)	Currency	Amount (in Base Currency)	Base Currency
0000486222	Onon Cty Sales Tax	07/09/2025		0.00	N	-32,594,109.92	USD	-32,594,109.92	USD
0000487306	Sales tax accrual	07/01/2025		0.00	N	49,530,933.16	USD	49,530,933.16	USD
0000495741	Sales Tax Reversal	07/01/2025		0.00	N	49,530,933.16	USD	49,530,933.16	USD

An official website of New York State

[Here's how you know](#) ▾

Exhibit 5



GOVERNOR KATHY HOCHUL



 [Budget \(/keywords/budget\)](/keywords/budget)

FEBRUARY 19, 2026 | Albany, NY

Governor Hochul Announces Additional \$150 Million in Financial Assistance for Municipalities Outside New York City

Governor Increases Temporary Municipal Assistance by \$100 Million to All Cities, Towns and Villages Across the State

City of Buffalo to Receive an Additional \$40 Million in Direct Aid

Rochester, Syracuse and Yonkers to Each Receive an Additional \$10 Million

\$20 Million in Funding Dedicated for Other Fiscally Distressed Municipalities

Governor Kathy Hochul today announced New York State will allocate an additional \$150 million in financial assistance for municipalities outside New York City to assist in relieving immediate fiscal stress. This additional funding includes a \$100 million increase in Temporary Municipal Assistance which will triple the amount of funding that all cities, towns and villages outside New York City receive from this aid stream. The funding is distributed proportionally to existing Aid and Incentives for Municipalities (AIM) funding - with the cities of Buffalo, Rochester, Syracuse and Yonkers each receiving the maximum amount of an additional \$10 million. The Governor also set aside an additional \$30 million for the City of Buffalo, bringing the total new investment for the City of Buffalo to \$40 million. Additionally, the Governor is also including \$20 million for fiscally distressed local governments. These new investments build upon the previous Executive Budget proposals where the Governor included an additional \$50 million in Temporary Municipal Assistance to help local governments minimize the burden on taxpayers.

“Having spent years in local government, I understand the unique challenges our local leaders are experiencing, which is why my Administration has worked closely with municipalities across the state to increase financial support from the State,” **Governor Hochul said**. “We want all of New York's municipalities to succeed, and this funding is crucial to putting all of our cities, towns and villages on stronger financial footing and allowing them to keep their residents safe and continue providing the vital services they rely on.”

Temporary Municipal Assistance

The Governor’s FY 2027 Executive Budget extends for one year the \$50 million temporary program for cities, towns and villages. This program, which was initially authorized in FY 2025 for two years, provides general purpose aid for local governments. The Governor is now adding \$100 million in additional Temporary Municipal Assistance to her Executive Budget proposal, tripling the total to \$150 million for FY 2027. This funding builds on the State’s Aid and Incentives for Municipalities (AIM) program which provides state aid to cities, towns and villages outside of New York City.

Regional breakdowns of total Temporary Municipal Assistance for cities, towns and villages included in Governor Hochul’s FY 2027 Executive Budget proposal include:

- **Capital Region:** \$17.2 million
- **Central New York:** \$20.4 million
- **Finger Lakes:** \$18.1 million

- **Long Island:** \$6.3 million
- **Mid-Hudson:** \$31.2 million
- **Mohawk Valley:** \$13.0 million
- **North Country:** \$4.0 million
- **Southern Tier:** \$8.2 million
- **Western New York:** \$31.7 million

Updated total TMA funding for FY 2027 includes:

- **City of Buffalo:** \$15 million
- **City of Rochester:** \$15 million
- **City of Syracuse:** \$15 million
- **City of Yonkers:** \$15 million
- **City of Niagara Falls:** \$6.2 million
- **City of Utica:** \$5.6 million
- **City of Albany:** \$4.4 million
- **City of Troy:** \$4.3 million
- **City of Schenectady:** \$3.9 million
- **City of Binghamton:** \$3.2 million
- **City of Rome:** \$3.2 million
- **City of Mount Vernon:** \$2.5 million
- **City of New Rochelle:** \$2.2 million
- **City of Lackawanna:** \$2.2 million
- **City of White Plains:** \$1.9 million
- **City of Auburn:** \$1.7 million
- **City of Newburgh:** \$1.6 million
- **City of Watertown:** \$1.6 million
- **City of Jamestown:** \$1.6 million

- **City of Elmira:** \$1.6 million
- **City of North Tonawanda:** \$1.5 million
- **City of Poughkeepsie:** \$1.5 million
- **City of Long Beach:** \$1.1 million

The rest of the updated TMA totals for all New York municipalities can be found here:

<https://www.budget.ny.gov/pubs/archive/fy27/ex/local/aim/fy27tma-ex30.pdf>

\$30 Million Additional Aid for the City of Buffalo

The \$30 million for Buffalo is pursuant to a plan where this funding will be pledged to close the city's budget gap while minimizing any additional burdens on taxpayers and maintaining public safety.

\$20 Million for Financially Distressed Municipalities

An additional \$20 million in funding is for severely financially distressed cities, towns and villages. To be eligible for this funding, municipalities must opt in to receive a comprehensive review through the Financial Restructuring Board for Local Governments.

City of Buffalo Mayor Sean Ryan said, "My administration is working on a responsible, multi-year plan to fix the structural imbalance Buffalo has operated under for years. But first, we have to close the gap in the budget we inherited. This support from New York State allows us to balance this year's books without additional borrowing and reduces the pressure on Buffalo taxpayers in the years ahead. I'm grateful to Governor Hochul for recognizing Buffalo's urgent need and providing the resources that will stabilize our finances immediately as we take on the long-term work to put the City on solid footing."

City of Yonkers Mayor Mike Spano said, "I want to thank Governor Hochul for heeding the Big 5's collective calls for additional municipal aid in this year's state budget. This critical investment is an acknowledgment of the partnership between New York State and local governments to strengthen public safety, improve infrastructure, and protect essential services for our residents without placing additional burden on taxpayers. We are grateful for her partnership and leadership."

City of Rochester Mayor Malik D. Evans said, "I want to thank Governor Kathy Hochul for including this additional funding for Rochester and other cities in her budget proposal, and commend her for recognizing the need for increased State investment in New York's municipalities. Working together with Governor Hochul, we are building tremendous momentum and transforming our physical landscape to generate new revenue, create jobs, and grow our population. By providing Rochester

with operational funds that can help our most vulnerable residents, she is helping ensure we all can maintain that momentum.”

City of Syracuse Mayor Sharon Owens said, “I want to thank Governor Hochul for her leadership and commitment to supporting municipalities across New York State. The Governor’s overall increase of \$100 million to Temporary Municipal Assistance will provide critical support to Syracuse and other communities that rely on the partnership with New York State. This addition of \$10 Million to our previous allocation of \$5 Million will help strengthen the City’s vital services that residents depend on and allow us to sustain essential programs and preserve the quality of life our residents deserve. I also want to recognize my fellow mayors across New York State who will benefit from this important investment. Together, we share a common goal of building stronger, more resilient cities for the people we serve.”

City of Albany Mayor Dorcey Applyrs said, “I am deeply grateful to Governor Hochul for her continued investment in Albany and for recognizing the important role municipalities play across New York State. This additional investment of \$4.4 million is truly meaningful for our city. Strengthening Temporary Municipal Assistance allows Albany to sustain essential services, support public safety, and continue delivering for our residents. We have been clear about the importance of increased financial assistance to our city's future, and the Governor has delivered. We have a strong partner in Governor Hochul as she continues to recognize the importance of investing in the Capital City. Her partnership makes a real difference for our community.”

New York Conference of Mayors Executive Director Barbara Van Epps said, “NYCOM thanks Governor Hochul for recognizing that New York’s strength begins in its cities, villages, and towns, and for reaffirming her commitment to investing in local governments. Our State is only as strong as the communities that power it, and this increased funding reflects her understanding that a strong state-local partnership is essential to delivering the services, infrastructure and quality of life New Yorkers need and expect. This additional aid will deliver meaningful relief not only to municipalities across New York grappling with mounting fiscal pressures, but also to taxpayers striving to balance household budgets amid the rising cost of living. We deeply appreciate the Governor’s recognition of the vital role local governments play in moving New York forward, and we urge the State Legislature to preserve this additional investment in the adopted state budget — because when our cities and villages rise, all of New York rises with them.”

New York State Association of Towns Executive Director Christopher Koetzle said, “Towns across New York thank Governor Hochul and commend her proposal to provide an additional \$100 million in unrestricted state aid through the Temporary Municipal Assistance Program. This funding delivers critical fiscal flexibility, allowing towns to sustain essential public services and reduce reliance on real property taxes. At NYAOT’s conference on Tuesday, the Governor reaffirmed that, as a former

town official, she has not forgotten her local government roots. This proposal demonstrates a clear commitment to supporting municipalities with meaningful, direct assistance.”

Village of Brightwaters Mayor and President of the Suffolk County Village Officials Association

John Valdini said, “This additional investment in temporary municipal assistance is a meaningful step toward supporting local governments as we continue to navigate rising costs. On behalf of the Suffolk County Village Officials Association, I thank the Governor for this added support, which will provide much needed relief to municipalities across our region.”

Village of Sea Cliff Mayor and President of the Nassau County Village Officials Association Elena

Villafane said, “The Nassau County Village Officials Association is grateful for Governor Hochul’s commitment to increase support to local governments across New York State. The additional \$150 million in assistance, including the increase in Temporary Municipal Assistance, will help many villages here in Nassau County. Villages across the County face increased fiscal pressures as they seek to provide essential services in the face of ever-increasing costs and state and federal mandates. This funding represents an important initial step in strengthening municipal stability and supporting our communities.”

City of New Rochelle Mayor Yadira Ramos- Herbert said, “We are deeply grateful to Governor Hochul for this \$2.2 million investment in the City of New Rochelle. This funding strengthens our financial foundation as we advance our strategic priorities and continue delivering essential services to our residents. The State’s partnership helps ensure we can maintain stability today while building a more resilient and prosperous future for generations to come.”

City of North Tonawanda Mayor Austin Tylec said, “We are grateful to Governor Hochul for recognizing the financial challenges facing local governments and strengthening Temporary Municipal Assistance. Her continued partnership provides meaningful support to North Tonawanda and helps us maintain stability while planning confidently for the future.”

City of Niagara Falls Mayor Robert Restaino said, “On behalf of the residents of the City of Niagara Falls, we are extremely grateful to Governor Hochul for extending the temporary assistance program in which the City will receive \$6.2 million in funding in addition to funding from the aid to municipalities program. This increase in state support will go a long way in our efforts to enhance services to the taxpayers and other initiatives to beautify and develop city neighborhoods.”

City of Lackawanna Mayor Annette Iafallo said, “We’re grateful to Governor Hochul for allocating an additional \$2.2 million in Temporary Municipal Assistance funding to the City of Lackawanna, which will provide our city with greatly-needed resources for continuing the efficient and effective delivery of services within our community.”

City of Mount Vernon Mayor Shawyn Patterson Howard said, “We are deeply grateful to Governor Kathy Hochul for her continued commitment to supporting municipalities across New York State. This \$2.5 million investment in the City of Mount Vernon comes at a critical time and will help relieve immediate fiscal pressures while allowing us to continue delivering essential services to our residents. Governor Hochul understands that strong cities are the backbone of a strong state, and this additional assistance provides meaningful relief that will strengthen our financial stability and support our ongoing efforts to build a more resilient Mount Vernon.”

City of Schenectady Mayor Gary McCarthy said, “This infusion of state aid is greatly appreciated as we support day-to-day maintenance and operations of the Electric City. It will help us meet costs and continue to improve the quality of life projects and programs. We are grateful for Governor Hochul's partnership and continued investment in the City of Schenectady and its residents.”

City of Troy Mayor Carmella R. Mantello said, “Governor Kathy Hochul’s announcement of an additional \$4.3 million in TMA funding is an important investment in the future of Troy. These resources will help us accelerate transformative neighborhood revitalization projects like One Monument Square, Frear Park, and other critical improvements across our city. This funding strengthens our ability to deliver real results for residents and continue building a safer, cleaner, more vibrant Troy. We sincerely appreciate Governor Hochul’s continued investment in the Collar City.”

City of Jamestown Mayor Kimberly Ecklund said, “The increased release of Temporary Municipal Assistance provides much-needed support to municipalities like Jamestown facing persistent cost growth across every operational area. From inflation and labor obligations to infrastructure and service demands, the financial pressures on local governments continue to intensify. This additional funding helps sustain essential services, uphold fiscal discipline, and ease pressure on taxpayers while keeping our community stable and secure.”

City of Rome Mayor Jeffery Lanigan said, “We are so grateful to Governor Hochul for this \$3.2 million investment in the City of Rome. This funding strengthens our financial foundation helping create a more resilient and prosperous future for generations to come.”

City of Utica Mayor Michael Galime said, “Governor Hochul, thank you. This funding is not just money, this will bolster the structural funding our cities rely on to provide the most essential services every citizen needs. Thank you for the utmost thought in how you have deployed these discretionary funds.”

City of White Plains Mayor Justin Brasch said, “We are grateful to Governor Hochul for her \$1.9 million investment in White Plains. As the fastest-growing city in the state, we have strong finances, and this funding will help us expand programs and services for our residents. Our partnership with

the state ensures that White Plains will continue moving in the right direction. We are a safe and diverse city, that with the Governor's help will continue to deliver the Gold Standard in services.”

Contact the Governor's Press Office

Contact us by phone:

Albany: [\(518\) 474-8418](tel:(518)474-8418)

New York City: [\(212\) 681-4640](tel:(212)681-4640)

Contact us by email:

Press.Office@exec.ny.gov

Translations

Arabic Translation

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Exhibit 6

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/ Aid and Incentives for Municipalities (AIM) and Temporary Municipal Assistance (TMA)

Aid and Incentives for Municipalities (AIM) and Temporary Municipal Assistance (TMA)

AIM

In each State fiscal year, the Aid and Incentives for Municipalities (AIM) program provides state aid to all of New York's cities (other than New York City), and towns, as well as nearly all* villages. While AIM payments to cities are made at various times throughout the year, towns and villages receive their AIM payments annually in September.

This website will be updated if there are changes to the AIM program.

The 2019-20 Enacted State Budget eliminated aid for 1,325 towns and villages determined to be less reliant on AIM. At that time, the State established AIM-Related payments which continued funding for the impacted towns and villages in the amounts that they had previously received through AIM in State Fiscal Year 2018-2019. The Office of the State Comptroller (OSC) was required to withhold certain county sales tax revenues and to make AIM-Related payments, paid in December and May each year, pursuant to Chapter 59 of the Laws of 2019.

The 2020-21 Enacted State Budget established in law a process for making AIM-Related payments to towns and villages in Erie County and Nassau County. Officials from the Erie County Fiscal Stability Authority (EFSA), the Buffalo Fiscal Stability Authority (BFSA) and the Nassau County Interim Finance Authority (NIFA) were required by Chapter 55 of the Laws of 2020 to return to OSC the amount of sales tax distribution needed to make AIM-Related payments to towns and villages in Erie County and Nassau County

each May and December.

The 2022-23 Enacted State Budget eliminated AIM-Related payments and the withholdings from county sales tax collections used to fund them.

Beginning in July 2022, all cities (other than New York City) and 1,465 towns and villages received AIM payments from the State, pursuant to Chapter 55 of the Laws of 2022. All towns and villages that previously received AIM-Related payments now receive AIM payments, in the same amounts, beginning in September 2022 and each September thereafter. Cities, towns and villages that previously received AIM payments will continue to receive these payments in the same amount and month.

* The Village of Ateres (Sullivan County) was incorporated as a village on March 5, 2024, after the creation of the AIM program, and therefore is ineligible to receive AIM at this time.

For more information related to AIM and AIM-Related payments:

- [Chapter 59 of the Laws of 2019 \[pdf\]](#)
- [Chapter 55 of the Laws of 2020 \[pdf\]](#)
- [Chapter 55 of the Laws of 2022 \[pdf\]](#)
- [AIM Payment Amounts and Payment Months by Municipality \[xlsx\]](#) (last updated July 2025)
- ["Aid and Incentives for Municipalities: New York State's Local Revenue Sharing Program" \[pdf\]](#) OSC, February 2022
 - Provides an overview and history of the AIM program.

TMA

The 2024-25 Enacted State Budget introduced Temporary Municipal Assistance (TMA), additional funding for all cities, towns and villages that receive AIM. Once again, the 2025-26 Enacted State Budget includes TMA funding of up to \$50 million to these municipalities in the same proportional share of their total aggregate AIM amount.

The only exception is that no municipality shall receive TMA greater than \$5

million. In practice, this only impacts the Cities of Buffalo, Rochester, Syracuse and Yonkers – which will receive \$5 million each. According to the TMA appropriation, any amounts in excess of \$5 million that these cities would have received is to be reallocated proportionally to the other AIM-recipient cities.

Municipalities will receive TMA payments in August and can use account code 3089 - State Aid, Other (Temporary Municipal Assistance) to record the receipt of TMA revenue.

For more information related to TMA payments:

- [Chapter 53 of the Laws of 2025, Temporary Municipal Assistance Appropriation \[pdf\]](#)
- [TMA and AIM Payment Amounts by Municipality \[xlsx\] \(last updated July 2025\)](#)

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OFFICE OF MANAGEMENT & BUDGET

CITY OF SYRACUSE, MAYOR SHARON F. OWENS

Evan Loving
Director

TO: The Hon. Alexander Marion, City Auditor

Julie Castellitto
Assistant Director

FROM: Evan Loving, Director of Management and Budget

CC: Sharon F. Owens, Mayor
Corey Driscoll Dunham, Deputy Mayor & Chief of Staff
Senior Staff
Diane Nastri, Commissioner of Finance
Julie Castellitto, Assistant Budget Director

RE: Response to the Auditor's *FY 2026 Mid-Year Report: Analysis of the City of Syracuse FY 2025-26 Budget at Mid-Year*

DATE: April 21, 2026

Auditor Marion,

Thank you for the opportunity to review and respond to *FY 2026 Mid-Year Report: Analysis of the City of Syracuse FY 2025-26 Budget at Mid-Year*. This response from the Administration focuses on the current mid-year findings, as previous report findings have been addressed in past responses. The Office of Management and Budget (OMB) Mid-Year Report is attached for reference.

In contrast to the OMB FY26 Mid-Year Report, the Auditor's report focuses on actuals instead of projections, which can make some conclusions a challenge due to irregular patterns in both revenues and expenses. Some of the City's key revenues, including sales tax and property tax do not come in on a 1/12 basis throughout the year. Similarly, many of the City's major non-salary expenses are seasonal so one would observe certain peaks and valleys in spending, such as summer spending in Parks and Police overtime or winter supply spending in DPW. The Administration is working on modeling these trends more closely to better compare year-to-year. In the meantime, the staff in OMB try to take these factors into account when making projections, but it can make mid-year actuals misleading.

The Administration agrees with the assessment that the budget is "deeply complex." and has taken steps in FY27's proposed budget to make the budget more user-friendly by including the most accurate projections possible, identifying all positions in every department, and using footnotes to strategically identify key changes. In future years,

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enhancements to the budget will continue this focus through meaningful metrics, up-to-date narratives, and audience-neutral descriptions.

The Administration also agrees that the City's higher costs are driven by increases in fixed and difficult-to-control areas like salaries and benefits. The mid-year report also identified the rise in non-staff costs such as supplies, equipment, and utilities.

The Auditor's report expresses a long-standing concern around sales tax, the City's largest revenue source. Sales tax is the most volatile of the City's major revenues, which is why the team in OMB are regularly monitoring economic activity to be prepared for any major shifts in sales tax receipts; however, moderate growth in sales tax continues. The City and its residents face ongoing macro-economic pressures that could lead to reduced spending, which proves particularly challenging in a rising cost environment. While people may be inclined to purchase fewer items from the store, if it costs the consumer more for those few items, then sales tax receipts will continue to rise. The City has projected a slowing of sales tax growth in FY27, a moderate 1.5% over our projected amount for FY26.

Below is a response to each of the findings on pages 19 and 20.

Response to “Finding #1: School Zone, Red Light, and Bus Arm Camera Program Generating Revenue, May Not Meet Budgeted Targets.”

The Administration is actively monitoring and evaluating the new automated enforcement programs. The primary focus of these programs is safety, with fines acting as a disincentive to certain high-risk behaviors. As noted in the report, there have been delays and challenges with implementation; however, the Administration is working to ensure the programs are fully implemented. Early data that still needs to be reconciled suggests that there will also be substantial revenue in FY26 and FY27.

The Administration anticipates this revenue may flatten out or reduce long-term with increased safety behavior, which will be a consideration each year when compiling project budget revenues. New revenues are particularly challenging so the City must aim for best projections, but also monitor and adjust according to the data. Unlike most revenues, automated enforcement revenues also have a direct expense in the form of fees to the vendor, so if revenues come in lower than budgeted there will also be some corresponding reduction in budgeted expenses.

Response to “Finding #2: Overtime Wages, Retirement System, and Medical Insurance the Highest Drivers of Costs, Exceed Their Budgeted Amounts by Mid-Year.”

This finding could be easily misunderstood because these three budget elements have irregular patterns; one cannot look at these costs on a simple 1/12 basis.

Overtime, for example, is driven by varying factors in different operating departments. There is increased overtime where there are staffing shortages and in peak seasons. Some overtime budgets, such as the Police FY26 budget, have also been artificially reduced during previous budget processes. In the FY27 proposed budget, the Administration has sought to accurately reflect anticipated overtimes costs as well as an offsetting reimbursement so that it is transparent what the expected costs to the City will be for the year.

Retirement payments are made once per year so while we are at 94% for PFRS, that encompasses the full cost for the year; the City will be 6% under budget for FY26.

Medical costs are increasing and the Administration is budgeting an increase of \$4.7M or 10% from FY26 to FY27. These costs are driven by increasing costs of care and member claims. As a self-insured organization, the cost of care for city employees and their dependents will remain the biggest driver of expenses. These costs are also more difficult to project compared to other budget areas, as mid-year benchmarks are less reliable due to variations in when employees and their dependents seek or require care. Our current projections, which are in the OMB Mid-Year Report, project expenditures slightly under budget for FY26.

Response to “Finding #3: Room Occupancy Tax Collected \$332,710, At 42% of Estimated \$800,000 Budget.”

The Administration agrees that it appears likely Room Occupancy Tax will come in slightly under budget for FY26. In the OMB Mid-Year Report the City is projecting to collect \$750,000 compared to the budget of \$800,000. For the FY27 proposed budget, the Administration again budgeted it at \$800,000 due to increasing costs of accommodation, new hotel rooms coming online, and anticipated efforts to collect from short-term rentals. The hope is that these factors will lead the revenue to come in over budget for FY27.

Response to “Finding #5: Examples of Bookkeeping Errors Were Identified in Financial Records.”

The Administration is developing new standards for budget reconciliation to avoid or catch any errors as soon as possible. Through the end of FY26 and throughout FY27, the team in OMB are going to be reviewing budgets and actuals on a more regular cadence. As always, OMB is a team looking out for the best interest of the City, so there is an open invitation for the Auditor’s Office to reach out whenever there are questions or observed anomalies so they can be addressed.

Response to “Finding #6: Setout Charges Have Exceeded Their Projected Revenues by 55%.”

The leadership and staff in the City’s operating departments have done an incredible job of citing those that violate City ordinances. This diligence not only leads to additional revenue but, more importantly, reenforces and encourages compliance with the City’s community standards.

Thank you again for the opportunity to respond and the Administration looks forward to continuing to work with the Auditor’s Office on budget matters in FY27.



OFFICE OF MANAGEMENT & BUDGET

CITY OF SYRACUSE, MAYOR SHARON F. OWENS

Evan Loving
Director

TO: The Honorable Patricia McBride, City Clerk

FROM: Evan Loving, Director of Management and Budget

RE: FY26 Mid-Year Report

DATE: April 3, 2026

Under Article VI, Section 6-103A of the Charter of the City of Syracuse, attached please find a report on the FY26 (2025-2026) Adopted Budget comparing authorized appropriations and estimated revenues with the projected year-end amounts.

The revenue and expenditure numbers in this report represent estimates of the City's Office of Management and Budget (OMB), based on six months of data, historical trends, and fiscal experience. Please note that circumstances can change that alter these projections.

This report is due March 15th and I apologize for it being late. This report has typically been accompanied by a mid-year transfer; however, this is often delayed. Going forward, I will be delivering this report by March 15 and bringing transfers to the Council, as needed.

Fund Balance Impact and Structural Gap

If these projections hold, we estimate that the City would use \$10.2 million of "Unreserved, Undesignated Surpluses and Balances" to balance General Fund expenses and General Fund revenues in FY26. This is a \$4.2 million reduction in budgeted use of the Fund Balance of \$14.4 million.

These projections will be impacted by ongoing cost uncertainty and uncertainty in the predictability of newer revenues. That said, the City's overall financial position is relatively strong, with an unrestricted fund balance at the start of FY26 of \$129.4M. The City has also historically performed better than our projections and we plan for more frequent reviews of revenue and expenses in FY27.

Expenses

General Fund expenses are projected to be \$332.3 million (\$.7 million under the Adopted Budget of \$333.0 million).

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Total Departmental Expenses are projected to be \$192 million (\$2.8 million over the Adopted Budget of \$189.3 million). FY25 actual Total Departmental Expenses were \$183.7 million. This year's projection is a \$8.3 million increase from last year (4.5 percent more than FY25).

Currently, there are four departments (Police, Fire, Law, and the Department of Public Works (DPW)) and handful of special objects that are projecting a deficit.

- Police has had higher than budget overtime expenses, an increase in contractual costs, and additional costs related to ShotSpotter. There was a transfer earlier in the year, to move funds to cover ShotSpotter. Police also have retirement payouts that have never been included in the departmental budget. These will be in the FY27 proposed budget.
- Fire like other departments had a vacancy rate but they do not historically realize savings from vacancies because they fill posts with overtime. We are going to be taking a fresh look at vacancies and vacancy rates this year to determine an effective long-term budget solution.
- Law had higher than budgeted expenses for Outside Counsel. This estimated deficit has actually grown since the mid year point and as a result the transfer for Law will be bigger than the estimate based on half the year of expenses. However, this is partially offset by the lower-than-expected costs for judgments and claims, as increased spending on Outside Counsel has helped reduce those special objected expenses.
- DPW has faced higher utility, fuel, and equipment costs as well as a harsher winter than in recent years.

Special Object Expenses are projected to be \$112.5 million (\$3.6 million under the Adopted Budget of \$116.1 million). The main reasons for this variance were: lower than expected operating lease payments, social security, police & fire retirement, and judgements & claims.

Below are the noteworthy Special Object lines that are projected to be negative.

- Workers Comp is projected to be \$1 million over the original budget of \$3.25 million, which is partially related to workers comp settlements. Overall, the City has taken proactive steps to reduce new workers comp claims and anticipate these costs flattening or reducing long-term.
- Employee Retirement and Medical may also go over budget. Given the variability in Medical, we will continue to monitor these costs and decide on transferring funds later in the fiscal year.

Revenue

Projected Revenue for the General Fund is \$322.1 million (\$3.5 million over the Adopted Budget of \$318.6 million). FY26 saw an end to limited-time federal revenues. Part-way through FY26 we also had the closure of the Fayette Garage, which has limited our projections to \$350 thousand compared to a budget of \$700 thousand.

The three largest revenue sources for the City remain: Sales Tax, State Aid to Municipalities (AIM), and Property Taxes. Any major decrease in key revenues would have serious fiscal consequences. The most volatile of our key revenues is our largest, sales tax. While there have been concerns about sales tax due to changing economic conditions, we have still seen sale tax revenue growth due in part to inflation.

- Sales Tax remains steady in Onondaga County; it is projected to be \$124.1 million in FY26 (\$1.1 million above the Adopted Budget of \$122.9 million).
- AIM Aid remains constant; it has not changed for well over a decade although the State has added new Temporary AIM Aid in the FY26 budget. This is expected to give the City of Syracuse an increase of \$15 million, an increase of \$10 million over FY25.
- Property Taxes are projected at \$58.4 million. Property taxes have increased in recent years due to rising property values. The adopted FY25 levy was \$54.4 million and the adopted FY24 levy was \$47.1 million.

Other items to note in relation to revenue are:

- Interest on Deposits is reducing after multiple years of growth. FY26 projections are for \$9 million compared to an adopted budget of \$9.5 million, due primarily to a changing interest rate environment.
- Gain on Disposal of Assets is \$5.8 million compared to a budget of \$1 million due to the sale of the SDC.

Please do not hesitate to reach out as you review this report.

EXPENDITURE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

		FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
GENERAL FUND					
Departmental Operating Expenditures					
Common Council	Common Council	647,968	745,848	693,906	(51,942)
Citizen Review Board	Citizens Review Board	103,912	385,804	273,306	(112,498)
Executive					
	Office of the Mayor	971,657	981,358	1,112,874	131,516
	Office of Administration	181,914	148,374	155,992	7,618
	Office of Gun Violence Prevention	179,082	245,540	256,278	10,738
	Office of Communications	313,368	366,606	376,615	10,009
	Office of Analytics, Performance & Innovation	4,251,502	3,632,022	3,510,701	(121,321)
	Office of Management & Budget	492,299	497,259	507,071	9,812
	Division of Purchase	68,474	128,578	133,877	5,299
	Division of Equity Compliance & Social Impact	159,922	191,852	126,783	(65,069)
	Office of Personnel & Labor Relations	1,153,306	1,300,359	1,187,507	(112,852)
	Bureau of Research	515,440	342,331	349,199	6,868
	Syracuse Opportunity Works	69,255	80,500	80,500	0
	Bureau of Information Technology	2,032,688	1,760,051	1,629,203	(130,848)
	Total Executive:	10,388,907	9,674,830	9,426,600	(248,230)
Finance					
	Bureau of City Payment Center	1,142,112	1,214,437	1,199,704	(14,733)
	Bureau of Accounts	665,289	839,524	754,724	(84,800)
	Parking Violations Bureau	643,837	991,795	842,099	(149,696)
	Bureau of Financial Operations	1,538,326	1,526,140	1,628,787	102,647
	Total Finance:	3,989,564	4,571,896	4,425,314	(146,582)

EXPENDITURE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

		FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
<u>Audit</u>					
	Office of the City Auditor	298,132	324,445	321,427	(3,018)
<u>City Clerk</u>					
	City Clerk's Office	400,093	393,472	387,565	(5,907)
<u>Assessment</u>					
	Department of Assessment	761,532	897,992	802,522	(95,470)
	Board of Assessment Review	19,700	18,786	19,000	214
	Total Assessment:	781,232	916,778	821,522	(95,256)
<u>Board of Zoning Appeals</u>					
	Board of Zoning Appeal	3,225	8,835	8,200	(635)
<u>Department of Law</u>					
	Law Department	4,611,346	4,403,310	5,094,403	691,093
	Bureau of Administrative Adjudication	494,613	898,875	577,399	(321,476)
	Total Law	5,065,532	5,302,185	5,671,802	369,617
<u>Neighborhood & Business Development</u>					
	Neighborhood & Business Development	1,871,266	1,291,825	1,458,633	166,808
	Division of Code Enforcement	4,825,548	5,805,952	5,608,359	(197,593)
	Division of Planning & Sustainability	124,202	388,738	395,219	6,481
	Total Neighborhood & Business Development:	6,821,016	7,486,514	7,462,211	(24,304)
<u>Engineering</u>					
	Department of Engineering	1,177,751	1,465,533	1,101,652	(363,881)

EXPENDITURE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)

Fiscal Year Ending June 30, 2027

		FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
Public Works					
	DPW Main Office	1,607,978	2,276,674	2,180,081	(96,593)
	DPW Environmental Services	984,508	1,227,268	1,218,413	(8,855)
	DPW Building Services	3,912,298	4,052,431	4,519,219	466,788
	DPW Street Repair	1,716,196	1,313,689	2,121,009	807,320
	DPW Motor Equipment Maintenance	6,111,721	6,423,822	6,943,962	520,140
	DPW Snow & Ice Control	3,789,533	4,305,785	4,744,806	439,021
	DPW Waste Collection, Recycling & Disposal	7,691,998	7,983,033	8,469,250	486,217
	DPW Street Cleaning	1,368,586	1,528,872	1,528,384	(488)
	DPW Transportation	7,658,306	8,011,998	7,505,577	(506,421)
	Total Public Works:	34,841,124	37,123,572	39,230,701	2,107,129
Fire					
	Fire Main - Sworn	44,570,920	45,256,334	45,907,437	651,103
	Fire Main - Civilian	1,239,600	1,270,059	1,251,659	(18,400)
	Total Fire:	45,810,520	46,526,393	47,159,096	632,703
Police					
	Police Field Services - Sworn	56,905,855	54,812,435	57,036,299	2,223,864
	Police Field Services - Civilian	6,042,594	7,421,863	6,697,800	(724,063)
	Total Police:	62,948,449	62,234,298	63,734,099	1,499,801
Parks, Rec. & Youth Prog.					
	Parks Administration	592,605	779,168	623,885	(155,283)
	Parks Grounds Maintenance	6,166,785	6,420,824	6,112,188	(308,636)
	Parks Recreation	4,062,033	4,483,911	4,295,270	(188,641)
	Dog Control Division	413,729	493,748	367,210	(126,538)
	Total Parks, Recreation & Youth Programs:	11,235,152	12,177,651	11,398,553	(779,098)
TOTAL DEPARTMENTAL:		183,731,345	189,338,053	192,115,954	2,777,899

EXPENDITURE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

		FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
Special Objects of Expense					
596220	Blighted Property Maintenance	591,540	750,000	591,000	(159,000)
593620	Printing & Advertising	125,213	185,000	125,000	(60,000)
593260	Fiscal Services	490,547	500,000	491,531	(8,469)
596700	Postage	371,199	310,240	307,982	(2,258)
594310	Labor Relations Expense	0	20,000	7,800	(12,200)
599100	Unallocated Insurance	168,950	260,800	207,764	(53,036)
599200	Conf & Assoc Dues	26,474	31,064	29,514	(1,550)
599310	Tax Certiorari	0	50,000	10,000	(40,000)
599500	City Share of Local Assessment	373,137	370,000	369,100	(900)
599600	City Share of Tax Deeds	67,826	70,000	75,494	5,494
599890	External Auditors	146,986	144,000	130,750	(13,250)
599891	Financial Management System	0	51,500	10,000	(41,500)
599892	Special Audit Services	88,523	30,000	15,000	(15,000)
599893	GASB45 Actuarial Valuation	0	23,800	10,000	(13,800)
599897	JSCB Expenses	10,997	15,000	11,365	(3,635)
599898	Greater Syracuse Property Development Corporation	1,250,000	750,000	750,000	0
594500	Onondaga Historical Association	50,000	50,000	50,000	0
595500	Public Events	180,197	199,250	196,820	(2,430)
595850	Urban Cultural Parks Exp	21,000	21,000	21,000	0
595860	Internet & Networking Services	371,433	407,200	21,600	(385,600)
595905	Arts Acquisition Conservation Fund	23,500	53,500	23,500	(30,000)
595910	University Neighborhood Grants	284,078	0	0	0
595911	Downtown District Matching	15,000	15,000	15,000	0
595912	Crouse Marshall Matching	9,560	12,500	12,500	0
595940	Leadership Syracuse	15,000	15,000	15,000	0
595946	Home HeadQuarters	500,000	1,250,000	1,250,000	0
595950	Mandated Drug Testing	5,326	30,000	8,000	(22,000)
599930	Veteran's Post Rents	0	200	0	(200)
593000	One Time Expenditures	53,577	0	0	0
590810	Operating Leases	789,383	1,546,495	1,255,322	(291,173)
593001	Summer Youth Employment Program	700,000	700,000	700,000	0
593002	Community Ambassador Program	0	200,000	0	(200,000)

EXPENDITURE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

		FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
593003	Financial Empowerment Center	0	375,000	175,000	(200,000)
593005	CNY Works	50,000	50,000	50,000	0
593007	Housing Trust	2,500,000	0	0	0
593009	Union Apprentice Program	119,822	250,000	185,000	(65,000)
593010	Landbank Seizure Fund	0	100,000	80,524	(19,476)
540553	Traffic Camera Fees	0	2,261,852	2,261,852	0
595865	Community Broadband	0	0	0	0
590050	Allowance_for_Negotiations	0	1,500,000	1,500,000	0
590100	Employee Retirement System	5,801,577	6,502,212	6,703,227	201,015
590300	Social_Security	10,422,992	11,655,185	11,158,615	(496,570)
590400	Workers_Compensation	4,677,679	3,250,000	4,250,000	1,000,000
590150	Police & Fire Retirement System	27,626,603	31,896,734	30,136,625	(1,760,109)
590410	Personal_Injury_Protection	0	41,200	0	(41,200)
590500	Unemployment_Insurance	0	51,500	283,786	232,286
590600	Medical_Insurance	42,277,192	46,616,490	46,898,957	282,467
590858	Supplemental_Benefits	158,248	360,500	0	(360,500)
599300	Judgement_&_Claims	1,000,275	1,600,000	750,000	(850,000)
590701	Employee_Assistance_Program	27,934	40,000	40,000	0
590420	Police_207C_Expenses	1,053,008	1,320,000	1,160,000	(160,000)
590430	Fire_207A_Expenses	163,748	210,000	155,000	(55,000)
	TOTAL SPECIAL OBJECTS:	102,608,524	116,142,222	112,499,628	(3,642,594)
Capital Appropriations & Debt Service:					
<i>Transfer to Capital Projects Fund</i>					
	Cash Capital Appropriations	7,442,750	2,121,500	2,121,500	0
	BAN Interest	14,908	0	0	0
<i>Transfer to Debt Service Fund</i>					
	Serial Bond Principal & Interest	23,969,296	24,850,934	25,016,271	165,337
TOTAL CAPITAL APPROPRIATION AND DEBT SERVICE:					
		31,426,954	26,972,434	27,137,771	165,337
	1% Added Pursuant to Law	0	583,864	583,864	0
GRAND TOTAL GENERAL FUND BUDGET		317,766,823	333,036,573	332,337,217	(699,356)

EXPENDITURE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
<u>DOWNTOWN SPECIAL ASSESSMENT</u>				
Admin	184,645	241,398	221,280	(20,118)
Marketing	9,393	132,601	334,534	201,933
Environ. Maintenance	342,308	377,997	416,696	38,699
Economic Develop	351,592	354,630	334,242	(20,388)
Security	250,498	243,583	398,164	154,581
Allowance_for_Uncollectable_Assessment	0	20,561	20,562	1
TOTAL DOWNTOWN SPECIAL ASSESSMENT:	1,138,436	1,370,770	1,725,478	354,708
<u>CROUSE - MARSHALL SPECIAL ASSESSMENT</u>				
Admin	34,201	38,641	38,829	188
Marketing	690	3,379	4,000	621
Environ. Maintenance	12,779	13,200	31,316	18,116
Security	70,276	73,688	74,394	706
Personnel	29,194	29,059	27,452	(1,607)
Economic Development	0	18,600	18,600	0
TOTAL CROUSE-MARSHALL SPECIAL ASSESSMENT:	147,140	176,567	194,591	18,024
<u>MUNICIPAL SIDEWALK FUND</u>				
Municipal Sidewalk Departmental Operating Expense	994,364	1,155,459	1,115,263	(40,196)
Special Objects of Expense				
Employee Retirement System	0	30,242	31,177	935
Social_Security	11,011	11,587	12,337	750
Workers_Compensation	0	10,000	0	(10,000)
Medical_Insurance	28,133	36,630	31,209	(5,421)
Subtotal:	39,144	88,459	74,723	(13,736)
Cash Capital Appropriations & Debt Service				
Serial Bond Principal & Interest	0	1,041,319	1,496,406	455,087
TOTAL MUNICIPAL SIDEWALK FUND BUDGET:	1,033,508	2,285,237	2,686,392	401,155

EXPENDITURE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
WATER FUND				
<i>Water Departmental Operating Expenditures</i>				
Water Finance	202,055	203,720	185,795	(17,925)
Water Engineering	1,338,684	2,110,782	2,004,523	(106,259)
Water Quality Management	1,314,083	2,108,435	1,388,546	(719,889)
Skaneateles Watershed Program	1,058,643	1,151,714	1,118,693	(33,021)
Water Plant	8,769,652	10,161,906	8,904,802	(1,257,104)
Subtotal:	12,683,117	15,736,557	13,602,359	(2,134,198)
<i>Special Objects of Expense</i>				
Fiscal Services	23,390	30,000	22,071	(7,929)
Bad Debt Expense	456,851	0	0	0
Onon City Water District	58,333	50,000	50,004	4
City Share of Local Assessment	353,772	400,000	338,394	(61,606)
Employee Retirement System	615,485	720,644	784,901	64,257
Social_Security	440,999	536,062	448,000	(88,062)
Workers_Compensation	131,444	750,000	700,000	(50,000)
Medical_Insurance	2,577,504	2,699,654	2,859,276	159,622
Judgement_&_Claims	6,010	25,000	25,000	0
Transfer - General Fund	2,800,000	2,800,000	2,800,000	0
Subtotal:	7,463,788	8,011,360	8,027,646	16,286
<i>Cash Capital Appropriations & Debt Service</i>				
Serial Bond Principal & Interest	1,278,267	5,688,929	5,352,757	(336,172)
Transfer - Cash Capital	0	1,595,000	1,595,000	0
Subtotal:	1,278,267	7,283,929	6,947,757	(336,172)
TOTAL WATER FUND BUDGET:	21,425,172	31,031,846	28,577,762	(2,454,084)

EXPENDITURE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)

Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
SEWER FUND				
Sewer Departmental Operating Expenditures	1,710,657	3,828,929	3,734,135	(94,794)
<i>Special Objects of Expense</i>				
Bad Debt Expense	140,003	0	0	0
Employee Retirement System	262,524	309,989	319,572	9,583
Social_Security	169,056	185,950	166,068	(19,882)
Workers_Compensation	(321,068)	420,000	400,000	(20,000)
Medical_Insurance	576,244	1,257,307	1,313,150	55,843
Transfer - General Fund	540,750	540,750	540,750	0
Subtotal:	2,641,416	2,713,996	2,739,540	25,544
<i>Cash Capital Appropriations & Debt Service</i>				
Serial Bond Principal & Interest	48,443	267,875	267,875	0
Transfer - Cash Capital	0	673,000	673,000	0
Subtotal:	48,443	940,875	940,875	0
TOTAL SEWER FUND BUDGET:	5,928,764	7,483,800	7,414,550	(69,250)
ALL FUNDS - TOTAL EXPENDITURES				
General Fund	317,766,823	333,036,573	332,337,217	(699,356)
Downtown Special Assessment Fund	1,138,436	1,370,770	1,725,478	354,708
Crouse-Marshall Special Assessment Fund	147,140	176,567	194,591	18,024
Municipal Sidewalk Fund	1,033,508	2,285,237	2,686,392	401,155
Water Fund	21,425,172	31,031,846	28,577,762	(2,454,084)
Sewer Fund	5,928,764	7,483,800	7,414,550	(69,250)
LESS: INTERFUND APPROPRIATIONS	(3,340,750)	(3,340,750)	(3,340,750)	0
NET TOTAL - ALL FUNDS	344,099,093	372,044,043	369,595,240	(2,448,803)

REVENUE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
GENERAL FUND				
<u>Surpluses & Balances</u>				
Unreserved, Undesignated	0	14,393,809	10,214,441	
<u>Real Property Tax Items</u>				
410010 School District Tax Buyout	(2,678,538)	(2,700,000)	(2,678,538)	21,462
410020 Special Lighting Assessments	265,201	275,000	260,801	(14,199)
410030 Assessable Improvements	74,307	50,000	77,717	27,717
410040 Assessable Improvements Buyout	(236,886)	(300,000)	(306,806)	(6,806)
410810 PILOT - Non-Profit Houses	2,032,201	1,750,000	2,500,000	750,000
410830 PILOT - Ontrack	(0)	5,000	0	(5,000)
410840 PILOT - SIDA	2,621,528	4,000,000	2,700,000	(1,300,000)
410500 Prior Years' Tax Collection	4,108,988	4,000,000	3,500,000	(500,000)
410900 Fees & Penalties	2,613,359	2,100,000	2,089,129	(10,871)
425940 Light Works Infrastructure Payment	1,000	500	500	0
Less: Uncollected City Taxes - Current Year	(0)	(1,194,800)	0	0
TOTAL REAL PROPERTY TAX ITEMS:	8,801,161	7,985,700	8,142,803	157,103
<u>Non-Property Tax Items</u>				
411100 Sales Tax	121,145,765	122,975,761	124,124,474	1,148,713
411300 Utilities Gross Receipts Tax	2,282,021	2,150,000	2,173,186	23,186
411500 Room Occupancy Tax Rate	290,030	800,000	737,000	63,000
411700 CATV Franchise Fee	849,884	1,350,000	1,000,590	349,410
411710 Right of Way Franchise Fee	115,980	125,000	40,000	85,000
425910 SU Service Agreement	375,000	125,000	125,000	0
425920 SU Service - Supplemental	2,000,000	2,000,000	2,000,000	0
415900 SU DOME Traffic Reimbursement	100,000	475,000	486,580	11,580
411400 Cannabis Tax	700,878	750,000	664,274	85,726
TOTAL NON-PROPERTY TAX ITEMS:	127,859,558	130,750,761	131,351,104	600,343

REVENUE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

	FY25	FY26	FY26	FY26
	Actual	Adopted	Projected	Variance
Departmental Income				
Finance				
412300 Abstract Fees	109,927	100,000	108,766	8,766
412310 Duplicate Tax Bill Fee	9,222	12,000	10,465	(1,535)
412320 County Tax Collection Fee	746,443	779,500	769,002	(10,498)
415800 Parking Restitution Surcharge	741,320	650,000	637,372	(12,628)
415810 Handicapped Parking Surcharge	16,906	16,000	15,754	(246)
425400 License Comm. Bingo Licenses	(0)	1,000	800	(200)
425410 Bingo Receipts	3,110	3,750	3,994	244
425450 Licenses	39,570	45,000	46,564	1,564
425750 Administrative Adjudication Receipts	491,288	350,000	501,000	151,000
426100 Fines & Penalties Vio/Traffic	32,799	25,000	23,641	(1,359)
426102 School Bus Arm Violation	(0)	1,618,518	1,600,000	(18,518)
426104 School Zone Speed Violation	(0)	1,823,683	1,823,680	(3)
426106 School Zone Red Light Violations	(0)	2,557,799	2,557,799	0
426610 Sale of Tax Property	19,447	15,000	160,000	145,000
427500 Parking Ticket Receipts	2,561,107	3,750,000	2,224,335	(1,525,665)
427520 PVB Court Costs/Charges	30	2,500	800	(1,700)
427710 Returned Check Fees	1,528	2,000	2,000	0
427700 Misc. Receipts	224,954	175,000	0	(175,000)
Total Finance:	4,997,651	11,926,750	10,485,972	(1,440,778)
City Clerk				
412550 City Clerk Licenses	56,509	60,000	54,336	(5,664)
Total City Clerk:	56,509	60,000	54,336	(5,664)

REVENUE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
<i>Code Enforcement</i>				
415650 Boardup/Cleanup Charges	101,825	100,000	104,605	4,605
415660 Cleanup Charges	91,319	228,000	78,983	(149,017)
415700 DEMO Charges - Unsafe Building	121,950	168,000	0	-0
415870 Vacant Property Registry	13,700	25,000	14,464	(10,536)
415890 Rental Registry Fees	172,686	225,000	160,338	(64,662)
417441 Small Cell Permits	115,550	130,000	151,097	21,097
425500 Building & Property Permits	3,729,369	3,500,000	4,398,420	898,420
425560 Certificate of Compliance	104,805	158,500	65,000	(93,500)
425570 Board of Zoning - Appeals	(0)	500	500	0
425700 Building & Property Rehab Electric Lic	36,510	35,000	37,000	2,000
425710 Building & Property Heating Lic	54,680	56,000	59,000	3,000
425720 Building & Property Elevator Permits	93,237	12,000	50,000	38,000
425480 Certificates of Use	177,500	110,000	185,000	75,000
Total Code Enforcement:	4,813,131	4,748,000	5,304,407	556,407
<i>Parks & Recreation</i>				
420000 Festival Beverage Revenue	28,160	0	0	0
420010 P & R Fee & Concessions	534,084	550,000	484,600	(65,400)
420020 Clinton Square Rink Fees	201,219	200,000	193,465	(6,535)
420250 P & R Ballfield Fees	2,625	5,000	0	(5,000)
420120 P & R Reimbursement - Outside Agency	26,452	0	0	0
Total Parks & Recreation:	792,540	755,000	678,065	(76,935)
<i>Fire</i>				
415380 Fire Reimbursement - Outside Agencies	25,700	40,000	36,949	(3,051)
415400 Fire- Reports & Records	900	5,000	17,000	12,000
422620 EMS Reimbursement - New York State	30,050	11,000	10,894	(106)
415300 Fire Ambulance Billing	228,222	350,000	296,272	(53,728)
Total Fire:	284,872	406,000	361,115	(44,885)

REVENUE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
<i>Police</i>				
415200 Police Reports, Records & Fingerprints	7,103	25,000	8,284	(16,716)
412110 City Court Criminal Div	1,151	2,500	2,900	400
415880 Annual Alarm Fee	107,310	85,000	90,000	5,000
415910 Police Services - Outside Agencies	2,858,860	2,000,000	700,000	(1,300,000)
415950 Police Unclaimed Property	116,696	50,000	125,000	75,000
Total Police:	3,091,120	2,162,500	926,184	(1,236,316)
<i>Law</i>				
412200 Housing Court Fines	207,782	350,000	303,462	(46,538)
Total Law:	207,782	350,000	303,462	(46,538)
<i>Public Works</i>				
415670 Set-Out Charges	457,145	312,000	485,015	173,015
417100 DPW Charges for Services	24,396	40,000	35,000	(5,000)
417110 DPW Paving Cuts - Non-Refund	899,567	800,000	985,000	185,000
417120 DPW Charges - Outside Agencies	105,213	80,000	730,000	650,000
417140 DPW Liability Waiver Permit	4,475	6,500	25,000	18,500
417150 DPW Block Party Revenue	4,625	5,000	4,500	(500)
417200 Parking Lots	18,165	20,000	18,000	(2,000)
417270 Fayette St Garage	635,898	700,000	350,000	(350,000)
417280 Madison Irving Garage	731,982	650,000	725,000	75,000
417290 Harrison St Garage	766,662	558,330	560,000	1,670
417310 Washington St Garage	574,823	555,000	612,000	57,000
417320 Armory Square Garage	182,711	195,000	214,000	19,000
417330 ONCenter Parking Garage	(0)	125,000	130,693	5,693
417400 Parking Meter Receipts	2,511,018	2,300,000	2,355,000	55,000
417420 DPW Loading Zone Permits	1,240	1,500	1,900	400
417430 DPW Sidewalk Permits	500	500	1,200	700
417440 DPW Sidewalk Cafe Permits	4,700	3,500	4,500	1,000
421310 Refuse & Garbage Charges	6,455	5,200	3,500	(1,700)
423010 DPW Charges - Other Gov't	101,243	150,000	106,000	(44,000)
427730 Parking Garage Registration	6,900	7,500	6,000	(1,500)
Total Public Works:	7,037,718	6,515,030	7,352,308	837,278

REVENUE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

	FY25	FY26	FY26	FY26	FY26
	Actual	Adopted	Projected	Variance	
<i>Assessment</i>					
426630 Appraisal Fees	(0)	2,000	0	(2,000)	
Total Assessment:	(0)	2,000	0	(2,000)	
TOTAL DEPARTMENTAL INCOME:	21,287,777	26,925,280	25,465,849	(1,459,431)	
<i>Use of Money & Property</i>					
424010 Interest of Deposits	11,756,390	9,500,000	9,000,000	(500,000)	
424020 Bankruptcy Fees	32,766	55,000	45,050	(9,950)	
424100 Rental of Real Property	125,249	38,000	215,000	177,000	
424140 Rental of Equipment	245	0	0	0	
TOTAL USE OF MONEY & PROPERTY:	11,914,650	9,593,000	9,260,050	(332,950)	
<i>Sale of Property</i>					
426500 Sale of Scrap Equipment	38,294	25,000	32,000	7,000	
426750 Gain on Disposal of Assets	458,635	1,470,000	5,800,000	4,330,000	
TOTAL SALE OF PROPERTY:	496,929	1,495,000	5,832,000	4,337,000	
<i>State Aid</i>					
430000 State Aid - Misc	68,651	0	0	0	
430050 State Aid - Mortgage Tax	2,430,431	2,500,000	2,650,646	150,646	
430080 State Aid - State Highway Aid	90,008	0	0	0	
438200 State Aid - Youth Projects	24,319	0	0	0	
435210 AIM State Aid	71,758,584	71,758,584	71,758,584	0	
435209 Temporary Aim Aid	5,000,000	5,000,000	5,000,000	0	
435100 State Aid - Highway Maint	170,545	171,000	171,000	0	
TOTAL STATE AID:	79,542,537	79,429,584	79,580,230	150,646	

REVENUE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)

Fiscal Year Ending June 30, 2027

	FY25	FY26	FY26	FY26
	Actual	Adopted	Projected	Variance
Miscellaneous Revenue				
426550 Bid & Specs Revenue	3,500	2,500	2,847	347
426800 Insurance Recoveries	159,974	150,000	176,954	26,954
450350 Transfer from - Water Fund	2,800,000	2,800,000	2,800,000	0
450360 Transfer from - Sewer Fund	540,750	540,750	540,750	0
427110 Premium on Bonds/RANS	(0)	0	0	0
450312 Transfer from - Municipal Sidewalks	(0)	0	0	0
450370 Transfer from - Capital Fund	(0)	0	0	0
TOTAL MISCELLANEOUS REVENUE:	3,504,224	3,493,250	3,520,551	27,301
TOTAL GENERAL FUND REVENUE	253,406,836	259,672,575	263,152,587	3,480,012
Tax Levy				
1% Added Pursuant to Law	(0)	58,386,325	58,386,325	0
TOTAL TAX LEVY:	(0)	58,386,325	58,386,325	0
		58,970,189	58,970,189	0
GRAND TOTAL ALL REVENUES AND TAX PROCEEDS	253,406,836	318,642,764	322,122,776	3,480,012
		*excludes 14,393,809 in Fund Balance		

REVENUE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)

Fiscal Year Ending June 30, 2027

	FY25	FY26	FY26	FY26	FY26
	Actual	Adopted	Projected	Variance	
MUNICIPAL SIDEWALK FUND					
Unreserved, Undesignated	0	(1,349,724)	0	0	0
499012 Municipal Sidewalk Fee	2,766,820	3,634,961	3,658,560	23,599	
TOTAL MUNICIPAL SIDEWALK REVENUE:	2,766,820	2,285,237	3,658,560	1,373,323	
WATER FUND					
Unreserved, Undesignated	(0)	2,625,846	0		
421400 Sale of Water	25,190,218	26,000,000	25,590,000	(410,000)	
421420 Water Frontage Tax	30,009	31,000	31,416	416	
421440 Fire Service Installation	31,380	35,000	29,125	(5,875)	
421450 Lead Pipe Removal	4,931	0	0	0	
421460 Water Turn-on/Turn-off	29,603	32,000	24,601	(7,399)	
421480 Interest and Penalties	603,860	650,000	663,000	13,000	
421490 Pending Penalties	430,700	350,000	425,877	75,877	
421500 Meter Repairs	24,921	24,000	25,600	1,600	
421510 Infrastructure Improvement Fee	645,395	500,000	615,000	115,000	
424010 Interest of Deposits	40,526	50,000	10,000	(40,000)	
424100 Rental of Real Property	24,190	40,000	24,000	(16,000)	
424140 Rental of Equipment	83,036	45,000	53,000	8,000	
425600 Fees/Paving Cuts	22,465	30,000	35,000	5,000	
425900 Water Meter Installation	13,827	18,000	23,000	5,000	
425950 Service Kill Fees	81,000	75,000	70,000	(5,000)	
426000 Fire Service Maintenance Fee	360,036	371,000	369,000	(2,000)	
426500 Sale of Scrap Equipment	9,840	25,000	12,000	(13,000)	
426750 Gain on Disposal of Assets	(0)	10,000	2,000	(8,000)	
426800 Insurance Recoveries	10,485	75,000	5,000	(70,000)	
427700 Misc. Receipts	30,625	45,000	49,000	4,000	
427710 Returned Check Fees	30	0	0	0	
TOTAL WATER FUND REVENUE:	27,667,077	28,406,000	28,056,619	(349,381)	
		*excludes \$2,625,846 in Fund Balance			

REVENUE SUMMARY - MID YEAR ESTIMATES (APRIL 2026)
Fiscal Year Ending June 30, 2027

	FY25 Actual	FY26 Adopted	FY26 Projected	FY26 Variance
SEWER FUND				
Unreserved, Undesignated	(0)	728,800	0	
421200 Sewer Rents	6,814,334	6,700,000	6,800,000	100,000
421490 Pending Penalties	84,316	55,000	60,000	5,000
TOTAL SEWER FUND REVENUE:	6,898,650	6,755,000	6,860,000	105,000
		*excludes \$728,800 in Fund Balance		
DOWNTOWN SPECIAL ASSESSMENT				
Special Assessment - Downtown	1,118,166	1,350,209	1,350,209	0
Fees & Penalties	824	0	0	0
Allowance for Uncollected Assessment	(0)	20,561	20,561	0
TOTAL DOWNTOWN SPECIAL ASSESSMENT REVENUE:	1,118,991	1,370,770	1,370,770	0
CROUSE-MARSHALL SPECIAL ASSESSMENT				
400532 Special Assessment - Crouse Marshall	144,676	176,567	176,567	0
TOTAL CROUSE-MARSHALL SPECIAL ASSESSMENT FUND REVENUE:	144,676	176,567	176,567	0
ALL FUNDS - TOTAL REVENUES				
General Fund	253,406,836	318,642,764	322,122,776	3,480,012
Municipal Sidewalk Fund	2,766,820	2,285,237	3,658,560	1,373,323
Water Fund	27,667,077	28,406,000	28,056,619	(349,381)
Sewer Fund	6,898,650	6,755,000	6,860,000	105,000
Downtown Special Assessment Fund	1,118,991	1,370,770	1,370,770	0
Crouse-Marshall Special Assessment Fund	144,676	176,567	176,567	0
LESS INTERFUND REVENUES	(3,340,750)	(3,340,750)	(3,340,750)	0
NET TOTAL - ALL FUNDS	262,639,308	354,295,588	358,904,542	4,608,954



Office of the Syracuse City Auditor

Hon. Alexander Marion, MPA, City Auditor
C. Matthew Kutney, MPA, Deputy City Auditor
Michael Guckert, Auditor III | Deborah Somers, Auditor I
Roshmija Biswas, Secretary to the Auditor

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