



BUDGET BREAKTHROUGH

ANALYSIS OF THE FY 2026-27 MAYOR'S
RECOMMENDED BUDGET ESTIMATE

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SYRACUSE CITY AUDITOR

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Message From The City Auditor

April 30, 2026

This is a challenging time for anyone in local government. We have always said local officials are resilient – we can walk and chew gum at the same time. Right now, for many of us, it feels like we are being asked to run, do calculus, and play the accordion at the same time – a bizarre and untenable combination. Events outside of our control, like global conflict, a hostile federal government, and the persistent threat of climate change weigh deeply on our minds and confront us with difficult trade-offs.



Cities across New York also face headwinds. Albany, Buffalo, Rochester, Auburn, and others all face fiscal challenges caused by rising healthcare and pension costs; we are all hamstrung in different ways by a tax-exempt property crisis. Syracuse is no different: this year, we see increases in our pension and healthcare contributions all while a minority of property in the City remains taxable. For any type of change long-term, we will need the support and assistance of New York State either in the form of regulatory relief or direct assistance. I have been proud to work alongside Mayor Sharon Owens advocating to our state leaders for additional support and policy change. Mayor Owens and I have a successful partnership on the subject – one I look forward to continuing throughout her administration.

The City's Fiscal Year 2027 budget relies heavily on sales tax, as City budgets have in recent decades. While growth in that revenue source is celebrated during good economic times, it only takes one event out of the City's control – a pandemic, war, or recession, to name a few – to reverse that trend. This is not the fault of the City's management, but something that must be considered. In this report, we recommend developing a Sales Tax Use policy, setting a ceiling for how much sales tax is used for operating expenses and redirecting revenue over that amount to reserves or one-shot capital expenses.

I am pleased to say we are in a better fiscal situation than other cities across New York State; but the risks and challenges we face are not unique. Good management alone will not guard against future fiscal stress. We need a state government that recognizes how challenging our everyday work is. Critically, we need a federal government that makes meaningful investments in urban policy and infrastructure and can help build America's cities, rather than just denigrate and ignore them – a problem going back decades, regardless of what party has led Washington.

I look forward to this year's budget process and working with my colleagues in the administration and Common Council to ensure we arrive at the best outcome for the people we all serve.

A handwritten signature in blue ink that reads "Alexander Marion". The signature is fluid and cursive, with a long horizontal stroke at the end.

Alexander Marion, MPA
Syracuse City Auditor

Executive Summary

Mayor Sharon Owens proposed her first budget on April 8, 2026, at \$354.5 million, which is a 6.5% increase over last year's adopted budget. This report gives an overview of the City's budget process, analyzes the new fiscal year's revenues and expenses, and presents findings and recommendations. The appendix also provides a status update on the recommendations made by the City Auditor in 2024 and 2025.

The proposed FY27 budget has been topped off with a historic draw from the fund balance at \$23.9 million. A structural deficit mostly driven by forces outside the City's control, including rising costs for retirement programs and medical insurance along with stubborn inflation rates, threatens its long-term fiscal stability. Overtime wages in the Police department and professional services in the Law department are more accurately reflected, which partly offsets the budget's structural deficit.

There are no new revenues, although there is a 4% increase in the water rate. Temporary Aid and Incentives to Municipalities (AIM) funding is likely be \$15 million pending the state's budget approval, as base aid remains stagnant at \$71,758,584 as it has for 16 years. Main revenue sources are sales tax (\$125,986,341), state aid (\$89,529,584) and property taxes (\$61,913,554), comprising over 75% of the total budget. Revenue lost from the closure and demolition of the Fayette St. Garage requires different solutions to gain back.

An 8% decrease in the Police Civilian Force combined with a 4% increase in the Sworn Force provides a modest 2% increase for the largest department in City government. Medical Insurance (\$51,313,289) outpaces Fire (\$47,895,331) – the second largest department – to be the single largest expense facing the City. Meanwhile, the Common Council (25%), the Executive (13%), Assessment (50%), and Engineering (16%) are topping the operating departmental budgets.

Recommendations from this report include ensuring tax-exempt properties pay their fair share of fees and taxes, creating a plan outlining how the City will replace funds lost by the demolition of the Fayette St. Garage (\$700,000). There are a handful of recommendations related to the budget process, including departmental training on the budget process, professional development about the budgeting process for the Common Council, hosting more public budget engagements, and formalizing the start of budget season with a presentation by the Mayor's team to the Common Council and public. The City can also provide more transparency on outstanding liabilities and review the schedule of fees and fines to ensure amounts are appropriate.

Several previous Audit Department recommendations have been entirely or partially taken, most notably breaking our Syracuse Urban Renewal Agency (SURA) positions and improvements to the organization of the budget book.

Introduction

The Charter of the City of Syracuse – 1960, as amended, requires the Mayor to present the Common Council and the residents of the City of Syracuse a proposed budget each April, for the upcoming fiscal year, which runs from July 1 through June 30. An annual municipal budget serves as a statement of priorities for the coming year and sets forth the revenues to fund the government’s expenditures.

Mayor Sharon Owens delivered her proposed budget for the 2026-27 fiscal year on April 8, 2026. Her final budget, the proposed General Fund budget is the largest in the City’s history at \$354.5 million and represents a 6.5% increase over the FY26 adopted budget.

This analysis reviews the Mayor’s proposed budget and aims to accomplish three objectives:

1. Outline and explain the City’s budget process and timeline.
2. Present findings and recommendations on the 2026-2027 proposed budget.
3. Provide a status update on the recommendations made by the City Auditor in 2024 in *“Making Dollars and Sense: An Analysis of the FY2024-25 Enacted Syracuse City Budget”* and in 2025’s *“Budget Balancing Act: Analysis of the FY 2025-26 Mayor’s Recommended Budget Estimate.”*

Please note, due to rounding, some figures may appear to not equal exact dollar figures.

Budget Requirements and Important Dates

Article VI, Chapter 1, "*Budgetary Administration*" of the Charter of the City of Syracuse – 1960, as amended, outlines the City fiscal year and specific requirements for the preparation of the City budget along with the rules for its adoption. (Appendix 1)

BUDGET REQUIREMENTS & PREPARATION

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 revenues, and the proposed expenditures 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.

BUDGET CONSIDERATION & PASSAGE

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.
- Mayor Owens transmitted her proposed FY27 budget on April 8, 2026.

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 on May 8.
- ➔ If the Council votes to make any amendment(s), it is sent back to the Mayor no later than May 11.
 - ➔ 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 by May 21.
 - ➔ 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.

Review of FY2026-27 Proposed Budget

Mayor Sharon Owens delivered her proposed budget for 2026-2027 on April 8, 2026.

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 \$639.5 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.

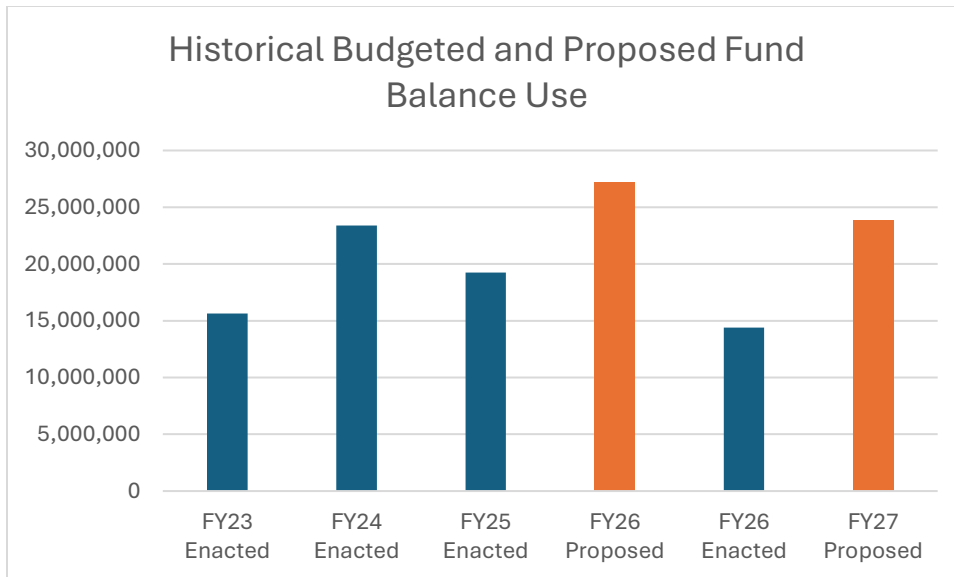
CITY FUNDS	2025-2026 FY26 Budget	2026-2027 FY27 Proposed	\$ Change	% Change
General Fund	\$333,036,573	\$354,521,743	\$21,485,170	6.5%
Water Fund	\$31,031,846	\$33,175,883	\$2,144,037	6.9%
Sewer Fund	\$7,483,800	\$8,966,902	\$1,483,102	19.8%
Municipal Sidewalk Fund	\$2,285,237	\$2,719,688	\$434,451	19%
Downtown Special Assessment Fund	\$1,370,770	\$1,411,892	\$42,122	3.0%
Crouse-Marshall Special Assessment Fund	\$176,567	\$181,863	\$5,296	3.0%
(Less: Inter-Fund Revenues)	\$3,340,750	\$3,340,750	\$0	0.0%
OVERALL TOTAL	\$372,044,043	\$397,637,221	\$25,593,178	6.7%

The FY27 proposed budget represents a \$21.5 million increase (6.5%) in General Fund spending from the FY26 budget, along with a 6.9% increase and 19.8% increase in the Water and Sewer Funds, respectively. Increases in the Sewer Fund are due to increased costs of dumping and sewer cuts, accounting for the department's backlog.

USE OF FUND BALANCE

Syracuse had a FY25 total fund balance of \$137 million, which is well above the recommended municipal reserve level of \$35 million. **EXHIBIT 1** Maintaining a large total fund balance allows the City to cover costs that are unexpected throughout the year or manage finances during major economic events such as a pandemic, war, or recession.

Over the past two years, the City has used historical levels of budgeted fund balance in its proposed budgets to cover its costs, suggesting a structural deficit driven by several factors. Tax-exempt properties comprise 53% of all properties in Syracuse. This forces the City to turn to other revenue sources, such as sales tax, state aid, and the fund balance.



The chart above shows the historical budgeted use of fund balance between FY23-FY26, in addition to the increased use of fund balance in the last two proposed budgets. Mayor Ben Walsh’s FY26 proposed budget used \$27.2 million of its unreserved funds, but the Common Council cut it to \$14.4 million, expressing concerns about dipping into the City’s fund balance. Mayor Owens FY27 proposed budget uses \$23.9 million of the City’s total fund balance.

Major expenses, such as retirement programs (\$39,870,482) and medical insurance (\$51,313,289), require policy changes at the state and federal levels to become more affordable.

Inflation has remained high over the past 12 months, with a consumer price index of 3.3% for all items and 12.5% for energy costs. **EXHIBIT 2** Utility costs affect the City’s expenses in a similar way to household expenses, and have increased by 47%, or \$4 million, from last year. Increased utility costs are pushing Department of Public Works operating supplies and expenses in the Main Office to 81% and in Transportation to 33% from last year.

Overtime wage spending (\$18,321,920 in total) is another high cost contributing to the structural deficit each year, which requires operational and staffing changes to bring down. Police overtime wages in the sworn force are fully budgeted for FY27 – partly addressing this component of the City’s structural deficit – that increases this line by \$4,385,800 or 80%. Certain departments, including police and fire, receive reimbursement for overtime wages that have not been totally reflected in past City budgets.

Notable Changes From the FY26 Adopted Budget

The FY27 proposed budget is \$354,521,743 or 6.5% above the FY26 adopted budget. The budgeted use of fund balance increases 66% over the FY26 enacted budget, rising from \$14.4 million to \$23.9 million. Still, this figure remains below the previous administration's FY26 proposed amount of \$27.2 million, which the Common Council cut down by \$12.8 million.

A 4% increase in the sale of water buoys the Water Fund, which would add about \$7 to the average homeowner's bill. Sales tax accounts for 36% of the budget, totaling \$125,986,341, and the tax levy is \$61,913,554. Last year, the State provided \$5 million in Temporary Aid and Incentives to Municipalities (AIM) funding and increased that amount to \$15 million. There are no new revenue sources in the proposed budget that did not appear in FY26.

Communications will now be housed in the renamed Office of Constituent Assistance Resource Employees (CAREs) within the Executive Department. The reconstruction of this department acquires the Immigration Affairs Coordinator position from the Department of Neighborhood and Business Development. Public information officer positions have been moved into specific departments that align with their operational focus. Additional positions have moved into the CAREs budget to perform constituent services where needed. The Mayor has also announced a Nightlife Coordinator and Deputy Commissioner of Transportation and Mobility positions.

Overtime wages in the Police department and professional services in the Law department are more accurately reflected, which partly addresses the budget's structural deficit.

Proposed Revenues

There are no new revenues in the Mayor's FY27 proposed budget. Sales tax (\$125,986,341), state aid (\$89,529,584), and the property tax levy (\$61,913,554) are the largest revenue streams for the City's budget. The use of unassigned fund balance is \$23,880,621, which is 7% of all revenues. Other revenues, including fees, fines, and other taxes, make up 11% of the City's revenue sources.

Revenue streams implemented in FY26 related to school zone safety are expected to bring in \$6 million again. Our office anticipates actual funds will come in under this amount. The FY27 proposed budget includes \$1,618,518 for school bus arm cameras, \$1,823,683 for school zone speed cameras, and \$2,557,799 for school zone red light cameras.

The City's hotel room occupancy tax adds a 2% charge to all hotel stays in the City of projected to bring in \$737,000 by the end of FY26 and is budgeted again for \$800,000 in the proposed FY27 budget. According to City officials questioned when the measure was passed in 2024, the hotel room occupancy tax was anticipated to raise \$1.5 million annually.

A 4% tax on cannabis products is estimated to bring in \$1,936,200 since implementation in FY24. Its amount remains \$750,000 in the proposed FY27 budget.

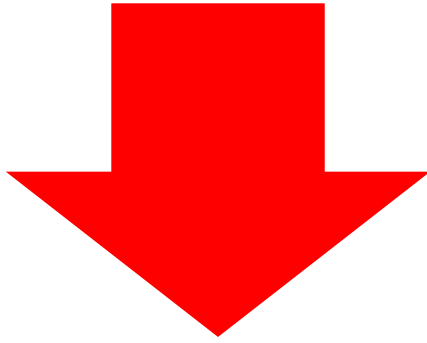
NOTABLE REVENUES ENDING

Several budget lines which appeared in the FY26 budget will no longer generate revenue for the City:

1. Fayette St. Garage (\$700,000)
2. Fire Ambulance Billing (\$350,000)
3. P&R Ballfield Fees (\$5,000)
4. PILOT – Ontrack (\$5,000)

The most significant loss of revenue is due to the demolition of the Fayette Street Parking Garage at 300 E. Fayette Street. The location was closed on November 6, 2026, due to structural safety concerns. According to City officials, the cost to renovate the garage would be between \$16 and \$20 million while the cost to demolish the structure calculated to approximately \$3 million (Deryn, 2026). The Common Council authorized a bond ordinance for \$3 million on April 6, 2026, to demolish the Fayette St. Garage. **Exhibit 3** Meanwhile, the City plans to move some parkers to other City facilities.

MAJOR REVENUE CHANGES



Declining Revenues

Parking Ticket Receipts (Down 27%)
Cleanup Charges (Down 65%)
PILOT-SIDA (Down 11%)
Certificates of Compliance (Down 44%)



Increasing Revenues

Temporary State Aid (Up 200%)
DPW Set-Out Charges (Up 60%)
Building & Property Elevator Permits (Up 275%)
Assessable Improvements (Up 60%)



REVENUE HIGHLIGHTS - INCREASES

Assessable Improvements (\$30,000) a 60% increase from FY26
PILOT – Non-Profit Houses (\$250,000) a 14% increase from FY26
Sales Tax (\$125,986,341) a 2% increase from FY26
Utilities Gross Receipts (\$25,000) an increase of 1% from FY26
Non-Property Tax Items (\$2,935,580) an increase of 2% from FY26
County Tax Collection Fee (\$25,492) an increase of 3% from FY26
Bingo Receipts (\$250) an increase of 7% from FY26
Administrative Adjudication Receipts (\$100,000) an increase of 29% from FY26
Boardup/Cleanup Charges (\$10,000) an increase of 10% from FY26
DEMO Charges – Unsafe Building (\$148,000) an increase of 65% from FY26
Building & Property Permits (\$750,000) an increase of 21% from FY26
Building & Property Elevator Permits (\$33,000) an increase of 275% from FY26
Total Code Enforcement (\$657,000) an increase of 14% from FY26
Clinton Square Rink Fees (\$40,000) an increase of 20% from FY26
Fire Department Reports & Records (\$20,800) an increase of 416% from FY26
Police Unclaimed Property (\$65,000) an increase of 130% from FY26
Department of Public Works (\$6,914,194) a 6% increase from FY26

- **Set-Out Charges (\$188,000) an increase of 60% from FY26**
- Charges from Outside Agencies (\$470,000) an increase of 588% from FY26

- Liability Waiver Permit (\$13,500) a 208% increase from FY26
- Sidewalk Permits (\$500) a 100% increase from FY26
- **Sidewalk Café Permits (\$1,000) a 29% increase from FY26**

Harrison Street Garage (\$91,670) a 16% increase from FY26

Washington Street Garage (\$45,000) an 8% increase from FY26

Clinton Square Rink Fees (\$40,000) a 20% increase from FY26

Sale of Scrap Equipment (\$10,000) a 40% increase from FY26

Temporary AIM Funding (\$10,000) a 200% increase from FY26

Tax Levy (\$61,913,554) a 5% increase from FY26

Sale of Water (\$27,040,000) a 3% increase from FY26

REVENUE HIGHLIGHTS - DECREASES

Interest on Deposits (\$2,500,000) a 26% from FY26

CATV Franchise Fee (\$100,000) a 7% decrease from FY26

Parking Ticket Receipts (\$1,000,000) a 27% decrease from FY26

Finance Operating Revenues (\$874,258) a 7% decrease from FY26

Cleanup Charges (\$148,000) a 65% decrease from FY26

Certificates of Compliance (\$69,500) a 44% decrease from FY26

Police Department Reports, Records & Fingerprints (\$15,000) a 60% decrease from FY26

Fire Department (\$329,000) an 81% decrease from FY26

- **Fire Ambulance Billing (\$350,000) a 100% decrease from FY26**

Surface Parking Lots (\$1,500) an 8% decrease from FY26

ONCenter Parking Garage (\$12,906) a 10% decrease from FY26

Parking Garage Registration (\$1,200) a 23% decrease from FY26

DPW Charges for Services (\$4,000) a 10% decrease from FY26

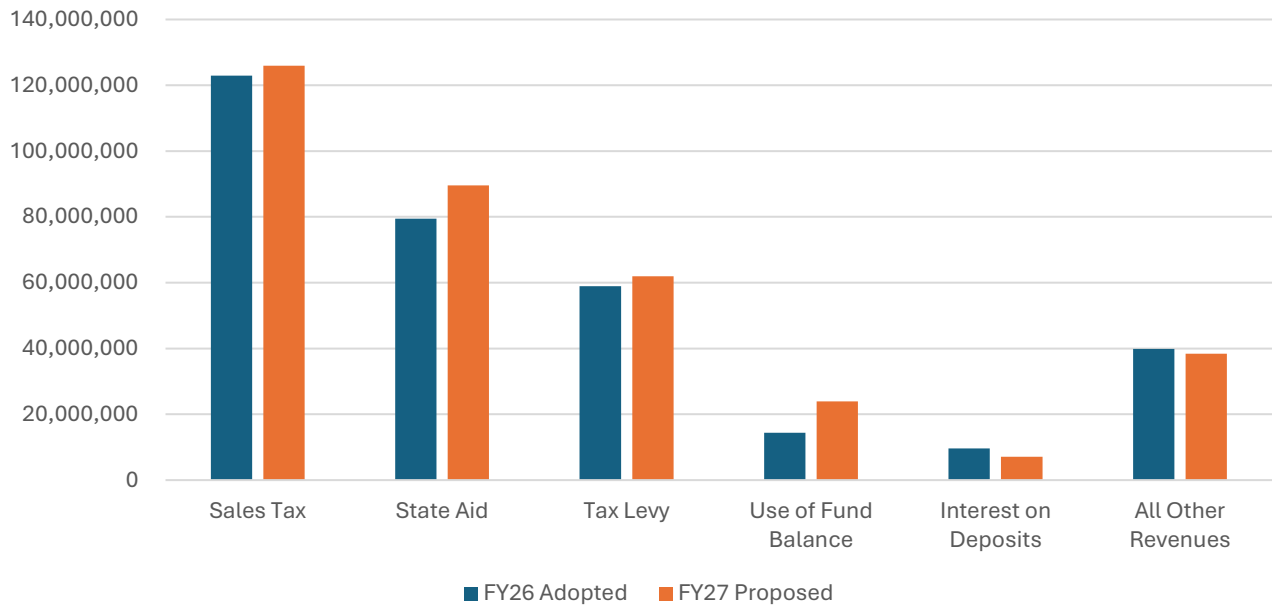
DPW Charges from Other Governments (\$40,000) a 28% decrease from FY26

Gain on Disposal of Assets (\$470,000) a 32% from FY26

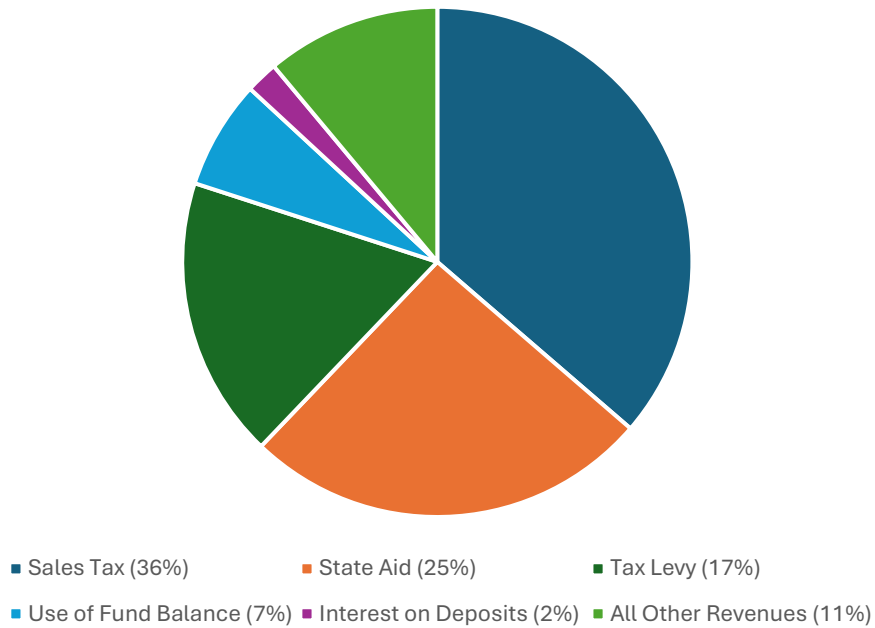
MAJOR REVENUE SOURCES

The FY 27 major revenue sources include sales taxes, state aid, and unreserved funds. Due to temporary aid, state funding has increased to a total of \$89,529,584. Base Aid and Incentives for Municipalities (AIM) funding has remained stagnant for 16 years at \$71,758,584. Use of the fund balance would be the highest in the City's history at \$23,880,621, if adopted as is.

City of Syracuse General Fund Revenues FY26 vs. FY27



FY27 Proposed General Fund Budget Major Sources of Revenue



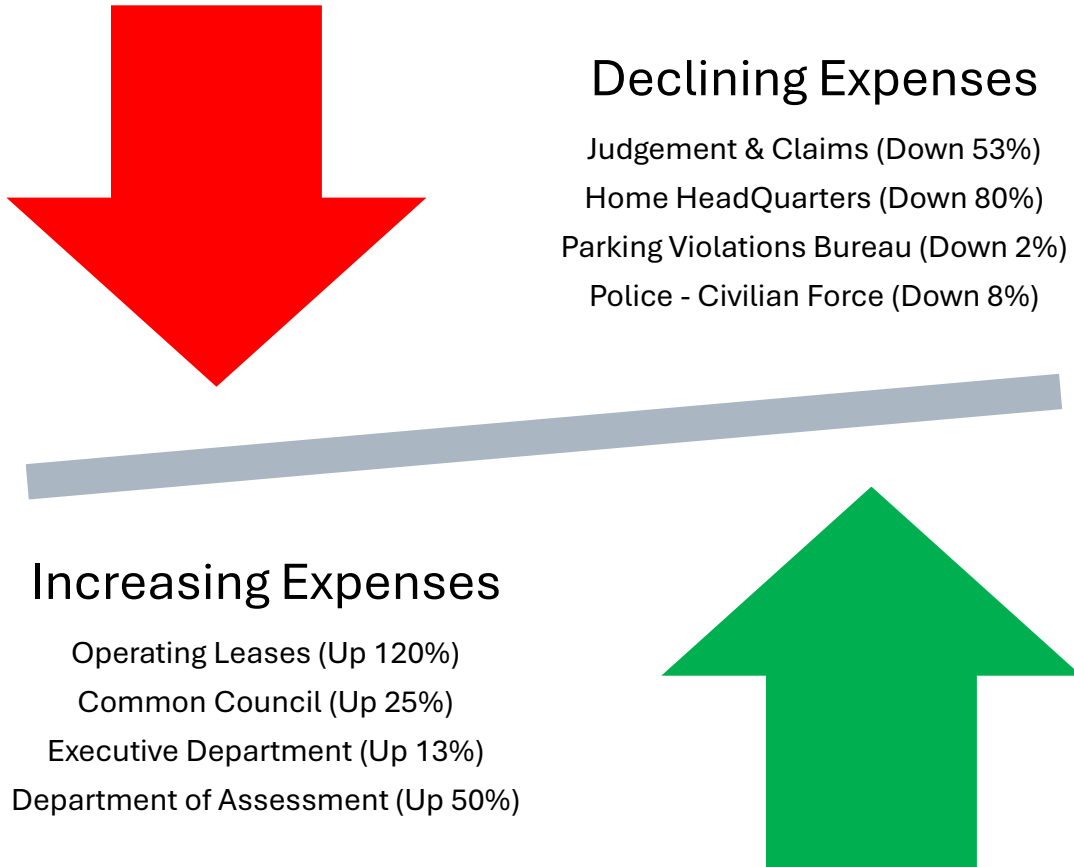
Proposed Expenses

NOTABLE NEW EXPENSES

The FY27 budget includes a new major expense related to community broadband. There is a new Special Object of Expense for Community Broadband at \$500,000. The City launched a pilot program using American Rescue Plan Act (ARPA) dollars to provide high speed internet to lower income families through a contract with Citizens Band Radio Service. Operating funds will cover the remainder of this contract set to expire at the end of the calendar year. The City is actively pursuing alternative contract structures to shift the costs of providing service to lower income families to one or more internet operators.

Funds were not budgeted for the Syracuse Housing Strategies Corporation in the adopted FY26 budget, although they were spent in FY25. There is \$2,500,000 in dedicated funds to the Syracuse Housing Strategies Corporation, indicating the Mayor's commitment to address the shortage of affordable housing.

NOTABLE EXPENSE CHANGES



EXPENSE HIGHLIGHTS - INCREASES

Overall Departmental Operating Expenses (\$198,844,757) a 5% increase from FY26

Common Council (\$934,969) a 25% increase from FY26

Citizen Review Board (\$422,852) a 10% increase from FY26

Executive (\$10,941,967) a 13% increase from FY26

 Gun Violence Prevention (\$390,901) a 59% increase from FY26

 Analytics, Performance & Innovation (\$4,638,479) a 27% increase from FY26

 Bureau of Information Technology (\$1,906,171) an 8% increase from FY26

City Clerk (\$446,042) a 13% increase from FY26

Department of Engineering (\$1,698,817) a 16% increase from FY26

Neighborhood and Business Development (\$7,659,904) a 2% increase from FY26

Fire (\$47,895,331) a 3% increase from FY26

- **Fire Civilian (\$1,358,888) a 10% increase from FY26**

Police (\$63,746,688) a 2% increase from FY26

 Sworn (\$56,930,396) a 4% increase from FY26

Department of Public Works (\$41,121,923) an 11% increase from FY26

- Building Services (\$671,946) a 17% increase from FY26
- Motor Equipment Maintenance (\$7,160,312) an 11% increase from FY26
- Snow & Ice Control (\$4,771,016) a 11% increase from FY26
- Transportation (\$9,151,324) a 14% increase from FY26

Internet and Networking Services (\$580,000) a 42% increase from FY26

Landbank Seizures (\$300,000) a 200% increase from FY26

Onondaga Historical Association (\$75,000) a 50% increase from FY26

Operating Leases (\$3,398,937) a 120% increase from FY26

Police & Fire Retirement System (\$32,586,504) a 2% increase from FY26

Medical Insurance (\$51,313,289) a 10% increase from FY26

EXPENSE HIGHLIGHTS – DECREASES

Mayor's Office (\$970,783) a 1% decrease from FY26

Finance (\$4,489,915) a 2% decrease from FY26

 Bureau of Accounts (\$819,713) a 2% decrease from FY26

 Parking Violations Bureau (\$968,380) a 2% decrease from FY26

Bureau of Administrative Adjudication (\$841,100) a 6% decrease from FY26

Office of Administration (\$145,558) a 2% decrease from FY26

Police Civilian Force (\$6,816,292) an 8% decrease from FY26

Home Headquarters (\$250,000) an 80% decrease from FY26

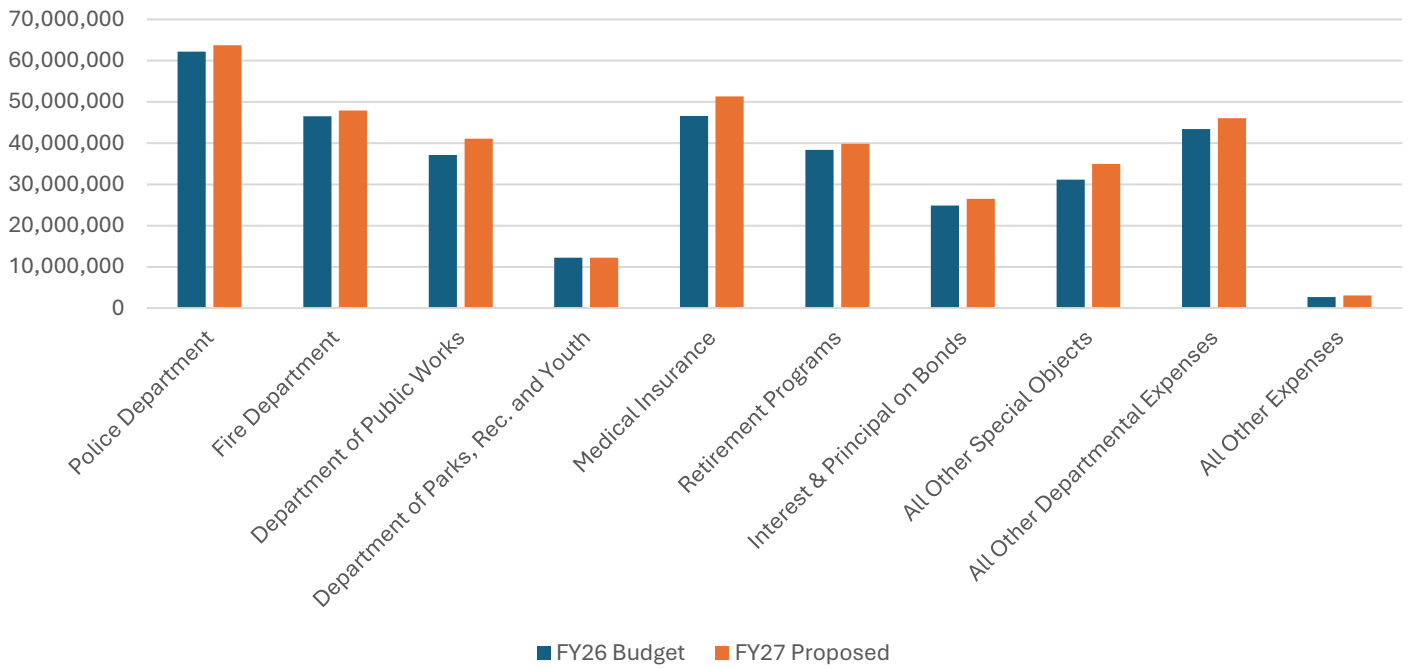
Union Apprentice Program (\$200,000) a 20% decrease from FY26

Printing and Advertising (\$125,000) a 32% decrease from FY26

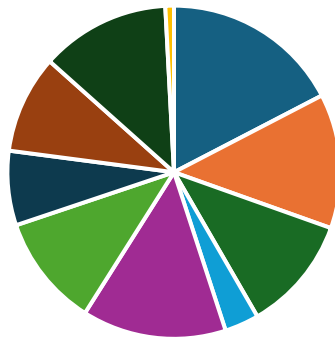
Personal Injury Protection (\$20,000) a 52% decrease from FY26

Judgement & Claims (\$750,000) a 53% decrease from FY26

City of Syracuse General Fund Expenses FY26 vs. FY27



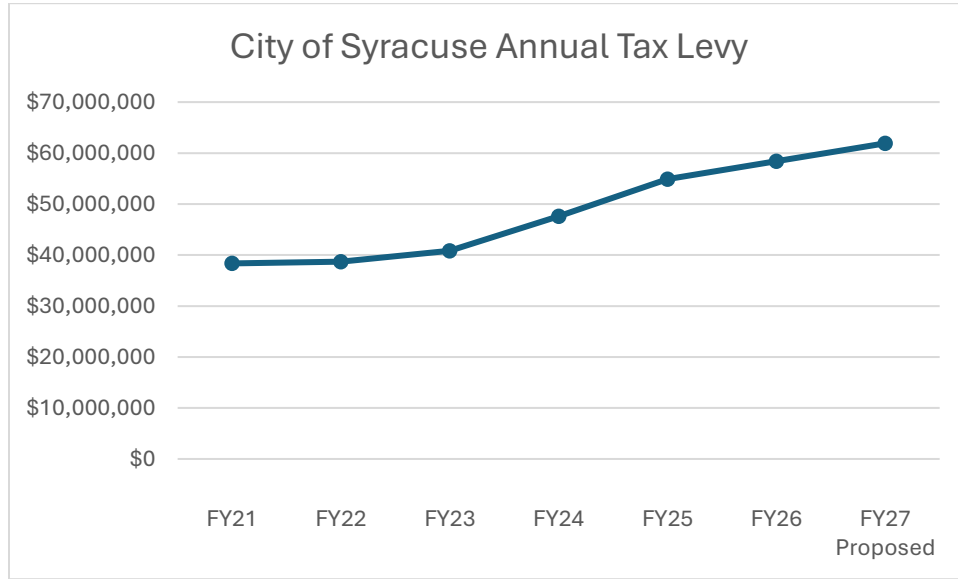
FY27 Proposed General Fund Budget Major Expenses



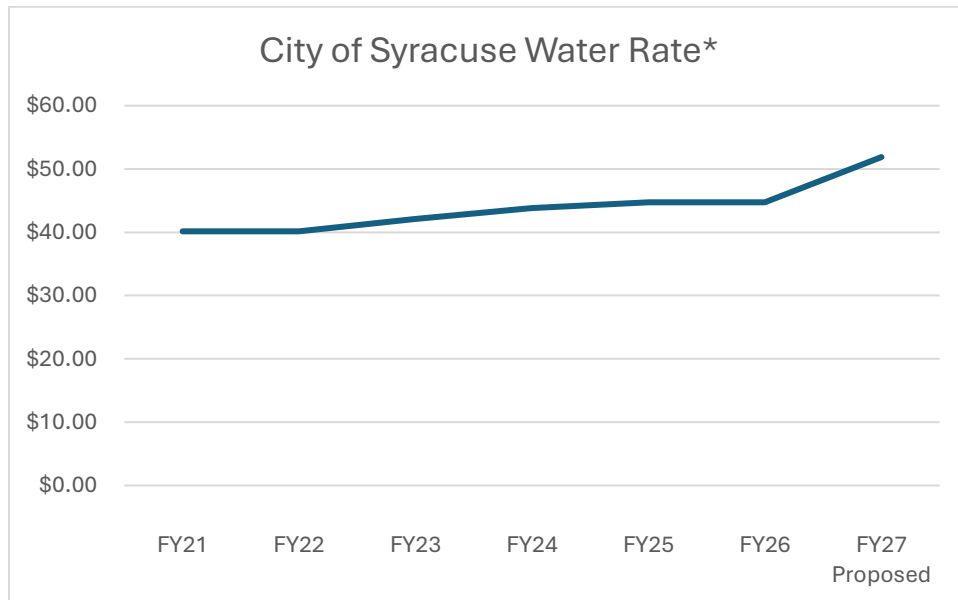
- Police Department (18%)
- Fire Department (14%)
- Department of Public Works (12%)
- Department of Parks, Rec. and Youth (3%)
- Medical Insurance (14%)
- Retirement Programs (11%)
- Interest & Principal on Bonds (7%)
- All Other Special Objects (10%)
- All Other Departmental Expenses (13%)
- All Other Expenses (1%)

CITY RATES AND PROPERTY TAXES

The Mayor's proposed budget for FY27 seeks to raise more than \$61.9 million from the tax levy with no increase in the rate for property owners.



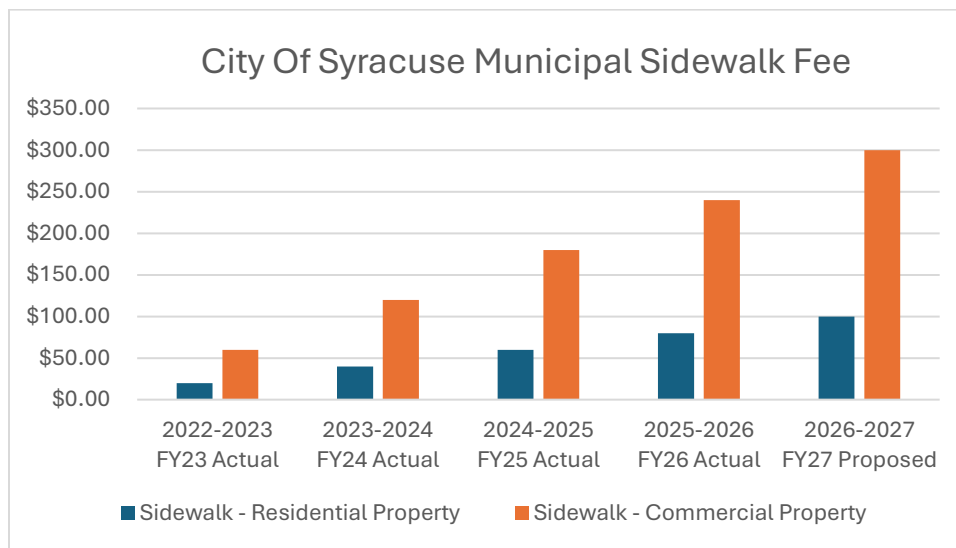
The Mayor also proposes a 4% increase in the water rate, which would add \$7.16 to the average homeowner's bill.



*This water rate reflects the charge for up to 1,300 cubic feet of water for City ratepayers per billing period. Water charges are billed quarterly. Larger institutions and high-water use customers pay different rates.

The Sewer Fund has a total budget of \$8,966,902, which is a 19.8% increase from last year, largely driven by 30% increase in motor equipment repair supplies and maintenance and a 68.3% increase in operating supplies and expenses. There is no proposed increase to the sewer rate in FY27.

The municipal sidewalk fee increases once more for residential and commercial property owners in FY27. This fiscal year marks the final step in gradual rate increases since FY23. The annual rate for residential properties is \$100 and \$300 for commercial property owners. All properties are subject to this fee, including those that are exempt from property taxes.



Findings

Finding #1: Budget Slated to Use \$23.9 Million in Unreserved Funds; Fifth Year in A Row Fund Balance Use is More Than \$10 Million

More than 75% of City revenues come from just three sources – sales tax receipts, state aid, and the tax levy. This has forced the City to look toward other sources to balance the budget – including the total fund balance. While the City’s total fund balance is \$137 million, these funds can be a vital reserve to weather events that disturb the overall economy, such as a pandemic, war, or recession. The Mayor proposes using \$23.9 million in available fund balance for operating expenses – the highest amount ever used to eliminate a budget shortfall. This marks the fifth year in a row this practice is more than \$10 million, pointing to a structural deficit driven by several factors.

Finding #2: Sales Tax Projected to Top \$125,000,000 in Highest Collection Ever; Concerns Remain About Sustainability as a Revenue Source

The FY 2026-27 budget projects more than \$125 million in sales tax revenue coming into the City of Syracuse. While this is good news, there is concern about its sustainability as a long-term revenue source. It is the most volatile source of revenue for the City of Syracuse and is often out of our control. Given global economic volatility from international conflict, rising oil and energy prices, and instability in the leadership of the Federal Reserve, events outside of City Hall’s control could impact collections in the future. Additional stable revenue sources should be further explored.

Finding #3: School Zone and School Bus Safety Violations Forecasted to Raise \$6M; Revenue Slated to be Under That Amount in the First Year of the Program.

In FY 2026, school zone and school bus arm cameras are projected to raise \$6 million. This is the first year these programs have been implemented in the City of Syracuse, and revenues are expected to come in below that number. This may be due to a delay in implementation of all cameras and the two-month grace period that was instituted at the beginning of these programs. The FY 2027 budget estimates \$6 million in revenue again from school safety programs.

Finding #4: State Aid Continues to Be Major Source of Revenue, Likely to Increase Due To Ongoing Advocacy By City Auditor, Mayor Owens.

The proposed budget identifies nearly \$89.5 million in anticipated State Aid, including \$71.8 million in Aid and Incentives for Municipalities (AIM) funding and expects \$15,000,000 in temporary AIM aid, an additional increase over the \$5 million that was included in state budgets over the last two years.

Despite being due by April 1st, New York State has still not reached a budget agreement for the coming fiscal year, forcing local governments across the State to make local budget decisions without certainty of State aid.

Increases in state aid have only been made possible due to the advocacy of local officials from across the state. Since taking office, City Auditor Marion has vocally spoken out for additional state funding. Mayor Sharon Owens has also been a strong advocate for additional support from New York State.

The City Auditor cautions that the changing federal landscape may impact State resources which in turn may impact aid to municipalities.

Finding #5: Tax Levy Continues to Represent Only a Portion of City's Property Values Due to High Levels of Tax-Exempt Property, including Syracuse University and State Institutions.

The tax levy of \$61 million represents taxes on only a portion of City properties. More than half of all properties in the City of Syracuse are tax-exempt due to a combination of circumstances including properties owned by the state (SUNY Upstate and SUNY ESF) and major non-profit organizations (Syracuse University) as well as property that has been exempted from taxes as part of economic development agreements (Destiny). Additionally, some residential property owners (including seniors and some military veterans) also have portions of their property exempted from taxes.

The City will continue to struggle to meet its financial obligations until policy solutions are enacted that require all major property owners to pay their fair share of taxes or develop alternative funding structures.

Additionally, efforts should be made to ensure tax-exempt institutions are paying the full cost of all fees levied by the City of Syracuse, including for road closures.

Finding #6: Closure of the Fayette Street Garage Eliminates Profitability of Other Parking Structures

The Fayette Street Garage was shuttered in the fall of 2025 due to concerns about its structural integrity. After an engineering study, the City made the decision to demolish the building. Parkers have been offered the option to relocate to other City garages.

The garage provided the City \$635,989 in FY25. That amount is not replaceable by gains from other parking garages.

Finding #7: Department of Audit Remains Smallest and Least Funded Standalone Department; Raises Concerns About Pay Equity Among City Employees.

With a proposed budget of just \$357,727, the Department of Audit remains the smallest independent Department in City government – despite being Charter-mandated – even after restoring the

department's required funding for outside counsel that was previously cut by the Common Council. The Department of Audit has only 4.5 full-time equivalent employees (four full-time and one part-time staff member). The City Auditor remains the lowest-paid department head, a decision made by the Council in 2024 when salaries of elected officials were set. The Deputy City Auditor is the lowest-paid Deputy department head, \$12,000 per year less than the next lowest paid deputy department head.

Finding #8: 44% Decrease in Certificate of Compliance Revenue Expected

Certificates of Compliance are state-mandated certifications for multiple dwelling unit (3+ unit) apartment buildings. These are essential for maintaining safe, quality, and habitable facilities for Syracusans to live. The FY 2027 budget projects a 44% decrease in revenue from issuance of Certificates of Compliance. Fewer units receiving these certificates could pose serious health and safety concerns for Syracuse tenants.

Finding #9: Limited Revenue from Business Licensing, Increases in Sidewalk Café Permits Reported

City licensing revenue is anticipated to raise less than \$50,000 in FY 2027, less than the salary for the staff member responsible for issuing them. As the City Auditor found in his audit of licensing operations, "*A License May Be Required*," the City issues dozens of different licenses with have been created over decades of doing business.

Following extensive advocacy from the City Auditor, an updated entertainment license ordinance were recently enacted by the City which streamline rules to ensure greater compliance. This may inure to the benefit of licensing revenue over time. Additionally, an increase in Sidewalk Café permit revenue was reported in in FY 2026, which could be attributed to more attention being paid to the Sidewalk Café Permit Ordinance following a recent audit by the City Auditor. Additional outreach will support growth of these functions.

Finding #10: Substantial Growth Expected for Benefit Costs: Employee Healthcare Rises 10%, Civilian Employee Pensions Rise 12%, Uniformed Employee Pension Rise 2%

As the City Auditor's office highlighted in our report, "*Rethinking Retirement*," the costs of employee benefits including retirement and healthcare are major drivers of municipal expenses. This year, civilian employee retirement is budgeted for \$7.3 million, up 12%, and police and fire retirement is budgeted at \$32.6 million, up 2% from last year. Employee Medical Insurance also rises 10% in the proposed budget.

Retirement program costs are determined by the State Comptroller, the sole trustee of the state employee retirement funds. The City has no control over the cost. Fluctuations in these costs are possible when longer employee retirement periods (longer lifespans), pension sweeteners or other changes are made by the State Legislature, or market volatility changes the pension fund's rate of return. Healthcare costs continue to rise as part of market fluctuations.

City budget managers should be aware of these rising costs and plan accordingly.

Finding #11: Setout Charges Increase 60%

Setout charges, fines issued for violating the City's sanitation ordinance and improper use of trash carts, increased 60% in FY 2026. Following implementation of uniform recycling carts citywide in the Fall of 2024, DPW crews issued warning notices without citations or fines at properties that did not follow setout requirements. The most common mistakes include placing trash in recycling bins, bagging recyclables, and failing to break down large cardboard boxes.

Finding #12: Spiking Utility Costs Operating Expenses for DPW's Main Office by 81% and Transportation division by 33%

Inflation remains stubbornly high, leading to a 3.3% consumer price index for all items and a staggering 12.5% for energy-related costs as of March 2026. Utility costs affect the City's expenses in a similar way to household expenses. Rising utility costs are significantly increasing expenses, particularly in DPW, where they are up 81% in the Main Office and 33% in the Transportation division.

Finding #13: Overtime Expenses Shown More Accurately; Reflecting High Costs

Overtime wage spending (\$18,321,920 in total) is another high cost contributing to the structural deficit each year, which requires operational and staffing changes to bring down. Police overtime wages in the sworn force are fully budgeted for FY27 – partly addressing this component of the City's structural deficit – that increases this line by \$4,385,800 or 80%. Certain departments, including police and fire, receive reimbursement for overtime wages that have not been totally reflected in past City budgets.

Recommendations

Recommendation #1: Ensure All Tax-Exempt Institutions Are Paying Full Fees For Project Permits; Regularly Reassess Facilities To Identify Areas That Could Be Subject To Taxation.

A majority of properties within the City of Syracuse are not taxable. Tax exemptions for wealthy institutions that use expensive public services, like Syracuse University or state-owned facilities, cause significant fiscal stress for the City of Syracuse. While tax-exempt, these institutions are still subject to user fees charged by the City for various services, such as water and sewer consumption or obtaining permits for development projects. The City should ensure tax-exempt institutions are being charged fair permit fees and monitor water and sewer consumption closely to guarantee proper billing. Additionally, the City should prioritize regular reassessments of these tax-exempt facilities to determine if taxable uses are being conducted at these properties, such as retail operations or public parking charges during events.

Recommendation #2: Publish A Report On Revenue Impact of Closing the Fayette Street Garage.

The Fayette Street Garage closure will cost the City of Syracuse desperately needed parking revenue. The City should publish a report detailing how many parkers have availed themselves of other City parking options and at what cost versus those who have sought other, private parking solutions. This would help contextualize the revenue loss that closing this garage will have on the City.

Recommendation #3: Provide Departmental Budget Training.

Departmental leaders are often subject matter experts in the matters of their specific operations but not inherently in budgetary matters. All department heads should be offered more training opportunity in public finance matters and the City budget process. This would add to their skills as leaders and help Commissioners understand how they fit in to the bigger picture of City government more broadly.

Recommendation #4: Provide Professional Development Training to Common Council on Budget Process and Responsibilities.

Common Councilors are typically eager community volunteers and not experts in public policy matters upon their election. Councilors would benefit from expert training, available for free from the Office of New York State Comptroller Thomas P. DiNapoli, to learn more about their role in the budget process and the technical aspects of public finance. Councilors should avail themselves of

these training opportunities as often as possible to greatly expand their understanding of local government operations.

Recommendation #5: Provide Update on Outstanding Liabilities.

City budgets may be single year documents but much of what is included in a budget are expenses that must occur across fiscal years. Providing a list of outstanding liabilities would better inform budget discussions to demonstrate out year expenses moving forward.

Recommendation #6 : Conduct Annual Review Of Fees And Fines; Provide A Chart Of All Current Fees And Fines, Include The Previous Rate And Date Enacted.

The City of Syracuse levies a myriad of fees for various services, like permits, and fines for the violation of City ordinances, like illegal trash setouts or parking tickets. Many of these fees and fines have been on the books for decades and not updated further. The City should publish annually with the budget a list of all fees and fines that are available to be charged. This annual fee and fine report should include the date the legislation creating the fee or fine was enacted and the last time the dollar amount was changed. Many of these fees and fines may be for services that the City does not regularly offer and could be repealed. Others have not been updated in so long they now charge an amount so low that it no longer covers the cost of administration. The City of Syracuse should hold an annual review of these fees and fines and outdated charges should be promptly updated.

Recommendation #7: Begin the Budget Process With Public Presentation with the Mayor, Commissioner of Finance, and Director of Management and Budget.

The manner in which the Mayor transmits the budget to the Common Council is not prescribed by the charter. In many cases, it is simply submitted on paper, leaving questions to the Common Council during budget hearings. Exploring options to make this presentation in person and interactive could afford greater opportunities to broaden the Council's understanding and foster public engagement during the budget process.

Recommendation #8: Develop a Sales Tax Use Policy to Guard Against Future Economic Downturns

Balancing the budget on the most volatile revenue source the City has could lead to fiscal stress if future economic downturns lead to contraction in sales tax. The City should consider a policy that sets a ceiling for how much sales tax is used for operating expenses and the rest is directed towards one-shot expenses, like capital projects, or put towards reserves.

Works Cited

Deryn, Alexandra. 2026. "Downtown Syracuse Parking Garage to Be Demolished." WSYR. April 7, 2026.
<https://www.localsyr.com/news/local-news/downtown-syracuse-parking-garage-to-be-demolished/>.

Appendix

Progress Report on City Auditor's 2024 Recommendations

Recommendation 1: All Departments Should Show Clear Divisions of Labor & Expenses in Budget

The Departments of Police and Fire continue to separate expenses and labor into just two categories - Sworn and Civilian. On the contrary, the Department of Public Works has nine distinct bureaus including Street Repair, Sanitation, and Main Office; the Department of Parks, Recreation & Youth Programs has four, including Administration, Grounds Maintenance, and Recreation.

Most City departments clearly identify their bureaus, divisions, and offices, and separate their labor and other expenses with these divisions of labor in mind; the Department of Police and the Department of Fire do not follow this convention.

As the City Auditor found in “*Sworn to Protect: Syracuse Police Department Staffing Analysis and Recommendations*” the Department of Police has four distinct bureaus – Chief’s Office, Uniform, Investigations, and Support Services.

Despite the Departments of Police and Fire having a combined proposed budget of nearly \$115 million (33% of the total proposed City budget), the budget practices of these departments provide minimally helpful budgetary information given the size and breath of their functional operations.

2026 Update: The Office of Management and Budget has informed the City Auditor of their intent to revise the organization of the budget in future years. The City Auditor continues to encourage a more detailed breakdown of departmental operations and spending, applied consistently across City government.

Recommendation 2: Amend the Charter to Require Departments to Annually Furnish an Organizational Chart and Narrative

The Common Council and the Administration did not act on this measure over the past year.

To enact this change, the Common Council should move to amend Section 6-102(1) of the City Charter, to add an additional part (e) which specifically requires every department to furnish an organizational chart outlining that department’s chain of command and reporting structure.

The City Auditor continues to support measures like this which would improve transparency and aid in the budget making process. He encourages the Common Council to enact this change.

2026 Update: The Office of Management and Budget has informed the City Auditor of their intent to revise the organization of the budget in future years. The City Auditor believes this commitment is in the right direction and encourages the Common Council to pursue legislation

that would require this information be furnished as part of departmental budgets or charter-mandated annual reports.

Recommendation 3: Common Council Should Hold More Public Hearings, Actively Solicit Public Input

As minimally required by the City Charter, the Common Council will host one public hearing regarding the 2026-27 proposed budget on April 29, 2026, at 5:30 PM in the Van B. Robinson Common Council Chambers at City Hall. The meeting will be livestreamed at www.YouTube.com/CityofSyracuse but remote participation is unavailable, limiting the ability of people with disabilities, the homebound, and people who are serving as caregivers for young children and/or the elderly to participate.

Every year, but especially when the proposed budget includes a significant use of reserves and/or a property tax increase, the City Auditor believes the Common Council should improve transparency and public outreach by hosting a series of public meetings around the City, one in each Council district, to provide the public with adequate and sufficient opportunity to comment on the proposed budget. Additionally, Councilors should organize a public hearing conducted remotely so citizens unable to attend in person may participate and voice their views on the proposal.

2026 Update: The Common Council has once again scheduled a single public hearing prior to the enactment of the FY 2027 budget.

Recommendation 4: Provide a Complete Listing of all Contracts and Ongoing Obligations

The proposed budget for FY26 includes more than \$12.3 million in expenses shown in the 541500 Professional Services line with no indication of what contracts those expenses support. The City Auditor continues to believe each budget which includes ongoing contractual expenses should clearly identify the various contracts, their parties, costs, and expiration dates to ensure the Common Council has the necessary information to make informed budgetary decisions.

2026 Update: This list has not been produced as part of the FY 2027 budget process.

Recommendation 5: Improve Activity Indicators, Include Departmental Goals and Objectives With Budget Documents; Establish Publicly Accessible Dashboards Updated with Data

In *"Making Dollars and Sense"* the City Auditor's review of the FY25 adopted budget, the Auditor found that too often departmental narratives and activity indicators were not a useful measure of activity. Too many departmental narratives lacked detail and specificity, and prior year activity indicators were not true counts of their work performed. Many of these issues continue into this year's proposed budget.

In particular, the Auditor notes the Office of Personnel and Labor Relations continues to "guesstimate" their activity over the prior year, with nearly all indicators ending in a zero. Activities including the

number of “Diversity Awareness Training Sessions” and “Sexual Harassment Training Sessions” held should be easy to track and measure.

Major Functions	Cost % of Total Budget	Activity Indicators	2023/2024 Actual	2024/2025 Estimate	2025/2026 Anticipated
Labor Relations	32%	Contract Negotiations	4	9	9
		Grievances Reviewed	60	65	65
		Arbitration Hearings	4	4	5
Personnel Services	30%	Residency Compliance Letters	10	10	10
		Affirmative Action Reports	1	0	1
		Diversity Awareness Training Sessions	30	30	30
		Sexual Harassment Training Sessions	100	100	100
		Civil Service Reviews	250	250	250
		Civil Service Forms Processed	400	400	400
		Unemployment Insurance Claims	150	150	150
		Benefit Consultations	1,000	1,000	1,000
		Employment/Data Forms Processed	1000	1050	1100

An example of the Office of Personnel and Labor Management’s activity indicators from the proposed FY26 budget (Page 86)

Also of concern is a failure to include any activity indicators from the Syracuse Police Department in the proposed budget, following the Auditor’s comment last year that “...the Syracuse Police Department’s activity indicators [were] the standard for other departments to work towards” and that the Department “...provides more than 150 unique measure of their activity...[which] cover the full range of functions the department engages in and gives a clear picture of year-over-year changes in their activity.”

In the proposed budget, the Department provides no data whatsoever showing their activity over the past year or planned for the coming year.

Major Functions	Cost % of Total Budget	Activity Indicators	2023/2024 Actual	2024/2025 Estimate	2025/2026 Anticipated
Uniform Patrol: Responding to calls for Service, Emergencies and Accident Investigations		Police Response for Service			
		Patrol Miles Logged			
		Total Miles Logged (Entire Department)			
		Recorded Incidents (DR Numbers Issued)			
		Persons Arrested			
		Accidents Investigated			
		Sporting Events/Assemblies/Parades/Escorts			
		Moving Violations Cited			
		Parking Violations Cited			
K-9 Section		Building Searches			
		Directed Searches			
		K-9 Tracking			
		Explosive Searches			
		Building Perimeter Checks			
		Narcotics Detection			
		Officer Protection Apprehensions			
Community Relations		Interns From Area Colleges			
		Civilian Riders			

A sample of the Department of Police’s activity indicators from the proposed FY26 budget (page 178)

The Auditor does commend the Office of Communications for providing activity indicators for the first time. Developing and measuring thoughtful activity indicators which demonstrate the work done by the Office over the past year provides useful and relevant information to lawmakers as they consider the proposed budget.

Major Functions	Cost % of Total Budget	Activity Indicators	2023/2024 Actual	2024/2025 Estimate	2025/2026 Anticipated
Activities Supporting City Services Across City Government	40%	Number of City Self-Service Pages created online	24	20	24
		Number of Dept. public engagements supported	44	48	60
Activities demonstrating planning and delivering public communications	30%	Number of Media Communications Sent (non-emergency)	230	245	245
		Number of Public Safety Media Communications Sent	360	365	350
		Number of Traffic & Infrastructure	31	45	45
		Number of Email newsletters sent	336	375	350
Activities demonstrating managing key communications channels	15%	Number of actively managed channels	27	25	25
		Size of social media audience followers	209,284	215,000	225,000
		Total size of newsletter audience	17,809	18,000	17,000
		Total city websites managed	5	6	7
Activities designated as marketing the City	15%	Flag raisings supported	20	20	20
		Marketing Special Events	12	15	20
		City storytelling	0	17	20

The Office of Communication’s activity indicators from the proposed FY26 budget (Page 72)

2026 Update: The Office of Management and Budget has removed department descriptions, narratives and activity indicators from the proposed FY27 budget report. The City Auditor supports this temporary change in the furtherance of better performance indicators and more detailed department information. This is also an important reminder of the need for all departments to submit charter-mandated annual reports before March 31 and make those documents publicly available.

Recommendation 6: Document Need for Reimbursement Before Engaging in Fund Transfers

Fund transfers continue to be a common occurrence across City government. These transfers allow departments, with Mayoral and Director of Management and Budget approval, to reassign funding from one budget line to another within their department. Cross-departmental transfers require the approval of the Common Council.

Since the beginning of FY25 on July 1, 2024, dozens of fund transfers have taken place, with values ranging from several hundred dollars to nearly a half million dollars. These transfer requests never include backup documentation or other proof of need; instead, only a two-line “Explanation and Justification” is required, which is often vague and lacking details. Descriptions used over the past year include “money needed for training” without any indication who is getting trained, by whom, or for what. An \$8,500 transfer for office furnishings doesn’t indicate what type of furnishings are required or why they were not budgeted for in the adopted budget. Several departments also used budget transfers over the past year to purchase office chairs and other office furnishings and equipment. City officials should seek opportunities for bulk purchasing agreements which may save taxpayers money.

The City Auditor believes inter-departmental budget transfers, when necessary and urgent, are appropriate; however, too often the justifications don't prove either urgency or need. To improve the process and increase transparency, these requests should include a narrative about why spending exceeds the budget, along with a quote for the items to be purchased with the transfer.

2026 Update: The City Auditor has not seen an updated fund transfer policy and reiterates the recommendation for an updated fund transfer documentation policy.

Progress Report on City Auditor's 2025 Recommendations

Recommendation #1: Include Available Fund Balance in Budget Documents

The Mayor's proposed budget includes the use of more than \$27 million in available fund balance to balance this year's budget. What isn't clear is how much the City has available in fund balance.

In budgetary preparation, the City should clearly indicate the amount of fund balance available along with historic annual uses and additions to that fund balance. Onondaga County clearly outlines available fund balance in their budget document and the City of Syracuse should do the same. (Appendix 2) Lawmakers and the public should be alarmed using \$27 million in fund balance, but the true impact of that use cannot be understood without a complete picture which includes the available balance.

2026 Update: The City Auditor believes more could be done to make the use of reserves and available fund balance clearer in budget documents or in a separate report made publicly available.

Recommendation #2: City Should Prioritize Essential Borrowing Until Interest Rates Retreat

The City expects to spend more than \$24.8 million on debt service this year. While borrowing is not inherently bad and often necessary for major capital projects, the current interest rate environment is making borrowing much more expensive to do. The most recent City bonding obligations have been issued with a 4% interest rate – attractive, but still much higher than the 2.5% rate a decade ago.

Given the current interest rate environment, the City should more carefully anticipate realistic annual expenditures and reduce its overall borrowing. They should prioritize only the most essential projects until interest rates have come down and stabilized.

2026 Update: Interest rates have begun to come down since this recommendation was issued giving the City a better borrowing market. We remain concerned about ongoing market volatility due to international conflicts, oil prices, and ongoing leadership challenges at the federal reserve

Recommendation #3: Include Breakdown of SURA Contracted Services By Department

Most departments include a budget line for Contracted Services which primarily refers to employees of the Syracuse Urban Renewal Agency (SURA) who, while formally on the payroll of this public benefit corporation, perform work responsibilities in City departments, reporting to City Commissioners and senior staff, and enjoy the same benefits and policies as all other City employees. Failure to detail these costs casts confusion during the budget process, especially for departments which have large headcounts but show small numbers of staff and payroll spending.

The budget book includes a clear "Personal Service Summary" for each department, listing the positions, salaries, and counts of employees who are paid out of ordinary personnel budget lines, but provides no details about SURA employees used by a department to supplement their workforce.

City budget managers should include a breakdown of SURA employees who work in each department, along with their roles and salaries, as part of the Personal Services Summary to provide more useful information for decisionmakers.

2026 Update: The City Auditor is pleased to see this change was implemented in the FY 2027 budget where SURA employees are clearly broken down by department, listing salary ranges and job titles.



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 *Budget Breakthrough: Analysis of the FY 2026-27 Mayor's Recommended Budget Estimate*

DATE: April 29, 2026

Auditor Marion,

Thank you for the opportunity to respond to *Budget Breakthrough: Analysis of the FY 2026-27 Mayor's Recommended Budget Estimate*. This response from the Administration focuses on this report's findings and recommendations, as others have been addressed previously.

As the report notes, cities across New York are facing fiscal challenges from rising costs including healthcare, pensions, and utilities. Although less pronounced, there are also increased costs of supplies and equipment. These increased costs are currently outpacing our local revenue growth, which is modest but a sign of successful strategies that are increasing property values and leveraging continued consumer spending. There is a long-term need to generate new revenue while controlling cost growth.

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While we face challenges, Syracuse is poised to meet the moment. Our annual budgeted deficit is a structural challenge. Structural challenges require structural solutions, which is why the Administration, in partnership with members of the Common Council, will be engaging in a year-long budgeting working group to develop new ways of addressing decades old problems, and taking advantage of the fact that, even when tough, the City has choices in how to address them.

The Mayor, members of the Common Council, and your office have continued to advocate for additional state support in FY27. The potential for more state aid represents a significant

opportunity to bridge the structural gap and provide the City with time to get from where we are, to where we are going - a balanced budget and fiscal sustainability.

As the report noted, the Administration has made certain changes and improvements to the budget this year. The proposed budget lists all positions for each department including those on the Syracuse Urban Renewal Agency (SURA) and notes key changes in departmental budgets. This was an effort to provide additional clarity on departmental staffing and expenses. The progress made this year to reorganize the budget book will be part an ongoing effort over the next few years. In the future, the budget will include forecasting, more explanations of key changes, and meaningful metrics.

Broadly within this report and the Auditor's FY26 Mid-Year Report, there is concern around potential downturns or changes in the economic situation. Residents and stakeholders should have confidence, knowing that the City is regularly monitoring expenses and revenues to respond to any unexpected changes in our fiscal situation. Like a car cruising down the highway, the City is always looking around us for hazards. If there is an obstacle, the City will slow down, change lanes, or turn on the flasher. In other words, the City will respond in the way necessary to address the need as has been done in the past.

Below is a response to each of the findings and recommendations.

Response to “Finding #1: Budget Slated to Use \$23.9 Million in Unreserved Funds; Fifth Year in A Row Fund Balance Use is More Than \$10 Million.”

The Mayor's proposed budget includes \$23.9 million in budgeted use of fund balance. These funds are to ensure adequate revenue to match budgeted expenses. The goal is always to control and limit costs as much as possible, which is why the City has regularly outperformed the budgeted use of fund balance. In many ways, these funds represent contingency funding since the City takes a relatively cautious approach to budgeting revenues and expenses. The amount of budgeted fund balance has increased with the overall budget, so it is unclear the significance of it being “more than \$10 million.” The Administration will be monitoring the FY27 budget throughout the year to try to control or reduce costs and increase revenue, with the goal of again outperforming the budgeted use of fund balance. This amount may also be reduced if there is increased state aid, which was a noted possibility in the report.

Response to “Finding #2: Sales Tax Projected to Top \$125,000 in Highest Collection Ever; Concerns Remain About Sustainability as Revenue Source.”

Similarly to the Auditor's Mid-Year Report, this 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.

Response to “Finding #3: School Zone and School Bus Safety Violations Forecasted to Raise \$6M; Revenue Slated to be Under That Amount in the First Year of the Program.”

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 still needs to be reconciled but suggests that there will 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 sources of revenues, automated enforcement also has 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 #4: State Aid Continues to Be Major Source of Revenue, Likely to Increase Due to Ongoing Advocacy By City Auditor, Mayor Owens.”

Mayor Owens continues to advocate for additional state aid in FY27. The Administration is also evaluating local strategies to generate revenue and support the goal of achieving fiscal sustainability. Additional state aid would be a valuable bridge to more sustainable financial future for the City.

Response to “Finding #5: Tax Levy Continues to Represent Only a Portion of City’s Property Values Due to High Levels of Tax-Exempt Property, including Syracuse University and State Institutions.”

The Administration is evaluating strategies for sharing costs across city property owners as well as how to better align costs with potential revenue sources.

Response to “Finding #6: Closure of the Fayette Street Garage Eliminates Profitability of Other Parking Structures.”

The closure of the Fayette Street Garage has resulted in a reduction of \$700K of budgeted revenue for FY27. This revenue may be offset by more use of other City-owned parking facilities. The Administration is taking a holistic view and considering options to align parking with the City’s goals.

Response to “Finding #7: Department of Audit Remains Smallest and Least Funded Standalone Department Raises Concerns About Pay Equity Among City Employees.”

The Administration understands the Office of the City Auditor has its own needs and challenges; however, any budgetary changes would require the support of the Common Council.

Response to “Finding #8: 44% Decrease in Certificate of Compliance Revenue Expected.”

The FY27 proposed budget adjusted anticipated revenues to better align with prior actuals and current year’s projections with the goal of budgeting the most accurate revenues possible.

Response to “Finding #9: Limited Revenue from Business Licensing, Increases in Sidewalk Café Permits Reported.”

The Administration is continuing to look at licensing and associated revenue, which always must center on the primary purpose of permits, namely public safety. Beyond public safety, the City must balance its costs of service and the needs of our community’s businesses.

Response to “Finding #10: Substantial Growth Expected for Benefit Costs: Employee Healthcare Rises 10%, Civilian Employee Pensions Rise 12%, Uniformed Employee Pensions Rise 2%.”

The Administration is aware of rising costs in healthcare and pensions, and the proposed budget seeks to fund these expenses at appropriate levels for FY27; the Administration also plans to develop strategies for these expenses into future years.

Response to “Finding #11: Setout Charges Increase 60%.”

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, reinforces and encourages compliance with the City’s community standards.

Response to “Finding #12: Spiking Utility Costs Operating Expenses for DPW’s Main Office by 81% and Transportation division by 33%.”

The City and its residents are facing significant increases in costs, including for utilities. The FY27 proposed budget includes a more than 47% increase in citywide utility costs, driven in part by recently approved rate increases which result in twelve months’ worth of rates being charged in nine months. The Administration is prioritizing existing resources to focus on controlling utility usage and costs.

Response to “Finding #13: Overtime Expenses Shown More Accurately; Reflecting High Costs.”

Accurately projecting major expenses such as overtime was a focus for the Administration in the FY27 proposed budget. Properly budgeting for overtime allows the City to prepare for expected costs during the fiscal year and provides transparency to both cost and staffing. This also establishes a baseline so that any policy changes impacting overtime can be measured, at least in part, by changes to expenses.

Response to “Recommendation #1: Ensure All-Tax Exempt Institutions Are Paying Full Fees For Project Permits; Regularly Reassess Facilities To Identify Areas That Could Be Subject to Taxation.”

The Administration is actively reviewing fees and fee structures to ensure they align with the City’s policy priorities and fiscal needs. This review includes consideration of both taxable and property tax-exempt properties. As noted, the majority of properties within the City are tax-exempt, which makes fees and other non-tax revenues critical to long-term fiscal sustainability.

Response to “Recommendation #2: Publish A Report On Revenue Impact of Closing the Fayette Street Garage.”

The Administration is working with the Common Council and key stakeholders on the future of the Fayette Street Garage. The Administration has and will continue to prioritize communication throughout the process, including about alternative parking options. Public safety is the first priority and the Administration understands that the demolition of the garage will result in reduced revenue in FY27. As future plans are considered, the revenue impact of each scenario will be considered, in balance with other priorities.

Response to “Recommendation #3: Provide Departmental Budget Training.”

The Administration, led by the Office of Management and Budget (OMB), plans to have budget training for departments in FY27. This training will focus on both budget basics as well as intended changes to the budget in FY28 and beyond. To maximize effectiveness, this training will most likely be timed as a lead-into the departmental budget process for FY28; it will also provide OMB and the budget working group time to develop recommendations and implement approved changes.

Response to “Recommendation #4: Provide Professional Development Training to Common Council on Budget Process and Responsibilities.”

The Administration prioritized Council engagement in developing the FY27 Proposed Budget. This engagement included efforts to proactively provide information about the budget and process. Next year, the Administration plans to build on these efforts by including Councilors in long-term budget strategy conversations and offering opportunities for the Council to engage even further in the budget process.

Response to “Recommendation #5: Provide Update on Outstanding Liabilities.”

The Administration, led by OMB, will consider this recommendation for future budget years including evaluating how this would provide value beyond liability reporting in the City’s financial statements.

Response to “Recommendation #6: Conduct Annual Review of Fees and Fines; Provide A Chart of All Current Fees and Fines, Include The Previous Rate and Date Enacted.”

The Administration agrees that a regular review of fees and fines would benefit the City. The City has taken steps in the last few years to evaluate certain fines and fees and has proposed certain changes. Going forward, the Administration would like to consider indexing fines or fees to avoid situations where the amounts go many years without being recalibrated. The Administration will work with the Common Council on these issues to try to take a strategic, aligned approach, rather than addressing fines and fees on a one-off basis.

Response to “Recommendation #7: Begin the Budget Process with Public Presentation with the Mayor, Commissioner of Finance, and Director of Management and Budget.”

The Administration has proactively engaged the Common Council since January on the budget and will continue to do so. The Council is also holding public budget hearings, which are an opportunity for the Administration, departments, and associated stakeholders to provide information on the budget in a public forum. The Administration will assess this year’s budget process and identify areas for improvement, including considering the most effective way to deliver the proposed budget.

Response to “Recommendation #8: Develop a Sales Tax Use Policy to Guard Against Future Economic Downturns.”

The Administration will consider potential budget changes for future years, including those around fund balance and strategic reserves. The conversation will focus on the City’s overall fiscal position, including but not limited to sales tax revenues.

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.

HON. ALEXANDER MARION, MPA
CITY AUDITOR



April 30, 2026

Auditor's Response to Administration Review of *Budget Breakthrough*

The Office of the City Auditor appreciates the Administration's thoughtful response to *Budget Breakthrough: An Analysis of the FY 2026-27 Mayor's Recommended Budget Estimate*.

Following this response, we made several modifications to our report:

- We clarified language around the historical use of fund balance to reflect that we reference fund balance in the enacted budgets, not year-end actual expenditures.
- We clarified that the FY 2025-26 budget was proposed by Mayor Ben Walsh.
- We have included the Auditor's budget testimony, delivered to the Common Council on April 14 as an appendix.
- Several non-material corrections to typographical errors.

HON. ALEXANDER MARION, MPA
CITY AUDITOR



MEMORANDUM

To: Members of the Syracuse Common Council
From: Hon. Alexander Marion, Syracuse City Auditor
Date: April 14, 2026
Re: FY 2026-27 Budget Request

I. Introduction

It is once again time to engage in the City's annual budget process. This year the Department of Audit is submitting a request to the Council for additional staff and pay increases for its existing staff. We provide an explanation of why we believe these are necessary, building out our capacity and addressing concerns about pay equity. Additionally, we will provide further recommendations about proposed Charter amendments which would enhance the independence of the City Auditor's office going forward. As always, we welcome the opportunity to engage further with the Common Council about any of these issues.

II. About the City Auditor's Office

The City Auditor's office, also known as the Department of Audit, exists in the City Charter under Article V Chapter 5, Sections 5-501 through 5-505. The Charter requests that the Auditor annually audit City operations, review cash and investments, audit licensing revenue, and issue audits and reports making recommendations on the improvement of municipal administration as they see fit.

The Department of Audit is able to do this through a series of tools made available to the Auditor in the Charter. The Auditor's office has the power to subpoena documents and testimony, if needed, from City officials. The Charter also guarantees the right of the Auditor's office to have access to internal City systems and programs and the ability to hire the outside counsel of their choice to provide legal advice on proceeding with audits and investigations.

Audits are long investigations that follow strict guidelines published by the US Government Accountability Office known as the Generally Accepted Government Auditing Standards (GAGAS). They are typically designed to understand compliance with a specific law or program. Evidence is collected and tested against a control – like a set of requirements set forth in a policy or a law. An example of this was our audit of claims processing, where we compared vouchers and their backup documentation to applicable City policies to determine compliance. These are typically narrowly tailored and review a defined time frame.

Policy reports give us the opportunity to broadly and holistically review the implementation of policy. These may cross departmental silos, or review matters that relate to intergovernmental cooperation. Policy reports can also be used to draw conclusions based on data sets not tested against a single specific control, like in our report about parking tickets where we identified what times of day tickets were most likely to be issued. While not completed in accordance with GAGAS standards, these reports are done in accordance with best practices common in academic public policy research.

FY 26 Department of Audit Budget

Currently the Department of Audit is operating with a budget of \$324,000. We represent .09% of the City budget. That is the smallest of any standalone City Department. Similarly sized departments were all funded at higher levels last year, as this chart below demonstrates:

Department	FY 2026 Budget
Department of Audit	\$324,445
Division of Budget	\$497,256
Bureau of Research	\$342,331
Office of City Clerk	\$393,472

The Department of Audit has a total of five staff: the City Auditor, the Deputy City Auditor, Auditor III, Auditor I (part-time), and the Secretary to the City Auditor. Those positions, along with their 2026 pay totals, are below:

Title	FY 2026 Pay
City Auditor	\$69,961
Deputy City Auditor	\$73,019
Auditor III	\$79,555
Auditor I (part time at \$27/hour)	\$22,192
Secretary to the Auditor	\$53,221

The Department of Audit also has funding available for office supplies, public engagement, and training and development programs. This year the Department of Audit completed a two-year cycle of Continuing Professional Education, where all audit staff took 80 hours of credits over two years in accordance with GAGAS standards.

The City Charter guarantees the right to outside counsel to the Department of Audit. Despite that mandate, that funding was cut by the Common Council last year in contravention to the Charter.

III. FY 27 Request from the Department of Audit

This year, the Department of Audit requested of the administration two additional positions to my team: a project leader (modeled after the “Innovation Project Leader” role used in API) and

an administrative analyst. I also requested to pay the Deputy City Auditor at the top of the grade's pay scale and give a \$3/hour raise to our part-time employee – which given the number of hours that individual worked in 2025 would have kept them under the \$30,000 budgeted amount.

Pay Rates for Current Employees

I would like to have the Deputy City Auditor paid at the top of their current pay range (\$79,271) and I would like to increase the current part-time Auditor I hourly rate to \$30/hour from the current \$27/hour.

Request for Additional Staffing

Additional staff in the Department of Audit is vital to our continued independence, and I am requesting from the Common Council the creation and funding of a FTE Auditor I position, which would be funded between \$51,480 and \$59,264, and a part-time Auditor I position, funded at \$30/hour.

I would like to add these two positions to build our capacity to issue more reports and audits. Currently, our Auditor III and Auditor I often work on different aspects of the same project. Having two teams of one full time and part time auditor would enable our office to pursue more audits and reports simultaneously, under the management of the Deputy City Auditor.

I was told by staff in the Office of Management and Budget on April 1 that no positions would be added due to “budget restrictions.” I was given no explanation for why salary adjustments within existing pay grades could not be made to these roles.

In the FY 2024-25 budget, I requested one additional full-time position; this could be created when a part-time position was abolished and replaced with a full-time role. The administration at the time supported this request and put it forward. The Common Council not only rejected the requested full-time position, but moved forward with abolishing the part-time position, leaving my office with a smaller headcount than when I was elected in 2023 and my immediate predecessor was able to utilize.

In the FY 2025-26 budget, I again requested an additional full-time as well as additional part-time position. I also requested moving the Deputy City Auditor to a higher pay grade where the salary could cap out at \$85,000. The administration was unable to support these requests at the time. I made the same request of the Common Council to add a full-time and part-time position to my office. The Common Council did not fund these requests

Outside Counsel Funding

Additionally the Department of Audit notes the administration has restored its outside counsel funding at our requested \$25,000. This funding must be included in the budget as per the City Charter.

IV. Pay Equity Concerns

I have asked for additional funding for my existing positions, which was not advanced by the administration. I believe this is a pay equity issue due to stark discrepancies between my office and similarly sized functions throughout the City of Syracuse organization. For purposes of this section, I will compare roles in the Department of Audit to the Office of Management and Budget, Division of Budget (executive department, headcount of 5 FTEs) and the Office of the City Clerk (independent agency, headcount of 7, with 5 FTE and 2 part-time roles).

The Department of Audit is led by the lowest-paid department head in the City of Syracuse. The Auditor's salary is set in statute by the Common Council. I am not asking for that to be altered at this time. As a matter of policy, I oppose mid-term raises for elected officials. My current salary is \$72,141. The next lowest-paid department head is the City Clerk, who earns \$99,275, a difference of over \$27,000.

The Deputy City Auditor, a charter-mandated position, is currently paid \$70,315, a "Grade 60". This is the lowest of any deputy department head. The next lowest is the Deputy City Clerk, who earns \$82,500. It is a grade 19E position with a range of \$64,969 and \$86,093. This is a difference of over \$12,000. The Assistant Budget Director is a grade 100 with a pay range of \$82,434-\$123,651.

The Secretary to the Auditor is a Grade 40 position, with a pay range of \$42,876 to \$64,313. That individual currently makes \$51,250. The role of Secretary to the City Clerk is a grade 14 position with a pay range of \$62,878 to \$71,544. A similar role in the Office of Management and Budget, an Administrative Officer, is a Grade 70 position earning between \$58,355 and \$87,532. Similar roles as secretaries to elected leaders are also compensated differently. In the Mayor's office, the senior executive secretary is a grade 50 position paid between \$48,111 and \$72,167. In the Common Council office, the secretary to the President is a grade 16 position paid between \$71,778 and \$81,330.

Moving outside the direct comparison across departments, I would like to look at part-time roles. Our current Auditor I, a part-time role filled by a retiree, is paid at \$27/hour, with a cap of \$30,000 per year. That total has never been reached. This is less than other part-time roles filled by retirees who make between \$35/hour and \$42/hour. I requested this role be paid at \$30/hour.

I am especially concerned with the continuing widening gaps in pay equity in my office following the previous administration's pay study, which offered often significant raises to management employees (Boyer 2023). It does not appear that members of my staff did not receive additional compensation because of this study. I was not briefed on the methodology that

determines the compensation levels for Department of Audit staff. The study was performed before I took office and I was not made aware of any conversations between my predecessor in this office and HR Works, which completed the study.

V. Purpose of an Independent Audit Function

The Department of Audit is the only City department led by an independently elected official. This ensures the audits and policy reports produced by this office provide a truly independent review of City operations. We are able to produce results that are free of political interference and offer honest, authoritative guidance on policy matters to other aspects of government. We are able to do this because of our experience, expertise, and thorough research and analysis.

My colleague Auditors and Comptrollers across the United States face threats to their independence. In Portland, Oregon, Auditor Simone Rede is fighting against a 10% cut to her office's staff (Rede 2026). In Massachusetts, State Auditor Diana DiZoglio is fighting the Legislature and Attorney General in the state's Supreme Court over her ability to retain outside legal counsel and complete an audit of the State Legislature, which over 72% voters called for in a ballot initiative (Nazzaro 2026). Our own State Comptroller, Tom DiNapoli, who has the power to review and approve state contracts, will more than \$4 billion in contracts removed from his review if a proposal put forward by Governor Kathy Hochul passes the Legislature this year (Clark 2026). In Los Angeles, Controller Kenneth Meija is fighting back against a Charter Reform commission that would reduce his office's oversight powers and responsibilities as their CFO (Gomez 2026).

By cutting funding and reducing their authority, these communities are doing a disservice to their residents. Transparency in government is a critical tool, understanding how tax dollars are used and how successfully policies are implemented. Independent audit functions provide that expertise to local and state governments across this country every day.

In America's current political moment, investing in oversight and transparency is more important than ever. The City of Syracuse should lead the way by increasing investments in the Department of Audit and strengthening its ability to provide meaningful oversight.

VI. Recommendations

We are recommending several changes to the City Charter which would enhance and protect the independence of the City Auditor's office. I believe these are important measures which the Common Council should give due consideration.

Recommendation #1: Move Payment Examiners to City Auditor’s Office to Enhance Oversight.

Make an amendment to Functions of the Department of Audit, Article V, Chapter 5, Section 5-501 – “Functions” of the Department of Audit – to reassign all claims examination functions to the Department of Audit, led by the independently-elected City Auditor who can provide objective oversight of pending payments.

This measure, known as pre-audit authority, is not unique – the City Auditor in Albany, New York has this authority, as does the Onondaga County Comptroller locally. The City Auditor could implement rules and regulations for the processing of payments which would address further challenges. This recommendation was first offered as part of our audit *Verifying Vouchers: An Audit of Claims Processing by the City of Syracuse* and sample text of a charter amendment is available as an appendix to that report.

Recommendation #2: Create Independent Budget Guarantee for the Department of Audit.

Independent institutions should not be reliant on political entities for their funding so they are better able to offer analysis and recommendations without fear or favor. Another amendment would be to give a budget guarantee to the Department of Audit, tying the Department’s budget to a fixed percentage of the General Fund. Suggested Charter language follows:

NEW: Section 5-506:

- (1) The Department of Audit shall receive an annual appropriation in an amount not less than a fixed percentage (.15%) of the General Fund for that fiscal year;*
- (2) The Department of Audit’s expenses and budget requests are not subject to approval by any other City office or position when the Department of Audit operates within its budget; and*
- (3) The Department of Audit is not subject to hiring freezes when it operates within its budget.*

This is a tested concept in other communities where independent oversight functions. In New York City, a charter amendment in 2019 guaranteed the independent budget of the Office of the Public Advocate, a role that in part investigates City agencies (New York City Charter Revision Commission 2019). In San Francisco, the City Controller receives 0.2% of the City budget each year, guaranteed in the Charter, to their Audit Fund, supporting their ongoing work auditing City agencies. My colleague Kenneth Meija, the Los Angeles City Controller, has pursued this type of amendment in his city, highlighting the need of an independent check on other aspects of government (Meija 2025).

Recommendation #3: Create an Audit Engagement Fund

Creating a new fiduciary Audit Engagement Fund with surplus Department of Audit funding that carried over from year to year would support future audit projects and the hiring of outside

consultants without creating an impact on that year's general fund budget. Guaranteeing this fund in the City Charter would also protect the fund from being raided by other departments and agencies that needed funding for other priorities, keeping the funds available for Audit-specific projects.

VII. Conclusion

As always, we appreciate the Common Council's attention to these matters. Stronger oversight is only possible with the right regulatory framework and an investment in the people who carry out this work each and every day. I look forward to engaging further with the Council on these issues.

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