Cortland County Finance and Administration Committee

Committee Meeting
~ Minutes ~

60 Central Ave.
Cortland, NY 13045
www.cortlandcountyny.gov

Tuesday, December 9, 2025 **9:00 AM** **Room 302**

Call to Order

The meeting was called to order at 09:00 AM by Committee Chair Cathy Bischoff.

1. Roll Call

PRESENT:	Minority Leader Beau Harbin, Legislator Linda Jones, Legislator Joseph Nauseef, Legislator Sandra Price, Legislator William McGovern, Legislator Cathy Bischoff
ABSENT:	
EXCUSED:	Legislator Eugene Waldbauer

Others Present:	
Michael Ponticiello	County Administrator
Savannah Hempstead	Clerk of the Legislature
Carlita Withers	Deputy Director of Finance
Stephen Trobert	Manager of Audit and Financial Projects
Michelle Enright	Executive Director, Cortland County Convention & Visitors Center
Melanie Vilardi	Executive Director, Cortland County Business Development Corporation
Laura Fox	Director of Real Property Tax Services
Morgan Spaulding	Grants Administrator
Cindy Stoker	Resident
Patty Schaap	Director of Community Services
Keith VanGorder	Legislator
Reed Cleland	Legislator
Don Chu	Resident
Ron VanDee	Legislator
Kristen Monroe	Commissioner of Social Services
Kevin Fitch	Chair of the Legislature (Remote)
Ashley Millard	Deputy Clerk of the Legislature (Remote)
Nicole Compton	Executive Assistant to the County Attorney (Remote)
Jason DeRaiche	Safety Director (Remote)

Brooke Kemak	County Clerk (Remote)

Committee Updates

Approval of Minutes

1. **November 10, 2025 Finance & Administration Committee Minutes**

RESULT:	**APPROVED**

2. **November 20, 2025 Special Finance & Administration Committee Minutes**

RESULT:	**APPROVED**

Resolutions

Resolutions Prior to Consent Agenda

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 1**

Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

WHEREAS, New York State Tax Law, §1202-g (9) presently authorizes Cortland County to adopt and amend local laws directing all revenues be allocated for tourist and convention development; provided, however, the County shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax. The revenue derived from such tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Cortland County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities; AND

WHEREAS, the current use of occupancy tax revenue is limited to the above stated uses referenced in the preceding paragraph; AND

WHEREAS, economic development is closely intertwined with tourism and vital to the long-term sustainability and growth of the County's economy; AND

WHEREAS, expanding the authorized use of occupancy tax funds to include economic development will allow the County greater flexibility to support projects that enhance local workforce development, business attractions, and related initiatives that directly or indirectly benefit tourism and the County's economy as a whole; NOW THEREFORE BE IT

RESOLVED, that the Legislature of the County of Cortland does hereby request special legislation be enacted to amend New York State Tax Law, §1202 (9), as follows:

1. Expand the permissible uses of occupancy tax revenues to include funding of economic development initiatives, including but not limited to: economic development, to include

tourism and recreation related activities, the development, operation, and maintenance of tourist activities that occur at county-owned parks, and such other programs for the benefit of the County's economic development as determined by the majority of the County Legislature;

; AND IT BE FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to provide certified copies of this Resolution to New York State Senator Lea Webb, New York State Assemblymember Anna Kelles, and Assemblymember Jeff Gallahan in order to request the introduction of Home Rule Legislation regarding this matter.

RESULT:	**POSTPONED TO DATE CERTAIN (6 TO 0)**
MOVER:	Legislator William McGovern
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

This item was postponed to the February 2026 Finance & Administration Committee Meeting.

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 5**

Amend 2026 Budget/Transfer CPL 730 Restorations to Mental Health Department

WHEREAS, New York State (NYS) Criminal Procedure Law (CPL) governs all criminal proceedings and actions in courts, and includes CPL 730 "Mental Disease or Defect Excluding Fitness to Proceed"; AND

WHEREAS, CPL 730 requires that when an individual is found not competent to proceed on a felony charge, the court will issue a temporary order of observation (via CPL 730.40) and the person will be brought to a New York State Forensic Hospital Unit to be restored to competency; AND

WHEREAS, funding for CPL 730 restorations was transferred from the Mental Health Department budget to the District Attorney's budget beginning in 2022; AND

WHEREAS, upon further review, it has been determined that CPL 730 restorations are more appropriately budgeted within the Mental Health Department, consistent with the clinical and behavioral health nature of these services; AND

WHEREAS, it is the desire of the Cortland County Legislature to amend the 2026 budget to transfer the appropriations for CPL 730 restorations from the District Attorney's budget back to the Mental Health Department budget; NOW THEREFORE BE IT

RESOLVED, that the 2026 Cortland County Budget be, and hereby is, amended to transfer appropriations for CPL 730 restorations from the District Attorney's budget to the Mental Health Department budget as follows:

Increase:

A43105.54500	Patient Expense	$275,000

Decrease:

A11655.54615	Contracted Medical Services	$275,000

; AND BE IT FURTHER

RESOLVED, that the County Administrator and Director of Finance be, and hereby are, authorized and directed to make all necessary entries in the 2026 Budget and County financial records to effectuate this transfer between the District Attorney and Mental Health Department budgets.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Joseph Nauseef
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE **AGENDA ITEM NO. 30**

Authorize Agreement with Cayuga Addiction Recovery Services (CARS) for 2026 NYS OASAS State Aid - Mental Health Department

WHEREAS, the Cortland County Mental Health Department receives pass-through funding from OASAS and OMH for agencies to provide mental health and substance use services; AND

WHEREAS, the Office of Addiction Services and Support (OASAS) has made an addition to the State Aid pass through amount for 2026; AND

WHEREAS, Cortland County Mental Health Department will enter into a contract with Cayuga Addiction Recovery Services (CARS) to pass through funding from OASAS in the amount of $283,854 in line item A43105.54815.CARS; NOW THEREFORE BE IT

RESOLVED, that the contract with CARS be added to acceptance of NYS OASAS State Aid funding for 2026; AND BE IT FURTHER

RESOLVED, the 2026 budget be amended as follows:
Increase:

A43105.43492	OASAS State Aid	$283,854
A43105.54815.CARS	Contracted Agencies	$283,854

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to execute an agreement with CARS to provide the above referenced services for an amount not to exceed $283,854 for calendar year 2026.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 2**

Third Quarter 2025 Sales Tax Distribution

WHEREAS, the Cortland County Legislature adopted Resolution No. 221-18, which provides for the distribution of sales tax from the County to local municipalities; AND

WHEREAS, the sales tax sharing agreement provides for the deduction directly from the gross sales tax distribution received from the State of New York a fixed sum of $1,500,000 for County purposes, with the remaining balance of the revenues to be distributed for use by the County, City of Cortland, and the various municipalities within Cortland County; AND

WHEREAS, the gross deduction for County purposes will be provide for quarterly; AND

WHEREAS, the 2025 third quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for third quarter 2025 to be $10,180,385.71; AND

WHEREAS, the total amount available for distribution is $9,805,385.71, after the direct deduction for County purposes; AND

WHEREAS, individual municipalities by resolution have opted to apply a portion of their sales tax dollars to off-set the property tax levy and that amount ($635,000.00) is to be withheld from the quarterly distribution; AND

WHEREAS, Cortland County receives (55%), or $5,392,962.14 of the total net quarterly distribution; AND

WHEREAS, respective payments are now ready for disbursement; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes the Director of Finance or designee to release sales tax payments for the third quarter of 2025 as so stated below from Account No. A19855.54101 in either the form of a county check or by direct bank transfer as per the request of the receiving municipality:

Municipality	Distribution Amount Pre-Tax Credit	Applied Tax Credits	Net Distribution After Tax Credit	Balance Owed Against Tax Credits
Cortland, City of	$1,704,176.04	$-0-	$1,704,176.04	$-0-
Cincinnatus, Town of	$72,087.66	$-0-	$72,087.66	$-0-
Cortlandville, Town of	$842,455.26	$-0-	$842,455.26	$-0-
Cuyler, Town of	$70,397.88	$(28,750.00)	$41,647.88	$-0-
Freetown, Town of	$57,921.45	$-0-	$57,921.45	$-0-
Harford, Town of	$82,611.88	$-0-	$82,611.88	$-0-
Homer, Town of	$283,276.16	$-0-	$283,276.16	$-0-
Homer, Village of	$198,256.57	$-0-	$198,256.57	$-0-
Lapeer, Town of	$109,069.79	($102,854.47)	$6,215.32	$-0-
Marathon, Town of	$84,101.88	$-0-	$84,101.88	$-0-
Marathon, Village of	$42,745.53	$-0-	$42,745.53	$-0-
McGraw, Village of	$36,982.79	$-0-	$36,982.79	$-0-
Preble, Town of	$158,914.85	$-0-	$158,914.85	$-0-
Scott, Town of	$90,880.60	$-0-	$90,880.60	$-0-
Solon, Town of	$85,215.39	$-0-	$85,215.39	$-0-
Taylor, Town of	$42,599.83	$-0-	$42,599.83	$-0-
Truxton, Town of	$112,880.00	$-0-	$112,880.00	$-0-
Virgil, Town of	$264,007.07	($25,000.00)	$239,007.07	$-0-
Willet, Town of	$73,842.94	$-0-	$73,842.94	$-0-
Total	$4,412,423.57	($156,604.47)	$4,255,819.10	$-0-

; AND BE IT FURTHER

RESOLVED, that the Cortland County Finance Director or designee is hereby directed to deposit

the County's "off the top" sum of $375,000 in the appropriate reserves and accounts as designated in Resolution No. 283-21.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Joseph Nauseef
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 3**

Contract with Tyler Technologies for Enterprise Resource Planning (ERP) Reconfiguration

WHEREAS, the Cortland County Finance Department has determined a need to reconfigure the current Enterprise Resource Planning (ERP) system in order to maximize its use for finance and human resources; AND

WHEREAS, Tyler Technologies, Inc. has provided a quote for the financial portion of the current ERP system reconfiguration in the amount of $75,400; AND

WHEREAS, the reconfiguration of human resources is budgeted as part of the 2026 budget; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature hereby authorizes the County Administrator, upon approval of the County Attorney or designee, to enter into a contract with Tyler Technologies, Inc., 7701 College Boulevard, Overland Park, KS 66210, in an amount not to exceed $75,400 for the reconfiguration of the Financials portion of the ERP system; AND BE IT FURTHER

RESOLVED, the 2025 County budget be amended as follows:

INCREASE:		
A13105.54015	Maintenance Agreements	$75,400
DECREASE:		
A16805.51005	Personal Services	$75,400

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Joseph Nauseef
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 4**

Resolution Amending the Real Property Tax Services Fee Schedule

WHEREAS, Resolution No. 281-15, adopted October 22, 2015, established a fee schedule for documents, records, and information produced by the Cortland County Real Property Tax Services Department; AND

WHEREAS, the Real Property Tax Services Office has reviewed the current fee schedule and determined that certain fees require adjustment to reflect increased costs of production, technology, and materials, and to maintain consistency with current industry standards; AND

WHEREAS, the Legislature finds it appropriate to amend the existing fee schedule to ensure fair and accurate cost recovery for the services provided by the Real Property Tax Services Office; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends the Real Property Tax Services Fee Schedule as established by Resolution No. 281-15 to read as follows:

CORTLAND COUNTY REAL PROPERTY FEE SCHEDULE

TAX MAPS (includes pdf emailed)	
HALF SIZE MAPS (18" x 24")	$5.00 each
FULL SIZE MAPS (30" x 42")	$10.00 each
SET OF HALF SIZE MAPS - WHOLE COUNTY	$1,000.00 set
COPY OF WIDE-FORMAT SCANNED DOCUMENT (includes pdf emailed)	
HALF SIZE	$5.00 each
FULL SIZE	$10.00 each
POSTAGE	$3.00 1st map
	$2.00 per add'l map
COPIES	
DEEDS/SURVEYS (letter size)	$1.00 per page
PRINT SCREENS/SALES CARDS/REPORTS	$1.00 per page
LEDGER SIZE COPIES	$2.00 per page
LISTINGS	
COUNTY-WIDE CROSS REF (alpha, numeric or location)	$100.00 w/binder
DISCLOSURE NOTICES/DATA MAILERS	$.25 per parcel
TAX BILLS & ROLLS	
SCHOOL & VILLAGE BILLS	
Create Extract Files; Print Rolls & Bills; Fold, Stuff, Seal	$1.00 per parcel
Create Extract Files Only	$50.00 per district
ESCROW COMPANIES – RPS160D1 files for all taxes	$1,500.00 year
Additional extract files for tentative & final rolls	$500.00 year

MAILING LABELS	
LABELS (3 WIDE)	$.05 per label
LISTING (WITH LABELS)	$.50 per page
ONLINE SUBSCRIPTION FEE (BEACON)	
MONTHLY	$30.00
2 WEEKS	$15.00
YEARLY SUBCRIPTION FEE – SINGLE USER	$300.00
YEARLY BUSINESS SITE LICENSE	$300.00
Additional users within the same office	$30.00

; AND BE IT FURTHER

RESOLVED, that the revised fee schedule shall become effective January 1, 2026, and shall remain in effect until amended or repealed by further resolution of this Legislature; AND BE IT FURTHER

RESOLVED, that the Real Property Tax Director is hereby authorized to make, publish, and enforce such fee schedule and to establish rules and regulations as may be necessary to implement the same.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Linda Jones
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE **AGENDA ITEM NO. 27**

Authorize Agreement and Use of Opioid Settlement Funding for Grace Space Expanded Hours

WHEREAS, Resolution Nos. 238-21, 287-21, and 211-24 authorized Cortland County to accept settlement funds from legal actions against opioid manufacturers, distributors, and chain pharmacies; AND

WHEREAS, Resolution No. 171-22 established Special Reserve Account A386300.OPD for the purpose of receiving and disbursing all opioid settlement funds, and further directed that such monies be set aside to address the opioid crisis in Cortland County; AND

WHEREAS, there is currently $107,775.53 in unallocated funding in the Special Reserve Account A386300.OPD; AND

WHEREAS, pursuant to Resolution No. 171-22, all expenditures from Special Reserve Account A386300.OPD must comply with the guidelines set forth by the New York State Office of the Attorney

General and be approved by the Cortland County Legislature; AND

WHEREAS, the Grace Space program provides essential support, resources, and safe engagement opportunities for individuals impacted by substance use disorder; AND

WHEREAS, the Rural Health Institute of New York (RHI) currently operates the Grace Space program and is positioned to provide the staffing and oversight necessary to support the expansion of morning hours during the Code Blue period; AND

WHEREAS, Cortland County recognizes the need to expand morning hours at the Grace Space to better serve individuals in recovery and enhance the County's overall response to the opioid crisis; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the use of $26,788 in opioid settlement funds from Special Reserve Account A386300.OPD to support expanded Grace Space hours from 8:30 a.m. to 11:30 a.m., Monday through Friday, for the period of January 1, 2026 through April 30, 2026, as a one-time funding allocation; AND BE IT FURTHER

RESOLVED, that the use of these funds is determined to be in accordance with the expenditure guidelines established by the New York State Office of the Attorney General as referenced in Resolution No. 171-22; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to execute an agreement with RHI to provide the above referenced services for an amount not to exceed $26,788, for the period of January 1, 2026 through April 30, 2026; AND BE IT FURTHER

RESOLVED, that the 2026 Cortland County Budget be and hereby is amended as follows:

Increase:

A13255.54815.OPD	Contracted Agencies	$26,788
A351100	Appropriated Reserves	$26,788

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Linda Jones
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE **AGENDA ITEM NO. 28**

Authorize Agreement for Legal Services - Department of Social Services

WHEREAS, the Department of Social Services has had difficulty filling vacant Attorney

positions and must meet deadlines involving appeals and other urgent matters; AND

WHEREAS, the Department is seeking an independent Attorney or law firm to assist with essential legal matters that are time sensitive; AND

WHEREAS, the funding needed for this Agreement will be in the budget due to position vacancies and moved from the Personal Services Account A60105.51005 to the Professional Services account A60105.54055; NOW THEREFORE BE IT

RESOLVED, the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to enter into an agreement for the time period of January 1, 2026 through December 31, 2026 with a qualified legal entity in an amount not to exceed $50,000; AND BE IT FURTHER

RESOLVED, that the Director of Finance is authorized and directed to transfer $50,000 from Personal Services Account A60105.51005 to the Professional Services account A60105.54055.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE **AGENDA ITEM NO. 29**

Abolish Assistant Director of Administrative Services/Create Accounting Manager- Department of Social Services

WHEREAS, the needs of the agency will be better served by abolishing one position of Assistant Director of Administrative Services and creating one position of Accounting Manager; AND

WHEREAS, the Health and Human Services Committee recommends the abolishment and creation of these positions; NOW THEREFORE BE IT

RESOLVED, that one position of Assistant Director of Administrative Services (Grade 10, $60,854-80,995, Management Compensation Plan, competitive class, full-time, 35 hours/week with benefits) be abolished effective July 31, 2026; AND BE IT FURTHER

RESOLVED, that one position of Accounting Manager (Grade 20, $29.0528-36.7735/hr, CSEA, competitive class, full-time, 35 hours/week with benefits), be created with approval to fill on January 5, 2026.

RESULT:	**APPROVED (6 TO 0)**

MOVER:	Legislator Sandra Price
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF RONALD VANDEE **AGENDA ITEM NO. 31**

Amend 2025 County Budget - Department of Social Services

WHEREAS, expenditures for Daycare cases, Child Care out of home placements for children, Safety Net cash assistance, and Other Compensation are continuing to increase this year and are expected to exceed the amount appropriated in our 2025 budget; NOW THEREFORE BE IT

RESOLVED, that the 2025 County Budget be and hereby is amended as follows:

INCREASE:

EXPENDITURES:

A60105.56055 Daycare current $2,080,000 INCREASE $245,000 new = $2,325,000

A60105.56119 Child Care current $6,508,222 INCREASE $523,000 new = $7,031,222

A60105.56140 Safety Net current $3,855,804 INCREASE $732,000 new = $4,617,804

A60105.51035 Other Compensation current $200,000 INCREASE $46,000 new = $246,000

DECREASE:

EXPENDITURES:

A60105.51005 Personal Service current $6,481,628 DECREASE $450,000 new = $6,031,628

A60105.51015 Temporary Payroll current $47,809 DECREASE $33,000 new = $14,809

A60105.58060 Health Insurances current $1,270,763 DECREASE $100,000 new = $1,170,763

A60105.58030 FICA current $524,783 DECREASE $55,000 new = $469,783

A60105.56123 Juvenile Delinquent current $66,000 DECREASE $56,000 new= $10,000

A60105.56129 State Training current $276,000 DECREASE $60,000 new = $216,000

A60105.56070 Purchase of Service current $1,246,386 DECREASE $250,000 new = $996,386

A60105.56119. Child Care RTA current $738,000 DECREASE $542,000 new = $196,000

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 6**

Requesting Home Rule Legislation in the New York State Legislature Authorizing the County of Cortland to Have the Sole Right to Impose the Additional One Percent Rate of Tax Pursuant to § 1210, and Clarifying That Such Additional Rate of Tax Is Not Subject to Preemption Under Tax Law §1224

WHEREAS, counties in New York State are faced with escalating costs of mandated services; AND

WHEREAS, cost-saving measures taken by the County of Cortland have mitigated but not eliminated the financial burden of the mandates; AND

WHEREAS, although municipal governments have faced economic burdens over the last several years, the spiraling costs of mandated services impose the greatest economic burden on county governments; AND

WHEREAS, based upon the foregoing, this Cortland County Legislature finds it necessary to request New York State enact legislation under New York State Tax Law §1224 declaring that the additional rate of tax shall not be subject to preemption; NOW THEREFORE BE IT

RESOLVED, that said amendment to Article 29 of the New York State Tax Law shall provide that the additional one percent shall not be subject to any revenue distribution agreement established pursuant to Section 1262(c) of the Tax Law, whether or not said agreement is presently in effect, and said amendment shall further provide that the maximum rate referred to in Section 1224 of the Tax Law shall be calculated without referenced to such one percent additional rate authorized for the County of Cortland; AND BE IT FURTHER

RESOLVED, that said amendment to Article 29 of the New York State Tax Law shall provide that any local law or resolution enacted or amended pursuant to the Tax Law imposing such additional tax shall become effective in accordance with the provisions of subdivision (d) of Section 1210 of the Tax Law, except that the certified copy of such law or resolution which must be mailed by registered mail to the Commissioner of Taxation and Finance must be so mailed at least thirty days prior to the date such local law or resolution is to become effective; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to provide certified copies of this Resolution to Senator Lea Webb, Assemblymember Anna Kelles, Assemblymember Jeff Gallahan, and the Governor of New York State in order to request the introduction of Home Rule Legislation regarding this matter.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator William McGovern
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 7**

Approve Occupancy Tax Registration Fees - Finance Department

WHEREAS, per Local Law 1 of 2002, as amended by Local Law 1 of 2009, Local Law 4 of 2013, Local Law 4 of 2014 and Local Law 10 of 2025, Cortland County imposed an occupancy tax on all short-term rentals; AND

WHEREAS, on December 21, 2024, Governor Kathy Hochul signed into law legislation to regulate and govern the short-term rental industry which required "covered jurisdictions" (the County) to establish a registration system for short-term rental units; AND

WHEREAS, the New York State legislation provides for collecting a registration fee to cover the cost of a registration system; AND

WHEREAS, Cortland County would like to set fees for registration; NOW THEREFORE BE IT

RESOLVED, on recommendation of the Finance and Administration Committee, the Cortland County Legislature authorizes a sliding fee scale for short-term rental registrations as follows:

1 - 25 Rooms - $50
26 - 50 Rooms - $100
51 Rooms or more - $250

RESULT:	**POSTPONED TO DATE CERTAIN (6 TO 0)**
MOVER:	Legislator William McGovern
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

This item was postponed to the January 2026 Finance & Administration Committee Meeting.

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 8**

Fix Date to Sign Warrant - Real Property Tax Services

WHEREAS, pursuant to Section 904 of the Real Property Tax Law of the State of New York, the County Legislative body shall annex to or file with the assessment roll of each town a warrant, bearing the seal of the board and signed by the Chairman and Clerk thereof, authorizing and directing the collecting officer for each town to collect the amounts listed; NOW THEREFORE BE IT

RESOLVED, that the date for the annexing of the warrants to the rolls of the Towns for collection of taxes be and hereby is fixed as of December 31, 2025, and that said warrants so annexed be made returnable on or before the first day of June 2026; AND BE IT FURTHER

RESOLVED, that the Chairman and Clerk of the Cortland County Legislature are hereby authorized to sign said warrants on behalf of the County.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Joseph Nauseef
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 9**

Approve Apportionment of 2026 Cortland County Tax Levy - Real Property

WHEREAS, the report of the Finance and Administration Committee on the apportionment and tax rates for County taxes as submitted to this Legislature must be received, filed and approved; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature does hereby approve the Final 2026 Apportionment report for the tax levy for the year 2026 as the foregoing amounts are the net amounts necessary to be raised in taxes:

2026 FINAL Tax Rates – Tax Levy of $43,750,000

Municipality	Net Tax Levy	County Taxable Value	2026 Rate Per $1,000
City of Cortland	9,630,823.03	872,666,040	11.036092
Cincinnatus	979,870.00	61,397,599	15.959419

Cortlandville	10,567,099.32	593,241,574	17.812473
Vil of Homer	56,888.84	3,380,019	16.830923
Vil of McGraw	460,334.17	26,915,115	17.103184
Town Total	**11,084,322.33**	**623,536,708**	
Cuyler	797,008.21	48,315,658	16.495858
Freetown	793,289.81	42,439,753	18.692140
Harford	1,043,166.96	75,494,069	13.817866
Homer	3,530,978.36	208,720,473	16.917259
Vil of Homer	2,404,692.23	150,409,629	15.987622
Town Total	**5,935,670.59**	**359,130,102**	
Lapeer	1,072,777.67	83,862,677	12.792075
Marathon	1,071,582.16	62,260,874	17.211165
Vil of Marathon	542,452.23	33,767,426	16.064364
Town Total	**1,614,034.39**	**96,028,300**	
Preble	1,892,616.84	98,670,139	19.181252
Scott	1,081,298.14	59,955,752	18.034936
Solon	1,060,872.52	50,375,553	21.059273
Taylor	561,239.79	35,443,675	15.834695
Truxton	1,343,332.81	70,120,721	19.157430
Virgil	3,410,279.32	317,871,034	10.728500
Willet	897,623.30	48,564,483	18.483123
TOTALS:	**$43,198,225.71**	**$2,943,872,263**	
			Avg Rate $14.861379

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Joseph Nauseef
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

Resolutions Considered As Consent Agenda

Mr. Harbin MADE A MOTION to consider agenda item nos. 10-23 as a consent agenda, Ms. Jones SECONDED THE MOTION, and upon unanimous voice vote of members presently; MOTION

CARRIED.

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 10**

Levy Town General and Highway Taxes - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the several towns of the County of Cortland for the fiscal year beginning January 1, 2026; NOW THEREFORE BE IT

RESOLVED, that there shall be and hereby is assessed and levied upon and collected from the taxable real property in the following named towns, outside of any incorporated villages, wholly or partially located therein, the amounts indicated below for the General and Highway items as specified in the budgets of the respective towns as follows:

	General	Highway
Town of Cortlandville . . . . . outside village -	$ 68,923	$458,836
Town of Homer . . . . . outside village -	$ -0-	

; AND BE IT FURTHER

RESOLVED, that the several amounts raised by tax for all other purposes as specified in the several budgets as presented to this Legislature and which are on file in the Office of Real Property Tax Services, shall be and hereby are assessed and levied upon and collected from all taxable property in the towns as enumerated below, except as otherwise provided by law, namely:

Town	Highway Fund
Cincinnatus	$107,374.00
Cuyler	$222,221.00
Freetown	$261,900.00
Harford	$332,998.00
Homer	$241,386.00
Lapeer	$284,580.00
Marathon	$ 86,520.00
Preble	$130,417.00
Scott	$200,000.00
Solon	$312,000.00
Taylor	$239,292.13
Truxton	$233,800.00
Virgil	$495,830.00
Willet	$168,519.00

; AND BE IT FURTHER

RESOLVED, that the amounts to be raised for the General Fund and Debt Service Fund purposes as specified in the several budgets presented to this Legislature and which are on file in the Office of Real Property Tax Services hereof, shall and hereby are assessed and levied upon and

collected from all taxable property in the towns as enumerated below except as otherwise provided by law, namely:

Town	General Fund
Cincinnatus	$6,405.00
Cortlandville - townwide	$2,191,041.00
Cuyler	$102,930.00
Freetown	$ 15,045.00
Harford	$101,421.00
Homer	$434,040.00
Lapeer	$181,575.00
Marathon	$350,384.00
Preble	$34,000.00
Scott	$ - 0 -
Solon	$ - 0 -
Taylor	$28,340.00
Truxton	$119,169.00
Virgil	$190,986.00
Willet	$78,391.00

; AND BE IT FURTHER

RESOLVED, that such taxes and assessments when collected shall be paid to the Supervisors of the several towns in the amounts as shown by this resolution for distribution by them in the manner provided by law.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 11**

Levy Town Special District Taxes - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the several towns of the County of Cortland which includes special district taxes for the fiscal year beginning January 1, 2026; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied upon and collected from the real property liable therefore within the respective fire protection, fire and lighting districts in the

towns as indicated below, as specified in their respective annual budgets for the year 2026:

Town	Fire Tax
Cincinnatus	$112,917.27
Cortlandville - townwide	$957,167.00
Cuyler	$ 69,724.00
Freetown:	
Cincinnatus Fire	$ 8,100.40
Marathon Fire	$ 38,181.64
McGraw Fire	$ 7,800.00
Harford	$131,506.00
Homer	$217,860.00
Lapeer	$112,040.00
Marathon	$130,248.74
Preble	$200,633.00
Scott	$ 63,617.00
Solon	$ 33,000.00
Taylor	$ 43,970.00
Truxton	$ 91,290.00
Virgil	$294,000.00
Willet	$ 84,022.00

; AND BE IT FURTHER

RESOLVED, that such taxes and assessments, when collected, shall be paid to the Supervisors of the several towns in the amount as shown by this resolution for distribution by them in the manner provided by law.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 12**

Levy Fire and Safety Inspection Charges - Town of Cortlandville

WHEREAS, a statement showing the unpaid fire and safety inspection charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 130.16 of the Town Law of the State of New York, which statement includes unpaid fire and safety inspection charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of fire and safety inspection charges due said Town of Cortlandville:

Tax Map No.	Name	Amount
85.20-01-32.200	Mones Properties, LLC	$ 90.00
86.09-01-32.200	Cellular Shop of Cortland Inc	$ 90.00
	TOTAL	**$180.00**

Submitted to Cortland County RPTS 11/25/25 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 13**

Levy County Special District Tax - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the County of Cortland which includes Little York Lake Protection District for the fiscal year beginning January 1, 2026; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied upon and collected from the real property liable therefore within the respective protection district in the towns as indicated below, as specified in the Cortland County annual budget for the year 2026:

Town	LYL Tax
Homer & Preble	$19,284.63

; AND BE IT FURTHER

RESOLVED, that such taxes and assessments, when collected, shall be paid to the County of Cortland in the amount as shown by this resolution for distribution by them in the manner provided by law.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones

AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 14**

Levy Water Charges - Town of Cincinnatus - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Cincinnatus, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Cincinnatus:

112.00-03-02.000	Derek Raimo	253.12
112.00-03-05.000	James D. & Georginna L. Price	329.57
112.20-01-01.000	Dawn Kuscher	107.31
112.20-01-04.000	Matt Lindley	107.31
112.20-01-20.000	Ryan Morse	214.62
112.20-01-22.000	Ryan Morse	275.12
112.20-01-25.000	Blake Davis	500.62
113.17-01-03.000	Ronald Smith	330.12
113.17-01-04.000	Joseph Randall	473.12
113.17-01-12.000	Kenneth Soule	214.62
113.17-02-02.000	James Durney	214.62
113.17-02-09.000	John Byroads Jr	117.07
113.17-02-10.000	Kristen Turshman	308.12
113.17-02-12.000	Anna Pittsley	214.62
113.17-02-16.000	James Jr & Carolyn Williams	451.22
113.17-02-21.000	Geoffrey Harlow	214.62
122.00-03-04.000	Bryan Kwak	214.62
122.00-03-10.000	Mike Krulikowski	214.62
122.00-03-11.000	Teresa Carr	313.62
122.00-03-17.000	Alexis Aldrich	125.46
122.00-03-20.000	Lisa Kemak	214.62
122.08-01-02.000	Vicki Staley & Shiloh Aldrich	616.12
122.08-01-04.000	William Aldrich	214.62
122.08-01-05.000	Ronald K.Paden	211.5
122.08-01-13.000	Sondra Allen	107.31
122.08-01-25.200	Sally Randall	214.62

122.08-02-06.000	Philip Totman	231.12
122.08-02-11.000	Frontier Comm.,Duff & Phelps LLC	214.62
122.12-01-03.200	Leslie Carter	214.62
122.12-01-11.000	Lisa Kemak	341.12
123.05-01-01.000	Verda Wehner	214.62
123.05-01-04.000	Mountain Village, LLC	682.44
123.05-01-07.000	Richard Supley	214.62
123.05-01-08.000	Jessica Rutan/Mudge	107.31
123.05-01-17.000	Tess Southern	214.62
123.05-01-19.000	Steve Price	302.62
123.05-01-24.000	Clyde Treacy	363.12
123.05-01-25.000	Cheyenne Rathbun	216.27
123.05-01-31.000	Ryan Mangement NY LLC	214.62
123.05-01-37.000	Kathleen Welch	214.62
123.05-01-41.000	Roger McKee	797.62
123.05-01-50.000	Bradley Baldwin	313.62
123.05-01-55.000	Charles Januszka	310.92
123.05-01-60.000	Ronald Dingman	214.62
123.05-01-71.000	Cindy Ballard	214.62
123.05-01-72.000	Cindy Ballard	445.62
123.09-01-03.100	Simon Shore	286.12
123.13-01-01.000	Gordon Brown	214.62
123.13-01-08.200	David Steacy	490.96
123.13-01-09.000	David Steacy	199.46
123.13-01-10.000	Kody Steacy	616.12
123.13-01-21.000	Alexis Lavigne & Arik Stupke	107.31
123.13-01-24.000	Leslie Carter	258.62
123.13-01-25.000	Jay Rice	654.62
123.13-01-26.000	Isaac Spencer	214.62
123.13-01-31.000	Jennifer Allen	346.62
123.13-01-32.000	David Gallow	242.12
123.13-01-36.000	Charles Eaton	107.31
123.13-01-41.000	Wendy Davis	231.12
123.13-01-42.000	Jedadiah Pittsley	451.12
123.13-01-43.000	Shiloh Aldrich	1611.72
132.00-01-11.100	Heath Phillips	330.12
	TOTAL:	**$19,178.85**

Submitted to Cortland County Real Property Tax Services 11/7/2025 by Cincinnatus Water.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None

EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 15**

Levy County Tax - City of Cortland - Real Property Tax Services

WHEREAS, the Cortland County Legislature adopted Resolution No. 262-25 on November 20, 2025 to adopt the 2026 County budget; AND

WHEREAS, the adopted 2026 budget includes a Real Property Tax Levy of $43,750,000; AND

WHEREAS, the apportionment of the 2026 Cortland County tax levy has been approved by the Cortland County Legislature; AND

WHEREAS, the Real Property Tax Director has assessed the City of Cortland's apportioned share of the County tax levy at nine million, six hundred thirty thousand, eight hundred twenty-three dollars and three cents ($9,630,823.03); NOW THEREFORE BE IT

RESOLVED, that this Legislature directs the sum of nine million, six hundred thirty thousand, eight hundred twenty-three dollars and three cents ($9,630,823.03) to be levied in the City of Cortland, Cortland County, for County purposes for the fiscal year beginning January 1, 2026 and that the Chairman and the Clerk of this Legislature certify this resolution to the Common Council of said City, pursuant to the Charter of said City.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 16**

Levy Grass and Weed Charges - Town of Cortlandville

WHEREAS, a statement showing the unpaid grass and weed control charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 64.5-a of the Town Law of the State of New York, which statement includes unpaid grass and weed control charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of grass and weed control charges due said Town of Cortlandville:

Tax Map No.	Owner	Amount
96.12-01-18.000	Rosemarie Glover	$506.16
	Total:	**$506.16**

Submitted to Cortland County RPTS 11/25/25 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 17**

Levy Sewer Charges - Town of Cortlandville - Real Property Tax Services

WHEREAS, a statement showing the unpaid sewer charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 198-1(k) of the Town Law of the State of New York, which statement includes unpaid sewer charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that the unpaid sewer charges be re-levied and collected from the real property indicated below:

76.00-06-02.000	Mariella Canady	$267.60
76.14-01-08.000	John Fitzgerald	$52.82
76.14-01-39.000	Michael F. Conger	$563.92
76.15-01-22.000	Matthew Tripp	$151.90
76.18-01-31.000	Stacy L. Crandall-Jones	$292.25
76.19-01-03.000-1	Niagara Mohawk Power Corp	$129.98
76.19-01-05.000	Jeffrey C. Carley	$53.54
76.19-01-19.110	Shannon M. Snyder	$259.34
76.19-01-22.000	Christine Poppe	$156.71
76.19-01-36.200	V.A.F. 10 LLC	$109.79
85.11-01-04.100	Ronald F. Lader	$190.35
85.11-01-07.000	Duron Pitts	$120.88
85.15-01-08.000	Demian M. Piotti	$105.52
85.15-01-09.000	David M. Winter	$922.63
85.16-01-04.000	Grant M. Daum	$225.88
85.16-01-08.000	Sarah C. Cutia	$226.69
85.16-01-29.000	Gwendolyn Stiles	$103.44

85.19-01-04.000	Daniel R. VanDusen	$154.16
85.19-01-15.000	Timothy Parks	$119.13
85.20-01-01.000	Melissa K. Martin	$161.53
85.20-01-33.000	Christopher Cummins	$144.43
86.09-01-24.000	Earl D. Clark	$58.30
86.09-05-03.000	Cayuga Med Center at Ithaca	$61.60
86.13-01-44.000	Benjamin M. Locke	$210.48
86.13-02-05.000	281 Groton Corp	$123.20
95.11-02-25.000	Daniel W. Yunghans	$123.69
95.11-03-02.000	Lori Strauf	$330.58
95.11-03-09.000	Stacy M. Bradley	$86.41
95.11-03-13.000	Jessica Morgan	$74.31
95.14-01-10.000	Benjamin Baum	$327.80
95.16-01-24.100	Cuse 1718 LLC	$61.60
95.16-01-48.000	Sean Winship	$46.09
95.16-01-61.000	Erica L. Skipton	$196.28
95.16-01-75.000	Gary W. James	$622.13
95.16-02-06.000	Kevin VanDonsel	$820.86
95.16-02-23.000	Keith Hall	$201.40
95.16-02-38.000	Joseph R. Petrella	$38.37
95.20-02-06.000-2	Cortlandville Crossing LLC	$205.48
96.05-02-12.000	Homer 23 LLC	$104.13
96.05-02-13.000	Homer 23 LLC	$219.13
96.05-02-14.000	Homer 23 LLC	$128.97
96.05-02-15.000	Homer 23 LLC	$139.64
96.05-02-16.000	Homer 23 LLC	$183.06
96.05-02-17.000	Homer 23 LLC	$144.50
96.05-02-18.000	Caroline Alemany	$256.73
96.06-01-18.000	Anthony T. Rosato	$297.61
96.06-01-21.000	Karlton Roy Phelps	$33.11
96.06-01-30.000	J Robert Messinger	$123.20
96.06-01-43.000	Joseph Moses	$224.22
96.06-02-14.000	Kimberly A. Cook	$631.96
96.06-02-20.000	John H. Hutchinson	$61.60
96.08-01-01.000	Tammy Honour	$123.20
96.08-01-05.000	Charlean Harris	$50.35
96.09-01-09.000	Christian A. Decker	$89.83
96.09-01-24.000	Bethany A. Cutler	$276.65
96.09-02-08.000	Thomas Keane	$564.21
96.09-02-13.000	Wayne D. Eldred	$92.40
96.09-02-39.000	Donald Brown	$123.20
96.09-04-06.000	Leon W. Stewart	$354.86
96.09-04-14.000	3610 Kingsley Ave, LLC	$3,459.75
96.10-01-25.000	Kevin Pristash	$144.79
96.10-02-11.000	Michael J. Mershon	$392.90

96.10-02-19.000	Angela N. Knight	$277.58
96.12-01-10.100	Emu Ridge Properties, LLC	$78.03
105.08-02-11.000	Timothy C. Wright	$255.21
105.08-02-32.000	Megan Crowe	$73.99
105.08-02-35.000	Scott C. Hopko	$164.68
106.05-01-08.000	Shawn W. Riley	$213.00
106.05-01-09.000	Denise Wyszkowski	$156.55
	Total:	**$17,540.11**

Submitted to Cortland County RPTS 12/2/25 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 18**

Levy Water Charges - Town of Cortlandville - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Cortlandville:

76.00-06-02.000	Mariella Canady	$207.95
76.00-07-03.000	Arthur Bell	$193.53
76.00-07-04.100	Edwin B. Powers	$123.96
76.14-01-08.000	John Fitzgerald	$42.61
76.14-01-39.000	Michael F. Conger	$425.42
76.15-01-22.000	Matthew Tripp	$126.90
76.18-01-28.000	Erika P. Woodward	$68.02
76.18-01-31.000	Stacy L. Crandall-Jones	$229.88
76.19-01-03.000-1	Niagara Mohawk Power Corp	$99.24
76.19-01-05.000	Jeffrey C. Carley	$43.14

76.19-01-19.110	Shannon M. Snyder	$201.90
76.19-01-22.000	Christine Poppe	$130.42
76.19-01-36.200	V.A.F. 10 LLC	$84.43
85.11-01-04.100	Ronald F. Lader	$155.10
85.11-01-07.000	Duron Pitts	$92.57
85.15-01-08.000	Demian M. Piotti	$81.29
85.15-01-09.000	David M. Winter	$692.54
85.16-01-04.000	Grant M. Daum	$173.49
85.16-01-08.000	Sarah C. Cutia	$154.19
85.19-01-04.000	Daniel R. VanDusen	$128.56
85.19-01-15.000	Timothy Parks	$91.28
85.19-01-36.000	Anthony John Keegan	$155.25
85.20-01-01.000	Melissa K. Martin	$133.97
85.20-01-05.000	Halee Riley	$159.65
86.09-01-24.000	Earl D. Clark	$45.87
86.09-01-46.000	Paul W. Allen	$105.84
86.09-05-03.000	Cayuga Med Center at Ithaca	$52.92
86.13-01-44.000	Benjamin M. Locke	$162.19
86.13-02-05.000	281 Groton Corp	$105.84
87.09-01-03.000	Breanne R. Bassett	$338.84
87.13-01-06.000	Alexis R. Brown	$100.37
87.13-01-25.000	Nicole R. Bush	$273.81
95.06-01-09.000	G. Helen Clark	$76.03
95.06-01-15.000	Elaine M. Milham	$71.46
95.07-01-28.000	Troy Outlaw	$158.40
95.07-02-04.000	Michael J. Millis	$120.04
95.11-01-24.000	Gerald V. Ruggiero	$105.84
95.11-01-28.000	Gregory L. Hall	$79.38
95.11-01-46.000	Christopher C. Nightingale	$121.35
95.11-02-25.000	Daniel W. Yunghans	$98.47
95.11-03-02.000	Lori Strauf	$258.01
95.11-03-09.000	Stacy M. Bradley	$71.11
95.11-05-04.000	Brian D. Withey	$377.46
95.14-01-10.000	Benjamin Baum	$255.99
95.16-01-24.100	Cuse 1718 LLC	$250.92
95.16-01-48.000	Sean Winship	$37.68
95.16-01-61.000	Erica L. Skipton	$151.74
95.16-01-75.000	Gary W. James	$471.98
95.16-02-06.000	Kevin VanDonsel	$617.87
95.16-02-23.000	Keith Hall	$155.50
95.16-02-38.000	Joseph R. Petrella	$32.01
95.20-02-06.000-2	Cortlandville Crossing LLC	$90.00
96.00-03-04.000	Frederick M. Little	$158.76
96.00-12-02.000	Christina M. Grossi	$66.78
96.00-12-03.000	Scott J. McKinney	$137.85
96.05-01-32.000	Dustin Harrington	$139.31

96.05-02-12.000	Homer 23 LLC	$84.13
96.05-02-13.000	Homer 23 LLC	$176.23
96.05-02-14.000	Homer 23 LLC	$102.35
96.05-02-15.000	Homer 23 LLC	$110.18
96.05-02-16.000	Homer 23 LLC	$149.76
96.05-02-17.000	Homer 23 LLC	$113.74
96.05-02-18.000	Caroline Alemany	$199.98
96.06-01-18.000	Anthony T. Rosato	$233.83
96.06-01-21.000	Karlton Roy Phelps	$28.15
96.06-01-30.000	J Robert Messinger	$105.84
96.06-01-43.000	Joseph Moses	$179.96
96.06-02-14.000	Kimberly A. Cook	$479.20
96.06-02-20.000	John H. Hutchinson	$52.92
96.08-01-01.000	Tammy Honour	$105.84
96.08-01-05.000	Charlean Harris	$40.80
96.09-01-09.000	Christian A. Decker	$69.78
96.09-01-24.000	Bethany A. Cutler	$218.45
96.09-02-08.000	Thomas Keane	$429.50
96.09-02-13.000	Wayne D. Eldred	$79.38
96.09-02-39.000	Donald Brown	$105.84
96.09-04-06.000	Leon W. Stewart	$275.84
96.09-04-14.000	3610 Kingsley Ave, LLC	$2,554.59
96.10-01-25.000	Kevin Pristash	$110.12
96.10-02-11.000	Michael J. Mershon	$303.74
96.10-02-19.000	Angela N. Knight	$211.42
96.12-01-10.100	Emu Ridge Properties, LLC	$64.97
96.12-01-21.000	James D. Holbrook	$341.76
105.08-01-17.000	Elizabeth J. Cavanagh	$363.46
105.08-02-11.000	Timothy C. Wright	$202.70
105.08-02-32.000	Megan Crowe	$58.15
105.08-02-35.000	Scott C. Hopko	$124.72
106.05-01-08.000	Shawn W. Riley	$121.68
106.05-01-09.000	Denise Wyszkowski	$126.46
	Total:	**$17,210.38**

Submitted to Cortland County RPTS 12/2/25 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 19**

Levy Sewer Charges - Town of Cuyler - Real Property Tax Services

WHEREAS, a statement showing the unpaid sewer charges in the Town of Cuyler, Cortland County, has been filed as outlined in Section 198-1(k) of the Town Law of the State of New York, which statement includes unpaid sewer charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of sewer charges due said Town of Cuyler:

Tax Map No.	Name	Amount
31.02-02-16.000	D. Richard Lambert	$296.80
31.02-02-17.000	D. Richard Lambert	$296.80
31.02-02-22.000	Laura Hyde	$296.80
31.02-02-27.000	Mandy Morgan	$296.80
31.02-02-30.000	Brown & Blue, LLC	$543.20
31.02-02-39.000	Jessica Harris	$296.80
31.02-02-40.000	Joel Barney	$296.80
31.02-02-47.000	Jennifer Dorman	$420.00
	TOTAL:	**$2,744.00**

Submitted to Cortland County Real Property Tax Services on 11/25/25 by Wendy Custer, Cuyler Town Clerk.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 20**

Levy Water Charges - Town of Harford - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Harford, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Harford:

Tax Map No.	Name	Amount
172.05-01-17.112	Thomas R. Poole	$766.00
172.05-01-17.200	Michael J. Price	$16.50
172.05-01-32.000	Rachel Murray	$769.00
172.06-01-02.000	Lucas H. Baker	$579.00
172.06-01-05.000	Robin Howland-Baez	$551.00
172.06-01-12.200	Chris E. Tweedie	$506.00
	TOTAL	**$3,187.50**

Submitted to Cortland County Real Property Tax Services on 12/1/25 by Jennifer Fox, Harford Town Clerk.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 21**

Levy Water Charges - Town of Scott - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Scott, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Scott:

Tax Map No.	Name	Amount
35.03-01-05.000	Karissa E. Hart	$ 74.80
35.03-01-06.000	Caitlin T. Higgins	$173.80
35.03-01-09.000	Tyler West	$299.20
35.03-01-15.000	Daniel S. Platt	$302.50
35.03-01-17.000	Ronald P. Comerford	$158.60

35.03-01-31.000	Matthew J. Klemm Sr	$299.20
35.03-01-32.000	Sarah M. Mack	$ 88.83
35.03-01-39.000	Connal M. Carr	$299.20
35.03-01-42.000	Bryan McKinney	$ 91.30
35.03-01-44.000	Seamans Trust	$103.84
35.03-01-45.000	William F. Brown	$ 81.40
35.03-01-53.000	Jesse Hodge	$162.80
	TOTAL:	**$2,135.47**

Submitted to Cortland County Real Property Tax Service on 12/2/25 by Tamara Congdon, Scott Town Clerk.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 22**

Levy Sewer Charges - Town of Virgil - Real Property Tax Services

WHEREAS, a statement showing the unpaid sewer charges in the Town of Virgil, Cortland County, has been filed as outlined in Section 198-1(k) of the Town Law of the State of New York, which statement includes unpaid sewer charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of sewer charges due said Town of Virgil:

127.00-09-10.000-4	Jon J. Barnhart	$ 439.00
127.15-01-17.000	Wade D. Bendus	$ 612.00
127.15-01-30.000-14	Sheryl Brumer	$ 432.00
127.15-01-31.000-24	James S. Sorbella	$1,439.33
127.15-01-31.000-25	James S. Sorbella	$ 635.50
127.15-01-31.000-28	Rrezarta Krasniqi Maslinka	$ 87.03
127.15-01-31.000-34	Kathleen M. VanBuren	$ 132.00

127.15-01-31.000-38	Britney Funccius	$ 647.00
127.15-01-31.000-54	Eugene Franc Arthur	$ 276.00
127.15-01-31.000-59	William R. Peake	$ 664.78
	TOTAL:	**$5,364.64**

Submitted to Cortland County Real Property Tax Services on 11/24/25 by Alane VanDonsel, Virgil Town Clerk.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 23**

Levy Water Charges - Town of Virgil - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Virgil, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Virgil:

Tax Map No.	Name	Amount
127.00-06-27.000	Universal Property Rentals LLC	$ 338.00
127.00-09-10.000-4	Jon J. Barnhart	$ 239.00
127.15-01-17.000	Wade D. Bendus	$ 331.50
127.15-01-30.000-14	Sheryl Brumer	$ 234.00
127.15-01-31.000-24	James S. Sorbella	$1,147.83
127.15-01-31.000-25	James Sorbella	$ 344.00
127.15-01-	Rrezarta Krasniqi	$ 47.15

31.000-28	Maslinka	
127.15-01-31.000-34	Kathleen M. VanBuren	$ 71.50
127.15-01-31.000-38	Britney Funccius	$ 350.00
127.15-01-31.000-54	Eugene Frac Arthur	$ 150.15
127.15-01-31.000-59	William R. Peake	$ 367.78
	TOTAL	**$3,620.91**

Submitted to Cortland County Real Property Tax Services on 11/18/25 by Alane VanDonsel, Virgil Town Clerk.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

Referred from Government Operations Committee

Referred from Health & Human Services Committee

Referred from Judiciary & Public Safety Committee

ON MOTION OF SANDRA PRICE **AGENDA ITEM NO. 24**

Authorize Agreement with the New York State Defenders Association, Inc. - Assigned Counsel

WHEREAS, the Cortland County Office of Assigned Counsel for many years has had, and currently has, a contract with the New York State Defenders Association, Inc. (NYSDA) for the providing of a case management system (PDCMS); AND

WHEREAS, NYSDA has a cloud-based e-vouchering system (PDCMS Cloud) that incorporates the current Office of Assigned Counsel (ACP) PDCMS on-line system (PDCMS Legacy) utilized solely by the ACP staff which allows for ACP 18-b attorneys to create, and the ACP staff to process, vouchers digitally; AND

WHEREAS, the County and ACP has discovered discrepancies in the 18-b attorneys' invoicing and vouchering, and with PDCMS Cloud those discrepancies would be essentially, if not completely eliminated; AND

WHEREAS, the ACP currently receives $40,000.00 per year for "CMS, Software, and Data Storage" through the County's contract with New York State Indigent Legal Services (ILS) specifically for this type of program; AND

WHEREAS, NYSDA has agreed to merge the current PDCMS on-line services with the new cloud-based e-vouchering services at a cost of $16,660.00 for total annual fees, a cost of $5,000.00 as a one-time fee for migrating the on-premises database to the cloud and set up PDCMS Legacy and PDCMS Cloud environments, and a one-time cost of $22,570.00 to develop PDCMS Cloud to specifically meet the needs of the ACP which, with the current PDCMS Legacy licensing fees of $2,000.00, totals annual fee of $18,600.00; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval of the County Attorney or designee, be and hereby is authorized to sign the NYSDA PDCMS Cloud e-vouchering contract, at an initial cost of $44,230.00 for the period of January 1, 2026 through December 31, 2026, with authority to renew annually at the rate of $18,660.00 for each contract year thereafter; AND BE IT FURTHER

RESOLVED, that the initial funds for this contract ($44,230.00) and the annual cost of $18,660.00 for subsequent years shall be taken from the grant funds specifically allocated for CMS/Software/Data Storage, budgeted in A11755.54015.HH11.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Linda Jones
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF SANDRA PRICE **AGENDA ITEM NO. 25**

Authorize Contract with Axon Justice Premier Plus - Assigned Counsel

WHEREAS, the County was awarded and has already received block grant funds from the Division of Criminal Justice Services for the State's Aid to Defense for Discovery Reform Program in the amount of $129,309.00 and supplemental block grant funds in the amount of $134,034.00, for a total of $263,332.00; AND

WHEREAS, the Grant Award Notice specifically states: "This funding must be used to support public defense services and expenses related to discovery reform implementation, including, but not limited to, digital evidence transmission technology, administrative support, computers, hardware and operating software, data connectivity, development of training materials, staff training…"; AND

WHEREAS, Axon is a company that provides digital evidence management and storage, AND

WHEREAS, the Cortland County District Attorney's office, the New York State Police, the Cortland City Police Department, and the SUNY Cortland University Police Department currently use Axon for video/digital evidence gathering; AND

WHEREAS, Axon has agreed to provide such services to the Cortland County Office of Assigned Counsel at a cost of $176,824.00 for five (5) years (January 1, 2026 – December 31, 2030); NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator, upon review and approval of the County Attorney or designee, be and hereby is authorized to sign the Axon Justice Premier+ contract for the period from January 1, 2026 through December 31, 2030 for a cost of $176,824.00 for the period of January 1, 2026 through December 31, 2030; AND BE IT FURTHER

RESOLVED that the funds for this agreement ($176,824.00) shall be taken from the grant funds of $263,332.00 received for the Aid to Defense Discovery grant and supplemental grant.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Minority Leader Beau Harbin
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

ON MOTION OF SANDRA PRICE **AGENDA ITEM NO. 26**

Authorize Agreement with SMRT, Inc. for Cortland County Jail Review and Schematic Design Update

WHEREAS, the Cortland County Jail is a critical public safety facility, and the Legislature recognizes the need to evaluate current conditions and update schematic design documents to support future capital planning and improvements; AND

WHEREAS, SMRT, Inc. has submitted a proposal to provide professional architectural and related services for a review of the existing Cortland County Jail and preparation of an updated schematic design; AND

WHEREAS, SMRT, Inc. previously provided architectural and planning services to Cortland County between 2015 and 2017 to complete an initial schematic design for the County Jail, and the current proposal will update and refine that prior work; AND

WHEREAS, the cost of said services shall not exceed Eighteen Thousand Dollars ($18,000), and funding for this agreement is available in the Jail Reserve (A.386300.JAIL); NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator, upon approval of the County Attorney or designee, to enter into an agreement with SMRT, Inc. for professional services to review the existing Cortland County Jail and provide an updated schematic design, for a term of one (1) year commencing upon full execution of the contract, at a cost not to exceed Eighteen Thousand Dollars ($18,000); AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby appropriates the necessary funds and the Director of Finance is authorized and directed to amend the 2025 budget as follows:

Increase:

A12305.54055	Professional Services	$18,000
A.351100	Appropriated Reserves	$18,000

; AND BE IT FURTHER

RESOLVED, that the County Administrator, or their duly authorized designee, is hereby authorized to execute the agreement and any related documents necessary to carry out the intent of this resolution.

RESULT:	**APPROVED (5 TO 1)**
MOVER:	Legislator William McGovern
SECONDER:	Legislator Sandra Price
AYES:	Beau Harbin, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	Linda Jones
EXCUSED:	Eugene Waldbauer
ABSENT:	

Referred from Public Works Committee

ON MOTION OF PAUL HEIDER **AGENDA ITEM NO. 32**

Authorize MH-2 Hangar Lease Agreement - Cortland County Airport - Public Works Department

WHEREAS, Cortland County (Lessor) currently owns, maintains and leases various hangar buildings and spaces at Cortland County Airport on a monthly basis; AND

WHEREAS, in accordance with Local Law No. 5 of 2012, the County has negotiated with DM3 of Cortland, LLC (Lessee), P.O. Box 328, Cortland, NY 13045, for the lease of a portion of Hangar Building MH-2 at Cortland County Airport; AND

WHEREAS, the Cortland County Legislature's Public Works Committee recommends the lease of approximately 6,500 square feet of Hangar MH-2 with the Lessee, containing the following terms and conditions:

Rental Rate Schedule:

- Year 1, commencing January 1, 2026 and ending December 31, 2026: The annual rental fee shall be Sixteen-Thousand-Five-Hundred-Sixty Dollars ($16,560.00) and shall be payable in twelve (12) equal monthly installments of One-Thousand-Eighty Dollars ($1,380.00) per month on or before the first day of each month commencing January 1, 2026;

- Optional one (1) Year term, commencing January 1, 2027 and ending December 31, 2027: During the lease extension term, the annual rent shall be Sixteen-Thousand-Eight-Hundred Dollars ($16,800.00) and shall be paid in twelve equal monthly installments of One-Thousand-Four-Hundred Dollars ($1,400.00) per month on or before the first day of each month

Terms and Conditions:

• All other terms and conditions of the previous Lease for Hangar MH-2 as outlined in the contract with the Lessee shall apply; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves the lease of a portion of Hangar MH- 2 at Cortland County Airport to DM3 of Cortland, LLC (Lessee), P.O. Box 328, Cortland, NY 13045, in accordance with the Rental Rate Schedule, and Terms and Conditions as stated above; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee as to form, is hereby authorized to execute the necessary Hangar Lease Agreement with the Lessee, in accordance with the Rental Rate Schedule, and Terms and Conditions as stated above.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Sandra Price, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer
ABSENT:	

Monthly Reports

2. **Grant Administrator Monthly Report**

RESULT:	**COMPLETED**

3. **County Auditor Quarterly Update**

RESULT:	**COMPLETED**

1. **October Finance Reports**

RESULT:	**COMPLETED**

Discussion Items

1. **2026 Goals**

RESULT:	**COMPLETED**

Adjournment

The meeting was adjourned at 10:30 AM.

Cortland County Finance and Administration Committee

Committee Meeting
~ Minutes ~

60 Central Ave.
Cortland, NY 13045
www.cortlandcountyny.gov

Monday, November 10, 2025 **9:00 AM** **Room 302**

Call to Order

The meeting was called to order at 09:00 AM by Committee Chair Cathy Bischoff.

1. Roll Call

PRESENT:	Minority Leader Beau Harbin, Legislator Linda Jones, Legislator Sandra Price, Legislator Eugene Waldbauer, Legislator William McGovern, Legislator Cathy Bischoff
ABSENT:	
EXCUSED:	Legislator Joseph Nauseef

Others Present:	
Michael Ponticiello	County Administrator
Savannah Hempstead	Clerk of the Legislature
Andrea Herzog	Director of Finance
Stephen Trobert	Manager of Audit and Financial Projects
Michelle Enright	Executive Director, Cortland County Convention & Visitors Center
Melanie Vilardi	Executive Director, Cortland County Business Development Corporation
Laura Fox	Director of Real Property Tax Services
Kim Cameron	Resident
Morgan Spaulding	Grants Administrator
Ashley Millard	Deputy Clerk of the Legislature (Remote)
Nicole Anjeski	Public Health Director (Remote)
Jeri DuVall	Chief Assistant County Attorney (Remote)
Wendy Canfield	Executive Assistant to the County Administrator (Remote)

Carlita Withers	Deputy Director of Finance (Remote)
Lisa McGee	Fiscal Manager (Remote)
Nicole Compton	Executive Assistant to the County Attorney (Remote)
Scott Roman	Director of Emergency Response & Communications
Wendy Sturdevant	Senior Account Clerk (Remote)

Approval of Minutes

1. Finance & Administration Committee - Committee Minutes October 14, 2025 9:00 AM

RESULT:	**APPROVED**

2. Finance & Administration Committee - Committee Meeting October 21, 2025 9:00 AM

RESULT:	**APPROVED**

Committee Updates

Resolutions

Referred from Finance & Administration Committee

Referred from Public Works Committee

ON MOTION OF PAUL HEIDER **AGENDA ITEM NO. 1**

Authorize Increase of Landfill Tipping Fees

WHEREAS, the Cortland County Legislature adopted Local Law No. 6 of 2024, which repealed and replaced all previous Local Laws relative to Flow Control in Cortland County; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 330-18 which set tipping fees at the Cortland County Landfill at eighty ($80) dollars per ton, effective January 1st, 2019; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 327-20 which increased the tipping fee for refuse and garbage from eighty-five ($85) dollars per ton to ninety ($90) dollars per ton, effective January 1, 2022; AND

WHEREAS, the cost to operate and maintain the County Landfill and Recycling Facility continues to increase; AND

WHEREAS, at the current tipping fee does not adequately fund those current and future financial liabilities associated with the landfill; AND

WHEREAS, the Public Works Committee recommends that the Tipping Fee be increased by fifteen dollars ($15) per ton effective January 1, 2026 to help offset these expenses; NOW THEREFORE BE IT

RESOLVED, that the tipping fee for refuse and garbage be increased from ninety ($90) dollars per ton to one hundred and five ($105) dollars per ton, effective January 1, 2026; AND BE IT FURTHER

RESOLVED, that Cortland County Public Works Department's Division of Solid Waste be and is hereby authorized and directed to collect said tipping fees from users of the landfill and deposit the monies thus received with the Cortland County Finance Department in accordance with established County policy.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Sandra Price, Eugene Waldbauer, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Joseph Nauseef
ABSENT:	

Referred from Government Operations Committee

ON MOTION OF JOSEPH NAUSEEF **AGENDA ITEM NO. 2**

Authorize Mortgage Tax Disbursement for April 2025 – September 2025

WHEREAS, in accordance with New York State Tax Law, Article 11, §261, the Semi-Annual Mortgage Tax Report for April 1, 2025 – September 30, 2025, has been prepared and submitted by the Cortland County Clerk and has been approved by the New York State Department of Taxation and Finance; AND

WHEREAS, the Basic Mortgage Tax has been submitted with interest to the Cortland County Director of Finance; AND

WHEREAS, the mortgage tax has been calculated to apportion the basic mortgage tax between the towns and villages; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Cortland County Director of Finance to make payments to each of the tax districts within the County of Cortland as shown below, either by check or by electronic bank deposit based on the request of the receiving municipality.

Cincinnatus	$7,611.19
Cortland	$111,664.63
Cortlandville	$84,007.26
Cuyler	$5,216.99
Freetown	$9,085.91

Harford	$10,898.42
Homer, Town	$27,996.55
Homer, Village	$20,752.79
Lapeer	$2,387.57
Marathon, Town	$25,500.02
Marathon, Village	$13,471.98
McGraw, Village	$2,313.30
Preble	$15,564.41
Scott	$7,616.87
Solon	$1,164.22
Taylor	$2,068.25
Truxton	$7,382.23
Virgil	$25,873.04
Willet	$3,582.68
TOTAL	$384,158.31

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Sandra Price, Eugene Waldbauer, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Joseph Nauseef
ABSENT:	

ON MOTION OF JOSEPH NAUSEEF **AGENDA ITEM NO. 3**

Authorizing Acceptance of $15,000 from the New York State Education Department for the NY250 Local Partnership Allocation

WHEREAS, the New York State Education Department, through the New York State 250th Commemoration Commission, has made funding available to counties statewide to support local activities commemorating the 250th anniversary of the American Revolution; AND

WHEREAS, Cortland County has been allocated $15,000 under the NY250 Local Partnership Allocation, based upon county P-12 enrollment as part of the Commission's Empower Local Partners strategy; AND

WHEREAS, said funds are intended to support inclusive historical programming, civic engagement, public education, and commemoration of the Revolution and its legacy; AND

WHEREAS, Cortland County will act as the designee for the allocation, and Savannah Hempstead, as Cortland County Historian, will administer said funds in accordance with the Commission's guidelines; AND

WHEREAS, it is necessary to place these funds into the appropriate account line for

expenditure as authorized; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the acceptance of $15,000 from the New York State Education Department for the NY250 Local Partnership Allocation; AND BE IT FURTHER

RESOLVED, that the Cortland County Historian, Savannah Hempstead, shall administer and oversee the use of said funds in accordance with the requirements and reporting guidelines established by the New York State Education Department and the New York State 250th Commemoration Commission; AND BE IT FURTHER

RESOLVED, that the 2025 Cortland County Budget be and hereby be amended as follows:

Increase:

A10405.43289	State Aid Other Education	$15,000
A10405.54055	Professional Services	$15,000

; AND BE IT FURTHER

RESOLVED, that the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Linda Jones
SECONDER:	Minority Leader Beau Harbin
AYES:	Beau Harbin, Linda Jones, Sandra Price, Eugene Waldbauer, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Joseph Nauseef
ABSENT:	

Referred from Judiciary & Public Safety Committee

Referred from Agriculture/Planning/Environment Committee

Referred from Health & Human Services Committee

ON MOTION OF RONALD VAN DEE **AGENDA ITEM NO. 4**

Amend 2025 Budget for Pre-K Tuition Costs and Early Intervention Escrow - Health Department

WHEREAS, Cortland County's Early Intervention and Pre-K Program, mandatory programs in which the County is required to pay for services to children with developmental disabilities, requires a budget amendment to the 2025 County budget to cover the increased costs of these services; AND

WHEREAS, due to the increase in the New York State (NYS) rate of tuition and an increase in children

requiring higher needs and more services, our PRE-K budget accounts are projected to face a funding shortfall of approximately $300,000 in the 2025 budget; AND

WHEREAS, due to the lack of funding received through NYS Covered Lives Law, which requires counties not to bill medical insurance for services, and the increase in the number of children receiving services, the Early Intervention (EI) Escrow account is projected to face a funding shortfall of approximately $43,000 in the 2025 budget; AND

WHEREAS, the Health Department is able to increase PRE-K Medicaid revenue and reallocate expenses to cover these increases; NOW THEREFORE BE IT

RESOLVED, that the 2025 budget be and hereby is amended as follows:

Revenue:

		Increase	Revised Budget
A40465.41689.PREK	PREK MEDICAID REVENUE	$200,000	$700,000

Expense:

		Inc./(Dec.)	Revised Budget
A40465.54800.PREK	PROGRAM EXPENSE (TRANSPORTATION)	($100,000)	$268,000
A40465.54445.PREK	PREK TUITION	$300,000	$2,300,000
A40595.54615.4052	CONTRACTED MED SVC	$43,000	$177,900
A40115.51005.4037	PERSONAL SERVICES	($20,000)	$358,124
A40125.51010	PART TIME SERVICES	($8,000)	$34,889
A40465.51010.PREK	PART TIME SERVICES	($15,000)	$21,655

RESULT:	**APPROVED (0 TO 0)**
MOVER:	Minority Leader Beau Harbin
SECONDER:	Legislator Sandra Price
AYES:	None
NAYS:	None
EXCUSED:	Joseph Nauseef
ABSENT:	

Monthly Reports

1. Grant Administrator Monthly Report

RESULT:	**COMPLETED**

2. 2025 Deficit/Surplus Report

RESULT:	**COMPLETED**

3. Reserves Monthly Report

RESULT:	COMPLETED

4. Finance Monthly Report

RESULT:	COMPLETED

Discussion Items

1. Benchmarking of 2024 OpenBook NY Data - Stephen Trobert, Manager of Audit & Financial Projects

RESULT:	COMPLETED

2. NYS Comptroller Fiscal Stress Scores - FY 2024 - Stephen Trobert, Manager of Audit & Financial Projects

RESULT:	COMPLETED

3. Short-term Rental Registry Fee

RESULT:	COMPLETED

Adjournment

Finance & Administration Committee

Committee Meeting

~ Minutes ~

60 Central Ave
Cortland, NY 13045
https://www.cortlandcountyny.gov

Tuesday, October 14, 2025 **9:00 AM** **Room 302**

CALL TO ORDER

The meeting was called to order at 9:01 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	Present	
Joseph Nauseef	Cortland County	Committee Member	Excused	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Kevin Fitch	Cortland County	Chair of the Legislature	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Michael Ponticiello	Cortland County	County Administrator	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Laura Fox	Cortland County	Real Property Tax Services	Present	
Melanie Velardi	Cortland County Business Development Corporation	Executive Director	Present	
Brooke Kemak	Cortland County	County Clerk	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Morgan Spaulding	Cortland County	Grants Administrator	Present	
Scott Roman	Cortland County	Director of Emergency Response and Communications	Present	
Michelle Enright	Cortland County Convention & Visitor's Bureau	Executive Director	Present	
Ilya Shmulenson	Lime Hollow Nature Center	Executive Director	Present	
Kim Cameron	Cortland County	Resident	Present	
Cindy Lee	Cortland Standard	Reporter	Present	
Trisha Hiemstra	Cortland County	Planning Director	Late	9:25 AM
Patty Schaap	Cortland County	Director of Community Mental Health Services	Late	9:50 AM
Christopher	Cortland County	Deputy Director of	Late	9:50

Driscoll		Community Mental Health Service		AM
Victoria J. Monty	Cortland County	County Attorney	Late	9:45 AM
Jeri DuVall	Cortland County	Chief Assistant County Attorney	Late	9:45 AM
Paul Lutwak	Cortland County	Chief Information Officer	Late	9:48 AM
Nicole Compton	Cortland County	Executive Assistant	Remote	
Lisa McGee	Cortland County	Fiscal Officer	Remote	
Nicole Anjeski	Cortland County	Director of Public Health	Remote	
Andrea Herzog	Cortland County	Director of Finance	Remote	
Machell Phelps	Cortland Regional Sports Council	Executive Director	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Sep 16, 2025 9:00 AM

RESULT:	**ACCEPTED**

2. Finance & Administration Committee - Special Meeting - Sep 23, 2025 9:00 AM

RESULT:	**ACCEPTED**

RESOLUTIONS

AGENDA ITEM NO. 1 – Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 10/23/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

WHEREAS, Cortland County desires to create a more efficient process for compliance with County and State short-term rental laws; AND

WHEREAS, GovOS provides an online platform for compliance with registration requirements and quarterly occupancy tax payments by providing registration & recording, licensing and tax filing services; AND

WHEREAS, GovOS has provided a contract with a cost of $28,000 for one (1) year; AND

WHEREAS, funds are budgeted in A64105.54055; NOW THEREFORE BE IT

RESOLVED, that the County Administrator or Chair of the Legislature, upon approval of the County Attorney or designee, is hereby authorized and directed to enter into an agreement with GovOS, 8310 N. Capital of Texas Hwy., Bldg 2, Ste. 250, Austin, TX 78731 for the above services and cost for a

period of September 1, 2025 through August 31, 2026.

AGENDA ITEM NO. 2 – Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

RESULT:	**POSTPONED [UNANIMOUS]**
	Next: 12/9/2025 9:00 AM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Linda Jones, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

WHEREAS, New York State Tax Law, §1202-g (9) presently authorizes Cortland County to adopt and amend local laws directing all revenues be allocated for tourist and convention development; provided, however, the County shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax. The revenue derived from such tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Cortland County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities; AND

WHEREAS, the current use of occupancy tax revenue is limited to the above stated uses referenced in the preceding paragraph; AND

WHEREAS, economic development is closely intertwined with tourism and vital to the long-term sustainability and growth of the County's economy; AND

WHEREAS, expanding the authorized use of occupancy tax funds to include economic development will allow the County greater flexibility to support projects that enhance local workforce development, business attractions, and related initiatives that directly or indirectly benefit tourism and the County's economy as a whole; NOW THEREFORE BE IT

RESOLVED, that the Legislature of the County of Cortland does hereby request special legislation be enacted to amend New York State Tax Law, §1202 (9), as follows:

1. Expand the permissible uses of occupancy tax revenues to include funding of economic development initiatives, including but not limited to: economic development, to include tourism and recreation related activities, the development, operation, and maintenance of tourist activities that occur at county-owned parks, and such other programs for the benefit of the County's economic development as determined by the majority of the County Legislature;

; AND IT BE FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to provide certified copies of this Resolution to New York State Senator Lea Webb, New York State Assemblymember Anna Kelles, and Assemblymember Jeff Gallahan in order to request the introduction of Home Rule Legislation regarding this matter.

AGENDA ITEM NO. 3 – Authorizing Application for Community Development Block Grant (CDBG) Microenterprise Assistance Program Funding

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 10/23/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorizing Application for Community Development Block Grant (CDBG) Microenterprise Assistance Program Funding

WHEREAS, grant funding is available through the New York State Office of Community Renewal under the Community Development Block Grant (CDBG) Program to support Microenterprise initiatives; AND

WHEREAS, Cortland County currently lacks the means to provide direct financial assistance to small businesses with five or fewer employees through existing business development programs; AND

WHEREAS, Cortland County has previously been awarded and successfully administered a Microenterprise Grant, distributing funds in accordance with program requirements; AND

WHEREAS, the Cortland County Legislature recognizes the importance of supporting local entrepreneurs and small businesses as a means of fostering economic growth, job creation, and community vitality; AND

WHEREAS, the Legislature wishes to make funding available to additional eligible businesses should such funds be awarded by the New York State Office of Community Renewal; AND

WHEREAS, a public hearing has been held on October 23, 2025, before the Cortland County Legislature to solicit public input and determine the level of community interest and support for the proposed Microenterprise Grant Program; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator, be and hereby is authorized and directed to file an application for Microenterprise Grant funds from New York State Homes and Community Renewal, Office of Community Renewal, under the U.S. Department of Housing and Urban Development's Small Cities Community Development Block Grant Program for Fiscal Year 2025; AND BE IT FURTHER

RESOLVED, that the County Administrator and/or Chair of the Legislature, upon review and approval by the County Attorney or designee, are hereby authorized execute a project agreement and other necessary documents with the State of New York for the Cortland County Microenterprise Program.

AGENDA ITEM NO. 4 – Local Law "I" of 2025 - a Local Law Overriding Tax Levy Limit for Fiscal Year 2026

RESULT:	**APPROVED [5 TO 1]**
	Next: 10/23/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Price, Waldbauer, McGovern, Bischoff
NAYS:	Linda Jones
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Local Law "I" of 2025 - a Local Law Overriding Tax Levy Limit for Fiscal Year 2026

WHEREAS, the New York State Legislature enacted General Municipal Law §3-c which establishes a limit upon real property tax levies by local governments, AND

WHEREAS, pursuant to General Municipal Law §3-c (5), a local government may adopt a budget in excess of the tax levy limit only if the governing body of such local government first enacts a local law to override the tax levy limit for the coming fiscal year only, AND

WHEREAS, the Cortland County Legislature has not yet finalized the fiscal year 2026 budget, and may need the flexibility to exceed the property tax cap if it is deemed necessary;

NOW THEREFORE BE IT ENACTED by the Legislature of the County of Cortland, as follows:

Local Law "I" of 2025 - a Local Law Overriding Tax Levy Limit for Fiscal Year 2026

Section 1
Legislative Intent

The Cortland County Legislature has determined that it is important to maintain flexibility in the process of finalizing the fiscal year 2026 budget, and it may be necessary to override the limit on the amount of real property taxes that may be levied by the County of Cortland for the coming fiscal year 2026.

Section 2
Override of Tax Levy Limit

Upon the adoption of this local law, the Cortland County Legislature is hereby authorized to override the tax levy limit for the coming fiscal year 2026, if the Legislature deems it necessary for the County of Cortland to adopt a budget for the fiscal year 2026 which may require a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law §3-c.

Section 3
Legal Authority

The authority to override the tax levy limit is authorized by General Municipal Law §3-c (5), which expressly authorizes a local government to override the tax levy limit for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of the total voting power of its governing body, the Cortland County Legislature.

Section 4
Effective Date

This Local Law shall take effect immediately, in accordance with the provision of the Municipal Home Rule Law of the State of New York.

Referred from Government Operations Committee

AGENDA ITEM NO. 5 – Authorize Agreement for Appalachian Regional Commission (ARC) "Grants to Grow" Grant and Amend 2025 Cortland County Budget - County Clerk

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 10/23/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF NAUSEEF **RESOLUTION NO.**

Authorize Agreement for Appalachian Regional Commission (ARC) "Grants to Grow" Grant and Amend 2025 Cortland County Budget - County Clerk

WHEREAS, Cortland County began utilizing Laserfiche in 2017 with the support of Tompkins County for the use of Records Management, and numerous permanent records were digitized and stored according to New York State standards; AND

WHEREAS, in 2024 Cortland County entered into a contract with ICC Community Development Solutions for the use of Laserfiche, independently from Tompkins County, to allow the Records Management component to continue to expand, and to maximize the use of Laserfiche with its additional capabilities; AND

WHEREAS, the County Clerk as Records Management Officer has committed to supporting the Records Management component by including necessary licenses and related fees in the approved budgets for 2024 and 2025, along with the proposed budget for 2026 in the amount of $56,960; AND

WHEREAS, through the IT Steering committee and current use across 14 departments, Laserfiche continues to be identified as a critical tool in streamlining and creating efficiencies across the County; AND

WHEREAS, to implement the identified efficiencies additional financial resources are necessary, the *Grants to Grow* through the Appalachian Regional Commission (ARC), provided a funding opportunity to continue to expand the use of Laserfiche focusing on countywide records management, organizational capacity, and operational efficiency; AND

WHEREAS, Cortland County has been awarded funding, requiring the County to enter into a grant agreement with ARC to administer the award, providing the County with $100,000 to purchase additional Laserfiche licenses, desktop scanners and training, for a contract period November 1, 2025 through October 31, 2027; AND

WHEREAS, the 2025 fiscal year budget for the County Clerk includes $30,000 of available funds to be applied to the total match expectation of $153,620; AND

WHEREAS, acceptance of this grant requires Cortland County to enter into a grant agreement with ARC to administer the award; NOW THEREFORE BE IT

RESOLVED, that the 2025 Cortland County Budget is hereby amended as follows:

Current

INCREASE REVENUE BUDGET:

A14105.44XXX	ARC Grant	$100,000
A359900	Appropriated Fund Balance	$123,620

INCREASE EXPENDITURE BUDGET:

A14105.54005	Supplies	$45,360
A14105.54055	Contractual	$170,760
A14105.54035	Training	$7,500

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign an agreement with the Appalachian Regional Commission for acceptance of ARC *Grants to Grow* funding in the amount of $100,000, with a County Match of $153,620, for a total project cost of $253,620, for the contract period November 1, 2025 through October 31, 2027; AND BE IT FURTHER

RESOLVED, that the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

Referred from Judiciary & Public Safety Committee

Referred from Ag/Planning/Environmental Committee

AGENDA ITEM NO. 6 – Amending the 2025 Budget to Provide for the STOA 18B Local Match Payment to the Central New York Regional Transportation Authority (CNYRTA)

RESULT:	**APPROVED [UNANIMOUS]** **Next: 10/23/2025 6:00 PM**
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF HARBIN **RESOLUTION NO.**

Amending the 2025 Budget to Provide for the STOA 18B Local Match Payment to the Central New York Regional Transportation Authority (CNYRTA)

WHEREAS, the Cortland County Legislature adopted Resolution No. 145-24, which authorized the County to become a participating member of the Central New York Regional Transportation Authority (CNYRTA), also known as Centro of Cortland, LLC, to ensure that citizens continue to have access to affordable and reliable public transportation; AND

WHEREAS, as a participating member of CNYRTA, Cortland County is required to provide the STOA 18b Local Match portion of funding in support of the public transportation services operated by Centro of Cortland, LLC; AND

WHEREAS, the current 2025 County Budget does not contain sufficient funds within the Contracted Services (A56305.54815) account to pay the STOA 18b Local Match; AND

WHEREAS, revenue of $46,440.66 generated from the sale of public transportation vehicles at County auctions, together with insurance reimbursements has been set aside in a reserve account (A386300.STOA) designated for transportation-related services; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney, is hereby authorized to take all necessary actions to ensure payment of the STOA 18b Local Match portion to Centro of Cortland, LLC; AND BE IT FURTHER

RESOLVED, that the 2025 County Budget be amended as follows:

Increase Use of Reserves:

A.351100	Appropriated Reserves	$37,622.52

Increase Expenditure:

A56305.54815	Contracted Services	$37,622.52

RESOLVED, that this resolution shall take effect immediately upon its adoption.

Referred from Health & Human Services

AGENDA ITEM NO. 7 – Accept Funds Resource Allocation Plan New York State Office of Children and Family Services

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 10/23/2025 6:00 PM
MOVER:	Linda Jones, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF VAN DEE **RESOLUTION NO.**

Accept Funds Resource Allocation Plan New York State Office of Children and Family Services

WHEREAS, the New York State Office of Children and Family Services, through the Resource Allocation Plan has made available the sum of $115,157 to Cortland County, through the Youth Bureau; AND

WHEREAS, the County Youth Bureau has designated the funds to the various county municipalities and agencies for the year October 1, 2025 through September 30, 2026 and for which a copy is in the County Youth Bureau Office; AND

WHEREAS, $95,383 will be allocated to Cortland County municipalities and $19,774 will be allocated to the Cortland County Youth Bureau administration; AND

WHEREAS, the 2025 County Budget will need to be amended as follows:

Revenue:		Current	Increase	Balance
A73125.43820.YB	Youth Bureau	($107,035)	($115,157)	($222,192)

Expenditure:		Current	Inc/Dec	Balance
A73125.51005	Personal Services	$7,887	$8,602	$16.489
A73125.54020	Postage	$87	$200	$287
A73125.54040	Dues	$120	$120	$240
A73125.54045	Travel	$974	$3,500	$4,474

A73125.54048	Program Supp	$6,247	$6,000	$12,247
A73125.54800	Program Exp - SDPP	$107,320	$95,383	$202,703
A73125.58060	Health Ins	$1,788	$1,352	$3,140
			$115,157	

; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review by the County Attorney or designee, be and hereby is authorized to execute the Resource Allocation Planning Agreement with the New York State Office of Children and Family Services and contract with approved agencies; AND BE IT FURTHER

RESOLVED, that the Finance Department is authorized to pay from the appropriate expense account and that in the event that the county does not receive the appropriate funds from the New York State Office of Children and Family Services, the County shall not be liable to pay any of its own funds to meet any deficiency under the terms of the contract; AND BE IT FURTHER

RESOLVED, that the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

Monthly Reports

1. August 2025 Financial Reports

RESULT: COMPLETED

2. Grant Administrator Monthly Report

RESULT: COMPLETED

DISCUSSION ITEMS

1. Benchmarking of County Labor Contracts/Plans

RESULT: COMPLETED

2. 2026 Cortland County Budget

RESULT: COMPLETED

Departmental Budget Advocacy

1. Departmental Budget Requests

RESULT: COMPLETED

Executive Session

Mr. Harbin MADE A MOTION TO ENTER INTO EXECUTIVE SESSION for matters that would imperil public safety if disclosed, Mr. McGovern SECONDED THE MOTION, and upon unanimous voice vote of members present (Ms. Jones was away for the vote), MOTION CARRIED.

An executive session was held from 10:44 a.m. to 11:23 a.m., at which time on motion of Mr. Harbin, seconded by Mr. McGovern, it was unanimously approved by voice vote to exit executive session.

Resolution Following Executive Session

Referred from Public Works Committee

AGENDA ITEM NO. 1 – Create Positions for Information Technology Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 10/23/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF HEIDER **RESOLUTION NO.**

Create Positions for Information Technology Department

WHEREAS, the needs of the agency will be better served by creating one full-time position of Deputy Director of Information Technology and one full-time position of Information Security Officer; AND

WHEREAS, the Department of Public Works Committee recommends the creation of these positions; NOW THEREFORE BE IT

RESOLVED, that one position of Deputy Director of Information Technology (Grade 5, $85,067 - $113,223, Management Compensation Plan, competitive class, full-time with benefits), and one position of Information Security Officer (Grade 5, $85,067 - $113,223, Management Compensation Plan, competitive class, full-time with benefits) be created with approval to fill on October 23, 2025.

Adjournment

The meeting was closed at 11:24 AM

Finance & Administration Committee

Committee Meeting

~ Minutes ~

60 Central Ave
Cortland, NY 13045
https://www.cortlandcountyny.gov

Tuesday, September 16, 2025 **9:00 AM** **Room 302**

CALL TO ORDER

The meeting was called to order at 9:00 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	Present	
Joseph Nauseef	Cortland County	Committee Member	Excused	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Morgan Spaulding	Cortland County	Grants Administrator	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Jeri DuVall	Cortland County	Chief Assistant County Attorney	Present	
Melanie Vilardi	Cortland County Business Development Corportation	Executive Director	Present	
Machell Phelps	Cortland County Regional Sports Council	Executive Director	Present	
Michelle Enright	Cortland County Convention & Visitor's Bureau	Executive Director	Present	
Ilya Shmulenson	Lime Hollow Nature Center	Executive Director	Present	
Ty Marshal	Homer Center for the Arts	Executive Director	Present	
Diane Galutz	Cortland County Convention & Visitors Bureau Board	Treasurer	Present	
Eric Mulvihill	Cortland County Convention & Visitors Bureau Board	Member	Present	
Charles Sudbrink	Cortland County	Superintendent of Highways	Present	
Laurie Leonard	Cortland County	Personnel Officer	Present	
Donald Chu	Cortland County	Resident	Present	
Ronald J. Van Dee	Cortland County	Legislator	Late	9:05 AM
Nicole	Cortland County	Executive Assistant	Remote	

Minutes Acceptance: Minutes of Sep 16, 2025 9:00 AM (MINUTES)

Compton				
Carlita Withers	Cortland County	Deputy Director of Finance	Remote	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Jason DeRaiche	Cortland County	Safety Director	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Aug 19, 2025 9:00 AM

RESULT:	**APPROVED**

2. Finance & Administration Committee - Special Meeting - Aug 26, 2025 8:30 AM

RESULT:	**APPROVED**

PRESENTATIONS

1. Cortland County Convention & Visitor's Bureau Summary Overview

RESULT:	**COMPLETED**

2. Update from Cortland County Business Development Corporation, Executive Director Melanie Vilardi

RESULT:	**COMPLETED**

RESOLUTIONS

Referred from Public Works Committee

AGENDA ITEM NO. 1 – Amend 2025 Budget - Increase Revenue from NYS Unified Court System

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 9/25/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF HEIDER **RESOLUTION NO.**

Amend 2025 Budget - Increase Revenue from NYS Unified Court System

WHEREAS, the County of Cortland shall have higher than estimated revenues for projects completed at the Cortland County Courthouse; AND

WHEREAS, the County of Cortland received $68,132 in reimbursement over the budgeted amount for 2025 for projects completed at the County Courthouse; AND

WHEREAS, the County of Cortland anticipates an additional reimbursement in the amount of $70,000 for projects completed at the County Courthouse; AND

WHEREAS, the additional revenue to be received from the NYS Unified Court System has been recommended to be appropriated to fund additional costs associated with projects at the Cortland County Courthouse; NOW THEREFORE BE IT

Minutes Acceptance: Minutes of Sep 16, 2025 9:00 AM (MINUTES)

RESOLVED, that with the recommendation of the Cortland County Department of Public Works that the following accounts be modified; AND BE IT FURTHER

RESOLVED, that the 2025 County Budget be amended as follows:

Increase:

Revenue

A162043.43021	Court Facilities Incentive	$138,132.00

Expense

A16205.54076	Building Repairs & Maintenance	$138,132.00

AGENDA ITEM NO. 2 – Authorize Continued Funding of Building and Grounds Capital Project Reserve

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 9/25/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF HEIDER **RESOLUTION NO.**

Authorize Continued Funding of Building and Grounds Capital Project Reserve

WHEREAS, the Cortland County Legislature adopted Resolution No. 221-18; AND

WHEREAS, under the terms of the Sales Tax Sharing Agreement adopted by Resolution No. 221-18 there shall be deducted from the annual gross distribution of sales tax received from the State of New York a fixed sum in the annual amount of $1.5 Million for County purposes; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 226-18, as amended by 294-20 and 283-21, which formalized the use and commitment of "Off the Top" sales tax revenue; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 190-25, Authorize Sales Tax Sharing Agreement by and Between the County of Cortland and the City of Cortland, which removed the "Off the Top" sales tax commitment to the County; AND

WHEREAS, there are multiple County facilities that are in need of substantial repair and renovations, AND

WHEREAS, it is the recommendation of the Public Works Committee to more adequately fund the Buildings and Grounds Capital Project reserve to begin addressing facility repairs and renovations; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature authorize $300,000 annually be deposited to the Building and Grounds Capital Project Reserve, A.386300.B&G

Referred from Health & Human Services

AGENDA ITEM NO. 3 – Amend Budget Unmet Need Program - Office for Aging

Minutes Acceptance: Minutes of Sep 16, 2025 9:00 AM (MINUTES)

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 9/25/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF VAN DEE **RESOLUTION NO.**

Amend Budget Unmet Need Program - Office for Aging

WHEREAS, the New York State Office for the Aging has made available the sum of $404,830 under the Unmet Need Program, for the period of April 01, 2025 through March 31, 2026, through Cortland County Office for Aging Revenue Account No. A677243-43772-UNAS; AND

WHEREAS, these funds reflect an increase of $183,284 over what was originally anticipated; AND

WHEREAS, these funds are to be used for additional home care, meals, transportation, case management, home modifications and/or any need for the aging community that absent the funding could not be provided otherwise; NOW THEREFORE BE IT

RESOLVED, that the 2025 County Budget be and hereby is amended as follows; AND BE IT FURTHER

RESOLVED, that the Director of Finance shall carryover all unused grant funds to the subsequent year(s) budget covered by the grant, per the approved grant agreement.

		Current	Change	Revised
Revenue:				
A677243-43772-UNAS	Aging Services - State Aid	$221,546	183,284	$404,830
Expense:				
A67725-51005-UNAS	Personal Services Full-Time	126,594	39,006	165,600
A67725-51010-UNAS	Personal Services Part-Time	8,826	39,278	48,104
A67725-54055-UNAS	Professional Services	7,566	5,000	12,566
A67725-54800-UNAS	Program Expense	16,933	50,000	66,933
A67725-54400-UNAS	Food Supplies	0	50,000	50,000
A67725-58020-UNAS	Retirement	17,032	0	17,032
A67725-58030-UNAS	FICA	10,360	0	10,360
A67725-58040-UNAS	Workers' Compensation	4,715	0	4,715
A67725-58060-UNAS	Health Insurance	34,140	0	34,140
A67725-58062-UNAS	Dental Insurance	202	0	202
A67725-58065-UNAS	Vision Insurance	41	0	41

Resolutions Under Authority of Finanace & Administration Committee

AGENDA ITEM NO. 4 – Reappoint Director of Real Property Tax Services

Minutes Acceptance: Minutes of Sep 16, 2025 9:00 AM (MINUTES)

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 9/25/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Reappoint Director of Real Property Tax Services

WHEREAS, the Cortland County Legislature, through Resolution No. 394-20, appointed Laura Fox as the Cortland County Director of Real Property Tax Services effective December 17, 2020 through September 30, 2025; AND

WHEREAS, the County Administrator, pursuant to Section 5 of Local Law No. 7 of year 2002 is responsible for making recommendations to the County Legislature for the appointment of each department head; AND

WHEREAS, the County Administrator recommends the reappointment of Laura Fox as the Director of Real Property Tax Services; AND

WHEREAS, the Finance and Administration Committee, after reviewing the recommendation of the County Administrator, concurs with the County Administrator's recommendation of reappointment; NOW THEREFORE BE IT

RESOLVED, that Laura Fox, Cortland NY, be and is hereby appointed effective October 1, 2025 for a six (6) year term through September 30, 2031, and shall be compensated in accordance with the Management and Management Confidential Compensation Policy as may be amended from time to time.

AGENDA ITEM NO. 5 – Authorize Budget Amendment//Accept Funds Kiwanis Club of Cortland County - Dwyer Park

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 9/25/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorize Budget Amendment//Accept Funds Kiwanis Club of Cortland County - Dwyer Park

WHEREAS, Resolution No. 183-25 accepted the donation of a playground from the Kiwanis Club of Cortland County to be installed at Dwyer Memorial County Park; AND

WHEREAS, it is the desire of the Kiwanis Club of Cortland County for the County to purchase all equipment and oversee its installation and reimburse the County for all expenditures; AND

WHEREAS, funding for this is currently not in the 2025 budget: NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney

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or designee, is hereby authorized and directed to sign an agreement with Kiwanis Club of Cortland County to accept these funds; AND BE IT FURTHER

RESOLVED, the 2025 County Budget be amended as follows:

Increase Revenue:

A71105.42705	Gifts & Donations	$61,000

Increase Expenditures:

A71105.52015	Department Specific Equipment	$61,000

AGENDA ITEM NO. 6 – Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

RESULT:	**POSTPONED [UNANIMOUS]**
	Next: 10/14/2025 9:00 AM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

WHEREAS, Cortland County desires to create a more efficient process for compliance with County and State short-term rental laws; AND

WHEREAS, GovOS provides an online platform for compliance with registration requirements and quarterly occupancy tax payments by providing registration & recording, licensing and tax filing services; AND

WHEREAS, GovOS has provided a contract with a cost of $28,000 for one (1) year; AND

WHEREAS, funds are budgeted in A64105.54055; NOW THEREFORE BE IT

RESOLVED, that the County Administrator or Chair of the Legislature, upon approval of the County Attorney or designee, is hereby authorized and directed to enter into an agreement with GovOS, 8310 N. Capital of Texas Hwy., Bldg 2, Ste. 250, Austin, TX 78731 for the above services and cost for a period of September 1, 2025 through August 31, 2026.

AGENDA ITEM NO. 7 – Adopt Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units and Expand the Use of Occupancy Tax Dollars

RESULT:	**PULLED**

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Adopt Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units and Expand the Use of Occupancy Tax Dollars

WHEREAS, said Local Law has been in final form upon the desks of the members of the Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date; AND

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WHEREAS, a public hearing thereon has been held before this Legislature after publication of notice thereof as legally required; NOW THEREFORE BE IT

RESOLVED, that Local Law "H" of 2025 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law; NOW THEREFORE

BE IT ENACTED by the County Legislature of the County of Cortland as follows:

Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units and Expand the Use of Occupancy Tax Dollars

WHEREAS, this Cortland County Legislature adopted Local Law No. 1 of 2002, entitled "Imposing a Tax on the Occupancy of Hotel and Motel Rooms in Cortland County Pursuant to Article 29, Section 1202-g of the Tax Law of the State of New York;" AND

WHEREAS, Local Law No. 1 of 2002 was amended by Local Law No. 1 of 2009; Local Law No. 4 of 2013; and Local Law 4 of 2014; AND

WHEREAS, on December 21, 2024, Governor Kathy Hochul signed into law legislation to regulate and govern the short-term rental industry; AND

WHEREAS, on February 28, 2025, Governor Kathy Hochul signed the chapter amendment to the short-term rental legislation, which provides further details to help counties implement the statewide short-term rental registry law; AND

WHEREAS, inclusion of short-term rentals under the occupancy tax will create parity among lodging providers, include revenue collection, and ensure broader support for county services and initiatives; AND

WHEREAS, the current use of occupancy tax revenue is limited to promotion of tourism, including advertising and marketing of tourist attractions; AND

WHEREAS, economic development is closely intertwined with tourism and vital to the long-term sustainability and growth of the county's economy; AND

WHEREAS, expanding the authorized use of occupancy tax funds to include economic development will allow the county greater flexibility to support projects that enhance local workforce development, business attraction, and related initiatives that directly or indirectly benefit tourism and the county's economy as a whole; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends Local Law No. 1 of 2002 to:

1. Opt-in to the State-authorized inclusion of short-term rental units under the definition of taxable occupancy for the purposes of collecting occupancy tax;

2. Expand the permissible uses of occupancy tax revenues to include funding of economic development initiatives, including but not limited to: economic development, which may include, but is not limited to, tourism and recreation related activities, the development, operation, and maintenance of tourist activities that occur at county-owned parks, and such other programs for the benefit of the County's economic development as determined by the majority of the County Legislature;

; AND BE IT FURTHER

RESOLVED, that this resolution shall take effect immediately upon filing with the Secretary of

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State, following all required approvals and procedures.

Monthly Reports

1. County Auditor Quarterly Update

RESULT:	**COMPLETED**

2. July 2025 Finance Reports

RESULT:	**COMPLETED**

3. Grant Administrator Monthly Report

RESULT:	**COMPLETED**

Microenterprise Assistance Program Application Review

DISCUSSION ITEMS

1. Registry & Registration Fee for Short Term Rentals

RESULT:	**COMPLETED**

2. 13269 : Contract Process for CVB - Preview

RESULT:	**POSTPONED TO DATE CERTAIN (NO VOTE)** **Next: 9/23/2025 9:00 AM**

3. FY 2026 Budget

   More discussion to come at Special Finance and Administration Committee Meeting on September 23, 2025 at 9 AM.

RESULT:	**COMPLETED**

Adjournment

The meeting was closed at 11:00 AM

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Finance & Administration Committee

Special Meeting

~ Minutes ~

60 Central Ave
Cortland, NY 13045
https://www.cortlandcountyny.gov

Tuesday, September 23, 2025 **9:00 AM** **Room 302**

Call to Order

The meeting was called to order at 9:00 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Excused	
Linda Jones	Cortland County	Committee Member	Excused	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Michelle Enright	Cortland County Convention & Visitor's Bureau	Executive Director	Present	
Amy Buggs	Cortland County	Workforce Development Director	Present	
Keith VanGorder	Cortland County	Legislator	Present	
Ronald J. Van Dee	Cortland County	Legislator	Present	
Cindy Stoker	CNY Living History Center	Executive Director	Present	
Francis Casullo	Mr. Dan McNeil	Representative	Present	
Emily Gibbons	Cortland Arts Connect	Director	Present	
Donald Chu	Cortland County	Resident	Present	
Kate O'Connell	Historical Society	President	Present	
Ty Marshal	Center for the Arts of Homer	Executive Director	Present	
Eric Mulvihill	Cortland County Covention & Visitor's Bureau	Board Member	Present	
Liz Arnold	Village of Homer	Trustee	Present	
Ben Sensebaum	Cortland County	Resident	Present	
Laurie McGovern	Cortland Repertory Theatre	Member	Present	
Dennis Panagitsas	Tompkins Cortland Community College	Vice President of Finance	Present	
Lee Benson	1890 House Museum Board	Member	Present	

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Scott Caughey	1890 House Museum Board	Member	Present	
Annette Benson	1890 House Museum Board	Member	Present	
Tabitha Scoville	Historical Society	Director	Present	
X101	Cortland County	Media Group	Remote	
Nicole Compton	Cortland County	Executive Assistant	Remote	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Morgan Spaulding	Cortland County	Grants Administrator	Remote	

Resolutions

AGENDA ITEM NO. 1 – Resolution Authorizing the Signing of a Memorandum of Agreement with Tompkins Cortland Community College

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 9/25/2025 6:00 PM
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Beau Harbin, Linda Jones

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Resolution Authorizing the Signing of a Memorandum of Agreement with Tompkins Cortland Community College

WHEREAS, the Cortland County Legislature adopted Resolution No. 493-01 - Endorsing the Tompkins Cortland Community College Master Plan and Approving Expansion and Renovation of Tompkins Cortland Community College Facilities Subject to State Approval and Funding; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 351-02 which authorized the expenditure of $540,000 for the design of the athletic facility, with the understanding that one-half would be paid by the State and the other half paid from the College's out-of-county capital charge back account; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 352-03 which authorized the Tompkins Cortland Community College Campus Master Plan Amendment which included an understanding that matching funds were to come from the College's out-of-county capital charge back account; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 228-12 endorsing the Tompkins Cortland Community College Master Plan in the amount of $7,050,000 subject to State Approval and Funding with the understanding that matching funds were to come from the College's out-of-county capital charge back account; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 355-18 approving the college's request for modification of the debt service repayment schedule for the above-noted Master Plan agreements to provide the flexibility necessary for Tompkins Cortland Community College to continue operations due to reduced enrollment of out of County and out of State students significantly reducing the college's cash flow; AND

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WHEREAS, Cortland County is a sponsor of Tompkins Cortland Community College and, therefore, is responsible for a portion of both deferred maintenance and capital costs of the college in partnership with Tompkins County; AND

WHEREAS, both Cortland County and Tompkins Cortland Community College have historically met their respective obligations as outlined above by transferring funds to the other through issuance of written checks or wiring of funds; AND

WHEREAS, it is the desire of Cortland County and Tompkins Cortland Community College to improve efficiencies and streamline the process by which their respective obligations are met; AND

WHEREAS, it is more efficient for Tompkins Cortland Community College to retain the out-of-county capital charge back funds proportioned to Cortland County, which shall be considered fulfillment of Cortland County's annual statutory obligation to provide funding for deferred maintenance and capital costs of the college, and for Cortland County to apply a credit equal to such amount towards the college's debt service repayment until such time as the debt service for the above-noted Master Plan agreements have been repaid; AND

WHEREAS, to effectuate the same, Tompkins Cortland Community College shall provide to Cortland County by no later than October 15th of each year, an accurate certified accounting of out-of-county capital charge back funds received for the college's prior fiscal year (September 1st - August 31st) and Cortland County's proportionate share thereof; AND

WHEREAS, said amount shall be credited towards Cortland County's statutory obligation for the fiscal year following receipt of the certification (January 1st - December 31st); AND

WHEREAS, within 30 days of Cortland County's receipt of the aforementioned certification from the college, Cortland County shall provide a certified accounting of the capital debt reflecting a reduction of an amount equal to Cortland County's proportionate share of the out-of-county capital charge back received by Tompkins Cortland Community College; AND

WHEREAS, it is the desire of Cortland County and Tompkins Cortland Community College to memorialize their agreement in writing; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes the Chair of the Legislature, upon review and approval by the County Attorney or designee, to execute a Memorandum of Agreement with Tompkins Cortland Community College consistent with the terms set forth in this Resolution.

AGENDA ITEM NO. 2 – Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 9/25/2025 6:00 PM
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Beau Harbin, Linda Jones

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units

WHEREAS, said Local Law has been in final form upon the desks of the members of the

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Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date; AND

WHEREAS, a public hearing thereon has been held before this Legislature after publication of notice thereof as legally required; NOW THEREFORE BE IT

RESOLVED, that Local Law "H" of 2025 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law; AND

WHEREAS, this Cortland County Legislature adopted Local Law No. 1 of 2002, entitled "Imposing a Tax on the Occupancy of Hotel and Motel Rooms in Cortland County Pursuant to Article 29, Section 1202-g of the Tax Law of the State of New York;" AND

WHEREAS, Local Law No. 1 of 2002 was amended by Local Law No. 1 of 2009; Local Law No. 4 of 2013; and Local Law 4 of 2014; AND

WHEREAS, on December 21, 2024, Governor Kathy Hochul signed into law legislation to regulate and govern the short-term rental industry; AND

WHEREAS, on February 28, 2025, Governor Kathy Hochul signed the chapter amendment to the short-term rental legislation, which provides further details to help counties implement the statewide short-term rental registry law; AND

WHEREAS, inclusion of short-term rentals under the occupancy tax will create parity among lodging providers, include revenue collection, and ensure broader support for county services and initiatives; AND

WHEREAS, the Cortland County Legislature wishes to amend Local Law No. 1 of 2002 to:

1. Opt-in to the State-authorized inclusion of short-term rental units under the definition of taxable occupancy for the purposes of collecting occupancy tax

; NOW THEREFORE

BE IT ENACTED by the County Legislature of the County of Cortland as follows:

Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units

SECTION 1. TITLE

This Local Law shall be known as the "Cortland County Occupancy Tax Law."

SECTION 2. LEGISLATIVE INTENT

The County Legislature hereby finds that the intent of this Local Law shall be to enhance funding for tourism and cultural activities for the benefit of Cortland County and its residents, and to further support economic development.

SECTION 3. AUTHORITY

a. Notwithstanding any other provision of law to the contrary, the County of Cortland is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax, in addition to any other tax authorized and imposed pursuant to Article 29 Section 1202-g of the New York State Tax Law (as amended by Chapter 118, part W, of the Laws of 2001), as the State Legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms within Cortland County. For the purposes of this local law, the term "hotel" or "motel" shall mean and include any facility providing lodging on an overnight basis and shall

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include those facilities designated and commonly known as “bed and breakfast” and “tourist” facilities.

b. The rate of such tax shall not exceed five percent of the per diem rental rate for each room, provided however, that such tax shall not be applicable to a permanent resident For the purposes of this Local Law, the term “permanent resident” shall mean a person occupying any room or rooms in a hotel or motel for at least thirty (30) consecutive days.

SECTION 4. TEXT

1. Definitions
2. Imposition of Tax
3. Transitional Provisions
4. Exempt Organizations
5. Territorial Limitations
6. Registration
7. Administration and Collection
8. Records to by Kept
9. Returns
10. Payment of Tax
11. Determination of Tax
12. Disposition of Revenues
13. Refunds
14. Remedies Exclusive
15. Proceedings to Recover Tax
16. General Power of Chairman of County Legislature
17. Administration of Oaths
18. Reference of Tax
19. Penalties and Interest
20. Returns to be Secret
21. Notices and Limitations of Time
22. Separability

1. DEFINITIONS:

a. Booking Service shall mean a person or entity who, directly or indirectly:

1. Provides one or more online, computer or application based platforms that individually or collectively can be used to:

i. List or advertise offers for short-term rentals or short-term rental units; and,

ii.Either accept such offers, or reserve or pay for such rentals; and,

2. Charges, collects or receives a fee for the use of such platform or for provision of any service in connection with a short-term rental or short-term rental unit.

b. Person shall mean an individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.

c. Operator shall mean any person operating a hotel, motel, or short-term rental unit in Cortland County, including but not limited to, the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel, motel, or short-term rental unit.

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d. Hotel or Motel shall mean a facility which is regularly used and kept open as such for the lodging of guests. The terms "hotel" and "motel" include an apartment hotel, a motel, guest house, or facilities designated and commonly known as "bed and breakfast" and "tourist" facilities, whether or not meals are served.

e. Occupancy shall mean the use or possession, or the right to use or possession of any room in a hotel, motel, or short-term rental unit or any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay.

f. Occupant shall mean a person who, for a consideration, uses, possesses, or has the right to use or possess any room in a hotel, motel, or short-term rental under any lease, concession, permit, right of access, license to use or other agreement, or otherwise. This shall also include any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay.

g. Permanent Resident shall mean any occupant of any room or rooms in a hotel, motel, or short-term rental unit for at least thirty (30) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

h. Rent shall mean the consideration received for occupancy valued in money, whether received in money or otherwise.

i. Room shall mean any room or rooms of any kind in any part or portion of a hotel, motel, or short-term rental unit, including, but not limited to, any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay, which is available for or let out for any purpose other than a place of assembly.

j. Return shall mean any return filed or required to be filed as herein provided.

k. Short-Term Rental Host shall mean a person or entity in lawful possession of a short-term rental unit who rents such unit to guests in accordance with the article.

l. Short-Term Rental Unit shall mean an entire dwelling, or a room, group of rooms, other living or sleeping space, or any other space within a dwelling, made available for rent by guests for less than thirty (30) consecutive days, where the unit is offered for tourist or transient use by the short-term rental host of the residential unit and where such unit is located in a covered jurisdiction.

2. IMPOSITION OF TAX:

On or after the ___ day of _____, 20__, there is hereby imposed and there shall be paid a tax of five (5) percent of the rent for every occupancy of a room or rooms in a hotelmotel, or short-term rental unit within Cortland County, to include any room, rooms, dwelling, structures, properties for which a fee is imposed by the operator for an overnight stay; except that the tax shall not be imposed upon a permanent resident of the hotel, motel, or short-term rental unit.

3. TRANSITIONAL PROVISIONS:

The tax imposed by this Local Law shall be paid upon any occupancy on or after the ____ day of _____, 20___, although such occupancy is pursuant to a prior contract, lease, or other arrangement. Where rent is paid or payable on a weekly, monthly, or other term, the rent shall be subject to the tax imposed by this Local Law to the extent that it covers any period on and after the ____day of _____, 20__.

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4. EXEMPT ORGANIZATIONS:

a. This Local Law shall not authorize the imposition of such tax upon any transaction by or with any of the following in accordance with Section 1230 of the New York State Tax Law:

1. The State of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement districts or political subdivisions of the State;

2. The United States of America, insofar as it is immune from taxations;

3. Any corporation, or association, or trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable, or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying out propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subdivision shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.

b. Where any organization described in sub paragraph (iii) of part (a) of this subdivision carries on its activities in the furtherance of the purposes for which it was organized, in premises in which, as part of said activities, it operates a hotel, motel, or short-term rental unit, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

c. The hotel, motel, or short-term rental unit operator shall submit such written proof as may be required to show that the use or occupancy falls within the aforedescribed exempt categories. In the absence of such documentation, the tax must be collected by the operator.

5. TERRITORIAL LIMITATIONS:

The tax imposed by this Local Law shall apply only to the occupancies within the territorial limits of the County of Cortland.

6. REGISTRATION:

Within ten (10) days after the effective date of this local law, or in the case of operators commencing hotel or motel business in Cortland County after such effective date, within three (3) days after such commencement, every operator shall file with the Office of the Chairman of the Cortland County Legislature a certificate of registration in a form prescribed by the County Chairman. Within five (5) days after such registration, the County Chairman shall issue, without charge to each operator, a certificate of authority empowering such operator to collect the tax from the occupant and duplicate thereof for each additional hotel or motel of such operator. Each certificate of duplicate shall state the hotel or motel to which it is applicable. Such certificate of authority shall be prominently displayed by the operator in a manner that it may be seen and come to notice of all occupants and persons seeking occupancy in the hotel to which it applies. Such certificates shall be nonassignable and nontransferable, and shall be surrendered immediately to the County Chairman upon the cessation of business at the hotel or motel named or upon its sale or transfer.

7. ADMINISTRATION AND COLLECTION:

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a. The tax imposed by this Local Law shall be administered and collected by the Chairman of the Cortland County Legislature, or other designated fiscal officers of the County by such means and in such manner as are other taxes which are now administered and collected by such, or as otherwise provided by this Local Law.

b. The tax imposed by this Local Law shall be paid by the person liable therefore to the owner of the hotel, motel, or short-term rental unit room occupied or to the person entitled to be paid the rent or charge for the hotel, motel, or short-term rental unit room occupied, including any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay.

c. The tax to be collected shall be stated and charged separately from the rent shown on any record thereof at the time when the occupancy is arranged, contracted, or charged for, and upon every evidence of occupancy of any bill, statement, or charge made for said occupancy issued or delivered by the operator. The tax shall be paid by the occupant to the operator as trustee for, and on account of, Cortland County, and that such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax.

d. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this Local Law. The operator shall have the same right in collecting the tax from the person occupying the hotel, motel, or short-term rental unit room, in respect to non-payment of the tax by the occupant, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge. This includes all rights of eviction, dispossession, repossession, and enforcement of any innkeeper's lien that he or she may have in the event of nonpayment of rent by the occupant; provided, however, that the County Chairman or other fiscal officer(s), employees or agents duly designated by him or her shall be joined as a part in any action or proceeding brought by the operator to collect or enforce collection of the tax.

e. The County Chairman may, whenever he or she deems it necessary for the proper enforcement of this Local Law, provide by regulation that the occupant shall file returns and pay directly to the Cortland County Treasurer the tax herein imposed, at such times as returns are required to be filed and payment made by the operator.

f. The tax imposed by this local law shall be paid upon any occupancy on and after the ___ day of _____, 20___, although such occupancy is had pursuant to a contract, lease, or other arrangement made prior to such date. Where rent is paid, charged, billed, or falls due on either a weekly, monthly, or other term basis, the rent so paid, charged, billed, or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after the ____ day of _____, 20___. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the County Chairman may, by regulation, provide for the credit and/or refund of the amount of such tax upon application therefor as provided in subdivision (13) of this Local Law.

g. For the purpose of the proper administration of this Local Law, and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established. The burden of providing that a rent for occupancy is not taxable hereunder shall be upon the operator, except that, where by regulation pursuant to subdivision (7)(c) of Section 4 of this Local Law, an occupant is required to file returns and pay directly to the County Chairman the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the occupant. Where an occupant claims exemption from the tax under the provisions of subdivision (4) of Section 4 of this Local Law, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or

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employee, together with a certificate executed by the occupant that his occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary by the operator, he or she may further required that any occupant claiming exemption from the tax furnish a copy of a certificate issued by the County Chairman certifying that the corporation or association therein named is exempt from the tax under subdivision (4) of this Section 4 of this Local Law.

8. RECORDS TO BE KEPT:

Every operator shall keep records of every occupancy, of all rent paid, charged, or due, and of all tax payable thereon, in such form as the County Chairman may require by regulation. Such records shall be available for inspection and examination at any time upon demand by the County Chairman or his duly authorized employee or agent, and shall be preserved for a period of three (3) years, except that the County Chairman may consent to their destruction within that period or may require that they be kept longer.

9. RETURNS:

a. Every operator shall filed with the County Chairman a return of occupancy, of rents, and of taxes payable thereon for the periods ending February 28th, May 31st, August 31st, and November 30th of each year, on and after the ____ day of _____ 20__. Such returns shall be filed within twenty (20) days from the expiration of the period covered thereby. If the twentieth day falls on a Saturday, Sunday, or legal holiday, the return and tax will said to be due on the next County working day. The County Chairman may permit or require returns to be made by other periods and upon such dates as he may specify. If the County Chairman deems it necessary in order to ensure the payment of the tax imposed by this law, he or she may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this sections and upon such dates as he may specify.

b. The form of returns shall be prescribed by the County Chairman and shall contain such information as he may deem necessary for the proper administration of this local law. The County Chairman may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.

c. If a return required by this local law is not filed, or a return when filed is incorrect or insufficient on its face, the County Chairman shall take the necessary steps to enforce the filing of such return or of a corrected return.

10. <u>PAYMENT OF TAX</u>:

At the time of filing a return of occupancy and of rents, each operator shall pay to the County Chairman the taxes imposed by this local law upon rents required to be included in such return, as well as all other monies collected by the operator acting or purporting to act under the provisions of this local law. Where the County Chairman deems it necessary to protect revenues to be obtained under this local law, he may require any operator required to collect the tax imposed by this local law to file with him a bond, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such an amount as the County Chairman may fix to secure the payment of any tax and/or penalties and interest due or which may become due form such operator. In the event that the County Chairman determines that an operator is to file such a bond, he shall give notice to the operator to that effect, specifying within five (5) days after the giving of notice unless within those five (5) days the operator requests in writing a hearing before the County Chairman, at which the necessity, propriety, and the amount of the bond shall be determined by the County

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Chairman. This determination shall be final and shall be complied with within fifteen (15) days after the giving the notice thereof. In lieu of a bond, security approved by the County Chairman or cash in the amount he may prescribe, may, at any time, without notice to the depositor, be applied to any tax and/or interest or penalties due, and for the purpose the securities may be sold by him at public or private sale without notice to the depositor thereof.

11. DETERMINATION OF TAX:

a. Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality, or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application therefore is made to the Supreme Court within thirty (30) days after the giving of the notice of such final determination; provided, however, that any such proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless:

   i. The amount of any tax sought to be reviewed, with interest and penalties thereon as may be provided for by local law or regulation shall be first deposited and there is an undertaking filed, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such an amount as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charge which may accrue in the prosecution of such proceeding; or

   ii. At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest, or penalties as a condition precedent to the application.

b. If a return required by this Local Law is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be determined by the County Chairman or his designate, the proper fiscal officer, from obtainable information. If necessary, the tax may be estimated on the basis of external indices, such as the number of rooms, location, scale of rents, comparable rents, types of accommodations and service, number of employees and/or other factors. Notice of such determination shall be given to the person liable for the collection and/or payment of the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within thirty (30) days after notice of such determination, applies to the County Chairman for a hearing, or unless the County Chairman makes a new determination on his or her own motion. After such a hearing, the County Chairman shall give notice of his or her determination to the person against whom the tax is assessed. The determination of the County Chairman shall be reviewable for error, illegality, unconstitutionality, or any other reason whatsoever by proceeding under Article 78 of the Civil Practice Law and Rules as outlined in part (a) of this subdivision.

12. <u>DISPOSITION OF REVENUES</u>:

All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of Cortland County, and shall be credited to and deposited into the general fund of the County, thereafter to be allocated for tourist and convention development. Provided, however, that the County shall be authorized to retain up to a maximum of ten percent (10%) of such revenue to defer the necessary expenses of the County in administering such tax. The revenue derived from the tax, after deducting the amount provided for administering such tax, shall be allocated to enhance the general economy of Cortland County, its cities, towns and villages, through promotion of tourist activities, conventions, trade shows, special events, and other

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directly related supporting activities.

13. REFUND, REVISION OR CREDITS:

a. In the manner provided in this section, the County Chairman shall refund or credit, without interest, any tax, penalty, or interest erroneously, illegally, or unconstitutionally collected or paid if application to the County Chairman for such refund is made within one year from the payment thereof. Whenever a refund is made by the County Chairman, he or she shall state his reasons therefore in writing. Such application may be made by the occupant, operator, or other person who has actually paid the tax. Such application may also be made by an operator who has collected and paid over such tax to the County Chairman, provided that the application is made within one year of the payment by the occupant to the operator. However, no actual refund of monies shall be made to such operator until he first establishes to the satisfaction of the County Chairman under such regulations as the County Chairman by authority has repaid to the occupant the amount for which the application for refund is made. In lieu of any refund required to be made, the County Chairman may allow credit thereof on payments due from the applicant.

b. An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty, or interest complained of and the County Chairman may receive evidence with respect thereto. After making his determination, the County Chairman shall give notice thereof to the applicant, who shall be entitled to review said determination by a proceeding under Article 78 of the Civil Practice Law and Rules; provided the proceeding is instituted within thirty (30) days after the giving of the notice of determination and provided a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the County Chairman in an amount and with sureties approved by a justice of the Supreme Court to the effect that if such proceedings are dismissed or the tax confirmed, the petitioner will pay all costs and charges that may accrue in the prosecution of said proceeding.

c. A person shall not be entitled under this section to a revision, refund, or credit of a tax, interest, or penalty that had been determined to be due pursuant to the provisions of subdivision thirteen (13) of this local law where said person has had a hearing or an opportunity for a hearing or an opportunity for a hearing as provided in this section, or who has failed to avail himself of the remedies provided therein. No refund or credit of a tax, interest, or penalty paid after a determination by the County Chairman pursuant to subdivision eleven (11) of this local law shall be paid unless it is found that the determination was erroneous, illegal, unconstitutional, or otherwise improper by the County Chairman after a hearing of his own motion, or in a proceeding under Article 78 of the Civil Practice Law and Rules pursuant to the provisions of said section. In that event, refund or credit without interest shall be made of the tax, interest, or penalty found to have overpaid.

14. REMEDIES EXCLUSIVE:

The remedies provided by subdivisions eleven (11) and thirteen (13) of this local law shall be exclusive remedies available to any person for the review of tax liability imposed by this Local Law. No determination, proposed determination of tax, nor determination on any application for refund shall be enjoined or reviewed except as hereinafter provided, by an action for declaratory judgment, an action for money had and received, or by an action proceeding other than a proceeding in the nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules. A taxpayer may, however, proceed by declaratory judgment if he or she institutes suit thirty (30) days after a deficiency assessment if made and pays the amount of the deficiency assessment to the County Chairman prior to the institution of such suit and posts a bond for costs as provided in subdivision eleven (11) of this local law.

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15. PROCEEDING TO RECOVER TAX:

a. Whenever any operator, any officer of a corporate operator, any occupant, or other person fails to collect and pay over any tax and/or penalty or interest as imposed by this local law, the County Attorney shall, at the request of the County Chairman, bring or cause to be brought an action to enforce the payment of same on behalf of the County in any court of the State of New York or of any other state or of the United States. If, however, the County Chairman in his discretion believes that any such operator, officer, occupant, or other person is about to cease business, leave the state, or remove or dissipate the assets out of which the tax or penalties might be satisfied, and than any such tax or penalty will not be paid when due, he or she may declare such tax or penalty to be immediately due and payable, and may issue a warrant immediately.

b. As an additional or alternate remedy, the County Chairman may issue a warrant, directed to the Sheriff, commanding him to levy upon and sell the real and personal property of the operator, officer of a corporate operator, or other person liable for the tax, which may be found within the County for the payment of the amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the County Chairman and to pay him the money collected by virtue thereof within sixty (60) days after the receipt of said warrant. Within five (5) days after the receipt of the warrant, the Sheriff shall file a copy of the same with the County Clerk. Thereupon the Clerk shall enter in the judgment docket the name of the person stated in the warrant, the amount of tax, penalties, and interest for which the warrant is issued, and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant in the same manner and with like effect as that provided by law in respect to executions issued against property upon judgments of a court of court. For services in executing the warrant he or she shall be entitled to the same fees, which he may collect in the same manner. In the discretion of the County Chairman, a warrant of like terms, force, and effect may be issued and directed to any officer or employee of the County Chairman. In the execution thereof, such officer or employee shall have all the powers conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not fully satisfied, the County Chairman may, from time to time, issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the County has recovered judgment thereof and execution thereon has been returned unsatisfied.

c. Whenever an operator makes a sale, transfer, or assignment of any part or the whole of his or her hotel; or his or her lease, license, or other agreement or right to possess or operate such hotel or the equipment, furnishings, fixtures, supplies, or stock of merchandise, pertaining to the conduct or operation of said hotel or motel; other than ordinary and regular prosecution of business, the purchaser, transferee or assignee shall, at least ten (10) days before taking possession of the subject of said sale, transfer or assignment, or before receiving payment, notify the County Chairman by registered mail of the proposed sale and the price terms, and conditions thereof, whether or not the seller, transferor, or assignee has represented to or informed the purchaser, transferee, or assignee that it owes any tax pursuant to this local law, whether or not the purchaser, transferee, or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing.

d. Whenever the seller, transferor, or assignor fails to give notice to the County Chairman as required above, or whenever the County Chairman or other fiscal officer informs the purchaser, transferee, or assignee that a possible claim for such taxes exists, any sums of money, property, choses in action, or other consideration which the purchaser, transferee

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or assignee is required to transfer over to the seller, transferor, or assignor shall be subject to a first priority right and lien for any such taxes theretofore and thereafter determined to be due from the seller, transferor, or assignor to the County. The purchaser, transferee, or assignee is then forbidden to transfer to the seller, transferor, or assignor any such sums of money, property, or choses in action to the extent of the amount of the County's claim. For failure to comply with the provisions of this subdivision, the purchaser, transferee, or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of Article 6 of the Uniform Commercial Code, shall, as well as the seller, transferor, or assignor, be personally liable for the payment to the County of any such taxes theretofore or thereafter determined to be due to the County from the seller, transferor, or assignor. Such liability may be assessed and enforced in the same manner as the liability for tax under this local law.

16. **GENERAL POWERS OF THE COUNTY CHAIRMAN**:

a. In addition to the powers granted to him or her in this local law, the County Chairman is, subject to the approval of the Cortland County Legislature, hereby authorized and empowered to:

1. Make, adopt, and amend rules and regulations appropriate to the carrying out of this local law and the purposes thereof;

2. Extend, for cause shown, the time of filing any return for a period not exceeding thirty (30) days; and for cause shown, to remit penalties but not interest; and to compromise disputed claims in connection with the taxes hereby imposed;

3. Request information from the Tax Commission of the State of New York or the Treasury Department of the United States relative to any person; and to afford information to such Tax Commission or Treasury Department relative to any person, notwithstanding any other provision of this local law to the contrary;

4. Delegate functions hereunder to any employee(s) of County Administration;

5. Prescribe methods for confirming the rents for occupancy and to confirm the accuracy of information on the taxable and nontaxable rents;

6. Require any operator within the County, if it is determined that adequate records are not being maintained, to keep detailed records of the nature and type of hotel or motel maintained; nature and type of service rendered; number of rooms available and occupied; daily leases; occupancy contracts or arrangements; rents received; charged and accrued; the names and addresses of the occupants; whether or not any occupancy is claimed to be subject to the tax imposed by this local law; and to furnish such information at the request of the County Chairman.

17. ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY;

a. The Cortland County Chairman or his employee(s) or agent(s) duly designated and authorized by him or her shall have the power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this local law. The County Chairman shall have power to subpoena and require the attendance of witnesses and the production of books, papers, and documents to secure information pertinent to the performance of his or her duties hereunder, in the enforcement of this local law, and to examine them in relation thereto. The County Chairman shall also have the power to issue commissions for the examination of witnesses who are out of the state, unable to attend before him, or who are excused from attendance.

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b. A Supreme Court Justice, either in court or in chambers, shall have the power to summarily enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers, and documents called for by the subpoena of the County Chairman under this local law.

c. Any subpoenaed person who refuses to testify or produce books or records, or who testifies falsely in any material matter pending before the County Chairman under this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars ($1,000) or imprisonment for not more than one (1) year, or both such fine and imprisonment.

d. The officers who serve the summons or subpoena of the County Chairman and witness attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of records, except as herein provided otherwise. Such officers shall be the County Sheriff and his or her duly appointed deputies, or any officers or employees of the County Chairman's officer designated by him to serve such process.

18. REFERENCE TO TAX:

Whenever reference is made to this tax in placards or advertisements, or in any other publications, such reference shall be substantially in the following form: "Tax on occupancy of hotel, motel, or short-term rental unit rooms" or "occupancy tax," except that in any bill, receipt, statement, or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the word "tax" will suffice.

19. PENALTIES AND INTEREST:

a. Any person failing to file a return or to pay over any tax to the County Chairman within the time required by this local law shall be subject to a penalty of ten percent (10%) of the amount of tax due, plus interest at the rate of one and one-half (1 ½ %) percent of such tax for each month after such return was required to be filed or such tax became due. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law.

b. The following persons shall, in addition to the penalties herein or elsewhere prescribed, by guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars ($1,000) or imprisonment not exceeding one year or both such fine and imprisonment:

1. Any operator, occupant, or any officer of a corporate operator or occupant failing to file a return required by this local law, or filing or causing to be filed, making or causing to be made, giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement authorized or required by this local law, which is willfully false;

2. Any operator or officer of a corporate operator willfully failing to file a bond required to be filed pursuant to subdivision eleven (11) of this local law, failing to file a registration certificate and such data in connection therewith as the County Chairman may require, failing to display or surrender the certificate of authority as required by this local law, or assigning or transferring such certificate of authority;

3. Any operator or officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, willfully failing to state such tax separately on any evidence of occupancy and on any bill, statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from

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the occupant;

4. Any operator or officer of a corporate operator who refers or causes reference to be made to this tax in a form or manner other than that required by this local law; and,

5. Any operator failing to keep records required by subdivision eight (8) of Section 4 of this local law.

c. Any operator or officer of a corporate operator who fails to file a certificate of registration as provided under this local law shall be subject to a penalty of $250 for each month of delinquency in filing such certificate. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this local law, and subject to the penalties herein above imposed.

d. The certificate of the County Chairman to the effect that a tax has not been paid, that a return, bond, or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

20. RETURNS TO BE SECRET:

a. Except in accordance with the proper judicial order, or as otherwise provided by law, it shall be unlawful for the County Chairman or any officer or employee of the County Chairman's officer to disclose in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this local law, except to such persons and at such times as necessary to carry out this local law, except to such persons and at such times as necessary to carry out this local law. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the County Chairman in an action or proceeding under the provisions of this local law, or on behalf of any party to any action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such action or proceeding. In any of these events the Court may require the production of any may admit into evidence as much of said returns or the facts shown thereby as are pertinent to the action or proceeding, and no more. Nothing herein shall be construed to prohibit the delivery to the taxpayer or his duly authorized representative of a certified copy of any return filed in connection with his or her tax, nor to prohibit the publication of statistics classified so as to prevent the identification of particular returns and the items thereof. In addition, nothing herein shall be construed to prohibit the inspection by the County Attorney or other legal representatives of the County of the return of the taxpayer who shall bring action to set aside or review the tax based thereon, or against who an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the County Chairman permits them to be destroyed.

b. Any violation of part (a) of this subdivision shall be punishable by a fine not exceeding one thousand dollars ($1000), or by imprisonment not exceeding one (1) year, or both such fine and imprisonment in the discretion of the Court. If the offender is an officer or employee of the County, he or she shall be dismissed from office and be incapable of holding any public officer for a period of five years thereafter.

21. NOTICES AND LIMITATIONS OF TIME:

a. Any notice authorized or required under the provisions of this local law may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him pursuant to the

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provisions of this local law, or in any application made by him or her. If no return has been filed nor application made, then notice may be given by mailing same to such address as may be obtainable. Mailing of such notice shall be presumptive evidence of the receipt of same by the person to whom it is addressed. Any period of time which is determined according to the provisions of this local law by the giving of notice shall commence to run from the date of mailing of such notice.

b. The provisions of the Civil Practice Law and Rules or any other law relative to the limitations of time for the enforcement of a civil remedy shall not apply to any action or proceeding taken by the County to levy, appraise, assess, determine, or enforce the collection of any tax or penalty provided by this local law. However, except in the case of a willfully false or fraudulent return with the intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three (3) years from the date of filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed and collected at any time.

c. Where a taxpayer has consented in writing, before the expiration of the period prescribed herein for the assessment of an additional tax, that such period be extended, the amount of such additional tax due be determined at any time within the extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period.

22. SEPARABILITY:

If any provision of this local law, or the application thereof to any person or circumstances, is held to be invalid the remainder of this local law and the application of its provision to other persons or circumstances shall not be affected thereby.

SECTION 5. EFFECTIVE DATE:

This local law shall take effect upon filing in the Office of the Secretary of State as provided by Section 27 of the Municipal Home Rule Law.

AGENDA ITEM NO. 3 – Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

RESULT:	**POSTPONED [UNANIMOUS]**
	Next: 10/14/2025 9:00 AM
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Beau Harbin, Linda Jones

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

WHEREAS, New York State Tax Law, §1202-g (9) presently authorizes Cortland County to adopt and amend local laws directing all revenues be allocated for tourist and convention development; provided, however, the County shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax. The revenue derived from such tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Cortland County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related

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and supporting activities; AND

WHEREAS, the current use of occupancy tax revenue is limited to the above stated uses referenced in the preceding paragraph; AND

WHEREAS, economic development is closely intertwined with tourism and vital to the long-term sustainability and growth of the County's economy; AND

WHEREAS, expanding the authorized use of occupancy tax funds to include economic development will allow the County greater flexibility to support projects that enhance local workforce development, business attractions, and related initiatives that directly or indirectly benefit tourism and the County's economy as a whole; NOW THEREFORE BE IT

RESOLVED, that the Legislature of the County of Cortland does hereby request special legislation be enacted to amend New York State Tax Law, §1202 (9), as follows:

1. Expand the permissible uses of occupancy tax revenues to include funding of economic development initiatives, including but not limited to: economic development, to include tourism and recreation related activities, the development, operation, and maintenance of tourist activities that occur at county-owned parks, and such other programs for the benefit of the County's economic development as determined by the majority of the County Legislature;

; AND IT BE FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to provide certified copies of this Resolution to New York State Senator Lea Webb, New York State Assemblymember Anna Kelles, and Assemblymember Jeff Gallahan in order to request the introduction of Home Rule Legislation regarding this matter.

Discussion Items Cont.

1. Contract Process for Cortland County Convention & Visitor's Bureau

RESULT:	**POSTPONED TO DATE CERTAIN (NO VOTE)** **Next: 10/14/2025 9:00 AM**

2. 2026 Cortland County Budget

RESULT:	**POSTPONED TO DATE CERTAIN (NO VOTE)** **Next: 10/14/2025 9:00 AM**

Adjournment

The meeting was closed at 11:19 AM

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Proposed on: 2025-05-14

Pricing Proposal for

Cortland County, NY

Prepared for:

Andrea Herzog

Cortland County, NY
60 Central Ave.,
Cortland, New York, 13045

Submitted by:

Brian Tahmosh
Enterprise 2

617-797-4735

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GovOS®

8310 N. Capital of Texas Hwy.
Bldg. 2, Ste. 250, Austin, TX 78731

www.GovOS.com

Attachment: GovOS Contract - Unsigned (13042 : Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance)

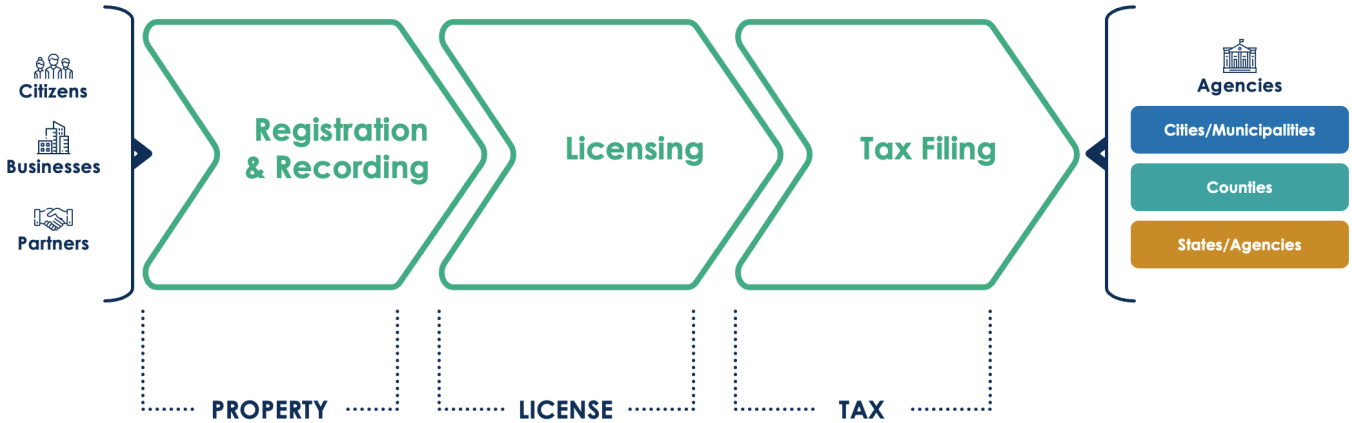
GovOS

Company Overview

GovOS is a leading provider of transaction and compliance software for state and local governments to streamline property, licensing, and tax interactions with businesses and citizens.

GovOS is a Delaware incorporated organization, headquartered in Austin, Texas, and serves more than 700 government agencies across the United States. With the company's secure suite of cloud-based solutions, governments can maximize revenue, increase compliance, reduce costs, and meet constituent demand for modern, self-service transaction and payment services.

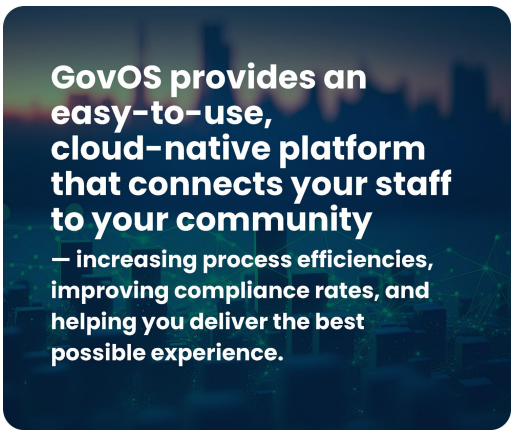
GovOS has been providing information technology products and services to local governments since 2005. Our workforce (over 200 and growing) is located in Austin and throughout the U.S., allowing us to provide our industry-leading service and support to our customers when it is convenient for them. GovOS products have been purposefully designed and built to meet the needs of our public sector customers.



GovOS is backed by experienced professionals who have been serving local government and their unique needs for over 20 years. We know data is important to every one of our customers in the public sector. However, we also understand there is more than just numbers needed to effectively serve your community. Given the depth of our experience in government service and the breadth of the products we offer, GovOS has a holistic view of how local government works best and how one software solution can affect multiple departments and processes. In addition to our best-in-class technology, GovOS also provides workable best practices, exemplary support, and innovative technology so our customers can achieve their goals today and well into the future.

Since our founding, GovOS has continued to grow and expand our suite of products and has already become an industry leader in the government technology space. GovOS is well-positioned to serve and support our customers for years to come as software and needs evolve.

We look forward to working with you, Andrea Herzog and Cortland County, NY, and discovering how GovOS can help you better serve your constituents.



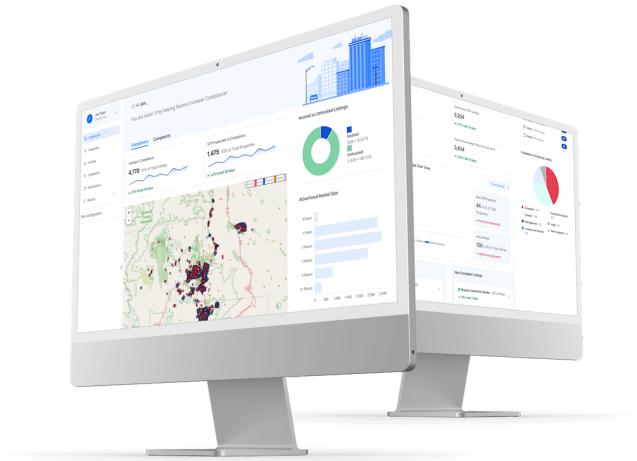
Attachment: GovOS Contract - Unsigned (13042 : Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance)

GovOS

Short-Term Rental

Enhance Compliance, Simplify Registration & Increase Revenue

The GovOS Short-Term Rental (STR) solution has risen above industry standards in the government technology space for identification, compliance, and code enforcement. Our solution helps jurisdictions streamline their processes, manage their STR market with relevant results, and reduce the burden on staff. It was created in the halls of government (by GovOS' own Chief Strategy Officer) and designed specifically for local government.



What truly sets GovOS apart from our competitors is not just our results—it's our adaptability. GovOS will configure your system to match local regulations, providing accurate and timely compliance for properties and operators. GovOS empowers jurisdictions by providing visibility into:

- Tax Revenue Loss
- Ordinance Non-Compliance
- STR Inspections & Licenses
- Health & Safety Concerns

Our innovative identification and registration processes provide accurate and actionable results.

Through AI-powered property identification technology, our expert data scientists and property review analysts produce the highest property identification rates in the industry. Our solution and team accurately match (nearly 100%) your STR ads to properties after an initial 8-week census. Our registration system easily and efficiently captures all necessary information from STR owners and creates a strong data foundation for future compliance, delinquency, tax, and auditing needs. Key examples of our proprietary property identification technology and processes include:

- Reverse Geocoding
- Photo Recognition
- Human Verification

Key GovOS Short-Term Rental Benefits

- **Unmatched Property Identification:** Not only do we identify STR properties in your community, but we also vet each listing using AI and human-eye verification to ensure accuracy and reliability.
- **Higher Compliance Rates:** Achieve higher and more reliable compliance rates in your community.
- **Revenue Boost:** Collect previously missed revenue through our paperless, automated system.
- **Streamlined Registration, Licensing, and Renewals:** Centralize and simplify the property registration, licensing, and renewal processes.
- **Seamless Owner Communication:** Easily connect with property owners and manage community impact via an integrated notifications system.
- **24/7 Bilingual Hotline:** Take charge with our 24/7 hotline for proficient complaint management. *Note: This is an optional service - contact your Account Executive for more information.*

Attachment: GovOS Contract - Unsigned (13042 : Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance)

GovOS

All Available Modules

Short-Term Rental Discovery

- The GovOS STR system will discover all available Cortland County, NY short-term rental ad listings posted on nationwide websites. We will also monitor customer-selected sites if purchased/provided.

Short-Term Rental Identification

- GovOS STR will maintain a Cortland County, NY ad listing and property database in our system of all relevant ad and property data discovered.
- All aspects of the system and the database are accessible online by Cortland County, NY staff with unlimited licenses.

Ad Listing & Property Reconciliation

- The system and our expert review team will analyze all Cortland County, NY ad listings, which are not in the Cortland County, NY existing database, connect the ad listings to property record data, and determine compliance and registration status.
- Weekly PDF evidence capture is conducted on non-compliant listings.

Data Reporting

- The GovOS STR system has extensive reporting and filtering functionality to provide Cortland County, NY users with readily available STR owner/manager contact data and compliance status.
- Cortland County, NY staff can access the compliance data via our online system to generate weekly reports for the code compliance staff.

Notifications

- A simple integrated notification system with complete data integration via “smart fields”
- The notification module enables Cortland County, NY to easily create batch notifications

Online Registration Systems

- Online property owner/manager task portal for new and renewal licensing
- Licensing process: online forms and uploads with user prompts
- Automated reminder notifications and easily customizable notification templates
- Custom application approval and interdepartmental collaboration
- Custom tax forms with auto-calculation fields with penalties and interest
- All reporting and registration data can be exported anytime in CSV format

U.S.-Based Complaint Hotline

- 24/7 bilingual complaint hotline and online complaint reporting form
- Centralized online complaint database with a dashboard for code enforcement and compliance

GovOS Pay

- A unified solution to accept all traditional and modern payment methods

Payment Integration

- Integration with a GovOS partnered payment gateway

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System Support & Maintenance

Technical Support

Everyone who interacts with the GovOS solution has access to our best-in-class support services should they encounter an issue or need assistance with the system. We seek to consistently deliver exceptional support experiences, while removing barriers to our customer's success.

Continuous Support

As part of your subscription, you gain access to our application support resources. Below is a description of three separate support resources available to you.

- **Customer Success Manager (CSM):** Your Customer Success Manager is assigned to help ensure you are achieving software optimization, are connected to product enhancements, and are aware of our newest offerings. Their goal is to help you meet your objectives utilizing our software.
- **Account Manager (AM):** Your Account Manager helps support customers' overall goals and ongoing investment in GovOS. They work closely with the CSM team and provide customers periodic high-level reviews to evaluate ongoing ROI, utilization, and future needs. The AM's key focus is to educate, listen, provide guidance, and address challenges.
- **Client Technical Support (CTS) Team:** Unlike other organizations, GovOS does not put your users through a round-robin call center. Your Client Technical Support team is your primary support to assist you with system and technical concerns. You will always have direct access to call or email the CTS team for the life of your subscription.
- **Support Team:** Our Support Team provides system and website support to users within your jurisdiction. Our Support Team is a separate team within our support division that specializes in understanding system functionality and can be a resource for users as needed regarding website or system functionality. Users can call/email this team during business hours for the life of your subscription.

GovOS' multi-prong support approach is unique to the industry and a key reason customers stay with GovOS. Our proven support practices have allowed us to maintain our high customer satisfaction and retention levels across all GovOS product lines.

What's Included:

Support is defined as any questions surrounding how to use a feature within the platform, as well as troubleshooting.

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GovOS Provided Maintenance Services

Industry Leader in Security Standards

Our engineering team maintains our servers 24/7/365 so there is no impact on your IT team. Your staff and property users can trust our 99.99% level of up-time and industry standard for system security.

Our security and compliance features include:

- SOC 2 level security compliance
- Full-time availability of production site, 365 days a year
- Active Firewall, SSL Encryption, and GeoTrust SSL
- Provide and manage testing and development sites
- Unlimited number of users, including both property and jurisdiction users
- Unexpected outage recovery and emergency response

GovOS leverages Amazon Web Services' (AWS) multi-million-dollar investment in security and infrastructure. This ensures a highly secure, reliable, scalable, and low-cost infrastructure platform in the cloud. AWS hosts our applications AND our client data.

Commitment to Innovation – Feature Releases

We are passionate about remaining innovative for our clients to improve efficiency, compliance, and revenue. New features built based on feedback from our clients, and their property owners/managers are released several times throughout the year. We help ensure our client communities are at the forefront of emerging technologies and are well-positioned to anticipate and address the current and future needs of your ecosystem.

Your Software-as-a-Service subscription includes:

- Product releases and engineering support
- New product features releases (users are made aware of new features prior to their release)
- Software engineers who resolve functional issues with existing features

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Deployment Methodology and Approach

GovOS has built a customer-centric deployment methodology that revolves around creating a successful customer experience and help you achieve your business goal and time to value. We have established the GovOS Deployment Strategy (DS), a proven innovative and collaborative framework which allows us to partner with our customers. This methodology allows our customers to quickly make decisions based on our out-of-the-box configurations, learn how our best practices will change and improve workflows, and identify any additional features or functionality required to make you successful. GovOS DS also focuses on making sure all stakeholders are involved in identifying requirements and risks to accelerate the decision-making process. A proven innovative and collaborative framework which allows us to partner with our customers to help ensure on-time delivery of your project.

The four key pillars to our methodology are:

Partnership

Partnering with you to understand and document your current processes and desired business outcomes.

Industry Experience

Our Implementation team has worked with municipalities across the country and understands best practices to guide you through Implementation journey.

Interactive System Validation

A process by which your team works side-by-side with our Implementation team, wherein you can see, use, and approve work as it is being completed. Helping to eliminate last-minute changes that can delay an on-time Go-Live in your new system.

Success Driven Rollout

Extensive persona-based User Acceptance Testing and Multi-Phased System training, helping ensure you and your team will become successful users of GovOS and help drive value and adoption.

The Project Team will develop a plan to align with Cortland County, NY by gaining knowledge of your goals, objectives, community and organizational culture, and needs through the implementation Discovery Phase and configure your system so it is functional on Day 1. Our team of professionals will provide the service, training, and support your staff requires to be successful.

We pride ourselves in providing our customers a service and support model that is unique to the marketplace. Our model empowers our associates to make decisions and advocate for your goals, making it quicker and easier for you to get the answers you need, when you need them.

In addition to the project staff, an executive from GovOS will oversee the project and to ensure the overall success of the project. The executive will also serve as Cortland County, NY's point of escalation. The executive may attend meetings to make sure the project is progressing in line with your expectations.

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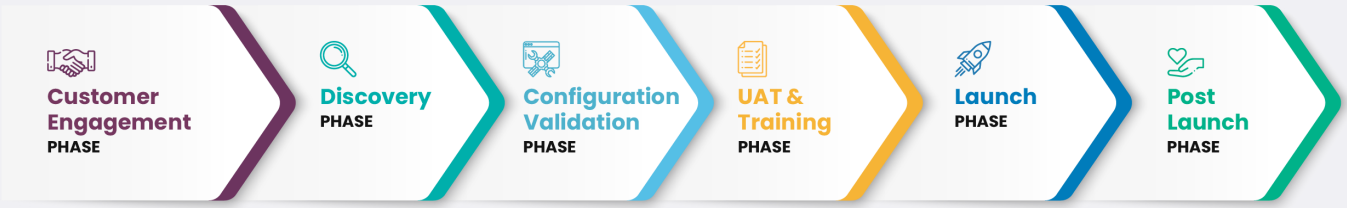
GovOS

Our Proven and Successful Implementation is Divided into Six Main Phases

Upon receipt of the initial requirements, GovOS will assign a project team (including a Project Manager, Configuration Specialist, Trainer, and Data Conversion Specialist) then implementation will officially begin.



Training Methodology

GovOS believes that a customer-centered and success-driven approach to training is vital to a successful implementation. We have developed a Multi-Step and Multi-Phased approach based on two main needs for training.

- **System Oriented Training:** Used during Discovery and Configuration Phases to give you and your Subject Matter Experts the information needed to help you understand the system and validate the work being completed.
- **Persona Based Training:** Training based around the needs of the users where a user can learn and understand the system based on their day-to-day responsibilities.

Training Steps and Phases

- **Initial Training:** System Orientation training is completed at the beginning of the project to orient your team to the system.
- **Working Sessions:** As part of the Configuration/Validation phase working sessions are used to allow you and the team to use the system and validate the configurations being built.
- **Use Case Focused Training:** Persona-based training designed to train your staff on how to perform their functions in the system. *(These will be recorded and provided back to you.)*
- **Post Go-Live Training Office Hours:** Training delivered after system Go-Live designed to give your team the ability to ask relevant questions once they have been in the live system performing their day-to-day functions.

Training Guides and Materials

GovOS will provide:

- Use Case Specific Exercise Guides for your staff to practice with between training and Go-Live.
- Customer-Specific Training Material based on the system as it is configured for you.

Estimated Timeline

We understand that each project schedule and customer is unique with specific needs when implementing a new program. We will work with you and your team to develop a timeline and process that works for all parties involved in the project. As such your timeline may vary based on the final scope determination, your project team availability, contract signing, or other unexpected delays.

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GovOS

Pricing Summary

The solution is a package of the below service applications.

Pricing for Cortland County, NY

Products	QTY
STR Compliance Ongoing compliance identification and monitoring for short term rental properties.	1
STR Identification Ongoing monitoring of new short term rental listings and properties, and an unlimited number of notification templates for compliance outreach.	1
STR Max Web based training for jurisdiction staff (up to 6 hours). Unlimited, ongoing web and phone support are provided to all administrative staff and short term rental operators as part of monthly hosting and support. Unlimited user logins for admins and operators. Software hosting and license fees. Service and IT infrastructure, including 24/7/365 maintenance and support. Daily backups managed by our expert IT team. Enhancements released to all equivalent GovOS versions.	1
STR Registration Automated renewals. Automated registration task reminders to business owners and/or operators. Access to the admin functionality in the system, including but not limited to reports, reconciliation, notifications, approvals, cashiering, etc.	1

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STR Tax Automated tax form reminders to business owners and/or operators. Automated assigned tax forms. Online tax form with automatic tax and late fee calculations.	1

Discount: Annual Fee reduced from $28,056 to $19,995 with signed agreement by June 30, 2025

First Year Annual Contract Value $19,995.00

One time Fees: $0.00

Total Contract Value: **19,995.00**

Anticipated Number of Short-Term Rentals: 130

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GovOS

GovOS Pay Pricing

- **3%** per Credit Card transaction with min of $0.50 (50 cents)
- eCheck **$1** per transaction

eCheck/ACH (per transaction)

Check Processing Fee	
Per eCheck Sale Transaction	**$1**
Per eCheck Refund Transaction	**$1**
Per eCheck Return	**$25**

Fee for Credit to the City/County Bank Account

Dynamic Payout Fees	
Per Instruction Funding Fee (Standard Funding)	**$0.50**
Per Instruction Funding Fee (Next Day Funding) – Subject to Risk Approval by Payrix	**$2**
Per Failure & NOC Funding Fee	**$8**

Chargebacks and Related Fees	
Per Chargeback Request or Return Processed	**$30**
Per Retrieval Request Processed	**$50**
Per ACH Representment Processed	**$25**
Per Arbitration Case (possible additional fees from Payment Networks)	**$50**

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GovOS

*Without acceptance of this proposal (this "**Proposal**"), pricing provided herein is good until 2025-07-21. After said date, if not accepted, this Proposal shall be void.

Customer Information	
Organization Name:	Cortland County, NY
Primary Address:	60 Central Ave., Cortland, New York, 13045
Primary Contact Name:	Andrea Herzog
Primary Contact Email:	aherzog@cortlandcountyny.gov

Proposal Commercial Terms

Solution	
Services:	Services to be provided pursuant to this Proposal are described on the Pricing Summary page(s). Payment terms associated with fees for Services described on the Pricing Summary page(s) (the "***Fees***") are payable as indicated in the "*Payment Terms*" section below.
Implementation:	GovOS and Customer will cooperate to ensure timely and accurate implementation and delivery of the Services. Customer will be required to provide certain information to allow GovOS to set-up and implement the Services. This may include Customer's local legal requirements, tax and fee requirements, compliance standards, merchant processing credentials and business notification preferences. Customer acknowledges GovOS's ability to correctly and timely implement forms, templates, workflows and other elements necessary to provide the Services is dependent upon cooperation from Customer. Customer will participate in user acceptance testing as reasonably requested by GovOS. GovOS is not responsible for delays or other consequences resulting from Customer's failure to timely provide accurate information or participate in user acceptance testing. Payment of fees for the Services (the "**Fees**") will not be reduced, delayed or modified as a result of Customer's failure to meet this obligation.
Terms of Use:	Use of the Services is subject to GovOS's standard terms of use which can be found at https://govos.com/terms-of-use (the "**TOU**"), which terms of use are hereby incorporated into this Proposal. Capitalized terms utilized but not defined in this Proposal shall have the meaning set forth in the TOU.
Modification of Incorporated Documents:	GovOS reserves the right from time to time to modify the TOU and SLA; however, this Proposal will remain governed by the TOU and SLA in effect as of the Effective Date.

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Piggyback:	During the term of this Proposal, including any renewal terms: (1) other public corporations, entities, or agencies directly affiliated with Customer (each, a "Piggyback Entity") may request to piggyback on this Proposal to acquire solutions or services offered hereunder on the same terms and conditions set forth in this Proposal; and/or (2) Customer may acquire additional solutions or services offered by GovOS on the same terms and conditions set forth in this Proposal, other than pricing terms, which shall be negotiated in good faith by the parties hereto. If GovOS receives a request to piggyback on this Proposal, GovOS must provide written notice of the request to Customer within five (5) business days of receipt. If GovOS accepts, and Customer approves the request to piggyback, the administration of the services provided to any Piggyback Entity must be governed under a separate agreement between GovOS and such Piggyback Entity. Customer shall have no obligation or liability to GovOS, any Piggyback Entity, or any third party in connection with the administration of services provided to any Piggyback Entity.
Term of Contract	
Term:	Number of Month(s): 12
Effective and Subscription Start Date:	For purposes of this Proposal, the subscription start date and the "**Effective Date**" shall be the date this Proposal is signed by Customer.
Automatic Renewal:	The Agreement will automatically renew for up to four (4) additional successive one-year terms unless earlier terminated pursuant to the Agreement's express provisions or either Party gives the other Party written notice of non-renewal at least thirty (30) days prior to the expiration of the then-current term (each a "**Renewal Term**" and together with the Initial Term, the "**Term**"). GovOS shall send a renewal notice to Customer between twenty-five (25) and forty (40) days prior to the expiration of the Term.
Financial Terms	

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Payment Terms:	The Fees for the initial Term are due upon acceptance of this Proposal and paid as follows: • ***Subscription Fees:*** Fees for subscription Services are invoiced and pre-paid annually. • ***Implementation Fees:*** Fees for implementation Services shall be invoiced as follows: (i) 50% on the Effective Date; and (ii) 50% upon "go live." • ***Per Transaction/Document Fees:*** All Fees related to transactions and documents shall be invoiced on a monthly basis during the Term. All invoices are due net thirty (30) days of the invoice date, subject to prompt payment laws applicable to transactions with Customer. If there is a conflict between these payment terms and applicable law, then these payment terms will conform with such laws.
Annual Fee Increase:	Unless otherwise indicated in on the Pricing Summary page, on each anniversary date of the Agreement, the Fees will be increased by up to 10% based on the prior year's Fees.
Late Payments:	Any undisputed amount not paid when due will be subject to finance charges equal to 1.5% of the unpaid balance per month or the highest rate permitted by applicable law, whichever is less, determined and compounded daily from the date due until the date paid.
Collection Costs; Suspension of Services:	Customer shall reimburse GovOS for all reasonable costs incurred by GovOS in collecting any late payments or interest, including attorney fees, court costs, and collection agency fees; and if such failure continues for thirty (30) days or more, GovOS may suspend Customer's and its Authorized Users' access to any portion or all of the Services until such amounts are paid in full.
Reinstatement Fee:	If the Agreement lapses and Customer and GovOS agree to reinstate the Agreement, such reinstatement will be subject to a "**Reinstatement Fee**." The Reinstatement Fee shall be calculated as follows: (1) on the day after the Term ends, a Reinstatement Fee of 5% of the annualized value of the Fees will be applied. An additional 5% of the annual value of the Fees will be applied every month thereafter until the Term is extended and/or the Agreement is formally renewed, until the cumulative Reinstatement Fee reaches 50% of annualized Fees, at which point it will be capped.
GovOS Insurance Coverage	
Workers' Compensation & Employers' Liability Insurance:	Coverage shall be consistent with statutory benefits required pursuant to applicable law.

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Commercial General Liability Insurance:	Minimum limit: $1,000,000 per occurrence for coverage A and B with a $2,000,000 policy aggregate
Business Automobile Liability Insurance:	Coverage for all owned, non-owned, and hired vehicles shall be maintained with a combined single limit of $300,000 per occurrence.
Professional Liability and/or E&O Insurance:	Minimum Limit: $1,000,000 per occurrence.
Umbrella Coverage:	Minimum Limit: $5,000,000
Cyber Security:	Minimum Limit: $1,000,000 per occurrence with a $3,000,000 policy aggregate.

Miscellaneous Terms

Limitation of Liability:	IN NO EVENT WILL EITHER PARTY BE LIABLE UNDER OR IN CONNECTION WITH THE AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE, FOR ANY: (a) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES; (b) INCREASED COSTS, DIMINUTION IN VALUE OR LOST BUSINESS, PRODUCTION, REVENUES, OR PROFITS; (c) LOSS OF GOODWILL OR REPUTATION; (d) USE, INABILITY TO USE, LOSS, INTERRUPTION, DELAY, OR RECOVERY OF ANY DATA, OR BREACH OF DATA OR SYSTEM SECURITY; OR (e) COST OF REPLACEMENT GOODS OR SERVICES, IN EACH CASE REGARDLESS OF WHETHER THE OTHER PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE. IN NO EVENT WILL GOVOS'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THE AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE EXCEED THE TOTAL AMOUNT PAID TO GOVOS UNDER THE AGREEMENT IN THE 12-MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM.
Customer Indemnification:	Customer shall indemnify, hold harmless, and, at GovOS's option, defend GovOS from and against any Losses resulting from any Third-Party Claim that the Customer Data, or any use of the Customer Data in accordance with the Agreement, infringes or misappropriates such third-party's intellectual property rights and any Third-Party Claims based on Customer's or any Authorized User's (i) negligence or willful misconduct; (ii) use of the Services in a manner not authorized by the Agreement; (iii) use of the Services in combination with data, software, hardware, equipment, or technology not provided by GovOS or authorized by GovOS in writing; or (iv) modifications to the Services not made by GovOS, provided that Customer may not settle any Third-Party Claim against GovOS unless GovOS consents to such settlement, and further provided that GovOS will have the right, at its option, to defend itself against any such Third-Party Claim or to participate in the defense thereof by counsel of its own choice.

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Purchasing Agent Information:	By signing below, Customer (or Purchasing Agent as Customer's agent, if applicable) and GovOS accept this Proposal and agree that it shall be subject to the TOU and SLA. Additionally, if Customer is utilizing a Purchasing Agent, then Purchasing Agent agrees to the following: • Purchasing Agent shall include "Coverage Terms" or "Subscription Dates" in each line item's material description in its purchase orders; and • Purchasing Agent agrees to timely pay all fees specified herein on behalf of Customer.

Billing Details	
Billing Contact Name:	
Billing Contact Email:	
Billing Contact Phone:	

Invoice Delivery Method:	Email/Electronic
Preferred Payment Method:	Check

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Statement of Work

1. Definitions.

Capitalized terms utilized but not defined in this SOW (defined below) shall have the meaning set forth in the TOU (defined below).

- "**BLT**" means GovOS's Business License and Tax Compliance Services,
- "**Customer**" means the customer identified on the first page of this SOW.
- "**Deliverables**" means the deliverables described in Sections 12 and 13.
- "**Hotline**" means GovOS's Hotline Services.
- "**Project**" means the Services described in this SOW.
- "**SaaS Solutions**" means the Services described in Section 3 below.
- "**Services**" shall be as defined in the TOU.
- "**SME**" means a subject matter expert.
- "**SOW**" means this Statement of Work.
- "**STR**" means GovOS's Short Term Rental (Identification and Compliance) Services.
- "**TOU**" means GovOS's standard terms of use, which are found at https://govos.com/terms-of-use/

2. Purpose and Overview of Engagement

This SOW outlines the scope of services that GovOS, Inc., a Delaware corporation ("**GovOS**") will perform for Customer in exchange for payment of the fees indicated in the applicable Proposal. This SOW is designed to help GovOS' customers successfully implement core software modules, as well as enable Customer to layer value-add software modules and functionality over time. This may be determined by the Customer's priorities, schedule, and resources available.

The Services described herein are provided on a fixed-price basis and subject to the TOU and Proposal associated herewith.

3. Your GovOS SaaS Solution(s)

Customer and GovOS are deploying the SaaS Solutions listed on the "**Pricing Summary**" page at Cortland County, NY. The Project will follow recommended timelines indicated in the Section titled "**Project Schedule**" located in this SOW.

4. Engagement and Project Assumptions

A successful implementation will require close collaboration between the Customer and GovOS. The GovOS Professional Services Team is equipped to help Customer achieve Project milestones and requirements, as well as assist in configuring each of the SaaS Solutions. The GovOS Professional Services team is also equipped to consult on best practices for successful deployment and user adoption of SaaS Solutions.

Customer's participation and commitment to the Project's goals and timeline are critical to ensure success. To meet the Project's timeline and achieve a successful engagement, GovOS expects the Customer to abide by the following

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Project assumptions:

- This SOW is limited to the implementation of the SaaS Solutions. Any additional solutions, services, or support requested during the Project will be considered out of scope.
- The Project may start up to 30 days after the Proposal is executed by the Customer and GovOS. All Services will be delivered remotely, unless otherwise stated.
- Customer will commit and provide access to all necessary stakeholders and subject matter experts necessary to implement the SaaS Solutions.
- GovOS will communicate with the Customer Project Manager, who will be the appointed point of contact for Customer related to this Project. He/she will be responsible for all communications and Project management among all Customer parties (staff, vendors, consultants) and for the escalation and resolution of any issues for Customer.
- Prior to the start of the configuration build, Customer will confirm in writing the business and technical requirements of the Project.
- Communication with the Customer Project Manager will occur at pace with the urgency reasonably necessary for this Project. If Customer is delayed in its response, Customer acknowledges that:
    - the delay may impact the Project's schedule;
    - such delay shall not act to modify the payment schedule for the Project; and
    - if GovOS believes that it is reasonably necessary to obtain prepayment for Services following the delay then it may invoice Customer for the same.
- Customer is responsible for internal change management associated with the purchase of GovOS software and hardware.
- Customer is responsible for all hardware, software, and services provided by other consultants or third-party vendors that may also be involved with the Project.
- GovOS will not be responsible for troubleshooting Customer's environment such as operating systems, hardware resources, or database schema.
- GovOS will not be responsible for troubleshooting applications, third-party integrations, or hardware not provided by GovOS.
- Material changes to this SOW may result in a Change Order. The term "Material changes" includes, but is not limited to new requirements, additional requested work, and Customer-driven timeline adjustments. Change Orders are subject to scope review and may impact the resourcing, Project timeline, and costs.

5. Project Schedule

GovOS will schedule resources for the Project upon execution of the Proposal. Unless specifically noted, the GovOS Project Manager will work with the Customer Project Manager to develop the Project schedule for all requested deliverables under this SOW. GovOS reserves the right to adjust the schedule based on availability of GovOS resources and/or Customer resources, and the timeliness of deliverables provided by Customer.

Projects typically follow an estimated timeline to allow for complete and proper execution through each stage. Your Project may differ, but typical standard deployments follow the below estimate:

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Week 1	Week 2-3	Week 4-12	Week 13-15	Week 16	Week 17-20
Kickoff	Discovery	Configure/Validation/Data Migration	UAT/Training	Go Live	Transition to Support

6. Implementation Methodology:

GovOS implementation methodology is based on six (6) phases:

Project Kickoff

- Introduce Customer and GovOS teams.
- Review this SOW and the preliminary Project timeline.
- Introduce Customer to the SaaS Solutions through baseline training.
- Identify Project success criteria.

Discovery

- Understand Customer's processes, pains, and desired future state.
- Review and document functional requirements for configuration.
- **Finalize and agree upon a Project timeline.**

Configuration/Validation/Baseline Training

- Configure baseline form(s), workflow(s), other process(s) in the software that achieves the desired business outcomes.
- Conduct working sessions with superusers to drive Project progress, user capability, and user adoption of GovOS solutions.
- Inventory, validate, and configure necessary changes to solution(s) based on Customer use cases/feedback.
- Migrate and validate data (where applicable) from legacy systems to the SaaS Solutions.

User Acceptance Testing/Final SaaS Solutions Training

- Train Customer on the SaaS Solutions.
- Perform user acceptance testing.
- Final verification ensuring all necessary data has been uploaded and is appearing properly in the SaaS Solutions.

Go Live/Launch

- Activation of production URLs and end user access to the production SaaS Solutions.
- Requirements sign-off for the SaaS Solutions.
- Project sign-off (acceptance).

Transition to Support

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- Introduction and hand off to GovOS Customer Support.
- Introduction to the GovOS Customer Success Manager.

7. Project Governance

Project governance provides the foundation and framework to manage progress by assessing and addressing questions and challenges during deployment.

GovOS follows two guiding principles for governance to maximize the deployment value with its customers:

- Regular communication and timing will be aligned to the Project plan. Weekly cadence for the duration of the Project is most typical.
- GovOS expects its customers to communicate requests, questions, or issues as soon as they arise. GovOS will do the same, as its team can only address items when known. These will be documented in a formal Project artifact and reviewed during set Project update engagements.

8. Roles and Responsibilities

Engagements require aligned, capable resources to work collaboratively during the Project. The following outlines typical Project team expectations for GovOS and Customer:

GovOS Project Team

- **Executive Sponsor** – responsible for ensuring alignment on the Project's value proposition and vision. Will serve as the primary escalation point for Customer's Executive Sponsor to make decisions, mitigate risks, and facilitate engagement of resources within GovOS when necessary if the Project's team cannot move forward.
- **Project Manager** – responsible for driving engagement agreed upon within the SOW for both deliverables and timeframe. Ensures task/resource assignments and tracks toward Project completion. Holds status meetings and other business reviews as appropriate to ensure Project success is achieved. Facilitates the transition to support.
- **Configuration Specialist** – responsible for the configuration of GovOS solutions, facilitating discovery workshops, "train the trainer" working sessions, and best practice knowledge transfer throughout the implementation process.
- **Data Specialist** – responsible for working with Customer to gather, map, and migrate necessary data into the SaaS Solutions.

Customer Project Team

- **Executive Sponsor** – responsible for ensuring Customer alignment on the Project's value proposition and vision. Sponsor will engage internal Customer resources as needed to aid in progress. Will serve as primary escalation point for Customer team to make decisions, mitigate risks, and provide sign-off for GovOS solutions.
- **Project Manager** – serves as the primary contact for Project initiation, use-case review, best practice adoption, configuration, validation, deployment, and Project completion. Coordinates meetings and schedules and controls communication between the Customer and GovOS's Project team.

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- **Subject Matter Expert(s)** – internal SME in the functional area of deployment. Attends working sessions, trainings, and responsible for reviewing configurations. Responsible for UAT/validation testing throughout the Project.
- **IT/Data** – internal SME in the functional area of Customer's supported environments. This may include legacy systems, third-party software, hardware, network infrastructure. Responsible for ensuring customer-owned software and equipment are addressed throughout the course of the Project.

9. Customer Supplied Artifacts

Customer agrees to supply GovOS with the following artifacts within five business days of the Kickoff call for the Project:

- Digital Customer Logo (logo should be current and updated for use). Logo requirements are as follows:
  - Jpeg file format is preferred
  - Minimum size expectation of 400x100 pixels
- Compliance notification letter samples
- Data:
  - **For STR Customers (Property Information)**
    - Provide ALL parcels within Customer's jurisdiction regardless of development or known active rental status (open/active, closed/inactive, done, in progress). This allows GovOS to capture new and future rental listings more efficiently.
    - If there are properties that fall within multiple jurisdictions which will be required to register with and/or remit tax to Customer, be sure to include those incorporated areas along with all unincorporated parcels
      - Example 1: A property must register as STR and/or pay tax in the incorporated city and Customer. Provide all parcels, tagged with respective statuses
      - Example 2: The property resides in an incorporated city, but only Customer requires registration and/or tax, and this property is within their jurisdiction to do so. For both examples, GovOS needs these parcels included, and tagged with their respective statuses
    - If Customer's parcel numbers are not unique, GovOS will need a different unique identifier or a combination of fields that can be used to determine a unique property. This information must stay the same (for future client-provided data updates) on Customer's side for each unique parcel.
    - Required parcel data fields include Parcel ID, Parcel Physical Address, Owner Name, and Owner Mailing Address.
  - **For BLT Customers (Business Information)**
    - Customer will provide information for all businesses that reside within Customer's jurisdiction.
    - Business information will include at a minimum business name, business address, owner name and owner mailing address.

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- Businesses must have a unique identifier or be able to be uniquely identified by a combination of data fields that must not change.

- Documents:
  - Provide all license and/or registration forms, including renewal forms if applicable.
  - All tax forms
  - Copy of ordinance(s) applicable to the Project.
  - Visualization of workflows (if available)
  - All applicable fees

NOTE: GovOS will use system generated account numbers for all properties or businesses when initiating new customers. The GovOS system will generate a six-digit numerical value starting at 000000 and increases by 2. The GovOS team will import existing account numbers on each account for jurisdictions reporting/reference if desired.

10. Change Orders

Customer acknowledges that changes introduced after the "Discovery" phase of the Project may require additional effort or time, resulting in additional cost. Requests for changes to this SOW or the Project (a "**Change Order**") must be submitted to the GovOS Project Manager and Configuration Specialist in writing.

Any of the following items will be considered "Out of Scope" and require a Change Order:

- Items listed in Section 11;
- Material changes in the scope or effort;
- Material changes in the number or type of deliverables to meet the SOW objectives;
- Changes to the Project resource requirements; and
- Changes to key dates (i.e., go-live) after acceptance of the Project plan

GovOS will estimate the time and fixed cost needed to implement the Change Order and the impact it may have on the delivery of the Project. GovOS will perform the requested Services once the Change Order has been signed by Customer.

11. Out Of Scope Items

This SOW outlines the areas, tasks, and responsibilities explicitly excluded from the scope of the Project. Any activities falling within the following excluded areas shall not be considered part of the Project and are the sole responsibility of Customer.

Items not in Scope:

- Hardware procurement, installation, or configuration of any hardware components unless explicitly specified in the agreed-upon scope of work.
- Software licensing or procurement of third-party software solutions required for the Project's implementation.

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- Network design, setup, or configuration of network infrastructure such as routers, switches, and firewalls unless specified otherwise.
- Change Management, facilitation of organizational change or processes related to the implementation.
- Custom development of any custom features, functionalities, or integrations not explicitly outlined in the scope of work.
- Compliance notification letter distribution. GovOS is not responsible for sending Compliance Notification Letters, that will be done by Customer.

12. Core Functionality Deliverables

Working in close collaboration, Customer and GovOS will deploy the following core modules and functionality within the estimated timeline provided:

Product Name	Applicable	GovOS Delivered Value
Business License (BL)	**Yes**	**This is enabled by the following core functionality and deliverables:** • 1 New License form, fees, and associated workflow • 1 Renewal form, fees, and associated Workflow • 1 Account Information update form • 1 Closure form • Printable PDF license • License Data Import from legacy system • Web view configuration for internal and external users ◦ (Business record mapping) • Standard SaaS Solution Reports
Tax (T)	**Yes**	**This is enabled by the following core functionality and deliverables:** • 1 Tax form • Tax filing automation ◦ Quarterly • Tax registration workflow (if no Business Licensing purchased) • Standard SaaS Solution Reports • Data Migration (migrating relevant data from current system)
Payment Gateway	**Yes**	**Setup included for approved payment vendors only*** GovOS approved vendors are vetted to ensure compatibility and efficiency. Please be aware that opting to use a non-approved payment vendor may introduce unforeseen complications, including additional processing fees and extended project timelines. ***Approved Vendors:** GovOSPay • NCR • Authorize.net • Certified Payments • CyberSource • Invoice Cloud • MunicIPAY • USAePay • OrbiPay • PayPal • Point and Pay • SIPA • Stripe • Xpress Bill Pay

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Product Name	Applicable	GovOS Delivered Value
Reports	**Yes**	**GovOS standard reports (14) include the following capabilities:** • Business Record reporting • License Inventory reporting • Transaction & Reconciliation reporting • Delinquency reporting
Notifications	**Yes**	**Email distribution and/or print-and-mail enablement; electronic distribution if email provided by jurisdictions:** • Six (6) letter templates including: ◦ Go-Live Registration – print PDF, electronic if emails provided ◦ Registration Approval & Denial – automated email ◦ Renewal Approval & Denial – automated email ◦ Open Task Reminder – automated email
Short Term Rentals (STR)	**Yes**	**This is enabled by the following core functionality and deliverables:** • Parcel data import • License data import • Jurisdiction advertisement identification • Compliance status definition and enablement • Property registration workflow (only if purchased with BLT)

13. Value-Add Functionality Deliverables

Once core functionality is deployed, GovOS will work in close collaboration with Customer to deploy the following Value-Add modules and/or functionality over time in short, agile deployments aligned with Customer's priorities, schedule, and resources:

Product Name	Applicable	GovOS Delivered Value
Payroll Tax	**No**	**This is enabled by the following functionality and deliverables:** • One (1) Employee Tax calculation • One (1) Payroll Tax calculation • W2 Reconciliation (optional) • Annual Reconciliation (optional) • Payroll Provider Bulk filing
Cannabis Tax	**No**	**This is enabled by the following functionality and deliverables:** • One (1) Tax form
Lodging Tax	**Yes**	**This is enabled by the following functionality and deliverables:** • One (1) Tax form
Sales and Use Tax	**No**	**This is enabled by the following functionality and deliverables:** • One (1) Tax form

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Product Name	Applicable	GovOS Delivered Value
Corporate Income Tax	**No**	**This is enabled by the following functionality and deliverables:** • One (1) Tax form • State Import (Optional)
Business License w/ Fee Schedule	**No**	**This is enabled by the following functionality and deliverables:** • One (1) Registration form and associated workflow • One (1) Renewal Form and associated workflow with Calculated fee structure
Alcohol License	**No**	**This is enabled by the following functionality and deliverables:** • One (1) Registration form and associated workflow • One (1) Renewal Form and associated workflow
BLT Audit Assessment Module	**No**	**This is enabled by the following functionality and deliverables:** • Audit assessment landing page • Audit form configuration • Two (2) notification templates • One (1) workflow
STR Complaint Hotline	**No**	**This is enabled by the following functionality and deliverables:** • Hotline script • Hotline setup
BLT Bulk Filing	**No**	**This is enabled by the following functionality and deliverables:** • Setup for single tax form • Online instructions for tax filing by constituents • Import file creation
GIS Address Verification	**Yes**	**This is enabled by the following functionality and deliverables:** • GIS validation process established between GovOS and customer-owned GIS platform

14. Acceptance

All Deliverables require acceptance from the Customer Project Manager following the completion of deliverables, and upon Project closure. Customer is responsible for conducting any review and testing deliverable(s) pursuant to any applicable acceptance criteria agreed upon by the parties for such Deliverable(s). Upon completion of these phases, the GovOS Project Manager shall notify the Customer Project Manager and provide the necessary documents for review and sign off.

The following processes will be used for accepting Deliverables and Project Closure:

- **Deliverable Acceptance Process:**
  - A Deliverable will be provided by GovOS ("**Delivery**"); then
  - Within 5 business days Delivery, Customer shall provide written acceptance of the Deliverable ("**Acceptance**"), or a rejection notice that described with specificity the reason(s) for rejection (a "**Rejection**"); then

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- If Customer has provided Acceptance or failed to timely provide a Rejection, then the Deliverable shall be deemed accepted; or
- If a Rejection is timely provided, then GovOS shall promptly attempt to resolve the concerns identified in the Rejection and re-submit the Deliverable for acceptance, at which point this Acceptance Process shall commence again.

- **Acceptance by Use:** If the SaaS Solutions have been put into use within a production environment for a period of 14 calendar days, then the Project shall be deemed accepted.
- **One Year Time Limit:** If more than 12 months have passed since the effective date of the applicable Proposal and there has been no substantive engagement from Customer.
- **Project/Phase Completion:** Upon completion of any phase of the Project or the Project in its entirety, Customer will have five business days to communicate that the Deliverable(s) that have not already been accepted by Customer at that time do not meet Customer's requirements. Failure to timely communicate rejection of such phase or the Project will be deemed as acceptance of the same and any further Services provided to remedy Customer's later concern(s) may only be provided pursuant to a Change Order.

15. Disputes and Resolution

Upon notification, GovOS will apply commercially reasonable effort to resolve disputes, issues, or other documented concerns as timely as possible.

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Proposal Acceptance

Proposal #:	006VV00000HJIibYAH

By signing below, Customer and GovOS accept this Proposal and agree that it shall be subject to the TOU and SLA.

Customer Signature

Signature of Authorized Representative	Title	Date

GovOS Signature

Signature of Authorized GovOS Representative	Title	Date

Attachment: GovOS Contract - Unsigned (13042 : Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance)

NY Counties Occupancy Tax Law: Economic Development and Tourism Language

X Denotes counties with in-house tourism function or unit

County	NY Law		Notes
Broome	Three-Fifths of revenues resulting from the imposition of the tax under this article is to be paid into the treasury of the county and is credited to and deposited in the general fund of the county and is thereafter to be allocated at the discretion of the Broome County Legislature for any county purpose in order to increase conventions, trade shows and tourist business. Two-Fifths of revenues resulting from the imposition of said tax is to be deposited in a special account known as the county economic development initiative fund and is to be marked separate and apart from any other funds and accounts of the county. The Broome County Legislature shall designate the specific purpose for which these funds may be used.	X	Overseen by the County's Planning Department and use in part an RFP process. Distributed through a dedicated "Hotel/Motel" fund. 3% portion of tax goes to contract agencies to promote tourism and tourist activities. 2% portion of tax is directed towards economic development and marketing such as the small community fund which provides grants for community improvement projects.
Cattaraugus	All revenues resulting from the imposition of tax under the local laws shall be paid into the treasury of Cattaraugus County and shall be credited to and deposited into the general fund of the county, thereafter to be allocated at the discretion of the county legislature of the county of Cattaraugus for the purposes of tourism and economic development	X	Administered by the County's Economic Development, Planning and Tourism Office. Provides funding to several Chambers of Commerce, a competitive grant program for business associations, non-profit organizations, events, festivals. Department of Economic Development, Planning and Tourism (EDPT) also directly receives funding to support county economic development initiatives as well as county's tourism website, EnchantedMountains.com,
Chenango	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Chenango and shall be credited to and deposited in the general fund of the county, thereafter to be allocated for the promotion of tourism development, economic development, and other directly related and supporting activities.		Board of Supervisor directed, tourism promotion monies primarily channeled through Chamber of Commerce
Franklin	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Franklin and shall be credited to and deposited in the general fund of the county, thereafter to be allocated for the promotion of tourism development, economic development, and other directly related and supporting activities;	X	In county government, Economic Development and Tourism. County uses tax mostly for tourism promotion, visitor experience enhancement, and developing tourism amenities, with funds allocated according to a strategic marketing plan approved by the County Legislature. A Tourism Advisory Committee develops this plan, and the funds are distributed to the County's Tourism Promotion Agent for implementation.
Fulton	All revenues resulting from the imposition of the tax under this local law shall be paid into the Treasury of the County of Fulton and shall be credited to and deposited in the general fund of the County, thereafter to be allocated only for tourism development, economic development and other directly related and supporting activities, however, that a portion of such revenue may be specifically allocated to the expense of the County in administering such tax.	X	In-county government Planning Department's Tourism Coordinator oversees and coordinates disposition of funds designated for tourism promotion with outside agency.
Nassau	Seventy-five percent thereof shall be distributed as appropriated by the legislative body under the following formula: (i) twenty-five percent of such seventy-five percent of revenues shall be paid into the treasury of the county of Nassau and shall be dedicated to the fulfillment of the general obligations of such county and (ii) seventy-five percent of such seventy-five percent of revenues shall be utilized by the county of Nassau, acting through its county department of parks, recreation and museums, to improve and advance the marketability of cultural and historic attractions located throughout the county of Nassau.	X	in-county government distributed over several functions. In addition to law description, 25 % is allocated to tourism promotion, preservation and maintenance of cultural sites and cultural programs

Attachment: NY Counties Occupancy Tax Law - Economic Development and Tourism Language (13277 :

Oneida	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Oneida and shall be credited to and deposited in the Oneida County trust and agency fund; the net collections therefrom shall thereafter be allocated by the county legislature of Oneida and shall be used for the promotion of tourism development, economic development, and other directly related and supporting activities by a not-for-profit and/or public benefit corporation under contract with the county.	X	Contract out with a not-for-profit or public benefit corporation, under contract with the county, carries out the actual promotion and development activities. In addition, a portion of occupancy tax monies used separately for economic development with a focus on the Nexus Center.
Otsego	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Otsego county and shall be credited to and deposited in the general fund of the county; the net collections therefrom shall thereafter be allocated by the board of representatives of Otsego county in an amount not to exceed two hundred thousand dollars for the promotion, planning and development of tourism in Otsego County and the remaining net collections therefrom may be allocated by the board of representatives of Otsego county for any county purpose.		A portion of the revenue, up to a $200,000 annual cap, is specifically earmarked for tourism promotion, planning, and development. The county contracts with the DMC, a non-profit organization, to act as its Tourism Promotion Agency. The DMC receives funding from the occupancy tax to promote tourism in the region, including marketing efforts, cooperative investments, and leveraging state grants. The remaining net collections from the tax can be allocated for any general county purpose. This may include covering the increased costs of infrastructure repair and maintenance that come with heavy tourism.
Saratoga	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Saratoga and shall be credited to and deposited in the general fund of the county; the net collections therefrom shall thereafter be allocated by the board of supervisors of Saratoga County fifty percent for the promotion of tourism and conventions and fifty percent to the Saratoga County Prosperity Partnership, Inc. for the promotion of tourism and other economic development-related purposes		General capital campaign to expand and renovate the City Center and surplus used for the operational running of City Center. Occupancy tax tourist promotion monies contracted out to various non-for-profits, primarily with Saratoga Convention & Tourism Bureau.
Schoharie	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Schoharie county and shall be credited to and deposited in the general fund of the county; provided, however, that such local laws shall provide that: (a) the county shall be authorized to dedicate a portion of such revenue to promote tourism and other forms of business in the county;	X	In-county government Economic Development Coordinator (which oversees tourism)Contract out advertising campaigns to attract visitors to the county and its attractions, funding local festivals, fairs, and other events. Enhancements to roads, parks, and other public facilities that appeal to tourists. Economic development: Initiatives that assist local businesses that cater to tourists.
Seneca	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Seneca county and shall be credited to and deposited in the general fund of the county and shall be made available thereafter for the promotion of tourism and tourist attractions in Seneca county and any other directly related or supporting activities as related to tourism including, but not limited to, programs to improve public infrastructures; to develop, operate and maintain public parks and recreational facilities; to maintain and enhance the water resources of Seneca county, including lakes and tributary streams; and for environmental conservation		County uses occupancy tax to support tourism promotion and development, including conventions, trade shows, special events, and related activities which include infrastructure, parks, and recreational facilities, and environmental conservation to further boost the local economy. Contracts with Chamber of Commerce for tourism promotion portion.
Suffolk	Six million dollars per fiscal year, shall be delivered to a not-for-profit tourism promotion agency that has experience with tourism promotion in the Long Island region...two hundred fifty thousand dollars per fiscal year shall be utilized ...for the promotion of the county of Suffolk as a film friendly location through the county department of economic development and planning; three million two hundred fifty thousand dollars per fiscal year shall be deposited into the general fund of the county of Suffolk to be utilized for general park purposes;	X	Overseen by the Economic Development and Planning Department. In addition to tourism promotion dollars portion of revenue is deposited into a special fund called the "Suffolk County Infrastructure Fund," representing the economic development portion of their law. The law is quite extensive. Contract out tourism portion to a not-for-profit organization

Attachment: NY Counties Occupancy Tax Law - Economic Development and Tourism Language (13277 :

Yates	All revenues resulting from the imposition of the tax under this local aw shall be paid into the treasury of Yates County and shall be credited to, and deposited in, the General Fund of the County... shall be equally divided for the purpose of i) promoting tourism in the County (Yates County Tourism) and ii) the enhancement of the general economy in the County, its towns and villages (Yates County General Fund).	X	Overseen by Planning and Development Department; Tourism Advisory Committee (TAC): Half of the revenue is managed by the TAC, which awards grants to local businesses and organizations. These grants fund projects that enhance visitor experiences, promote tourism, and increase visitation to the county. A portion of the revenue is allocated to a natural resources grant. This supports improvements to parks, trails, playgrounds, and other outdoor activities to enhance the experience for both tourists and residents. The remaining funds are used to enhance the general economy of the county, its towns, and its villages.

Attachment: NY Counties Occupancy Tax Law - Economic Development and Tourism Language (13277 :

NY Counties Occupancy Tax Law - General fund language or no language

X Denotes counties with an in-house tourism function or unit

County	NY Law		Notes
Allegany	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Allegany county and shall be credited to and deposited in the general fund of the county; The revenue derived from the tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Allegany County, its cities, towns, and villages.	X	Located in county government in Economic and Community Development. Director of Tourism. The funds are allocated to support cultural and recreational facilities, maintain infrastructure, and improve services.
Columbia	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Columbia and shall be credited to and deposited in the general fund of the county thereafter to be used for any lawful purpose.	X	Located in county government; in-house tourism department Budget about $366,000
Delaware	All revenues from the imposition of the tax under the local laws shall be paid into the treasury of the county of Delaware and shall be credited to and deposited in the general fund of the county.	X	In 2022 county brought in-house to Department of Economic Development. Roughly 50% for promotion and 50% for initiatives to grow industries. Provided funds previously through contract with the Chamber.
Lewis	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Lewis and shall be credited to and deposited into the general fund of the county.		Used a portion of $150000 in occupancy tax for a match with I Love NY with Chamber of Commerce and uses a portion for infrastructure activities like trail maintenance
Onondaga	All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of the county and shall be credited to and deposited in the general fund of the county;		Contracts with the Visit Syracuse to assist in the promotion of the County. It is housed within the Centerstate Corporation for Economic Opportunity (CEO). County uses funds to leverage related development such as convention sites, attractions such as proposed Aquarium, capacity building such as hotels/motels
Orange	All revenue resulting from the imposition of the tax under this local law shall be paid into the Treasury of Orange County and shall be credited to and deposited in the general fund of the County.	X	In county government Tourism and Film Office
Orleans	All revenues resulting from the imposition of the tax under the local law shall be paid into the treasury of Orleans County and shall be credited to and deposited in the general fund of the county.	X	In-county government. Tourism Director and part-time sportfishing coordinator
Rensselaer	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Rensselaer County and shall be credited to and deposited in the general fund of such county and shall be available thereafter for any county purpose.	X	In-county government Tourism Office

Attachment: NY Counties Occupancy Tax Law - General Fund Language or no language (13277 :

Rockland	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Rockland and shall be credited to and deposited in the general fund of the county; and may thereafter be allocated at the discretion of the board of legislators of the county of Rockland for any county purpose.	X	in-county government Economic Development & Tourism office. The occupancy tax provides a direct funding stream for the county's tourism promotion agency; can be used to support local businesses, cultural attractions, and special events; can be used to maintain and improve the public infrastructure, such as roads and parks; can be used to fund important county services and reduce the burden on property taxpayers
St. Lawrence	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of St. Lawrence and shall be credited to and deposited in the general fund of the county; and may thereafter be allocated at the discretion of the board of legislators of the county of St. Lawrence for any county purpose.		Contracts with Chamber of Commerce promotion; spends a portion on infrastructure projects
Ulster	All revenues resulting from the imposition of the tax under this article shall be paid into the treasury of the County and shall be credited to and deposited in the general fund of the County, and thereafter such amount as may be hereafter required to defer necessary expenses of the County in administering such tax shall be applied annually for such purpose	X	In-county government Tourism Department, Director of Tourism, Integrated workforce development, economic development and tourism approach
Westchester	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Westchester and shall be credited to and deposited into the general fund of the county; and may thereafter be allocated at the discretion of the board of legislators of the county of Westchester for any county purpose.	X	In-county government Tourism & Film Office
Wyoming	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Wyoming County and shall be credited to and deposited in the general fund of the county; The revenue derived from the tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Wyoming County, its cities, towns, and villages		Contract with the Wyoming County Chamber of Commerce for tourism promotion

No Occupancy Tax

Herkimer			Tourism principally conducted by Chamber of Commerce and other tourist attractions in the county
Greene		X	In-county government Economic Development , Director of Tourism. Budget $1.6 million doesn't include revenue matches for I Love NY
Putman		X	In-county government Director of Tourism. Budget $270,000 plus I Love NY Match; one town imposed tax goes to general fund
Hamilton			Contract with the Regional Office of Sustainable Tourism

Attachment: NY Counties Occupancy Tax Law - General Fund Language or no language (13277 :

NY County Impact of Tourism Report for FY 24*

Tax Language: General Fund & Economic Development and Tourism Counties
27 Counties

County	Annual Financial Impact for FY 24	Growth over FY 23
Allegany	$84.8 million	2.30%
Columbia	$253.3 million	0.30%
Delaware	$155 million	5.40%
Dutchess	$811 milllion	7.30%
Lewis	$64.9 million	3.60%
Onondaga*	$1.29 billion	3.00%
Orange	$1.32 billion	3.90%
Orleans	$43.3 million	3.20%
Rensselaer	$188 million	6.00%
Rockland	$596 million	7.20%
St. Lawrence	$186.60 million	9.90%
Ulster	$1.12 billion	8.80%
Westchester	$2.37 billion	7.80%
Wyoming	$68.7 million	-3.60%
Broome	$428.1 million	5.20%
Cattaraugus	$431.3 million	9.30%
Chenango	$48.4 million	8.90%
Franklin	$222 million	0.00%
Fulton	$83.8 million	4.50%
Nassau	$3.2 billion	-0.40%
Oneida	$2 billion	6.40%
Otsego	$421.2 million	8.40%
Saratoga	$902 million	3.00%
Schoharie	$105.7 million	0.20%
Seneca	$186 million	7.90%
Suffolk	$4.6 billion	7.00%
Yates	$102 million	-1.20%
Total Percent		124.30%
Average Percent Growth for FY 24		**4.60%**

No Countywide	Occupancy Tax	
Herkimer	$155.2 million	2.30%
Greene	$318 million	4.40%
Putnam County	$88.3 million	3.10%
Hamilton County	$108.9 million	-1.08%

57 NY counties represented out of a total 57 non-NYC counties.

NY County Impact of Tourism Report for FY 24*

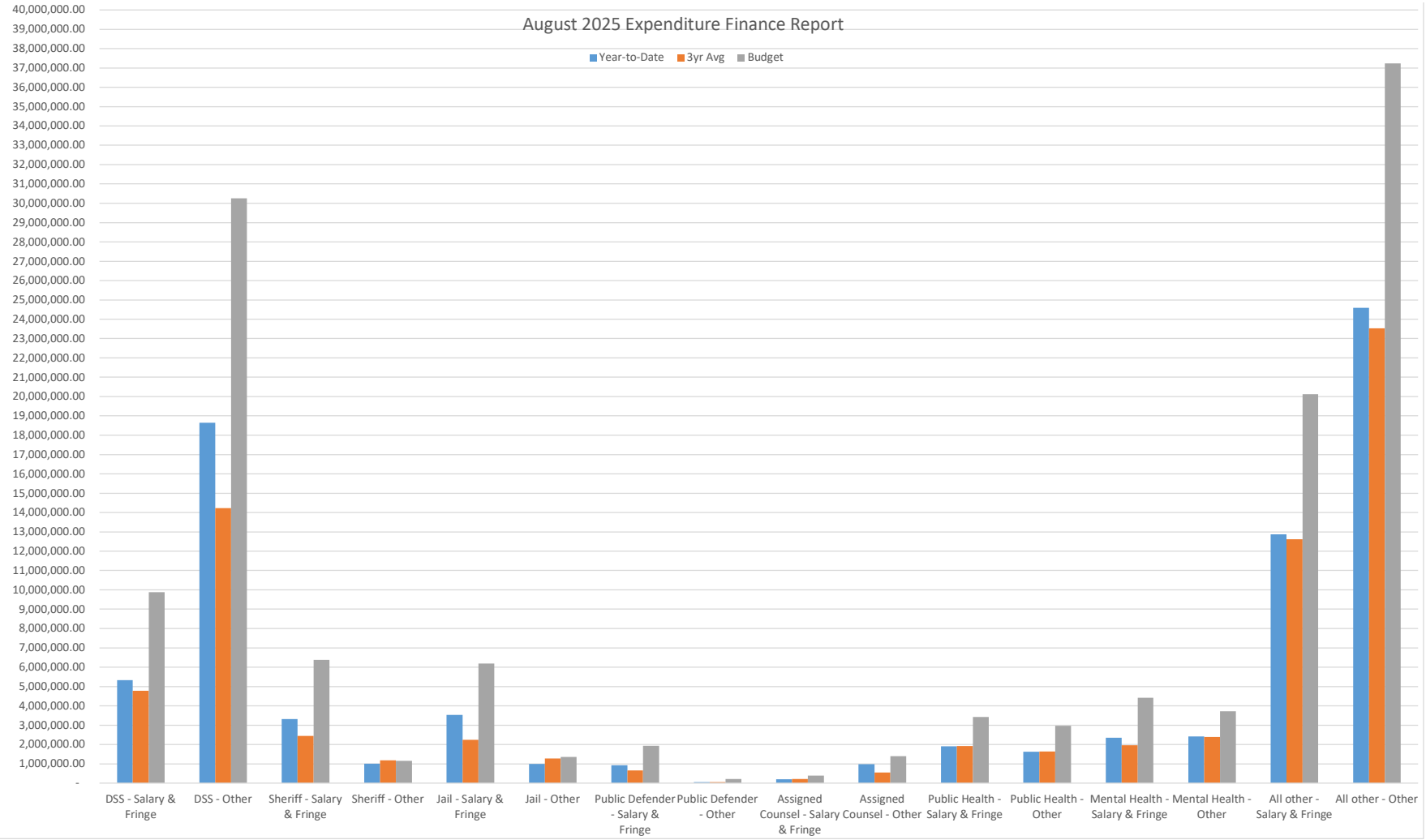
Tax Language: Tourism and Other Related Activities & Activites limited to Tourism Counties
26 Counties

County	Annual Financial Impact for FY 24	Growth over FY 23
Albany	$1.04 billion	-2.02%
Chautuaqua	$312.7 million	-0.40%
Chemung	$116.6 million	3.10%
Cortland	$104.8 million	0.60%
Genesee	$144.5 million	3.00%
Monroe	$1.45 billion	-2.20%
Montgomery	$82.4 million	4.90%
Oswego	$235 million	3.00%
Schuyler	$80.6 million	5.30%
Steuben	$208.4 million	10.60%
Tioga	$42.8 million	0.70%
Tompkins**	$320.2 million	6.40%
Wayne	$44.7 million	-0.40%
Cayuga	$168.6 million	7.60%
Clinton	$205 million	6.50%
Erie	$2.65 billion	7.20%
Essex	$963.5 million	5.90%
Jefferson	$348.3 million	5.30%
Livingston	$81.1 million	4.90%
Madison	$146.4 million	6.30%
Niagara	$1.16 billion	6.40%
Ontario	$377.7 million	3.70%
Schenectady	$582.5 million	5.70%
Sullivan	$1.03 billion	6.40%
Warren	$928.2 million	4.50%
Washington	$44.4 million	12.80%
		115.78%
Average Percent Growth for FY 24		**4.45%**

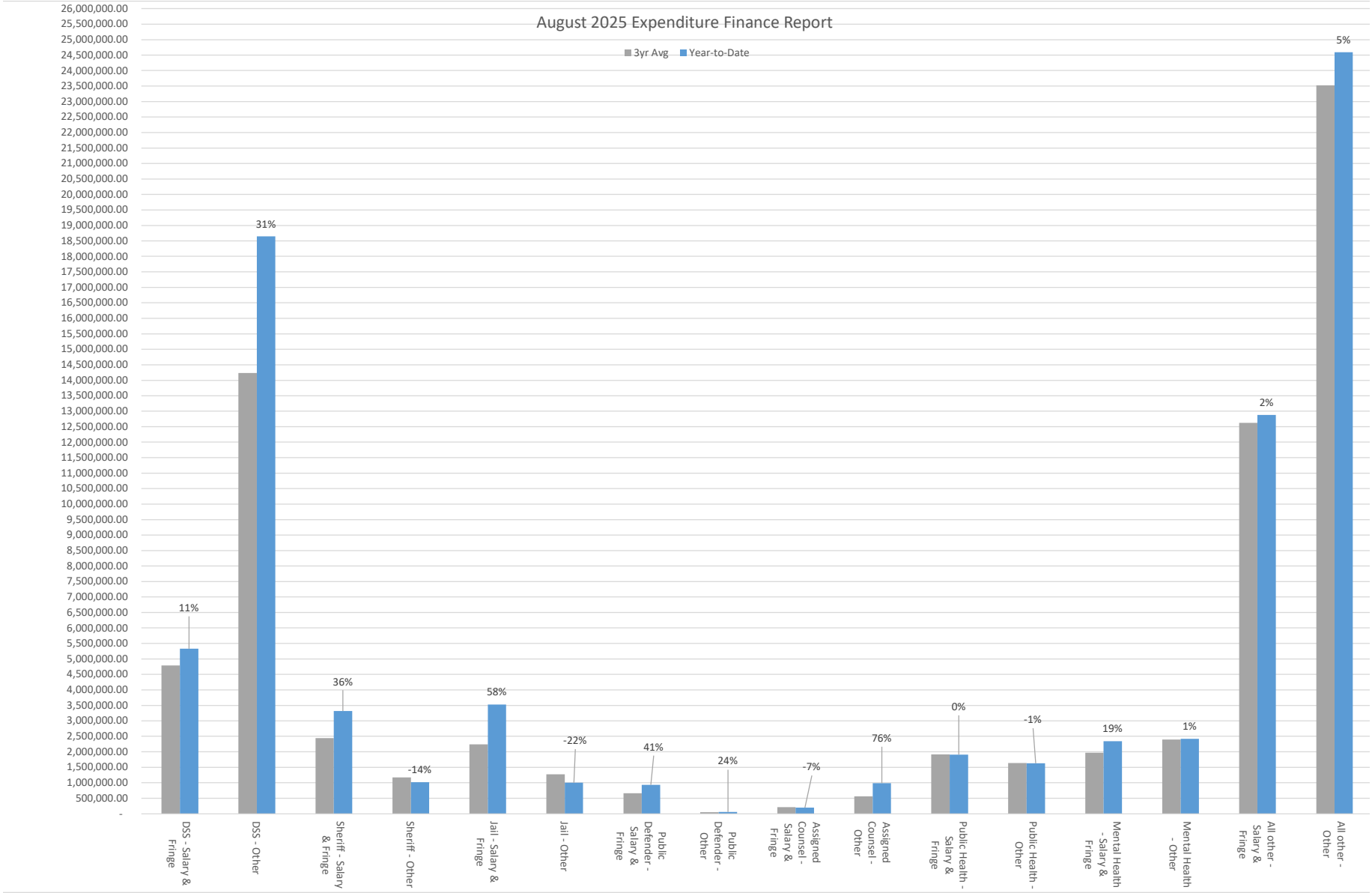
* Source: 2024 Economic Impact of Visitors to New York : Statewide Report;Tourism Economics, An Oxford Economic Company

** 60% on Marketing and Advertising and 40% on Product Development

Attachment: NY County Impact of Tourism Report - FY 24 (13277 : Requesting Special Legislation to Amend NYS Tax Law, to Expanding the



Attachment: August 2025 Finance Reports (13301 : August 2025 Financial Reports)



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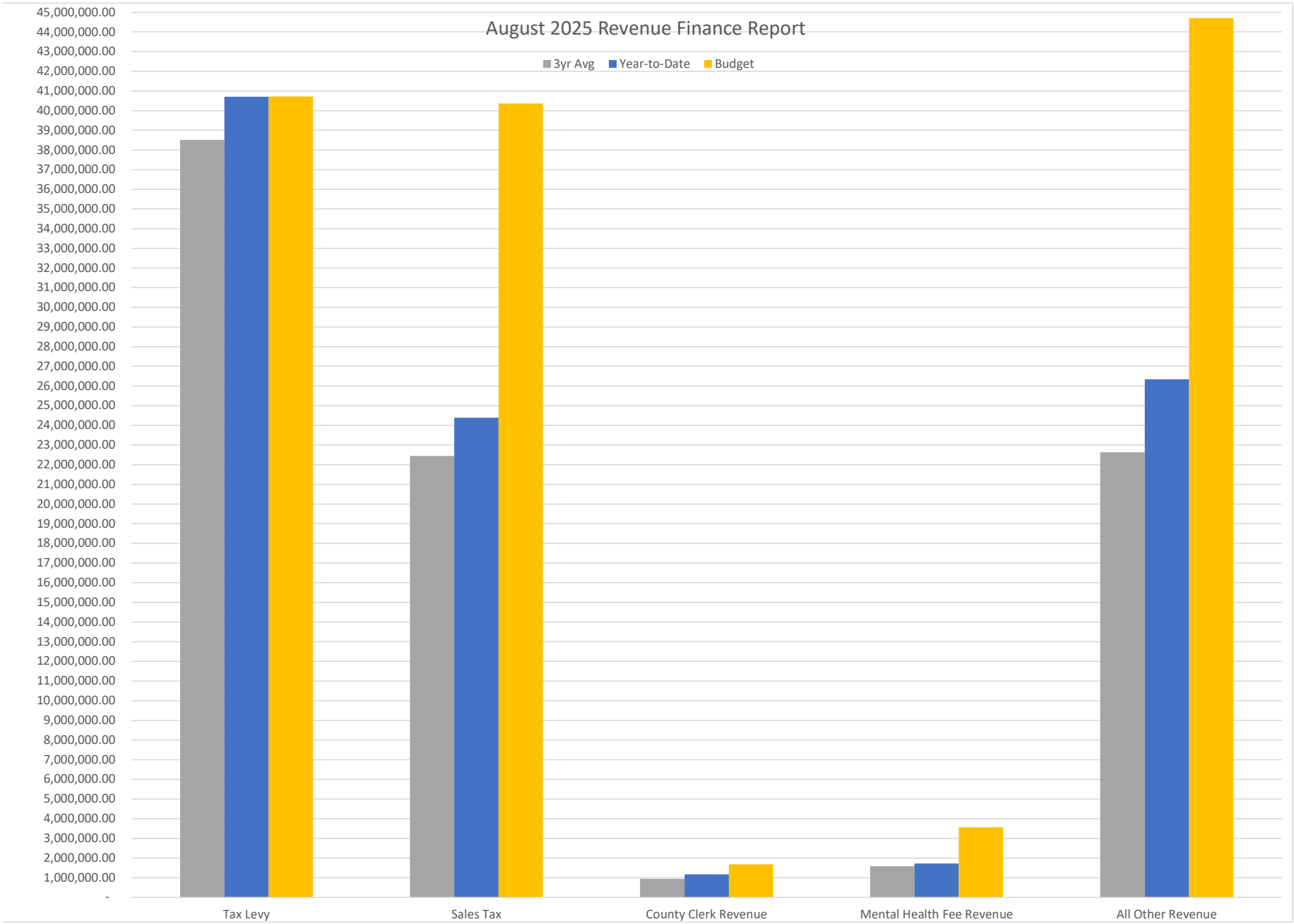

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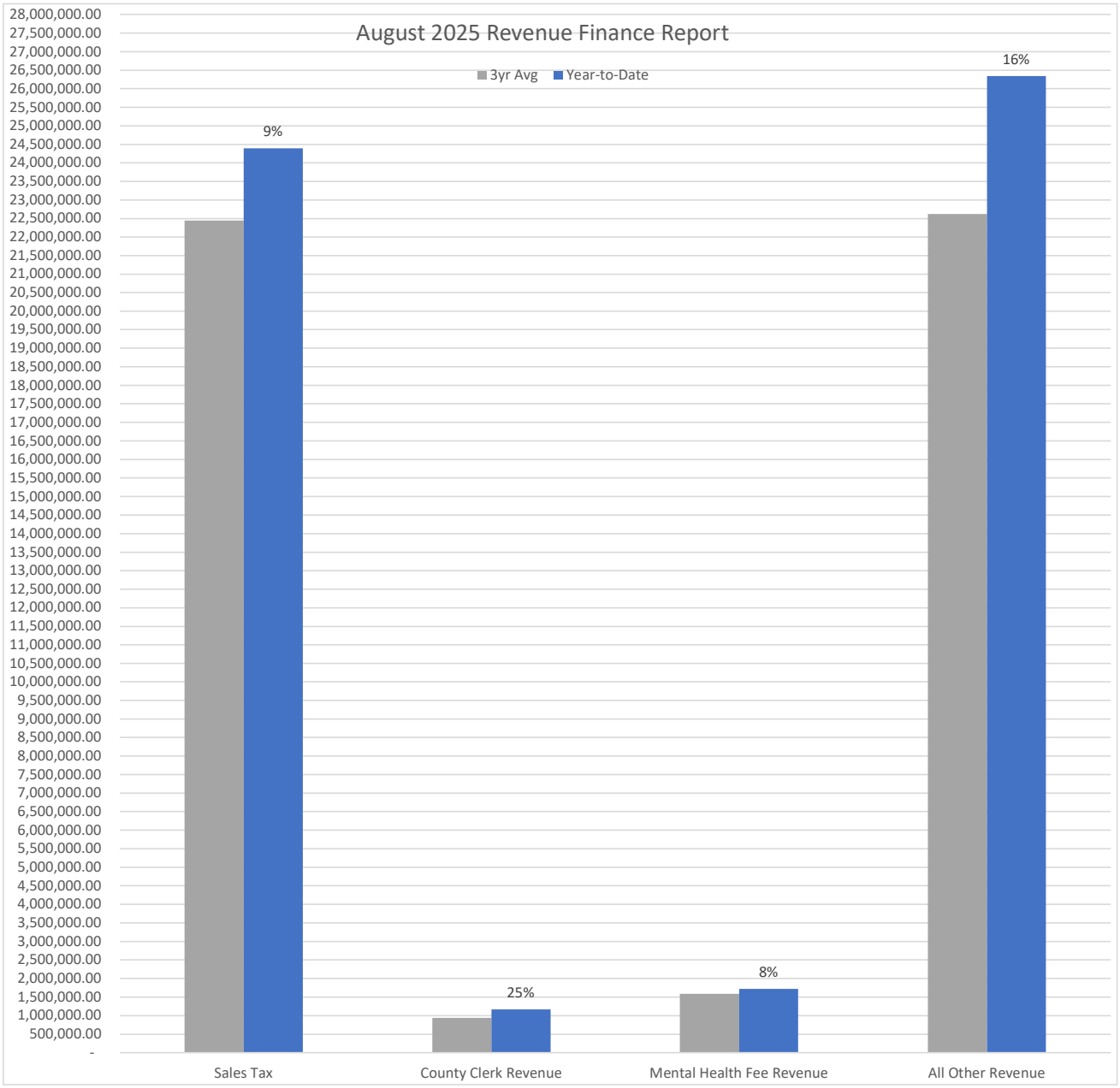

Attachment: August 2025 Finance Reports (13301 : August 2025 Financial Reports)

Cortland County					
Reserve Funds				**UNAUDITED**	
				12/31/2024	**8/31/2025**
Reserve Title	**Authorizing Resolution**	**Purpose**	**Funding**	**Balance**	**Balance**
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	343,792.25	353,325.45
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,567,108.88	1,712,611.44
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	4,539,945.76	5,163,594.73
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	16,082.52	14,704.64
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,679.49	43,685.30
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	4,568.70	4,568.70
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	138,615.15	135,963.68
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	88,973.41	91,466.02
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	113,842.67	116,525.62
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	112,862.57	217,358.02
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	55,872.37	62,733.50
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	630.17	648.35
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Secton 5311 funding	28,107.97	46,440.66
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,767,352.95	1,767,727.97
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	352,430.54	471,656.39
Public Safety Reserve	85-25	One time law enforcement expenditures	Traffic Safety program		179,869.54
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	5,160,225.20	5,308,216.54
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	45,562.74	44,812.74
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	232,497.95	175,611.44
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	10,383.69	10,888.74
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	251,343.69	136,331.40

Attachment: Reserves at 8-31-25 for Board (13301 : August 2025 Financial Reports)

Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	10,763.55	11,070.33
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing $100,000 or more	Assigned fund balance over $750,000	941,905.06	969,114.09
Road Machinery Fuel Farm Reserve	152-24	Repair & replacement of Highway fuel farm	$0.25/gallon fuel sold at Highway fuel farm	12,248.08	12,601.90
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,865,453.75	1,917,195.08
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	816,121.61	841,981.85
NOTE:					
Occupancy Tax Reserve	$826,382.71 to Tourism in 2026 and $599,640.72 in 2027; $42,457.49 County admin in 2025, $91,820.30 in 2026 and $66,626.75 in 2027; $140,800 returned from Cortland Regional Sports Council				
Opioid Settlement Reserve	Resolution 169-24 authorized up to $25,000 for warming center. At 8/31/25, $17,442.66 has been paid for the warming Center.				
	Resolution 226-24 authorized up to $150,000 for Jail treatment services. At 8/31/25, $140,369.11 has been spent on medication at the jail.				
	Resolution 188-25 authorized $184,000 in contracts. As of 8/31/25, $-0- has been paid on these contracts.				

Attachment: Reserves at 8-31-25 for Board (13301 : August 2025 Financial Reports)

CORTLAND COUNTY
Office of the County Administrator
60 Central Avenue
Cortland, NY 13045

Morgan Spaulding
Grant Administrator

(607) 756-3484
mspaulding@cortlandcountyny.gov

Monthly Report for September 2025

Committee Meeting Date: October 14th, 2025

The following report highlights the Grant Administrator's work throughout September 2025, including participation in meetings, recent grant awards, submitted applications, and ongoing grant efforts.

Meetings/ Trainings Attended:

- SAMHSA Monthly Check In
- Meeting with Mental Health to discuss SAMHSA grant
- SouthWorks Tour
- AP&E and HHS, Finance & Admin Committees
- Met with Child Advocacy Center Director to learn more about potential funding opportunities
- Met with ESD to discuss County Infrastructure Project – multiple
- Southern Tier 8 Sustainability Meeting
- Met with Alex Regan, Legislative Director for NYSAC to learn about funding opportunities and priorities
- Meeting with County Clerk & CIO to discuss ARC *Grants to Grow* project
- 5310 Meeting Discussion with Planning and Mobility
- Met with Workforce Development to Discuss potential ESD AI Prep grant program
- Met with Town of Cortlandville to give guidance on their current grants
- Attended Press Conference with Senator Lea Webb for Town of Cortlandville's CREST grant award
- Met with HCR to discuss funding opportunities and programs
- Attended Housing and Homelessness Coalition

Education & Outreach

- Attended Solon Town Board Meeting
- Accepted into the Leadership Cortland Program, beginning in October, which will provide professional development and community leadership training.
- Attended the Fall NYSAC Conference, gaining insight into countywide issues and solutions while networking with county leaders from across New York State.
- Attended Village of Marathon's NY Forward Project Application Review Community Event

Grants Awarded:

- $50,000 grant awarded through ARC for personnel services supporting the Grant Administrator position.
- $25,000 grant awarded through DOS NYSWIMS program to support lifeguard certifications and salaries for both the County and City.
- $500,000 grant awarded through Empire State Development (ESD) County Infrastructure grant program on behalf of the Town of Cortlandville for a new municipal well.
- $61,000 awarded in grants and donations for playground at Dwyer Park in partnership with Kiwanis Club.
- $834,000 awarded from NYS Department of State for Countywide Shared Services Initiative.

Attachment: September 2025 (13322 : Grant Administrator Monthly Report)

CORTLAND COUNTY
Office of the County Administrator
60 Central Avenue
Cortland, NY 13045

Morgan Spaulding
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Monthly Report for September 2025

Committee Meeting Date: October 14th, 2025

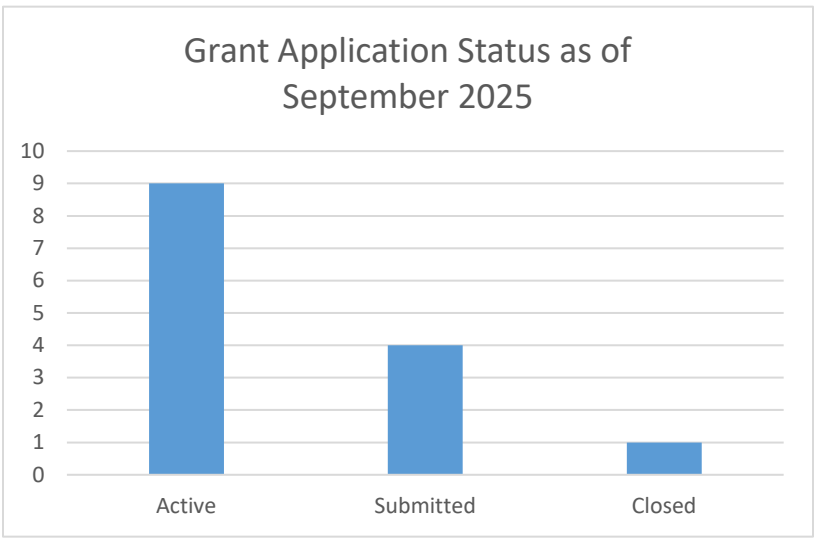
- $100,000 awarded through Appalachian Regional Commission (ARC) for additional Laserfiche licenses, scanners, and training.
- $50,000 awarded through the Department of Homeland Security & Emergency Services (DHSES) for cybersecurity.

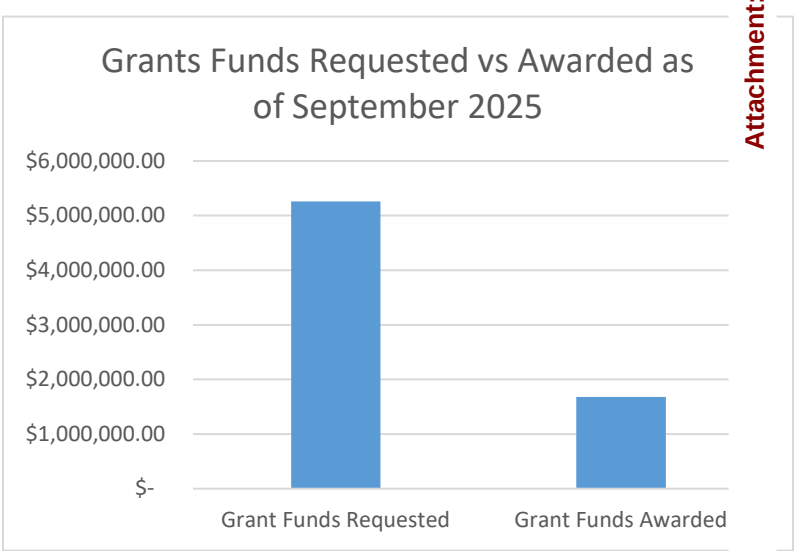
Grant Applications Submitted:

- Congressionally Directed Spending funding requests submitted for the construction fees related to the Cortlandville well.
- Application submitted to DEC Water Quality Improvement Program on behalf of the Cortland County Highway Department for the purchase of new plow blades that reduce salt usage.
- Application submitted to Department of State (DOS) Brownfield Opportunity Area Grant Program for a Countywide Brownfield Pre Planning Inventory and Analysis Initiative in partnership with Cortland County Planning Department.

Grant Applications in Progress:

- ARC POWER Grant Program for Marathon Substation
- Exploring CDBG funding for various projects
- Aiding in 5310 application with Planning & Mobility for transportation programs
- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.





Attachment: September 2025 (13322 : Grant Administrator Monthly Report)

OFFICE OF COUNTY AUDITOR
CORTLAND COUNTY
60 CENTRAL AVENUE, CORTLAND, NY 13045
607-753-5020

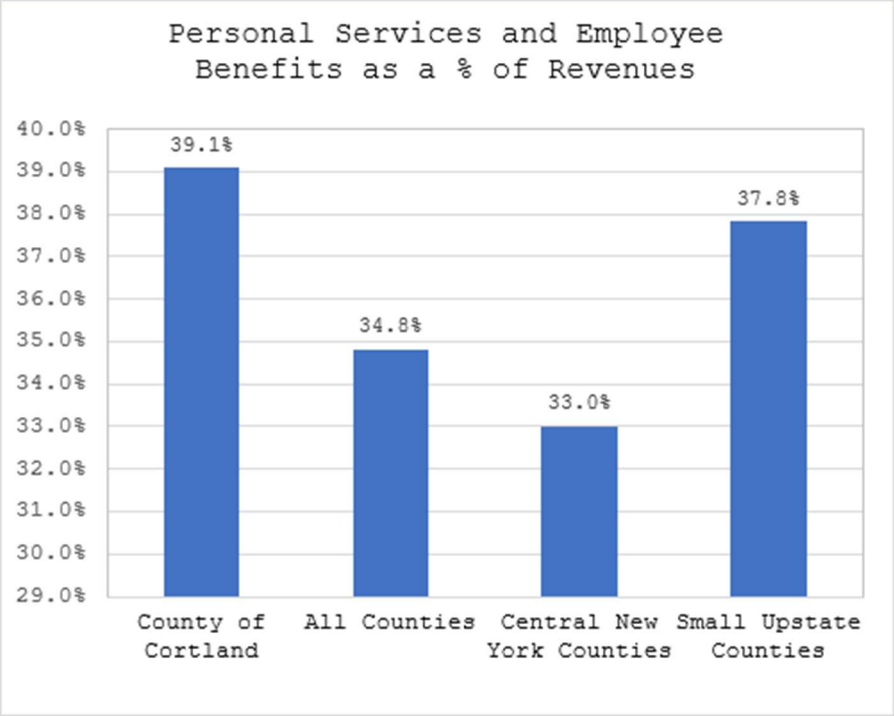
Stephen M. Trobert, CPA
Manager of Audit & Financial Projects

Benchmarking of Personnel Costs / Contracts

Personnel Costs Comparisons

- The Audit office performed comparison of the County's personnel costs to the thirty-five other upstate NY counties with a population between 30,000 and 125,000. Per 2023 data from Open Book NY, the County's total personal services costs for 2023 were 20.8% of total revenues compared to an average of 22.0% for the thirty-five county group. Additionally, the County had the fourth highest total employee benefits costs as a percentage of total revenues, driven largely by higher medical insurance costs per capita compared to other counties. The County's total employee benefits costs for 2023 were 16.5% of total revenues compared to an average of 12.5% for the group.

- The Audit office also reviewed the Office of the State Comptroller's September release of 2024 fiscal stress scores for local governments. Personal services and employee benefits costs are one of the nine financial indicators used in the scores and the following comparative chart is included in the Comptroller's release:



Source:
NYS OSC's 2024 fiscal stress scores release

Attachment: Personnel benchmarking report - October Finance Agenda (13323 : Benchmarking of County Labor Contracts / Plans)

OFFICE OF COUNTY AUDITOR
CORTLAND COUNTY
60 CENTRAL AVENUE, CORTLAND, NY 13045
607-753-5020

Stephen M. Trobert, CPA
Manager of Audit & Financial Projects

Benchmarking of Labor Contracts / Plans: In an effort to expand on the comparisons above, the Audit office commenced a benchmarking analysis of the County's labor contracts or plans. The following summarizes the work the Audit office has done to date on comparing the County's management compensation plan and general union contract to that of other counties.

Management Compensation Plan: The Audit office obtained the management plans from fourteen other Upstate NY counties and performed comparisons in the following key areas:

- **Accrued compensatory time** – Cortland County's plan allows for salaried employees to accrue up to one week of compensatory time on a rolling bases. Of the fourteen other counties included in the analysis, only two had plans that allow for management employees to accrue and carry compensatory time.

- **In-service vacation payouts** – Cortland's plan allows for employees to take an in-service payout once per calendar year of up to fifty percent of their accrued vacation balance. Five of the fourteen plans allow for an in-service vacation payout and nine do not.

General Union Contract: The Audit office obtained the publicly available general union contracts from twenty-five other Upstate NY counties and performed comparisons in the following areas:

- **Overtime** – The Audit office noted that Cortland County's general union contract does not specify whether paid time off is to be included in the calculation of "hours worked" for determining overtime hours. Nearly all of the contracts obtained for comparison did define this one way or the other. Thirteen of twenty-five contracts include all types of paid time off in the calculation of hours worked. The other twelve contracts all exclude sick leave when calculating hours worked for overtime purposes and some contracts exclude other types of leave as well. Additionally, some contracts determine overtime hours only on a weekly basis while some consider both a weekly and daily basis.

- **In-service vacation payouts** – Cortland's contract allows for employees to take an in-service payout once per year of up to fifty percent of their accrued vacation balance. Of the twenty-five contracts, ten allow for an in-service vacation payout and fifteen do not.

Attachment: Personnel benchmarking report - October Finance Agenda (13323 : Benchmarking of County Labor Contracts / Plans)

FY 26 Cortland County Projected Defict as of September 23 2025*

Tenative Budget Deficit	**$**	**8,841,081.32**	
Proposed Reduction Options	$	(961,991.66)	10 FTE vacancies set aside as unfunded
	$	(500,000.00)	BDC
	$	(1,000,000.00)	Additional DSS savings
	$	(2,000,000.00)	Fund balance
	$	(2,500,000.00)	Use of retirement reserve
	$	(500,000.00)	Jail Reserve
	$	(40,000.00)	Dwyer
	$	(175,000.00)	Public Safety
	$	(82,373.76)	Solid Waste share of Retiree Health Insurance
Budgetary Readjustment	$	973,411.87	8% Health Insurance Premium County Share increase
Projected Deficit 9 23 2025	**$**	**2,055,127.77**	

Tentative Tax Levy	5.05%
Budgeted Tax Levy	3.27%
Total Tentative and Budgeted Tax Levy	**8.32%**

* All departmental personnel requests removed except DSS caseworker reallocation, new payroll coordinator position and changing status of Fire Emergency trainers from 1099 consultants to part-time.

Attachment: FY 26 Budget Deficit (13270 : 2026 Cortland County Budget)

FY 26 Departmental Personnel Requests - New Positions, Abolish/Create and Reallocations

Department	Requested Change	Position	Grade	Step	Grade	Step	Total Cost
District Attorney	Create	Investigator			7H	1	$ 83,696.76
	Create	Paralegal			6H	1	$ 79,354.28
County Clerk/DMV	Reallocation	Senior Motor Vehicle Clerk	11	3	13	3	$ 3,451.75
County Attorney	Abolish/Create	FT Assistant County Attorney	2	1	2	1	$ 147,416.97
Personnel	Create	Human Resources Generalist			6H	1	$ 67,844.32
	Create	Human Resources Manager			7	4	$ 88,619.96
Aging	Reallocation	Aging Services Coordinator	17	5	18	5	$ 2,175.28
			17	6	18	6	$ 282.79
		Aging Services Coordinator	17	4	18	4	$ 2,353.08
		Aging Services Coordinator (100% Grant Funding)	17	1	18	1	$ 2,092.03
Planning	Abolish/Create	GIS Planner	19	3	24	1	$ 5,981.92
			19	4			
Mental Health	Create	Senior MH Clinician -PD (Up to 17 hrs)			28	1	$ 43,581.53
	Create	Mental Health Practioner - PT			Off Scale		$ 101,103.98
	Abolish/Create	Sr Mental Health Clinician/ Deputy Clinical Director	28	1			$ 18,324.25
		Total Departmental Requests					$ 646,278.91

Attachment: FY 26 Departmental Personnel Requests (13270 : 2026 Cortland County Budget)

Attachment: FY 26 Departmental Personnel Requests (13270 : 2026 Cortland County Budget)

Remain in Budget	DSS	Reallocation	Caseworkers, Sr. Caseworkers, Grade B Supervisors (41) (35% County Funding)	$ 72,209.65
Remain in Budget	DERC	1099 to Part-Time	County Fire Instructor -PT Emergency Medical Technician -PT Deputy Fire Coordinator -PT	
Remain in Budget	Finance		Payroll Clerk	$ 63,805.65

FY 26 Departmental Personnel Requests - New Positions, Abolish/Create and Reallocations

	Department	Requested Change	Position	Grade	Step	Grade	Step		Total Cost
	District Attorney	Create	Investigator			7H	1	$	83,696.76
		Create	Paralegal			6H	1	$	79,354.28
	County Clerk/DMV	Reallocation	Senior Motor Vehicle Clerk	11	3	13	3	$	3,451.75
	County Attorney	Abolish/Create	FT Assistant County Attorney	2	1	2	1	$	147,416.97
	Personnel	Create	Human Resources Generalist			6H	1	$	67,844.32
		Create	Human Resources Manager			7	4	$	88,619.96
	Aging	Reallocation	Aging Services Coordinator	17	5	18	5	$	2,175.28
				17	6	18	6	$	282.79
			Aging Services Coordinator	17	4	18	4	$	2,353.08
			Aging Services Coordinator (100% Grant Funding)	17	1	18	1	$	2,092.03
	Planning	Abolish/Create	GIS Planner	19	3	24	1	$	5,981.92
				19	4				
	Mental Health	Create	Senior MH Clinician -PD (Up to 17 hrs)			28	1	$	43,581.53
		Create	Mental Health Practioner - PT			Off Scale		$	101,103.98
		Abolish/Create	Sr Mental Health Clinician/ Deputy Clinical Director	28	1			$	18,324.25
			Total Departmental Requests					$	646,278.91
Remain in Budget	DSS	Reallocation	Caseworkers, Sr. Caseworkers, Grade B Supervisors (41) (35% County Funding)					$	72,209.65
Remain in Budget	DERC	1099 to Part-Time	County Fire Instructor -PT Emergency Medical Technician -PT Deputy Fire Coordinator -PT						
Remain in Budget	Finance		Payroll Clerk					$	63,805.65

Attachment: Personnel Requests Charts; without Clerk with MH (13337 : Departmental Budget Requests)

Jurisdiction: Cortland County
Jurisdictional Class: Competitive
Adopted: 9/6/06
Amended: 10/27/22, 9/27/25

DEPUTY DIRECTOR OF INFORMATION TECHNOLOGY

DISTINGUISHING FEATURES OF THE CLASS:

The work involves responsibility for assisting in administering and directing countywide information technology (IT) activities. The incumbent assists in planning, directing and coordinating all county IT operations and activities, establishing IT policies, procedures and standards, and coordinating and administering IT contracts. The incumbent also either directly provides or assigns IT personnel to provide technical assistance and advice to county departments regarding the identification and solution of a variety of data processing and systems design and analysis problems. The work is performed under the direction of the Director of Information Technology, with leeway allowed for the use of independent judgment in carrying out the details of the work. Supervision is exercised over the work of subordinate staff. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Establishes, reviews and modifies information technology policies, procedures and standards;
Coordinates and administers contracts for information technology services provided by outside vendors;
Assigns, directs, reviews and evaluates the work of subordinate technical staff;
Provides or assigns staff to provide technical assistance and advice to county departments regarding information technology related problems;
Prepares and monitors the department's annual budget, and assists in preparing cost justifications;
Provides for and/or arranges for a wide-variety of ongoing technical training for department personnel;
Installs, modifies and maintains computers, servers, Active directory, local area network equipment as needed;
Creates and maintains a variety of records and reports related to departmental operations;
Attends training conferences and seminars as required.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of modern principles and practices of management information systems;
Thorough knowledge of Help desk systems and customer support.
Experience in computer configurations and deployment.
Working knowledge of local area network equipment including personal computer hardware and software and peripheral equipment;
Understanding of object-oriented and language oriented programming;
Ability to plan, organize, coordinate, administer an evaluate the effectiveness of program plans and provision of services related to information technology services;
Ability to prepare budgets, operating reports and a variety of other reports relative to program activities;
Ability to plan and supervise the work of others;
Ability to analyze and organize data and prepare records and reports;

Attachment: Deputy Director of Information Technology draft (13286 : Create Position for Information Technology Department)

Ability to understand and interpret complex oral instructions and/or written directions;
Ability to establish and maintain effective working relationships with others;
Ability to communicate effectively both orally and in writing;
Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: Either:

(a) Possession of a Bachelor's degree or higher including or supplemented by sixty (60) credit hours in information systems management, computer science, information technology or a closely related field and two (2) years of paid work experience in network administration or information systems administration; OR

(b) Possession of an Associate's degree or higher including or supplemented by thirty (30) credit hours in coursework defined in (a) and four (4) years of paid work experience in network administration or information systems management; OR

(c) Possession of a high school diploma or equivalency diploma and six (6) years of paid work experience in network administration or information systems management: OR

(d) An equivalent combination of training and experience as defined by the limits of (a), (b), and (c), or other experience that can demonstrate the ability to perform all duties.

NOTE:
Degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If the degree was awarded by an educational institution outside of the United States and its territories, applicant must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found at http://www.cs.ny.gov/jobseeker/degrees.cfm. Applicants must pay the required evaluation fee.

Attachment: Deputy Director of Information Technology draft (13286 : Create Position for Information Technology Department)

Jurisdiction: Cortland County
Jurisdictional Class: Competitive
Adopted:

INFORMATION SECURITY OFFICER

DISTINGUISHING FEATURES OF THE CLASS:

The Information Security Officer will be responsible for developing, leading, executing, and overseeing an enterprise-wide cybersecurity and IT risk management program, overseeing security policy, incident response, and compliance with regulations and standards. The incumbent is entrusted with protecting the confidentiality, integrity, and availability of the organization's information assets. The Information Security Officer develops and implements comprehensive strategies, policies, and procedures to identify and mitigate risks, ensures compliance with county regulations, and responds effectively to security incidents. Works closely with stakeholders across the organization to promote a culture of security and to align information security practices with county objectives. Under the supervision of the Director of Technology, the incumbent works directly with other Information Technology management and staff with the planning and implementation of county wide security profiles. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Develops and implements Cortland County's information security strategy, aligning it with business objectives and risk tolerance. Identify and prioritize security initiatives, establish security goals, and create a roadmap for their implementation;

Establishes and enforces information security policies, standards, guidelines, and procedures. Ensures that they align with industry best practices and regulatory requirements. Communicates and educates employees on security policies, promoting a culture of security awareness and compliance;

Conducts regular risk assessments to identify and evaluate potential security threats and vulnerabilities. Develops and implements risk mitigation strategies to protect systems and data, including security controls, policies, and procedures. Monitors and manages security risks through ongoing assessments and the implementation of appropriate safeguards;

Working with IT management, develops and maintains an incident response plan, coordinating teams to detect, respond to, and recover from security breaches and incidents. Develops and implements processes for reporting and communicating security incidents to appropriate stakeholders, including executives, legal counsel, and regulatory bodies. Ensures that incident reports are timely, accurate, and comprehensive.

Leads and mentors the Information Technology department staff fostering a culture of accountability and continuous improvement.

Ensures the organization adheres to relevant cybersecurity standards (e.g., NIST, PCI), state and federal statutory requirements, and data privacy laws. Establishes and maintains security

Attachment: Information Security Officer draft (13286 : Create Position for Information Technology Department)

governance frameworks and structures to ensure effective oversight and accountability. Participates in security committees and provides regular updates to executive leadership and the board of directors on the organization's security posture, risks, and compliance status.

Creates and implements programs to educate employees on security best practices and to promote a strong security-conscious culture. Develops and delivers security awareness and education programs for employees at all levels of the organization. Promotes best practice programs to promote a security-conscious staff. Ensures that employees understand their role in maintaining information security and are equipped with the knowledge to identify and respond to security risks.

Manages and oversees the implementation and maintenance of security technologies, including firewalls, identity management systems, and intrusion prevention systems.

Works with IT teams, executives, legal, human resources, and external partners and auditors to integrate security requirements and ensure alignment with organizational goals.

Stays abreast of emerging threats, vulnerabilities, and technologies in the information security field. Continuously evaluates and enhances the organization's security posture, controls, and processes through regular reviews, audits, and testing.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of computer processing systems, principles and methods of application;
Thorough knowledge of business analysis and its implementation in information technology projects;
Good knowledge of the principles and practices of supervision;
Ability to plan and supervise the work of technical staff subordinates in a manner conducive to full performance and high moral;
Ability to establish and maintain effective working relationships with staff and officials;
Ability to express one's ideas clearly and concisely and to prepare comprehensive and detailed written and oral reports;
Physical condition commensurate with the demands of the job.

MINIMUM QUALIFICATIONS: Either:

(a) Possession of a bachelor's degree or higher in computer science or a closely related field and four (4) years of paid work experience in information security; OR

(b) Possession of an associate's degree or higher in computer science or closely related field and six (6) years of paid work experience as stated in (a); OR

(c) Possession or a high school diploma or equivalence diploma and eight (8) years of paid work experience as stated in (a); OR

Attachment: Information Security Officer draft (13286 : Create Position for Information Technology Department)

(d) An equivalent combination of training and experience as defined by the limits of (a), (b) and (c), or other experience that can demonstrate the ability to perform all duties

NOTE:
Degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If the degree was awarded by an educational institution outside of the United States and its territories, applicant must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found at http://www.cs.ny.gov/jobseeker/degrees.cfm. Applicants must pay the required evaluation fee.

Attachment: Information Security Officer draft (13286 : Create Position for Information Technology Department)

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☐ Abolish ☑ Create

Position Name (s): Create Information Security Officer **Abolish** _____

Bargaining Unit: Management

Purpose and Background:

The Information Security Officer will be responsible for developing, leading, executing, and overseeing an enterprise-wide cybersecurity and IT risk management program, overseeing security policy, incident response, and compliance with regulations and standards. They are entrusted with protecting the confidentiality, integrity, and availability of the organization's information assets. Will develop and implement comprehensive strategies, policies, and procedures to identify and mitigate risks to ensure compliance with county regulations, and respond effectively to security incidents. Will work closely with stakeholders across the organization to promote a culture of security and to align information security practices with county objectives.

Fiscal Impact: ☑ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade — Salary Range $ —

Requested Grade/Salary of Position: Grade 5 Salary Range $ 85,067-113,223

Annual Increase: $ 85,067-113,223 County Share: $ 100% # of Positions Affected: all County employees

Goals:

The Information Security Officer will provide strategic leadership and direction in establishing and maintaining a robust information security program, ensuring the confidentiality, integrity, and availability of sensitive data. Secondly, they assess and mitigate security risks, protecting the organization from cyber threats and potential breaches that could lead to financial losses, reputational damage, and legal consequences.

Operational Impact:

This full time position will be repsonsible for creating and maintaining Cortland County's cyber security profille. Duty's will linclude,Developing Cortland Cpounty's information secvurity strategy.Establish information security policies, standards, and procedures. Conduct regular risk assesments. Develop and maintain Incident Response plans, IT Team Leadership: Fostering a culture of cyber accountability and continuous improvement. Ensures the organization adheres to relevant cybersecurity standards. Develops and maintains a County Security Awareness: program.Works with IT teams, executives, legal, human resources, and external partners and auditors to integrate security requirements and ensure alignment with organizational goals.

Requested By: Paul Lutz — Signature of Requesting Department Head — 9/27/25 — Date

Personnel Officer Approval: Joanne Lennan — Signature of Personnel Officer — 9/27/25 — Date

County Administrator Budget Impact Statement:

County Administrator Approval: Erin Tillotson — Signature of County Administrator — 9/30/25 — Date

Statutory Committee Approval: _____ — Signature of Committee Chair after Committee Vote — _____ — Date

Attachment: Information Security Officer Justification (13286 : Create Position for Information Technology Department)

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☐ Abolish ☑ Create

Position Name (s): Create Deputy Director of Information Technology **Abolish** _____

Bargaining Unit: Management

Purpose and Background:
The Deputy Director of Information Technology will have the responsibility for assisting in administering and directing countywide information technology (IT) activities. The incumbent assists in planning, directing and coordinating all county IT operations and activities, The incumbent also either directly provides or assigns IT personnel to provide technical assistance and advice to county departments.

Fiscal Impact: ☑ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade — Salary Range $ —

Requested Grade/Salary of Position: Grade 5 Salary Range $ 85,067-113,223

Annual Increase: $ 85,067-113,223 County Share: $ 100% # of Positions Affected: all County employees

Goals:
The Deputy Director of Information Technology will focus on customer service. Develop a comprehensive help desk ticketand call system. Monitor tickets to adhere to service level agreements and technician work load. Maintain asset inventory and lead the computer replacement program. Establish, review and modify information technology policies, procedures and standards. Direct, review, and evalute subordinate staff. Provide technical assistance to county departments.Provide technical training for IT staff.

Operational Impact:
This full time position will be repsonsible for working with the other IT staff in creating maintaining a robust Information Technology department for Cortland County. Leading and training a group of IT professionals in providing a well versed, vigorous service department for Cortland County

Requested By: Paul Luttrell — Signature of Requesting Department Head — 9/27/25 Date

Personnel Officer Approval: James Lenahan — Signature of Personnel Officer — 9/27/25 Date

County Administrator Budget Impact Statement:

County Administrator Approval: Erin Tuttle — Signature of County Administrator — 9/30/25 Date

Statutory Committee Approval _____ — Signature of Committee Chair after Committee Vote — Date

Attachment: Deputy IT Director Justification (13286 : Create Position for Information Technology Department)

Finance & Administration Committee

Special Meeting

~ Minutes ~

60 Central Ave
Cortland, NY 13045
https://www.cortlandcountyny.gov

Tuesday, October 21, 2025 **9:00 AM** **Room 302**

Call to Order

The meeting was called to order at 9:00 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Excused	
Linda Jones	Cortland County	Committee Member	Present	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Michael Ponticiello	Cortland County	County Administrator	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Patrick Perfetti	Cortland County	District Attorney	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Laurie Leonard	Cortland County	Personnel Officer	Present	
Kristen Monroe	Cortland County	Commissioner of Social Services	Present	
Michelle Enright	Convention & Visitor's Bureau	Executive Director	Present	
Patrick Clune	Village of Homer	Mayor	Present	
Eric Mulvihill	Convention & Visitor's Bureau Board of Directors	Board Member	Present	
Trisha Hiemstra	Cortland County	Planning Director	Present	
Paul Lutwak	Cortland County	Chief Information Officer	Present	
Keith VanGorder	Cortland County	Legislator	Present	
Kevin Fitch	Cortland County	Chair of the Legislature	Remote	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Jessica Leet	Cortland County	Planning Department	Remote	
Morgan Spaulding	Cortland County	Grants Administrator	Remote	
Machell Phelps	Cortland Regional Sports Council	Executive Director	Remote	

Nicole Compton	Cortland County	Executive Assistant	Remote	
Carlita Withers	Cortland County	Deputy Director of Finance	Remote	

Resolutions

AGENDA ITEM NO. 1 – Authorize Agreement Cortland Regional Sports Council for Provision of Public Benefits and Promotion and Publicity

Mr. Waldbauer MADE A MOTION TO AMEND the resolution to include the following language:

"RESOLVED, that the Cortland County Legislature hereby directs the County Attorney's Office to include language in the contract with CRSC encouraging CRSC to pursue a merger with the Cortland County Convention and Visitors Bureau (CVB); AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature reserves the right not to enter into a new contract with CRSC in 2027 should such a merger not occur."

Ms. Jones SECONDED THE MOTION TO AMEND, and upon unanimous voice vote of members present, MOTION CARRIED.

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 10/23/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Beau Harbin

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorize Agreement Cortland Regional Sports Council for Provision of Public Benefits and Promotion and Publicity

WHEREAS, the County of Cortland desires to promote and publicize the advantages, benefits and attractions of Cortland County in order to attract visitors, businesses and industry; AND

WHEREAS, Cortland County has imposed an Occupancy Tax for the purpose of enhancing the general economy of Cortland County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities; AND

WHEREAS, Section 224 of County Law provides the County may contract with non-profit organizations promoting Cortland County as a tourism destination; AND

WHEREAS, by and through its sports event development, support and promotion of various sporting events occurring within Cortland County, Cortland Regional Sports Council (CRSC) promotes Cortland County as a tourism destination through its marketing of local accommodations, casual and fine dining, and recreation and leisure available for its incoming participants and spectators within the County; NOW THEREFORE BE IT

RESOLVED, that pursuant to Section 224 of County Law, the County shall enter into a contract with the Cortland Regional Sports Council under the following terms and conditions:

1. CRSC shall, through its event development, support and promotion of various sporting events

occurring within Cortland County publicizes the advantages of Cortland County in such a mode and manner as it deems appropriate, including, but not limited to, direct sporting event bid solicitation, and all media, print, radio, television, direct contact, event publicity, contests, or other promotional devices.

2. Cortland County shall remit to CRSC a portion of the Occupancy Tax Funds received in the amount of $140,800, to its tourism and publicity account. Prior to funds being remitted, CRSC shall submit a marketing plan to the County's Finance and Administration Committee for its review and approval.

3. CRSC shall be permitted to use a portion of these funds to cover office administrative staff and operational costs of CRSC, which shall not exceed the fixed percentage of the total tourism budget established in CRSC agreement with the COUNTY.

4. The term of the agreement shall be one (1) year from January 1, 2026 through December 31, 2026.

5. CRSC shall submit a written quarterly report no later than fifteen (15) days after the conclusion of each quarter to the Clerk of the Legislature and the County Administrator.

6. Within sixty (60) days of the termination of this agreement, CRSC shall provide and render to the County a verified account of the disbursements of such organization with verified or certified vouchers therefore attached.

; AND IT BE FURTHER

RESOLVED, that the County Administrator, upon review and approval of the County Attorney or designee, be and hereby is authorized and directed to enter into an agreement with the Cortland Regional Sports Council for the period of January 1, 2026 through December 31, 2026, in accordance with the terms and conditions listed above; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby directs the County Attorney's Office to include language in the contract with CRSC encouraging CRSC to pursue a merger with the Cortland County Convention and Visitors Bureau (CVB); AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature reserves the right not to enter into a new contract with CRSC in 2027 should such a merger not occur.

AGENDA ITEM NO. 2 – Authorize Agreement Cortland County Convention and Visitors Bureau for Provision of Public Benefits and Promotion and Publicity

Mr. McGovern MADE A MOTION TO AMEND the resolution to change the language in no. 4 to read as follows:

"CVB shall be permitted to use a portion of these funds to cover office administrative staff and operational costs of CVB, which shall not exceed the fixed percentage of the total tourism budget established in CVB agreement with the COUNTY."

Mr. Waldbauer SECONDED THE MOTION TO AMEND, and upon unanimous voice vote of members present; MOTION CARRIED.

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 10/23/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Beau Harbin

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Authorize Agreement Cortland County Convention and Visitors Bureau for Provision of Public Benefits and Promotion and Publicity

WHEREAS, the County of Cortland desires to promote and publicize the advantages, benefits and attractions of Cortland County in order to attract visitors, businesses and industry; AND

WHEREAS, Cortland County has imposed an Occupancy Tax for the purpose of enhancing the general economy of Cortland County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities; AND

WHEREAS, Section 224 of County Law provides the County may contract with non-profit organizations promoting Cortland County as a tourism destination; NOW THEREFORE BE IT

RESOLVED, that pursuant to Section 224 of County Law, the County shall enter into a contract with the Cortland County Convention and Visitors Bureau, Inc. (CVB) under the following terms and conditions:

1. CVB shall provide the County with its tourism marketing and promotion services and shall promote and publicize the advantages of Cortland County in such a mode and manner as it deems appropriate, including, but not limited to, all media, print, radio, television, direct contact, event publicity, contests, or other promotional devices.

2. CVB shall be responsible, out of the portion of Occupancy Tax funds it receives, for the distribution of occupancy funds to nonprofit organizations as outlined in the Cortland County Occupancy Tax Funding Request Guidelines.

3. Cortland County shall remit to CVB a portion of the Occupancy Tax Funds received in the amount of $623,434, to the tourism and publicity account. Prior to funds being remitted, CVB shall submit a marketing plan to the County's Finance and Administration Committee for its review and approval.

4. CVB shall be permitted to use a portion of these funds to cover office administrative staff and operational costs of CVB, which shall not exceed the fixed percentage of the total tourism budget established in CVB agreement with the COUNTY.

5. The term of the agreement shall be one (1) year from January 1, 2026 through December 31, 2026.

6. CVB shall submit a written quarterly report no later than fifteen (15) days after the conclusion of each quarter to the Clerk of the Legislature and the County Administrator.

7. Within sixty (60) days of the termination of this agreement, CVB shall provide and render to the County a verified account of the disbursements of such organization with verified or certified vouchers therefore attached.

8. CVB shall place any unused monies into a dedicated account for the purpose of developing new events and funding unanticipated activities that support tourism in Cortland County with an emphasis on events that produce multi-day visits or overnight stays.

; AND IT BE FURTHER

RESOLVED, that the County Administrator, upon review and approval of the County Attorney or designee, be hereby is authorized and directed to enter into an agreement with the Cortland County Convention and Visitors Bureau, Inc. for the period of January 1, 2026 through December 31, 2026, in accordance with the terms and conditions listed above.

Discussion Items

1. Contract Process for Cortland County Convention & Visitor's Bureau

RESULT:	**COMPLETED**

2. Departmental Budget Requests

RESULT:	**COMPLETED**

3. 2026 Cortland County Budget

RESULT:	**COMPLETED**

Adjournment

The meeting was closed at 11:27 AM.

Cortland County Finance & Administration Committee Meeting 9 23 2025

Discussion Agenda

Overview of contract preparation for external marketing and promotion agency

Current Contract Language– only reference to CVB tourism activities in the contract

Article 1 Work to be done and consideration therefore – The Cortland County Convention & Vistors for the disbursement of 2025 Occupancy Tax dollars to the various eligible agencies outlined in Cortland County Legislative Resolution 171 24, 172 24 and 227-24

Current Resolution Language - Key sections are list separately

- Whereas Section 224 of County Law provides the County may contract with any non-profit organizations, other corporation, associations and agencies within the county to provide such publicity
- The CVB shall provide the County with its services and shall promote and publicize the advantages of Cortland County in such a mode and manner as it deems appropriate, including but not limited to, all media, print, radio, television, direct contact, event publicity, contests or promotional devices
- The CVB shall be responsible for the distribution of occupancy funds as outline in the Cortland County Occupancy Tax Funding Request Guidelines. (In another resolution it is called Cortland County Tourism Marketing Grant Guidelines)
- Within (30) days of termination of the agreement, CVB shall provide and render to the county a verified account of the disbursements of such organization with verified or certified vouchers therefore attached.

Current Contract Language - sets a different basis for payment

Article 3 Acceptance and Final Payment

In consideration of the services to be performed by the contractor as set forth by above, the County agrees to pay the Contractor the sum of $764,234.95 upon receipt by the Cortland County Finance Department of a verified account of the disbursements made, with verified and certified vouchers attached showing that the sums advanced were disbursed for the services outlined in this agreement.

Actual practice: CVB awarded in advance the entire payment as one lump sum and vouchers are not submitted.

Attachment: CVB Contract Discussion Handout (13269 : Contract Process for Cortland County Convention & Visitor's Bureau)

Key objectives to be incorporated into a new contract:

Submission of a promotion and marketing plan which includes objectives and a full budget to F & A for review and consensus prior to commencement of activities.

A list of County expectations/specific deliverables – one of which will be the grant distribution of funds to third parties.

Set a minimal amount of grant monies to third parties for advertising and marketing

Set a maximum amount for administrative costs

Establish a progress report and final report schedule

Full contract payment occurs with signing of contract. Contract is not cost reimbursable. Interim financial account report with documentation by September 1st with a final accounting submitted 30 days after termination of the agreement.

Other key points to be incorporated based on the audit report:

ATTACH AGENCY APPLICATIONS TO GRANT CONTRACTS

it was noted that these proposals are not included or referenced in CVB's contracts with the recipient agencies. This could create a challenge with respect to holding agencies accountable to using grant funds consistently with what is detailed in their proposals. It is recommended that CVB ensure agency proposals are directly included in the contracts between CVB and the agencies.

CONSISTENT PROCESS FOR GRANT VOUCHERS

Some agencies submit vouchers consistently on a regular basis throughout the year while other agencies just submit one voucher at the end of the year. This inconsistent timing could create challenges with respect to the review and processing of agency vouchers. It is recommended that CVB create a schedule for vouchering that all agencies are held accountable to. The Audit office discussed this matter with Michelle Enright who agreed with the recommendation.

COLLECT DATA ON RESULTS OF MARKETING EFFORTS During review procedures performed, it was noted that several agencies provided limited or no data as to the results of events promoted through the tourism marketing grants. There was often minimal or no data as to how many tourists traveled to Cortland County to attend the events being promoted. Additionally, the agencies are not required to track or produce such data as part of the grants. It is recommended that a clause be added to the contracts with agencies to require regular data as to the impact of events being promoted. The Audit office discussed this recommendation with Michelle Enright who was in agreement with the recommendation.

Attachment: CVB Contract Discussion Handout (13269 : Contract Process for Cortland County Convention & Visitor's Bureau)

FY 26 Departmental Personnel Requests - New Positions, Abolish/Create and Reallocations

	Department	Requested Change	Position	Grade	Step	Grade	Step		Total Cost
	District Attorney	Create	Investigator			7H	1	$	83,696.76
		Create	Paralegal			6H	1	$	79,354.28
	County Clerk/DMV	Reallocation	Senior Motor Vehicle Clerk	11	3	13	3	$	3,451.75
	County Attorney	Abolish/Create	FT Assistant County Attorney	2	1	2	1	$	147,416.97
	Personnel	Create	Human Resources Generalist			6H	1	$	67,844.32
		Create	Human Resources Manager			7	4	$	88,619.96
	Aging	Reallocation	Aging Services Coordinator	17	5	18	5	$	2,175.28
				17	6	18	6	$	282.79
			Aging Services Coordinator	17	4	18	4	$	2,353.08
			Aging Services Coordinator (100% Grant Funding)	17	1	18	1	$	2,092.03
	Planning	Abolish/Create	GIS Planner	19	3	24	1	$	5,981.92
				19	4				
	Mental Health	Create	Senior MH Clinician -PD (Up to 17 hrs)			28	1	$	43,581.53
		Create	Mental Health Practioner - PT			Off Scale		$	101,103.98
		Abolish/Create	Sr Mental Health Clinician/ Deputy Clinical Director	28	1			$	18,324.25
			Total Departmental Requests					$	646,278.91
Remain in Budget	DSS	Reallocation	Caseworkers, Sr. Caseworkers, Grade B Supervisors (41) (35% County Funding)					$	72,209.65
Remain in Budget	DERC	1099 to Part-Time	County Fire Instructor -PT Emergency Medical Technician -PT Deputy Fire Coordinator -PT						
Remain in Budget	Finance		Payroll Clerk					$	63,805.65

Attachment: Personnel Requests Charts; without Clerk with MH (13337 : Departmental Budget Requests)

Department	Requested Change	Position	Current Grade	Current Step	Requested Grade	Requested Step		Total Cost	County Funded
Clerk of Legislature	Reallocation	Clerk of Legislature	7	3	4	3		$27,182.92	100%
District Attorney	Create	Investigator			7H	1	$	83,696.76	100%
	Create	Paralegal			6H	1	$	79,354.28	100%
County Clerk/DMV	Reallocation	Senior Motor Vehicle Clerk	11	3	13	3	$	3,451.75	100%
County Attorney	Abolish/Create	FT Assistant County Attorney	2	1	2	1	$	147,416.97	100%
Personnel	Create	Human Resources Generalist			6H	1	$	67,844.32	100%
	Create	Human Resources Manager			7	4	$	88,619.96	100%
Aging	Reallocation	Aging Services Coordinator	17	5	18	5	$	2,175.28	Grant funded
			17	6	18	6	$	282.79	Grant funded
		Aging Services Coordinator	17	4	18	4	$	2,353.08	Grant funded
		Aging Services Coordinator (100% Grant Funding)	17	1	18	1	$	2,092.03	Grant funded
Planning	Abolish/Create	GIS Planner/GIS Specialist	19	3	24	1	$	5,981.92	100%
			19	4					
Mental Health	Create	Senior MH Clinician -PD (Up to 17 hrs)			28	1	$	43,581.53	Billing
	Create	Mental Health Practioner - PT			Off Scale		$	101,103.98	Billing
	Abolish/Create	Sr Mental Health Clinician/ Deputy Clinical Director	28	1			$	18,324.25	Billing
		Total Departmental Requests					$	646,278.91	
DSS	Reallocation	Caseworkers, Sr. Caseworkers, Grade B Supervisors (41) (35% County Funding)					$	72,209.65 ($206,313.28)	35%
DERC	1099 to Part-Time	County Fire Instructor -PT Emergency Medical Technician -PT Deputy Fire Coordinator -PT							
Finance		Payroll Clerk					$	63,805.65	100%

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☐ Abolish ☑ Create

Position Name (s): Create Human Resources Generalist **Abolish** _____

Bargaining Unit: Management

Purpose and Background:

Currently the Deputy Personnel Officer handles many items that an HR Generalist should handle. The Deputy is then unable to focus on higher level duties, specifically related to employee training and development and assisting the Personnel Officer. The department's workload is unbalanced with the current setup. Another Generalist is needed to provide consistency and cross training of duties.

Fiscal Impact: ☑ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade ____ Salary Range $_____

Requested Grade/Salary of Position: Grade 6H Salary Range $ 25.9138-34.4914/hr

Annual Increase: $ 0 County Share: $_____ # of Positions Affected: 7

Goals:

Move some civil service tasks from the Deputy Personnel Officer to a HR Generalist to be more in line with the intended goals of the positions. Additionally, we have recently come into 100% compliance with civil service with the towns and villages for the first time in decades. Staying in compliance requires an extreme amount of time doing outreach. This position would also assist in that function.

Operational Impact:

The Payroll Coordinator position is moving to the Finance Department. Therefore, the addition of one Human Resources Generalist position will have a net zero impact.

Requested By: Tammi Lennard — Signature of Requesting Department Head — 1-14-25 — Date

Personnel Officer Approval: Tammi Lennard — Signature of Personnel Officer — 1-14-25 — Date

County Administrator Budget Impact Statement:

County Administrator Approval _____ — Signature of County Administrator — _____ — Date

Statutory Committee Approval _____ — Signature of Committee Chair after Committee Vote — _____ — Date

Attachment: HR Generalist signed (13337 : Departmental Budget Requests)

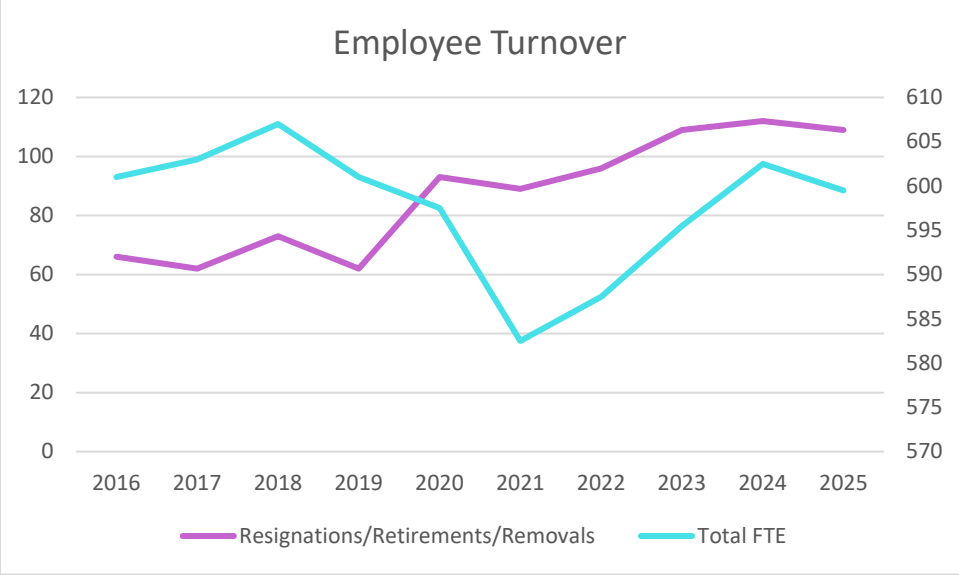
Personnel Department Position Requests Justification

Request:

1. One additional position of Human Resources Generalist
2. To fund the Human Resources Manager position (starting in May 2026) that was created in the 2024 budget but was unfunded in the 2025 budget

Rationale:

1. Increased Turnover Countywide:
   Although the number of total vacant positions has decreased, the total number of employees leaving (turnover) has increased. Each position that turns over requires many personnel transactions that Personnel Department staff must process.



2. Need for focus on Countywide employee training and development:
   There is currently no countywide employee training initiative outside of the mandatory compliance training and no countywide initiative for training new supervisors and department heads on how to be a supervisor or department head. We often see new supervisors and department heads who have no training on how to manage staff or how to perform many administrative tasks. This is a significant problem. The Deputy Personnel Officer and/or Human Resources Manager could handle these tasks if relieved of many more general matters that a lower level position could perform (Human Resources Generalist).

Attachment: Personnel Requests - Budget 2026 (13337 : Departmental Budget Requests)

3. Need for focus on Personnel Department training and development:
   Half of the Personnel Department's staff has retired in the last four years, resulting in every position in the department being turned over, often multiple times. Two out of six of the department's employees have been in their positions less than six months. Significant training efforts are being made and need to continue.

PERSONNEL DEPARTMENT STAFFING AS OF 8/1/2025	
Title	**Years in Position**
Personnel Officer	4
Deputy Personnel Officer	4
Benefits Manager	3
Human Resources Generalist	3
Human Resources Generalist	3 months
Human Resources Assistant	5 months

4. Need for continued outreach for Civil Service compliance:
   For the first time in decades, 100% of the county's municipalities (towns, villages, schools and special districts) are collaborating with our department for civil service compliance. This requires an extreme outreach effort by members of the Personnel Department. The Deputy Personnel Officer and Personnel Officer are currently doing this outreach. Again, this task should be handled by a lower level position (Human Resources Generalist).

5. New Software System:
   The Personnel Department is currently in the beginning stages of implementing an entirely new software system that will replace our current system in its entirety (NeoGov). This is an immense undertaking and will continue to require countless hours by the staff. When completed, it should assist the department in making transactions more efficient for both the Personnel Department and other County departments. The Deputy Personnel Officer is currently devoting at least half of her work hours on this task. The go live date has been pushed back several times due to the amount of work required.

6. Retirement of current Personnel Officer:
   The current Personnel Officer is retiring sometime between March and May 2026. This position still handles many daily functions that have been unable to be handed down to other staff members, due to the turnover of every position in the department in the last five years. For transfer of historical knowledge and ease of transition, the current Personnel Officer can fill the Human Resources Manager position on either a full-time or a part-time basis after retirement through 2026. After that, the next Personnel Officer can decide if the position is still needed.

Attachment: Personnel Requests - Budget 2026 (13337 : Departmental Budget Requests)

FY 26 Cortland County Projected Defict as of September 23 2025*

Tenative Budget Deficit	**$**	**8,841,081.32**	
Proposed Reduction Options	$	(961,991.66)	10 FTE vacancies set aside as unfunded
	$	(500,000.00)	BDC
	$	(1,000,000.00)	Additional DSS savings
	$	(2,000,000.00)	Fund balance
	$	(2,500,000.00)	Use of retirement reserve
	$	(500,000.00)	Jail Reserve
	$	(40,000.00)	Dwyer
	$	(175,000.00)	Public Safety
	$	(82,373.76)	Solid Waste share of Retiree Health Insurance
Budgetary Readjustment	$	973,411.87	8% Health Insurance Premium County Share increase
Projected Deficit 9 23 2025	**$**	**2,055,127.77**	

Tentative Tax Levy	5.05%
Budgeted Tax Levy	3.27%
Total Tentative and Budgeted Tax Levy	**8.32%**

* All departmental personnel requests removed except DSS caseworker reallocation, new payroll coordinator position and changing status of Fire Emergency trainers from 1099 consultants to part-time.

Attachment: FY 26 Budget Deficit (13270 : 2026 Cortland County Budget)

FY 26 Departmental Personnel Requests - New Positions, Abolish/Create and Reallocations

Department	Requested Change	Position	Grade	Step	Grade	Step	Total Cost
District Attorney	Create	Investigator			7H	1	$ 83,696.76
	Create	Paralegal			6H	1	$ 79,354.28
County Clerk/DMV	Reallocation	Senior Motor Vehicle Clerk	11	3	13	3	$ 3,451.75
County Attorney	Abolish/Create	FT Assistant County Attorney	2	1	2	1	$ 147,416.97
Personnel	Create	Human Resources Generalist			6H	1	$ 67,844.32
	Create	Human Resources Manager			7	4	$ 88,619.96
Aging	Reallocation	Aging Services Coordinator	17	5	18	5	$ 2,175.28
			17	6	18	6	$ 282.79
		Aging Services Coordinator	17	4	18	4	$ 2,353.08
		Aging Services Coordinator (100% Grant Funding)	17	1	18	1	$ 2,092.03
Planning	Abolish/Create	GIS Planner	19	3	24	1	$ 5,981.92
			19	4			
Mental Health	Create	Senior MH Clinician -PD (Up to 17 hrs)			28	1	$ 43,581.53
	Create	Mental Health Practioner - PT			Off Scale		$ 101,103.98
	Abolish/Create	Sr Mental Health Clinician/ Deputy Clinical Director	28	1			$ 18,324.25
		Total Departmental Requests					$ 646,278.91

Attachment: FY 26 Departmental Personnel Requests (13270 : 2026 Cortland County Budget)

Attachment: FY 26 Departmental Personnel Requests (13270 : 2026 Cortland County Budget)

Remain in Budget	DSS	Reallocation	Caseworkers, Sr. Caseworkers, Grade B Supervisors (41) (35% County Funding)	$ 72,209.65
Remain in Budget	DERC	1099 to Part-Time	County Fire Instructor -PT Emergency Medical Technician -PT Deputy Fire Coordinator -PT	
Remain in Budget	Finance		Payroll Clerk	$ 63,805.65

ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	2025 ORIGINAL APPROP	2025 TRANFRS/ADJSMTS	2025 REVISED BUDGET	2026 Request		
A10105	51010		PT PAY	214,000.00	-	214,000.00	214,000.00		
A10105	51072		MILEAGE	2,000.00	-	2,000.00	2,000.00		
A10105	52060		Comp Equip	3,000.00	-	3,000.00			
A10105	54000		TELEPHONE	264.00	-	264.00	264.00		
A10105	54005		Off Supp	2,000.00	108.46	2,108.46	2,000.00		
A10105	54035		ED & TRAIN	6,000.00	-	6,000.00	13,000.00		
A10105	54045		Travel	4,500.00	-	4,500.00	2,500.00		
A10105	54055		PROFESS	4,500.00	-	4,500.00	7,000.00		
A10105	54060		LEGAL ADV	3,500.00	-	3,500.00	4,000.00		
A10105	54070		INSURANCE	7,163.02	-	7,163.02	6,301.06		
A10105	54400		Food Supp	925.00	209.24	1,134.24	925.00		
A10105	58020		RETIREMENT	8,139.53	-	8,139.53	12,225.00		
A10105	58030		FICA	16,371.00	-	16,371.00	16,371.00		
A10105	58040		WRKS COMP	13,011.57	-	13,011.57	15,300.00		
A10105	58062		DENTAL INS	90.24	-	90.24	90.24		
A10105	58065		VISION INS	19.60	-	19.60	19.60		
			Total 1010 BOARD OF LEGISLATORS	285,483.96	317.70	285,801.66	295,995.90	10,511.94	3.7%
A10405	51005		PERS SERV	136,526.02	-	136,526.02	147,704.20		
A10405	51035		OTHER COMP	4,387.50	-	4,387.50			
A10405	54000		TELEPHONE	528.00	-	528.00	799.20		
A10405	54001		COPY/PRINT	250.00	-	250.00	50.00		
A10405	54005		Off Supp	1,700.00	-	1,700.00	1,700.00		
A10405	54015		Maint Agmt	31,065.63	17,000.00	48,065.63	10,185.00		
A10405	54020		POSTAGE	500.00	-	500.00	500.00		
A10405	54035		ED & TRAIN	2,500.00	-	2,500.00	4,500.00		
A10405	54040		DUES/MEMBE	600.00	-	600.00	600.00		
A10405	54041		PUBLICATIO	400.00	250.00	650.00	450.00		
A10405	54045		Travel	1,000.00	-	1,000.00	-		
A10405	54055		PROF SERV	500.00	(250.00)	250.00	2,500.00		
A10405	54070		LIAB INS	560.50	-	560.50	493.05		
A10405	54213		I/D COPIER	1,613.16	-	1,613.16	1,613.16		
A10405	58020		RETIREMENT	18,367.89	-	18,367.89	22,155.63		
A10405	58030		FICA	10,779.88	-	10,779.88	11,299.37		
A10405	58040		WRKS COMP	3,061.55	-	3,061.55	3,600.00		
A10405	58060		HEALTH INS	21,717.30	-	21,717.30	21,717.20		
A10405	58062		DENTAL INS	180.48	-	180.48	90.24		
A10405	58065		VISION INS	19.60	-	19.60	19.60		
			Total 1040 CLERK OF THE LEGISLATIVE	236,257.51	17,000.00	253,257.51	229,976.65	(6,280.86)	-2.7%
A116543	43030		DA SALARY	(72,189.00)	-	(72,189.00)	(72,189.00)		
A116543	43089		AID PRSCTN	(175,615.00)	-	(175,615.00)	(175,615.00)		
A132543	43389		OTHER PUBL				(165,000.00)		
A11655	42401		INT & EARN	-	-	-			
A11655	51005		PERS SERV	1,027,044.94	-	1,027,044.94	1,061,792.55		
A11655	51010		PT PAY	18,312.33	-	18,312.33	18,336.42		
A11655	51015		TEMP PAY	-	-	-			
A11655	51020		OVERTIME	3,000.00	-	3,000.00	3,000.00		
A11655	52005		Off Equip	-	3,100.00	3,100.00			
A11655	52060		Comp Equip	-	10,000.00	10,000.00			
A11655	54000		TELEPHONE	5,000.00	-	5,000.00	4,723.20		
A11655	54001		COPY SERV	1,000.00	-	1,000.00	1,000.00		
A11655	54004		SOFTWARE	1,920.00	-	1,920.00	29,296.88		
A11655	54005		Off Supp	8,000.00	-	8,000.00	8,000.00		
A11655	54020		POSTAGE	2,000.00	-	2,000.00	2,500.00		
A11655	54035		ED & TRAIN	1,500.00	-	1,500.00	2,000.00		
A11655	54040		DUES/SUB	3,000.00	-	3,000.00	3,000.00		
A11655	54041		PUBLICATIO	2,000.00	-	2,000.00	3,000.00		
A11655	54045		Travel	5,000.00	-	5,000.00	5,000.00		
A11655	54055		PROF SERV	50,000.00	-	50,000.00	60,000.00		
A11655	54060		LEGAL ADV	200.00	-	200.00	200.00		
A11655	54070		INSURANCE	12,131.77	-	12,131.77	11,170.62		
A11655	54071		MALP INS	25,000.00	-	25,000.00			
A11655	54072		INS LAW EN	11,837.32	-	11,837.32			
A11655	54213		I/D COPIER	4,500.00	-	4,500.00	4,437.96		
A11655	54215		I/D LX NX	7,056.00	-	7,056.00	3,972.03		
A11655	54615		CNTR MEDCL	150,000.00	-	150,000.00	275,000.00		
A11655	54767		EXTRADITN	1,000.00	-	1,000.00	1,000.00		
A11655	58020		RETIREMENT	141,043.55	-	141,043.55	162,469.35		
A11655	58030		FICA	80,199.33	-	80,199.33	82,859.36		
A11655	58040		WRKS COMP	17,603.89	-	17,603.89	20,700.00		
A11655	58060		HEALTH INS	93,434.04	-	93,434.04	115,561.10		
A11655	58062		DENTAL INS	721.92	-	721.92	631.68		
A11655	58065		VISION INS	156.80	-	156.80	137.20		
			Total 1165 DISTRICT ATTORNEY	1,424,857.89	13,100.00	1,437,957.89	1,466,984.35	42,126.46	3.0%
A117043	43025		SA INDLEGL	(419,977.19)	-	(419,977.19)	-		
A11705	51005		PERS SERV	792,270.50	(80,249.86)	712,020.64	690,931.68		
A11705	51010		PT PAY	16,008.90	-	16,008.90	16,441.17		
A11705	51035		OTHER COMP	-	-	-			
A11705	54000		TELEPHONE	3,102.96	-	3,102.96	3,437.20		
A11705	54001		COPY/PRINT	1,000.00	-	1,000.00	800.00		
A11705	54005		Off Supp	6,000.00	-	6,000.00	6,500.00		
A11705	54015		Maint Agmt	1,000.00	-	1,000.00	750.00		
A11705	54020		POSTAGE	1,200.00	-	1,200.00	800.00		
A11705	54035		ED & TRAIN	5,000.00	-	5,000.00	2,500.00		
A11705	54040		DUES/SUB	900.00	-	900.00	900.00		
A11705	54041		PUBLICATIO	1,000.00	-	1,000.00	900.00		
A11705	54045		Travel	4,500.00	-	4,500.00	4,500.00		
A11705	54055		PROF SERV	10,000.00	-	10,000.00	7,000.00		
A11705	54060		LEGAL ADV	1,750.00	-	1,750.00	1,700.00		
A11705	54070		INSURANCE	3,510.52	-	3,510.52	3,088.09		
A11705	54071		MALP INS	41,666.67	-	41,666.67	-		
A11705	54078		Fuel	150.00	-	150.00	150.00		
A11705	54213		I/D COPIER	1,100.00	-	1,100.00	1,812.36		
A11705	54215		I/D LX NX	985.00	-	985.00	993.03		
A11705	54444		FEES/PERMI	120.00	-	120.00	120.00		
A11705	58020		RETIREMENT	111,898.52	(26,494.27)	85,404.25	140,845.79		
A11705	58030		FICA	63,627.06	(34,624.22)	29,002.84	63,493.18		
A11705	58040		WRKS COMP	13,776.95	(8,704.08)	5,072.87	15,300.00		
A11705	58060		HEALTH INS	124,429.21	(32,104.85)	92,324.36	117,346.82		
A11705	58062		DENTAL INS	676.80	(1,140.39)	(463.59)	631.68		
A11705	58065		VISION INS	127.40	(960.60)	(833.20)	117.60		
A11705	43025	HH11	SA-ILS	(758,580.75)	249,027.54	(509,553.21)	(693,819.81)		
A11705	51005	HH11	PERS SERV	348,078.80	(161,952.34)	186,126.46	315,758.40		
A11705	51010	HH11	PT PAY	98,357.11	(54,819.79)	43,537.32	106,113.50		
A11705	52005	HH11	Off Equip	3,300.00	(3,300.00)	-	3,300.00		
A11705	52060	HH11	Comp Equip	7,500.00	(7,500.00)	-	5,500.00		
A11705	54000	HH11	TELEPHONE	2,727.12	-	2,727.12	2,412.00		
A11705	54005	HH11	Off Supp	-	5,051.24	5,051.24			
A11705	54015	HH11	Maint Agmt	11,000.00	(10,000.00)	1,000.00	3,000.00		

Attachment: FY 26 Estimate without AH notes 10 13 2025 (13270 : 2026 Cortland County Budget)

A11705	54035	HH11	ED & TRAIN	7,000.00	(1,133.00)	5,867.00	5,000.00		
A11705	54040	HH11	DUES/MEMBE	2,750.00	(1,003.30)	1,746.70	2,750.00		
A11705	54041	HH11	PUBLICATIO	3,000.00	1,350.00	4,350.00	3,000.00		
A11705	54055	HH11	PROF SERV	70,019.67	(27,717.00)	42,302.67	70,000.00		
A11705	54213	HH11	I/D COPIER	1,140.00	-	1,140.00	1,136.64		
A11705	54215	HH11	I/D LEXIS/	4,925.00	(4,722.92)	202.08	4,965.06		
A11705	58020	HH11	RETIREMENT	62,500.75	5,000.00	67,500.75	63,280.78		
A11705	58030	HH11	FICA	34,152.19	5,000.00	39,152.19	32,273.19		
A11705	58040	HH11	WRKS COMP	11,700.00	(210.88)	11,489.12	10,800.00		
A11705	58060	HH11	HEALTH INS	89,825.99	5,000.00	94,825.99	64,090.88		
A11705	58062	HH11	DENTAL INS	496.32	1,000.00	1,496.32	360.96		
A11705	58065	HH11	VISION INS	107.80	930.45	1,038.25	78.40		
A11705	43025	ILS	SA-ILS	-	(132,234.30)	(132,234.30)	(228,716.76)		
A11705	51005	ILS	PERS SERV	-	132,234.30	132,234.30	228,716.76		
A117043	43025	UFD	SA-ILS	(179,571.38)	(225,572.36)	(405,143.74)	(209,124.27)		
A11705	51005	UFD	PERS SERV	115,000.00	43,740.71	158,740.71	118,105.00		
A11705	54000	UFD	TELEPHONE	516.84	(165.84)	351.00	672.00		
A11705	54035	UFD	ED & TRAIN	2,000.00	4,000.00	6,000.00	2,000.00		
A11705	54055	UFD	PROF SERV	14,716.62	127,656.32	142,372.94	50,658.00		
A11705	54215	UFD	I/D LEXIS/	985.00	1,234.95	2,219.95	993.03		
A11705	58020	UFD	RETIREMENT	16,100.00	21,494.27	37,594.27	17,715.75		
A11705	58030	UFD	FICA	8,797.50	22,196.00	30,993.50	9,035.03		
A11705	58040	UFD	WRKS COMP	1,800.00	(32.44)	1,767.56	1,800.00		
A11705	58060	UFD	HEALTH INS	19,545.58	5,387.57	24,933.15	8,035.62		
A11705	58062	UFD	DENTAL INS	90.24	50.17	140.41	90.24		
A11705	58065	UFD	VISION INS	19.60	10.65	30.25	19.60		
A11705	43025	UQICR	SA-ILS	-	(159,249.60)	(159,249.60)	(140,961.11)		
A11705	51005	UQICR	PERS SERV	-	121,046.98	121,046.98	108,995.79		
A11705	58030	UQICR	FICA	-	7,428.22	7,428.22	8,338.18		
A11705	58040	UQICR	WRKS COMP	-	8,947.40	8,947.40	1,800.00		
A11705	58060	UQICR	HEALTH INS	-	21,717.28	21,717.28	21,717.30		
A11705	58062	UQICR	DENTAL INS	-	90.22	90.22	90.24		
A11705	58065	UQICR	VISION INS	-	19.50	19.50	19.60		
			Total 1170 PUBLIC DEFENDER	785,823.30	(184,278.27)	601,545.03	1,081,058.60	295,235.30	37.6%
A117543	43025	ILS	SA-ILS	(213,924.04)	-	(213,924.04)	(494,505.76)		
A117547	42701		REF.APPR.E	-	-	-			
A11755	51005		PERS SERV	81,691.01	60,544.87	142,235.88	90,150.94		
A11755	51010		PT PAY	61,964.00	-	61,964.00	65,437.50		
A11755	54000		TELEPHONE	396.00	-	396.00	535.20		
A11755	54005		Off Supp	1,500.00	-	1,500.00	750.00		
A11755	54020		POSTAGE	1,140.00	-	1,140.00	1,334.30		
A11755	54055		PROF SERV	800,000.00	-	800,000.00	1,200,000.00		
A11755	54070		INSURANCE	2,247.55	-	2,247.55	3,895.79		
A11755	54071		MALP INS	4,166.67	-	4,166.67	-		
A11755	54213		I/D COPIER	1,244.52	-	1,244.52	1,244.52		
A11755	58020		RETIREMENT	31,153.18	7,792.35	38,945.53	23,338.27		
A11755	58030		FICA	10,989.61	4,631.68	15,621.29	11,902.51		
A11755	58040		WRKS COMP	3,826.93	64.89	3,891.82	4,500.00		
A11755	58060		HEALTH INS	52,363.08	9,364.75	61,727.83	43,434.60		
A11755	58062		DENTAL INS	180.48	-	180.48	90.24		
A11755	58065		VISION INS	58.80	-	58.80	-		
A11755	43025	HH11	SA-ILS	(730,206.40)	325,227.38	(404,979.02)	(724,970.13)		
A11755	51005	HH11	PERS SERV	87,902.27	(60,544.87)	27,357.40	94,996.51		
A11755	54000	HH11	LONG DISTN	2,000.00	(1,472.00)	528.00	528.00		
A11755	54002	HH11	COMP MTN	2,000.00	(519.65)	1,480.35			
A11755	54004	HH11	COMP SOFT	15,000.00	(9,152.92)	5,847.08	15,000.00		
A11755	54005	HH11	Off Supp	4,500.00	(2,704.15)	1,795.85	2,646.16		
A11755	54015	HH11	Maint Agmt	-	8,000.00	8,000.00	2,000.00		
A11755	54020	HH11	POSTAGE	350.00	-	350.00	607.63		
A11755	54035	HH11	ED & TRAIN	25,000.00	(4,015.69)	20,984.31	25,000.00		
A11755	54045	HH11	Travel	22,000.00	(15,199.59)	6,800.41	22,000.00		
A11755	54055	HH11	PROF SERV	484,500.00	(197,738.82)	286,761.18	484,500.00		
A11755	54060	HH11	LEGAL ADV	7,000.00	-	7,000.00	5,000.00		
A11755	54067	HH11	RP RENT/LE	17,063.00	(12,796.92)	4,266.08	18,063.00		
A11755	54213	HH11	I/D COPIER	794.29	-	794.29	718.20		
A11755	54215	HH11	I/D LEXIS/	1,097.49	273.95	1,371.44	993.03		
A11755	58020	HH11	RETIREMENT	12,306.32	(7,792.35)	4,513.97	14,249.48		
A11755	58030	HH11	FICA	6,724.52	(4,631.68)	2,092.84	7,267.24		
A11755	58040	HH11	WRKS COMP	3,600.00	(64.89)	3,535.11	3,600.00		
A11755	58060	HH11	HEALTH INS	30,645.78	(9,364.75)	21,281.03	27,581.20		
A11755	58062	HH11	DENTAL INS	180.48	-	180.48	180.48		
A11755	58065	HH11	VISION INS	39.20	-	39.20	39.20		
			Total 1175 ASSIGNED COUNSEL	831,494.74	89,901.59	921,396.33	952,108.12	120,613.38	14.5%
A11855	43035		MedEx	-	-	-	(300.00)		
A11855	51010		PT PAY	61,609.81	-	61,609.81	58,188.00		
A11855	51015		TEMP PAY	2,000.00	-	2,000.00	2,000.00		
A11855	54000		TELEPHONE	132.00	-	132.00	132.00		
A11855	54005		Off Supp	400.00	-	400.00	700.00		
A11855	54020		POSTAGE	25.00	-	25.00	25.00		
A11855	54035		ED & TRAIN	200.00	-	200.00	200.00		
A11855	54040		DUES/SUB	440.00	-	440.00	440.00		
A11855	54045		Travel	200.00	-	200.00	-		
A11855	54070		INSURANCE	636.82	-	636.82	566.07		
A11855	54071		MALP INS	325.56	-	325.56	-		
A11855	54074		INS-AUTO	523.52	-	523.52	575.32		
A11855	54078		Fuel	500.00	-	500.00	500.00		
A11855	54300		Veh. R&M	1,000.00	-	1,000.00	1,000.00		
A11855	54615		CNTR MEDCL	100,000.00	-	100,000.00	124,700.00		
A11855	58020		Retirement				4,249.43		
A11855	58030		FICA	4,866.15	-	4,866.15	4,604.38		
A11855	58040		WRKS COMP	1,530.77	-	1,530.77	2,700.00		
A11855	58060		HEALTH INS	27,581.20	-	27,581.20	41,262.88		
A11855	58062		DENTAL INS	90.24	-	90.24	90.24		
A11855	58065		VISION INS	19.60	-	19.60	19.60		
			Total 1185 CORONERS	202,080.67	-	202,080.67	241,652.92	39,572.25	19.6%
A12305	44997		ARC Grant				(16,666.67)		
A12305	51005		PERS SERV	363,765.99	(21,000.00)	342,765.99	481,271.00		
A12305	51035		OTHER COMP	13,812.26	-	13,812.26			
A12305	54000		CELL/L/DIS	528.00	-	528.00	528.00		
A12305	54001		COPY/PRINT	500.00	-	500.00	200.00		
A12305	54004		COMP SOFT	1,000.00	-	1,000.00	1,000.00		
A12305	54005		Off Supp	300.00	-	300.00	1,500.00		
A12305	54015		Maint Agmt	150.00	-	150.00			
A12305	54020		POSTAGE	50.00	-	50.00	60.00		
A12305	54035		ED & TRAIN	3,000.00	-	3,000.00	4,500.00		
A12305	54040		DUES/MEMBE	1,000.00	-	1,000.00	1,695.50		
A12305	54045		Travel	1,000.00	-	1,000.00	2,500.00		
A12305	54055		PROF SERV	-	39,500.00	39,500.00			
A12305	54060		LEGAL ADV	-	1,500.00	1,500.00			
A12305	54070		LIAB INS	1,447.35	-	1,447.35	2,004.66		

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A12305	54078		Fuel	50.00	-	50.00				
A12305	54213		I/D COPIER	1,300.00	-	1,300.00	913.92			
A12305	54444		Fees & Permits				1,000.00			
A12305	58020		RETIREMENT	50,798.50	-	50,798.50	72,190.65			
A12305	58030		FICA	28,884.74	-	28,884.74	36,817.24			
A12305	58040		WRKS COMP	6,123.09	-	6,123.09	7,200.00			
A12305	58060		HEALTH INS	43,434.60	-	43,434.60	51,035.67			
A12305	58062		DENTAL INS	360.96	-	360.96	315.84			
A12305	58065		VISION INS	78.40	-	78.40	68.60			
			Total 1230 COUNTY ADMINISTRATOR	517,583.89	20,000.00	537,583.89	648,134.41	130,550.52	25.2%	
A13105	42210		GEN SERV	(66,609.99)	-	(66,609.99)	(33,213.54)			
A13105	42770		OTH UNC RV	(1,900.00)	-	(1,900.00)				
A13105	51005		PERS SERV	404,445.06	-	404,445.06	495,825.65			
A13105	54000		TELEPHONE	924.00	-	924.00	1,063.20			
A13105	54001		COPY/PRINT	3,000.00	-	3,000.00	3,000.00			
A13105	54005		Off Supp	2,500.00	-	2,500.00	2,500.00			
A13105	54015		Maint Agmt	108,927.97	3,465.00	112,392.97	292,167.00			
A13105	54020		POSTAGE	5,500.00	-	5,500.00	7,500.00			
A13105	54035		ED & TRAIN	2,000.00	-	2,000.00	3,000.00			
A13105	54040		DUES/MEMBE	1,100.00	-	1,100.00	1,000.00			
A13105	54045		Travel	100.00	-	100.00	100.00			
A13105	54055		PROF SERV	59,700.00	-	59,700.00	178,500.00			
A13105	54060		Legal Notices/Advertising				500.00			
A13105	54070		Liab Ins	3,243.18	-	3,243.18	2,852.92			
A13105	54087		BAN/Bond Issue Fees				15,000.00			
A13105	54213		I/D COPIER	1,110.84	-	1,110.84	1,110.84			
A13105	54945		OVER/SHORT	-	-	-				
A13105	58020		RETIREMENT	54,413.10	-	54,413.10	74,373.85			
A13105	58030		FICA	30,940.05	-	30,940.05	37,930.66			
A13105	58040		WRKS COMP	9,184.64	-	9,184.64	14,400.00			
A13105	58060		HEALTH INS	100,382.72	-	100,382.72	107,525.48			
A13105	58062		DENTAL INS	541.44	-	541.44	631.68			
A13105	58065		VISION INS	117.60	-	117.60	117.60			
			Total 1310 FINANCE DEPARTMENT	719,620.61	3,465.00	723,085.61	1,205,885.34	486,264.73	67.6%	
A13205	42210		GEN SERV	(28,305.00)	-	(28,305.00)	(30,606.76)			
A13205	51005		PERS SERV	95,749.00	-	95,749.00	98,334.00			
A13205	52060		Computer Equipment							
A13205	54000		TELEPHONE	132.00	-	132.00	132.00			
A13205	54005		Off Supp	-	247.93	247.93	100.00			
A13205	54015		Maint Agmt	-	104.00	104.00	115.00			
A13205	54035		ED & TRAIN	200.00	(4.00)	196.00	350.00			
A13205	54045		Travel	100.00	(100.00)	-				
A13205	54070		INSURANCE	282.10	-	282.10	248.15			
A13205	58020		RETIREMENT	12,881.85	-	12,881.85	14,750.01			
A13205	58030		FICA	7,324.80	-	7,324.80	7,522.55			
A13205	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00			
A13205	58060		HEALTH INS	21,717.30	-	21,717.30	21,717.30			
A13205	58062		DENTAL INS	90.24	-	90.24	90.24			
A13205	58065		VISION INS	19.60	-	19.60	19.60			
			Total 1320 COUNTY AUDITOR	111,722.66	247.93	111,970.59	114,572.09	2,849.43	2.6%	
A132540	41001		R PROP TAX	(40,699,428.00)	-	(40,699,428.00)	(42,027,911.79)			-518821.03
A132546	41081		PILOT	(197,323.08)	-	(197,323.08)	(212,572.00)			
A132546	41090		INT&PEN RP	(425,000.00)	-	(425,000.00)	(425,000.00)			
A132541	41116		Cannabis	-	-	-	(8,000.00)			
A132547	41150		OTB SURTAX	(30,000.00)	-	(30,000.00)	(33,000.00)			
A132542	41230		TREAS FEES	(4,500.00)	-	(4,500.00)	(3,000.00)			
A132542	41235		CHGS T RED	(90,000.00)	-	(90,000.00)	(106,000.00)			
A132545	42401		INT & EARN	(1,500,000.00)	-	(1,500,000.00)	(1,000,000.00)			
A132542	42610		FINES&FORT	(500.00)	-	(500.00)	(150.00)			
A132542	42652		Sales of Forest Products				(1,000.00)			
A132547	42690	OPD	COMP LOSS	(16,574.92)	-	(16,574.92)	(16,574.92)			
A132542	42702		PY Refund	-	-	-	(50.00)			
A132547	42770		OTH UNC RV	-	-	-	(2,500.00)			
A132543	43014		INDIAN GMG	(400,000.00)	-	(400,000.00)	(450,000.00)			
A132543	43389		OTHER PUBL	(240,000.00)	-	(240,000.00)	(335,000.00)			
A132544	44089	ARP	FED REV	-	(155,978.32)	(155,978.32)				
A132544	44808		FED PILOT	(5,250.00)	-	(5,250.00)	(5,800.00)			
A13255	54055		PROF SERV	90,000.00	-	90,000.00				
A13255	54815	OPD	CONT AGNC	-	18,424.00	18,424.00				
A13255	99610	OPD					(185,000.00)			
			Total 1325 COUNTY TREASURER	(43,518,576.00)	(137,554.32)	(43,656,130.32)	(44,811,558.71)	(1,292,982.71)	3.0%	
A135542	41289		DEPT FEES	(37,500.00)	-	(37,500.00)	(38,000.00)			
A135542	42210		GEN SERV	(21,988.48)	-	(21,988.48)	(21,404.38)			
A135543	43089		Other	-	-	-				
A13555	51005		PERS SERV	197,917.40	-	197,917.40	203,702.21			
A13555	54000		TELEPHONE	528.00	-	528.00	535.20			
A13555	54001		COPY/PRINT	1,000.00	-	1,000.00	900.00			
A13555	54005		Off Supp	7,000.00	-	7,000.00	6,500.00			
A13555	54015		Maint Agmt	10,950.00	-	10,950.00	11,694.00			
A13555	54020		POSTAGE	9,000.00	-	9,000.00	700.00			
A13555	54035		ED & TRAIN	500.00	-	500.00	500.00			
A13555	54040		DUES/SUB	400.00	(40.00)	360.00	400.00			
A13555	54070		INSURANCE	2,030.00	-	2,030.00	3,307.05			
A13555	54213		I/D COPIER	830.00	-	830.00	818.04			
A13555	54444		FEES/PERMI	14,180.00	40.00	14,220.00	14,100.00			
A13555	58020		RETIREMENT	26,627.35	-	26,627.35	30,555.33			
A13555	58030		FICA	15,140.68	-	15,140.68	15,583.22			
A13555	58040		WRKS COMP	4,592.32	-	4,592.32	5,400.00			
A13555	58060		HEALTH INS	50,191.36	-	50,191.36	50,191.36			
A13555	58062		DENTAL INS	270.72	-	270.72	270.72			
A13555	58065		VISION INS	58.80	-	58.80	58.80			
			Total 1355 REAL PROPERTY TAX SERVIC	281,728.15	-	281,728.15	285,811.55	4,083.40	1.4%	
A141042	41255		CC FEE	(995,526.73)	-	(995,526.73)	(1,010,000.00)			
A141042	41255	1410	CC FEE	(2,000.00)	-	(2,000.00)	(2,000.00)			
A14105	51005		PERS SERV	275,419.41	-	275,419.41	288,278.64			
A14105	54000		TELEPHONE	930.24	-	930.24	931.20			
A14105	54001		COPY SERV	1,300.00	-	1,300.00	1,400.00			
A14105	54004		Computer Software				500.00			
A14105	54005		Off Supp	6,500.00	-	6,500.00	5,500.00			
A14105	54015		Maint Agmt	109,350.00	-	109,350.00	109,350.00			
A14105	54020		POSTAGE	3,500.00	-	3,500.00	4,100.00			
A14105	54035		ED & TRAIN	-	3,390.00	3,390.00	5,275.00			
A14105	54040		DUES/SUB	8,250.00	-	8,250.00	8,488.00			
A14105	54045		Travel	3,390.00	(3,390.00)	-	500.00			
A14105	54055		PROF SERV	43,500.00	-	43,500.00	43,000.00			
A14105	54060		LEGAL ADV	200.00	-	200.00	200.00			
A14105	54070		INSURANCE	7,138.18	-	7,138.18	7,063.93			
A14105	54213		I/D COPIER	1,856.00	-	1,856.00	1,855.08			

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A14105	54444		EasyPass	1,575.00	-	1,575.00	1,575.00		
A14105	58020		RETIREMENT	37,054.29	-	37,054.29	43,241.80		
A14105	58030		FICA	21,069.58	-	21,069.58	22,053.32		
A14105	58040		WRKS COMP	7,653.86	-	7,653.86	9,000.00		
A14105	58060		HEALTH INS	58,226.98	-	58,226.98	58,226.88		
A14105	58062		DENTAL INS	390.96	-	390.96	360.96		
A14105	58065		VISION INS	78.40	-	78.40	78.40		
			Total 1410 COUNTY CLERK - CIVIL/REC	(410,143.83)	-	(410,143.83)	(401,021.80)	9,122.04	-2.2%
A141142	41255		DMV FEES	(681,000.00)	-	(681,000.00)	(715,000.00)		
A14115	51005		PERS SERV	350,159.38	-	350,159.38	363,493.37		
A14115	51020						3,700.00		
A14115	51035		OTHER COMP	2,500.00	-	2,500.00	3,000.00		
A14115	54000		CELL/L/DIS	2,241.24	-	2,241.24	2,323.20		
A14115	54005		Off Supp	1,000.00	-	1,000.00	1,000.00		
A14115	54020		POSTAGE	1,000.00	-	1,000.00	800.00		
A14115	54035		Ed & Train				1,975.00		
A14115	54045		Travel	1,000.00	-	1,000.00	500.00		
A14115	54050		Equip Maint & Repair				500.00		
A14115	54055		PROF SERV	499.00	-	499.00	699.00		
A14115	54070		LIAB INS	7,307.18	-	7,307.18	6,728.26		
A14115	54213		I/D COPIER	785.76	-	785.76	785.76		
A14115	58020		RETIREMENT	47,445.97	-	47,445.97	55,529.00		
A14115	58030		FICA	26,978.44	-	26,978.44	28,319.80		
A14115	58040		WRKS COMP	10,715.41	-	10,715.41	12,600.00		
A14115	58060		HEALTH INS	96,522.38	-	96,522.38	106,246.62		
A14115	58062		DENTAL INS	541.44	-	541.44	541.44		
A14115	58065		VISION INS	98.00	-	98.00	98.00		
			Total 1411 COUNTY CLERK - MOTOR VEH	(132,205.80)	-	(132,205.80)	(126,160.55)	6,045.25	-4.6%
A14205	51005		PERS SERV	332,434.00	-	332,434.00	341,410.00		
A14205	51035		OTHER COMP	11,507.87	-	11,507.87	14,358.86		
A14205	54000		TELEPHONE	1,884.00	-	1,884.00	1,045.20		
A14205	54001		COPY/PRINT	50.00	-	50.00	50.00		
A14205	54005		Off Supp	2,500.00	-	2,500.00	2,500.00		
A14205	54020		POSTAGE	300.00	-	300.00	300.00		
A14205	54035		ED & TRAIN	5,000.00	-	5,000.00	2,000.00		
A14205	54040		DUES/SUB	2,500.00	-	2,500.00	1,500.00		
A14205	54041		PUBLICATIO	1,500.00	-	1,500.00	1,500.00		
A14205	54045		Travel	1,500.00	-	1,500.00	500.00		
A14205	54055		PROF SERV	37,000.00	91,657.50	128,657.50	50,000.00		
A14205	54060		LEGAL ADV	250.00	-	250.00	250.00		
A14205	54070		INSURANCE	1,510.04	-	1,510.04	1,328.34		
A14205	54071		MALP INS	12,500.00	-	12,500.00	-		
A14205	54213		I/D COPIER	1,351.56	-	1,351.56	1,351.56		
A14205	54215		I/D LX NX	1,961.68	-	1,961.68	1,986.06		
A14205	54444		FEES/PERMI	120.00	-	120.00	120.00		
A14205	58020		RETIREMENT	44,724.90	-	44,724.90	53,365.33		
A14205	58030		FICA	25,431.20	-	25,431.20	27,216.32		
A14205	58040		WRKS COMP	4,592.32	-	4,592.32	5,400.00		
A14205	58060		HEALTH INS	61,291.56	-	61,291.56	39,574.26		
A14205	58062		DENTAL INS	360.96	-	360.96	270.72		
A14205	58065		VISION INS	78.40	-	78.40	39.20		
			Total 1420 COUNTY ATTORNEY	550,348.49	91,657.50	642,005.99	546,065.85	(4,282.64)	-0.8%
A143042	41260		PERS FEES	(3,500.00)	-	(3,500.00)	(2,000.00)		
A14305	51005		PERS SERV	402,997.42	-	402,997.42	362,977.70		
A14305	51035		OTHER COMP	23,473.50	-	23,473.50	21,120.11		
A14305	54000		TELEPHONE	924.00	-	924.00	1,063.20		
A14305	54001		COPY SERV	100.00	-	100.00	100.00		
A14305	54005		Off Supp	2,500.00	1,000.00	3,500.00	3,000.00		
A14305	54015		Maintenance Agreements				22,256.00		
A14305	54020		POSTAGE	3,000.00	-	3,000.00	3,000.00		
A14305	54035		ED & TRAIN	2,000.00	-	2,000.00	2,000.00		
A14305	54040		DUES/SUB	800.00	-	800.00	800.00		
A14305	54045		Travel	2,000.00	-	2,000.00	2,000.00		
A14305	54055		PROF SERV	46,354.00	-	46,354.00	14,000.00		
A14305	54060		LEGAL ADV	4,000.00	(500.00)	3,500.00	1,200.00		
A14305	54063		LEGAL FEES	65,000.00	18,000.00	83,000.00	95,000.00		
A14305	54070		INSURANCE	2,880.00	-	2,880.00	2,533.40		
A14305	54213		I/D COPIER	4,160.00	-	4,160.00	3,640.32		
A14305	54444		FEES/PERMI	6,000.00	-	6,000.00	6,000.00		
A14305	54615		CNTR MEDCL	45,000.00	(500.00)	44,500.00	45,050.00		
A14305	58020		RETIREMENT	57,376.41	-	57,376.41	57,614.67		
A14305	58030		FICA	32,625.03	-	32,625.03	29,383.48		
A14305	58040		WRKS COMP	9,184.64	-	9,184.64	9,000.00		
A14305	58060		HEALTH INS	80,837.14	(18,000.00)	62,837.14	47,609.88		
A14305	58062		DENTAL INS	541.44	-	541.44	451.20		
A14305	58065		VISION INS	78.40	-	78.40	78.40		
			Total 1430 PERSONNEL - CIVIL SERVIC	788,331.98	-	788,331.98	727,878.36	(60,453.62)	-7.7%
A145042	41289		ELECT FEES	(300.00)	-	(300.00)			
A145042	41289	SCH	DEPT FEES	(3,000.00)	-	(3,000.00)	(3,000.00)		
A145042	42705		GIFTS/DONA	-	(50,000.00)	(50,000.00)			
A14505	43089		GEN GOVERN	-	(33,579.62)	(33,579.62)			
A14505	51005		PERS SERV	229,129.14	-	229,129.14	250,554.25		
A14505	51010		PT PAY	75,000.00	(11,500.00)	63,500.00	72,500.00		
A14505	51015		TEMP PAY	43,000.00	-	43,000.00	45,000.00		
A14505	51020		OVERTIME	2,000.00	-	2,000.00			
A14505	52060		Comp Equip	-	23,036.58	23,036.58			
A14505	54000		TELEPHONE	6,750.00	-	6,750.00	1,279.20		
A14505	54001		COPY/PRINT	57,500.00	(3,917.00)	53,583.00	98,200.00		
A14505	54005		Off Supp	2,500.00	8,060.01	10,560.01	2,500.00		
A14505	54015		Maint Agmt	43,374.20	61,500.00	104,874.20	45,448.83		
A14505	54020		POSTAGE	25,000.00	-	25,000.00	32,500.00		
A14505	54035		ED & TRAIN	4,850.00	1,900.00	6,750.00	7,850.00		
A14505	54040		DUES/SUB	260.00	-	260.00	300.00		
A14505	54041		PUBLICATIO	350.00	-	350.00	400.00		
A14505	54045		Travel	250.00	-	250.00	250.00		
A14505	54050		Equip R&M	300.00	-	300.00	300.00		
A14505	54060		LEGAL ADV	8,500.00	-	8,500.00	9,000.00		
A14505	54065		RENT/LEASE	62,895.00	4,500.03	67,395.03	67,500.00		
A14505	54070		INSURANCE	7,628.74	-	7,628.74	6,728.26		
A14505	54078		Fuel	500.00	-	500.00	550.00		
A14505	54213		I/D COPIER	1,655.64	-	1,655.64	1,655.64		
A14505	58020		RETIREMENT	30,826.50	-	30,826.50	37,583.14		
A14505	58030		FICA	17,528.38	-	17,528.38	19,167.40		
A14505	58040		WRKS COMP	6,123.09	-	6,123.09	7,200.00		
A14505	58060		HEALTH INS	39,574.26	-	39,574.26	39,574.26		
A14505	58062		DENTAL INS	270.72	-	270.72	270.72		
A14505	58065		VISION INS	58.80	-	58.80	58.80		
			Total 1450 ELECTIONS	662,524.47	-	662,524.47	743,370.50	80,846.03	12.2%

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A161042	41291		POSTAGE	(80,000.00)	-	(80,000.00)	(100,000.00)		
A161042	41292		I/D PHONE	(70,000.00)	-	(70,000.00)	(71,500.00)		
A161042	41295		I/D COPIER	(70,000.00)	-	(70,000.00)	(70,000.00)		
A16105	54000		TELEPHONE	70,000.00	-	70,000.00	70,000.00		
A16105	54001		COPY/PRINT	65,000.00	-	65,000.00	60,000.00		
A16105	54005		Off Supp	1,000.00	-	1,000.00	1,200.00		
A16105	54015		Maint Agmt	25,200.00	-	25,200.00	55,000.00		
A16105	54020		POSTAGE	79,750.00	-	79,750.00	100,000.00		
A16105	54065		RENT/LEASE	6,000.00	-	6,000.00	6,000.00		
			Total 1610 TELEPHONE SHARED SERVICE	26,950.00	-	26,950.00	50,700.00	23,750.00	88.1%
A162042	42410		RENTAL R.P	(17,063.00)	-	(17,063.00)	(18,063.00)		
A162042	42450		COMMISSION	(1,500.00)	-	(1,500.00)	(1,500.00)		
A162043	43021		CRT FAC IN	(142,814.00)	-	(142,814.00)	(400,000.00)		
A162046	42504		CO-OP RENT	(63,723.00)	-	(63,723.00)	(63,723.00)		
A16205	51005		PERS SERV	819,492.80	-	819,492.80	842,085.69		
A16205	51020		OVERTIME	22,250.00	-	22,250.00	22,250.00		
A16205	51025		SHIFT PAY	10,000.00	-	10,000.00	10,000.00		
A16205	51035		OTHER COMP	3,036.00	-	3,036.00	5,000.00		
A16205	52320		BLDG IMPRV	105,200.00	13,000.00	118,200.00	200,000.00		
A16205	54000		TELEPHONE	792.00	-	792.00	792.00		
A16205	54004		SOFTWARE	5,420.00	-	5,420.00	5,420.00		
A16205	54005		Off Supp	500.00	-	500.00	500.00		
A16205	54007		Jan Supp	40,000.00	798.00	40,798.00	40,000.00		
A16205	54013		SAFETY SUP	2,000.00	-	2,000.00	2,000.00		
A16205	54015		Maint Agmt	66,883.52	3,213.75	70,097.27	66,883.52		
A16205	54020		POSTAGE	50.00	-	50.00	50.00		
A16205	54025		UTILITIES	330,000.00	168.07	330,168.07	350,000.00		
A16205	54035		ED & TRAIN	300.00	-	300.00	300.00		
A16205	54050		Equip R&M	4,500.00	10,000.00	14,500.00	5,000.00		
A16205	54060		LEGAL ADV	400.00	-	400.00	400.00		
A16205	54065		RENT/LEASE	500.00	-	500.00	500.00		
A16205	54070		INSURANCE	61,260.50	-	61,260.50	51,787.62		
A16205	54074		INS-AUTO	1,269.19	-	1,269.19	1,725.98		
A16205	54076		Bldg R&M	160,000.00	(22,600.00)	137,400.00	160,000.00		
A16205	54077		C&M Supp	10,000.00	-	10,000.00	10,000.00		
A16205	54078		Fuel	8,000.00	-	8,000.00	8,000.00		
A16205	54085		UNIFORM AL	7,000.00	-	7,000.00	7,625.52		
A16205	54100		TAXES	10,000.00	-	10,000.00	10,000.00		
A16205	54213		I/D COPIER	746.88	-	746.88	746.88		
A16205	54300		Veh. R&M	3,600.00	1,500.00	5,100.00	5,000.00		
A16205	54301		Veh lease	46,311.60	-	46,311.60	46,311.60		
A16205	54444		FEES/PERMI	600.00	-	600.00	600.00		
A16205	54625		GARBAGE	16,850.00	-	16,850.00	16,850.00		
A16205	58020		RETIREMENT	110,252.66	-	110,252.66	126,312.85		
A16205	58030		FICA	62,691.20	-	62,691.20	64,419.56		
A16205	58040		WRKS COMP	27,553.91	-	27,553.91	30,600.00		
A16205	58060		HEALTH INS	119,963.92	-	119,963.92	191,161.94		
A16205	58062		DENTAL INS	812.18	-	812.18	1,082.88		
A16205	58065		VISION INS	176.40	-	176.40	235.20		
A16205	97100	SMWT	BOND PRINC	270,000.00	-	270,000.00	275,000.00		
A16205	97110	SMWT	BOND INT	88,187.50	-	88,187.50	82,737.50		
			Total 1620 BUILDING & GROUNDS	2,191,500.26	6,079.82	2,197,580.08	2,158,092.73	(33,407.53)	-1.5%
A168042	41289		DEPT FEES	(39,000.00)	-	(39,000.00)	(38,509.72)		
A168047	42701		REF.APPR.E	-	-	-			
A16805	42705		GIFTS/DONA	-	(100,000.00)	(100,000.00)			
A16805	44389	DHSES	OTHER P/S	-	(43,666.00)	(43,666.00)			
A16805	51005		PERS SERV	681,539.34	(19,000.00)	662,539.34	818,611.12		
A16805	51015		TEMP PAY	-	19,000.00	19,000.00			
A16805	51020		OVERTIME	3,000.00	-	3,000.00	3,000.00		
A16805	51025		SHIFT PAY	-	-	-			
A16805	51035		OTHER COMP	22,950.00	-	22,950.00	22,950.00		
A16805	52015		Dept Equip	5,000.00	-	5,000.00	16,000.00		
A16805	52060		Comp Equip	100,000.00	128,206.00	228,206.00	200,000.00		
A16805	54000		TELEPHONE	1,600.00	-	1,600.00	2,738.00		
A16805	54004		SOFTWARE	35,000.00	-	35,000.00	230,500.00		
A16805	54005		Off Supp	600.00	-	600.00	600.00		
A16805	54015		Maint Agmt	239,280.00	30,660.00	269,940.00	383,480.19		
A16805	54020		POSTAGE	100.00	-	100.00	25.00		
A16805	54035		ED & TRAIN	-	660.00	660.00	15,000.00		
A16805	54040		DUES/SUB	50.00	-	50.00	50.00		
A16805	54045		Travel	200.00	(200.00)	-	200.00		
A16805	54048	ARP	Prog Supp	-	59,909.90	59,909.90			
A16805	54050		Equip R&M	2,500.00	-	2,500.00	4,500.00		
A16805	54055		PROF SERV	2,500.00	21,375.00	23,875.00	48,460.00		
A16805	54060		LEGAL ADV	500.00	-	500.00	250.00		
A16805	54065		RENT/LEASE	3,500.00	-	3,500.00			
A16805	54070		INSURANCE	4,665.46	-	4,665.46	3,761.18		
A16805	58020		RETIREMENT	95,183.97	-	95,183.97	126,684.17		
A16805	58030		FICA	54,122.94	-	54,122.94	64,608.93		
A16805	58040		WRKS COMP	13,776.95	-	13,776.95	18,000.00		
A16805	58060		HEALTH INS	152,262.70	-	152,262.70	199,799.24		
A16805	58062		DENTAL INS	721.92	-	721.92	902.40		
A16805	58065		VISION INS	156.80	-	156.80	196.00		
			Total 1680 INFORMATION TECHNOLOGY	1,380,210.08	96,944.90	1,477,154.98	2,121,806.51	741,596.42	53.7%
A17115	54765		JUDG&CLAIM	10,000.00	-	10,000.00	10,000.00		
			Total 1711 LIABILITY INSURANCE RESE	10,000.00	-	10,000.00	10,000.00	-	0.0%
A198541	41110		S & U TAX	(40,363,636.36)	-	(40,363,636.36)	(41,878,129.14)		
A19855	54101		SALES TAX	16,853,636.36	-	16,853,636.36	17,163,204.88		
A19855	54101	SLTX	SALES TAX	635,000.00	-	635,000.00	635,000.00		
A19855	99610	B&G	Approp Res	194,800.00	-	194,800.00	300,000.00		
			Total 1985 SALES TAX	(21,680,200.00)	-	(21,680,200.00)	(23,779,924.25)	(2,099,724.25)	9.7%
A19905	91000		APP F/B	(2,503,737.11)	-	(2,503,737.11)			
			Total 1990 CONTINGENCY	(2,503,737.11)	-	(2,503,737.11)	-	2,503,737.11	-100.0%
A24905	54110		CHARGEBACK	350,000.00	-	350,000.00	360,000.00		
			Total 2490 COMMUNITY COLLEGE	350,000.00	-	350,000.00	360,000.00	10,000.00	2.9%
A24955	54780		CONTRIB TC	1,944,415.00	-	1,944,415.00	1,944,415.00		
			Total 2495 CONTRIBUTIONS TC3	1,944,415.00	-	1,944,415.00	1,944,415.00	-	0.0%
A249747	42770	TC07	07/08 PRIN	(146,250.00)	-	(146,250.00)	-		
A249747	42770	TC12	2012 PRINC	(48,750.00)	-	(48,750.00)	-		
A24975	97100	TC07	2007 PRINC	284,476.00	-	284,476.00	298,817.00		
A24975	97100	TC08	2008 PRINC	69,000.00	-	69,000.00	72,000.00		
A24975	97100	TC12	2012 PRINC	66,000.00	-	66,000.00	67,000.00		
A24975	97110	TC07	2007 INT	39,999.44	-	39,999.44	25,417.14		
A24975	97110	TC08	2008 INT	19,578.76	-	19,578.76	16,053.76		
A24975	97110	TC12	2012 INT	24,705.00	-	24,705.00	22,890.00		

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			Total 2497 DEBT SERVICE TOMPKINS CO	308,759.20	-	308,759.20	502,177.90	193,418.70	62.6%
A302041	41140		EMG PHN S	(40,000.00)	-	(40,000.00)	(40,000.00)		
A302043	43306	NG911	HOMELD SEC	-	(1,266,796.00)	(1,266,796.00)			
A302043	43306	PSP	HOMELD SEC	(100,000.00)	(94,635.00)	(194,635.00)	(100,000.00)		
A302046	42410		TOWER RENT	(51,000.00)	-	(51,000.00)	(65,800.00)		
A30205	41111		WSC	(160,000.00)	-	(160,000.00)	(130,000.00)		
A30205	43306	22IC	HOMELD SEC	-	-	-			
A30205	44389	SICG	OTHER P/S	-	(736,336.00)	(736,336.00)			
A30205	51005		PERS SERV	1,301,262.52	(100,000.00)	1,201,262.52	1,267,220.47		
A30205	51005	PSP	PERS SERV	-	100,000.00	100,000.00	100,000.00		
A30205	51020		OVERTIME	135,000.00	-	135,000.00	149,600.00		
A30205	51035		OTHER COMP	28,231.99	-	28,231.99	29,700.00		
A30205	52015	27SIC	Dept Equip	-	16,743.01	16,743.01			
A30205	54000		TELEPHONE	45,000.00	-	45,000.00	31,000.00		
A30205	54001		COPY/PRINT	1,500.00	-	1,500.00	1,500.00		
A30205	54005		Off Supp	7,500.00	-	7,500.00	8,000.00		
A30205	54015		Maint Agmt	441,000.00	26,657.14	467,657.14	465,500.00		
A30205	54015	SICG	Maint Agmt	-	736,336.00	736,336.00			
A30205	54020		POSTAGE	300.00	-	300.00	300.00		
A30205	54025		UTILITIES	65,000.00	-	65,000.00	70,000.00		
A30205	54035		ED & TRAIN	16,000.00	-	16,000.00	17,000.00		
A30205	54040		DUES/MEMBE	300.00	-	300.00	300.00		
A30205	54045		Travel	2,000.00	-	2,000.00	3,000.00		
A30205	54048	NG911	Prog Supp	-	1,266,796.00	1,266,796.00			
A30205	54048	PSP	Prog Supp	-	94,635.00	94,635.00			
A30205	54050		Equip R&M	82,500.00	-	82,500.00	90,750.00		
A30205	54067		RP RENT/LE	30.00	-	30.00	20.00		
A30205	54070		INSURANCE	63,400.00	-	63,400.00	80,913.55		
A30205	54213		I/D COPIER	550.00	-	550.00	521.76		
A30205	58020		RETIREMENT	193,231.42	-	193,231.42	231,978.07		
A30205	58030		FICA	112,033.83	-	112,033.83	118,308.82		
A30205	58040		WRKS COMP	27,553.91	-	27,553.91	32,400.00		
A30205	58060		HEALTH INS	217,921.00	-	217,921.00	209,888.00		
A30205	58062		DENTAL INS	1,624.32	-	1,624.32	1,534.08		
A30205	58065		VISION INS	352.80	-	352.80	313.60		
A30205	97100	2E911	BOND PRINC	119,000.00	-	119,000.00	125,800.00		
A30205	97110	2E911	BOND INT	62,832.00	-	62,832.00	59,262.00		
A30205	99610	ECTB	Approp Res	18,168.00	-	18,168.00	14,938.00		
A30205	99610	ETWR	Approp Res	9,300.00	-	9,300.00	9,300.00		
			Total 3020 EMERGENCY RSP & COMMUNIC	2,600,591.79	43,400.15	2,643,991.94	2,783,248.35	182,656.56	7.0%
A311042	41510		SHF CIVIL	(100,000.00)	-	(100,000.00)	(80,000.00)		
A311042	42401		INT & EARN	-	-	-			
A311042	42680		INS RECOV	-	-	-			
A311047	42701		REF.APPR.E	-	-	-			
A31105	51005		PERS SERV	739,400.64	-	739,400.64	784,923.63		
A31105	51010		PT PAY	74,681.82	-	74,681.82			
A31105	51020		OVERTIME	30,000.00	-	30,000.00	15,000.00		
A31105	51035		OTHER COMP	19,000.00	-	19,000.00	22,200.00		
A31105	51040		ALLOWANCES	3,300.00	-	3,300.00	4,800.00		
A31105	52015		Dept Equip	10,000.00	-	10,000.00	5,250.00		
A31105	54000		TELEPHONE	4,000.00	-	4,000.00	3,868.80		
A31105	54001		COPY/PRINT	2,800.00	-	2,800.00	2,400.00		
A31105	54005		Off Supp	3,500.00	-	3,500.00	3,500.00		
A31105	54015		Maint Agmt	2,800.00	-	2,800.00	3,000.00		
A31105	54020		POSTAGE	9,000.00	-	9,000.00	9,000.00		
A31105	54035		ED & TRAIN	7,000.00	(390.00)	6,610.00	7,000.00		
A31105	54040		DUES/SUB	1,000.00	230.00	1,230.00	2,000.00		
A31105	54041		PUBLICATIO	-	390.00	390.00			
A31105	54045		Travel	500.00	-	500.00	500.00		
A31105	54060		Legal Notices/Advertising				2,500.00		
A31105	54070		INSURANCE	32,551.00	-	32,551.00	32,540.11		
A31105	54072		INS LAW EN	9,915.00	-	9,915.00	14,574.37		
A31105	54078		Fuel	7,200.00	-	7,200.00	9,000.00		
A31105	54213		I/D COPIER	2,920.00	(230.00)	2,690.00	1,856.76		
A31105	54300		Veh. R&M	4,900.00	-	4,900.00	4,900.00		
A31105	54301		Veh lease	55,200.00	-	55,200.00	50,200.00		
A31105	54444		FEES/PERMI	250.00	-	250.00	250.00		
A31105	58020		RETIREMENT	107,423.75	-	107,423.75	124,038.54		
A31105	58030		FICA	66,795.80	-	66,795.80	63,259.66		
A31105	58040		WRKS COMP	14,542.34	-	14,542.34	16,200.00		
A31105	58060		HEALTH INS	99,080.10	-	99,080.10	116,453.96		
A31105	58062		DENTAL INS	451.20	-	451.20	451.20		
A31105	58065		VISION INS	78.40	-	78.40	98.00		
			Total 3110 SHERIFF	1,208,290.05	-	1,208,290.05	1,219,765.03	11,474.98	0.9%
A312042	41510		SHFDWIOT	(18,000.00)	-	(18,000.00)	(18,000.00)		
A312042	42260		PUB SAFETY	(62,500.00)	-	(62,500.00)	(60,000.00)		
A312042	42260	SRO	PUB SAFETY	(311,600.00)	-	(311,600.00)	(330,000.00)		
A312042	42272		JD TRNSPRT	(6,000.00)	-	(6,000.00)	(3,000.00)		
A312042	42274		SECURE REV	(3,500.00)	-	(3,500.00)	(6,000.00)		
A312042	42356		DSS FRAUD	(156,000.00)	-	(156,000.00)	(164,752.00)		
A312042	42357		DSS SECURT	(146,000.00)	-	(146,000.00)	(162,594.00)		
A312042	42358		CPS HOTLNE	(8,000.00)	-	(8,000.00)	(8,000.00)		
A312043	43153		SNOW ENFOR	(2,000.00)	-	(2,000.00)	(2,000.00)		
A312043	43315		NAV LW ENF	(2,000.00)	-	(2,000.00)	(2,000.00)		
A312044	44389	24BJA	OTHER P/S	-	(76,106.00)	(76,106.00)			
A312044	44589	CPS	Trans -Fed	-	(1,000.00)	(1,000.00)			
A312044	44589	PTS	Trans -Fed	-	(9,145.00)	(9,145.00)			
A312047	42701		REF.APPR.E	-	-	-			
A31205	51005		PERS SERV	3,050,479.00	(46,000.00)	3,004,479.00	3,502,450.71		
A31205	51010		PT PAY	367,000.00	-	367,000.00	341,203.53		
A31205	51020		OVERTIME	300,000.00	9,145.00	309,145.00	339,000.00		
A31205	51025		SHIFT PAY	35,000.00	-	35,000.00	53,000.00		
A31205	51035		OTHER COMP	160,000.00	-	160,000.00	180,000.00		
A31205	51040		ALLOWANCES	36,300.00	-	36,300.00	37,400.00		
A31205	52015		Dept Equip	88,500.00	325.00	88,825.00	91,300.00		
A31205	52015	24BJA	Dept Equip	-	76,106.00	76,106.00			
A31205	52015	CPS	Dept Equip	-	500.00	500.00			
A31205	52030		Vehicles	-	121,656.00	121,656.00	-		
A31205	52060		Comp Equip	1,200.00	-	1,200.00	1,200.00		
A31205	54000		TELEPHONE	13,000.00	-	13,000.00	11,268.00		
A31205	54001		COPY/PRINT	1,700.00	-	1,700.00	2,000.00		
A31205	54005		Off Supp	3,500.00	-	3,500.00	3,500.00		
A31205	54013		SAFETY SUP	9,600.00	-	9,600.00	6,000.00		
A31205	54015		Maint Agmt	95,317.00	-	95,317.00	98,000.00		
A31205	54035		ED & TRAIN	34,000.00	-	34,000.00	34,000.00		
A31205	54035	CPS	ED & TRAIN	-	500.00	500.00			
A31205	54040		DUES/MEMBE	2,400.00	-	2,400.00	2,800.00		
A31205	54041		PUBLICATIO	3,000.00	-	3,000.00	3,000.00		
A31205	54045		Travel	2,000.00	-	2,000.00	2,000.00		
A31205	54048		Prog Supp	45,000.00	1,470.40	46,470.40	65,000.00		

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A31205	54050		Equip R&M	1,500.00	-	1,500.00	1,500.00			
A31205	54065	ARP	RENT/LEASE	-	19,727.96	19,727.96				
A31205	54072		INS LAW EN	52,357.00	-	52,357.00	69,999.70			
A31205	54074		INS-AUTO	15,444.00	-	15,444.00	17,398.82			
A31205	54078		Fuel	100,000.00	-	100,000.00	100,000.00			
A31205	54085		CLOTHING U	42,000.00	-	42,000.00	42,000.00			
A31205	54213		I/D COPIER	3,000.00	-	3,000.00	2,713.20			
A31205	54300		Veh. R&M	60,000.00	-	60,000.00	60,000.00			
A31205	54301		Veh lease	402,650.00	-	402,650.00	422,100.00			
A31205	54400		Food Supp	1,000.00	-	1,000.00	1,000.00			
A31205	54765		JUDG&CLAIM	10,000.00	46,000.00	56,000.00	10,000.00			
A31205	54800		PROG EXP	9,000.00	629.97	9,629.97	9,000.00			
A31205	58020		RETIREMENT	481,881.72	-	481,881.72	616,777.61			
A31205	58030		FICA	302,080.17	-	302,080.17	340,658.65			
A31205	58040		WRKS COMP	64,292.45	-	64,292.45	76,500.00			
A31205	58060		HEALTH INS	419,340.32	-	419,340.32	469,554.94			
A31205	58062		DENTAL INS	2,166.12	-	2,166.12	2,526.72			
A31205	58065		VISION INS	470.40	-	470.40	529.20			
			Total 3120 SHERIFF ROAD PATROL	5,499,578.18	143,809.33	5,643,387.51	6,259,035.08	759,456.90	13.8%	
A314042	41580		REP SURCHG	(2,000.00)	-	(2,000.00)	(1,500.00)			
A314042	41588		DWI REFUND	(10,000.00)	-	(10,000.00)	(10,000.00)			
A314042	41589		DSS PINS	(225,439.00)	-	(225,439.00)	(246,914.00)			
A314042	41590		DWI SUPVR	(5,500.00)	-	(5,500.00)	(5,500.00)			
A314042	42311		ATI BAIL	-	-	-				
A314043	43310		SA-PROBTN	(227,080.25)	-	(227,080.25)	(331,223.00)			
A314043	43389		OTHER PUBL	(5,800.00)	-	(5,800.00)	(4,000.00)			
A31405	51005		PERS SERV	1,426,800.35	(3,000.00)	1,423,800.35	1,452,766.94			
A31405	51015		TEMP PAY	-	-	-				
A31405	51020		OVERTIME	1,050.00	3,000.00	4,050.00	4,500.00			
A31405	51025		SHIFT PAY	175.00	-	175.00				
A31405	51035		OTHER COMP	40,250.00	-	40,250.00				
A31405	54000		TELEPHONE	4,428.00	-	4,428.00	4,507.20			
A31405	54001		COPY/PRINT	1,800.00	-	1,800.00	1,800.00			
A31405	54005		Off Supp	3,300.00	-	3,300.00	3,800.00			
A31405	54006		Med Supp	750.00	-	750.00	750.00			
A31405	54015		Maint Agmt	12,075.56	-	12,075.56	12,437.82			
A31405	54020		POSTAGE	1,530.00	-	1,530.00	1,530.00			
A31405	54035		ED & TRAIN	5,200.00	-	5,200.00	5,500.00			
A31405	54040		DUES/SUB	750.00	-	750.00	750.00			
A31405	54041		PUBLICATIO	425.00	-	425.00	1,000.00			
A31405	54045		Travel	2,500.00	-	2,500.00	3,000.00			
A31405	54048		Prog Supp	300.00	-	300.00	300.00			
A31405	54055		PROF SERV	170.00	-	170.00	170.00			
A31405	54070		INSURANCE	4,942.03	-	4,942.03	4,994.23			
A31405	54072		INS LAW EN	22,744.31	-	22,744.31				
A31405	54074		INS-AUTO	785.28	-	785.28	862.98			
A31405	54078		Fuel	1,500.00	-	1,500.00	1,500.00			
A31405	54213		I/D COPIER	2,013.00	-	2,013.00	1,847.52			
A31405	54300		Veh. R&M	2,500.00	-	2,500.00	2,500.00			
A31405	54301		Veh lease	12,797.28	-	12,797.28	14,797.28			
A31405	54444		Fees & Permits				120.00			
A31405	54615		CNTR MEDCL	1,200.00	-	1,200.00	1,200.00			
A31405	54800		PROG EXP	500.00	-	500.00	500.00			
A31405	58020		RETIREMENT	197,538.35	-	197,538.35	218,590.04			
A31405	58030		FICA	112,323.06	-	112,323.06	111,480.92			
A31405	58040		WRKS COMP	33,677.00	-	33,677.00	39,600.00			
A31405	58060		HEALTH INS	305,081.84	-	305,081.84	270,478.62			
A31405	58062		DENTAL INS	1,353.60	-	1,353.60	1,443.84			
A31405	58065		VISION INS	235.20	-	235.20	274.40			
			Total 3140 PROBATION	1,724,875.61	-	1,724,875.61	1,563,864.79	(161,010.82)	-9.3%	
A315042	41350		MEALS	(300.00)	-	(300.00)	(200.00)			
A315042	42262		PRISONER	(5,000.00)	-	(5,000.00)	(5,000.00)			
A315042	42271		JAIL INRV	-	(15,813.03)	(15,813.03)				
A315042	42680		INS RECOV	-	-	-				
A31505	51005		PERS SERV	3,937,501.53	-	3,937,501.53	4,356,841.70			
A31505	51010		PT PAY	10,000.00	-	10,000.00	10,310.74			
A31505	51020		OVERTIME	500,000.00	-	500,000.00	750,000.00			
A31505	51035		OTHER COMP	40,000.00	-	40,000.00	63,000.00			
A31505	51040		ALLOWANCES	40,700.00	-	40,700.00	39,700.00			
A31505	52015		Dept Equip	7,700.00	525.00	8,225.00	5,500.00			
A31505	52030		Vehicles	90,395.00	-	90,395.00	-			
A31505	52060		Comp Equip	1,000.00	-	1,000.00	1,000.00			
A31505	52320		Bldg Improvements				20,000.00			
A31505	54000		TELEPHONE	3,700.00	-	3,700.00	3,000.00			
A31505	54001		COPY/PRINT	2,000.00	-	2,000.00	2,500.00			
A31505	54005		Off Supp	3,500.00	-	3,500.00	3,500.00			
A31505	54006		Med Supp	250,000.00	-	250,000.00	265,000.00			
A31505	54006	OPD	Med Supp	-	150,000.00	150,000.00	185,000.00			
A31505	54007		Jan Supp	39,000.00	-	39,000.00	39,000.00			
A31505	54013		SAFETY SUP	5,200.00	-	5,200.00	6,200.00			
A31505	54015		Maint Agmt	53,873.00	34,435.00	88,308.00	58,000.00			
A31505	54035		ED & TRAIN	10,000.00	-	10,000.00	15,000.00			
A31505	54045		Travel	4,000.00	-	4,000.00	2,000.00			
A31505	54048		Prog Supp	44,500.00	17,676.35	62,176.35	53,100.00			
A31505	54070		INSURANCE	44,583.00	-	44,583.00	41,050.80			
A31505	54071		MALP INS	252.00	-	252.00	7,521.25			
A31505	54072		INS LAW EN	61,739.00	-	61,739.00	73,096.63			
A31505	54076		Bldg R&M	5,000.00	800.00	5,800.00	5,000.00			
A31505	54078		Fuel	7,000.00	-	7,000.00	7,000.00			
A31505	54085		UNIFORM AL	20,000.00	-	20,000.00	27,000.00			
A31505	54213		I/D COPIER	1,300.00	-	1,300.00	1,018.56			
A31505	54300		Veh. R&M	5,000.00	(525.00)	4,475.00	5,000.00			
A31505	54301		Veh lease	29,400.00	-	29,400.00	33,800.00			
A31505	54350		HOUSE INMT	100,000.00	-	100,000.00	200,000.00			
A31505	54400		Food Supp	160,000.00	(500.00)	159,500.00	160,000.00			
A31505	54444		FEES/PERMI	400.00	500.00	900.00	1,400.00			
A31505	54615		CNTR MEDCL	410,000.00	-	410,000.00	510,000.00			
A31505	58020		RETIREMENT	598,450.66	-	598,450.66	797,977.87			
A31505	58030		FICA	346,407.40	-	346,407.40	406,968.71			
A31505	58040		WRKS COMP	77,304.02	-	77,304.02	92,700.00			
A31505	58060		HEALTH INS	637,673.70	-	637,673.70	746,210.62			
A31505	58062		DENTAL INS	4,060.80	-	4,060.80	4,331.52			
A31505	58065		VISION INS	744.80	-	744.80	803.60			
A31505	99610	SHFPH	Approp Res	(90,395.00)	-	(90,395.00)				
			Total 3150 JAIL	7,456,689.91	187,098.32	7,643,788.23	8,994,332.00	1,537,642.09	20.6%	1,177,107.64 3 unfunded that were funded
A331542	42615		STOP DWI	(70,400.00)	-	(70,400.00)	(70,400.00)			
A33155	44389	25DWI	OTHER P/S	-	(17,228.26)	(17,228.26)				
A33155	51035		OTHER COMP	5,000.00	-	5,000.00	5,000.00			
A33155	52015		Dept Equip	3,000.00	-	3,000.00	3,000.00			
A33155	54035		ED & TRAIN	3,000.00	-	3,000.00	3,000.00			

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A33155	54040		DUES/SUB	400.00	-	400.00	400.00		
A33155	54048		Prog Supp	5,000.00	-	5,000.00	5,000.00		
A33155	54060		LEGAL ADV	4,000.00	-	4,000.00	4,000.00		
A33155	54800		PROG EXP	50,000.00	-	50,000.00	50,000.00		
A33155	54800	25DWI	PROG EXP	-	17,228.26	17,228.26			
			Total 3315 STOP DWI	-	-	-	-	-	
A34105	43306	CREST	HOMELD SEC	-	(200,000.00)	(200,000.00)	-		
A34105	44389	EMPG	OTHER P/S	(46,478.00)	25,000.00	(21,478.00)	(46,478.00)		
A34105	44389	SHSP	OTHER P/S	-	(51,215.00)	(51,215.00)			
A34105	44389	SICG	OTHER P/S	-	(50,000.00)	(50,000.00)			
A34105	51005		PERS SERV	203,292.00	(71,478.00)	131,814.00	163,276.00		
A34105	51005	EMPG	PERS SERV	-	21,478.00	21,478.00	46,478.00		
A34105	51005	SICG	PERS SERV	-	50,000.00	50,000.00			
A34105	51010		PT Pay				21,000.00		
A34105	51035		OTHER COMP	-	-	-			
A34105	52015	CREST	Dept Equip	-	200,000.00	200,000.00	-		
A34105	52015	SHSP	Dept Equip	-	23,215.00	23,215.00			
A34105	54000		TELEPHONE	528.00	-	528.00	264.00		
A34105	54001		COPY SERV	600.00	-	600.00	600.00		
A34105	54005		Off Supp	750.00	-	750.00	1,000.00		
A34105	54015		Maint Agmt	29,000.00	-	29,000.00	31,900.00		
A34105	54020		POSTAGE	500.00	-	500.00	500.00		
A34105	54025		UTILITIES	5,000.00	-	5,000.00	5,500.00		
A34105	54035		ED & TRAIN	15,000.00	-	15,000.00	1,500.00		
A34105	54040		DUES/SUB	300.00	-	300.00	300.00		
A34105	54045		Travel	6,000.00	-	6,000.00	1,000.00		
A34105	54048		Prog Supp	9,000.00	-	9,000.00	10,000.00		
A34105	54048	SHSP	Prog Supp	-	41,414.50	41,414.50			
A34105	54050		Equip R&M	4,000.00	-	4,000.00	4,400.00		
A34105	54074		INS-AUTO	1,047.04	-	1,047.04	1,725.98		
A34105	54078		Fuel	3,000.00	-	3,000.00	3,300.00		
A34105	54300		Veh. R&M	3,000.00	-	3,000.00	3,300.00		
A34105	58020		RETIREMENT	27,349.59	-	27,349.59	31,463.10		
A34105	58030		FICA	15,551.00	-	15,551.00	17,652.68		
A34105	58040		WRKS COMP	3,061.55	-	3,061.55	15,300.00		
A34105	58060		HEALTH INS	30,645.00	-	30,645.00	30,645.78		
A34105	58062		DENTAL INS	180.48	-	180.48	180.48		
A34105	58065		VISION INS	39.20	-	39.20	39.20		
			Total 3410 FIRE / EMERGENCY MANAGEM	311,365.86	(11,585.50)	299,780.36	344,847.22	33,481.36	10.8%
A35105	54815		CONT AGNC	66,000.00	-	66,000.00	50,000.00		
			Total 3510 CONTROL OF DOGS	66,000.00	-	66,000.00	50,000.00	(16,000.00)	-24.2%
A36205	51005		PERS SERV	77,074.00	-	77,074.00	79,155.00		
A36205	54000		TELEPHONE	-	-	-	642.00		
A36205	54013		SAFETY SUP	9,446.72	(30.00)	9,416.72	20,000.00		
A36205	54035		ED & TRAIN	42,000.00	-	42,000.00	15,000.00		
A36205	54040		DUES/SUB	30.00	30.00	60.00	60.00		
A36205	54055		PROF SERV	15,000.00	-	15,000.00	15,000.00		
A36205	54074		INS-AUTO	523.52	-	523.52	575.32		
A36205	54078		Fuel	250.00	-	250.00	500.00		
A36205	54301		Veh lease	6,736.32	-	6,736.32	6,606.84		
A36205	58020		RETIREMENT	10,369.36	-	10,369.36	11,873.25		
A36205	58030		FICA	5,896.16	-	5,896.16	6,055.36		
A36205	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00		
A36205	58060		HEALTH INS	21,717.30	-	21,717.30	19,545.58		
A36205	58062		DENTAL INS	90.24	-	90.24	-		
A36205	58065		VISION INS	19.60	-	19.60	-		
			Total 3620 SAFETY OFFICE	190,683.99	-	190,683.99	176,813.35	(13,870.64)	-7.3%
A401042	41689	DSRIP	OTHER HLTH	-	(187,329.54)	(187,329.54)			
A40105	43401	4000	PUB HEALTH	(1,031,044.00)	(20,286.00)	(1,051,330.00)	(1,048,696.00)		
A40105	44401	BTE	HLTH FED	(52,099.00)	18,870.99	(33,228.01)	(52,099.00)		
A40105	44401	HIWDS	HLTH FED	(68,550.00)	(382,856.07)	(451,406.07)	(71,675.86)		
A40105	51005	4000	PERS SERV	424,805.00	-	424,805.00	418,645.87		
A40105	51005	HIWDS	PERS SERV	44,175.00	245,655.54	289,830.54	46,330.53		
A40105	51035	4000	OTHER COMP	10,000.00	-	10,000.00	10,000.00		
A40105	51035	HIWDS	OTHER COMP	4,000.00	-	4,000.00	4,000.00		
A40105	52005	HIWDS	Off Equip	-	1,500.00	1,500.00			
A40105	52060	4000	Comp Equip	4,500.00	-	4,500.00	-		
A40105	54000	4000	TELEPHONE	4,897.00	-	4,897.00	4,963.20		
A40105	54005	4000	Off Supp	300.00	-	300.00	300.00		
A40105	54005	HIWDS	Off Supp	-	19,492.19	19,492.19			
A40105	54015	4000	Maint Agmt	4,488.00	-	4,488.00	3,338.00		
A40105	54020	4000	POSTAGE	75.00	-	75.00	100.00		
A40105	54035	4000	ED & TRAIN	4,000.00	-	4,000.00	4,000.00		
A40105	54035	HIWDS	ED & TRAIN	-	10,181.29	10,181.29			
A40105	54040	4000	DUES/MEMBE	3,144.00	-	3,144.00	3,220.00		
A40105	54045		Travel	-	5,000.00	5,000.00			
A40105	54045	4000	Travel	5,000.00	-	5,000.00	5,000.00		
A40105	54045	HIWDS	Travel	-	7,133.93	7,133.93			
A40105	54048	DSRIP	Prog Supp	-	187,329.54	187,329.54			
A40105	54048	HIWDS	Prog Supp	-	62,617.94	62,617.94			
A40105	54060	4000	LEGAL ADV	50.00	20,286.00	20,336.00	50.00		
A40105	54065	4000	RENT/LEASE	200.00	-	200.00	200.00		
A40105	54070	4000	INSURANCE	10,132.00	-	10,132.00	11,398.68		
A40105	54071	4000	MALP INS	1,416.00	-	1,416.00	15,042.50		
A40105	54074	4000	INS-AUTO	785.00	-	785.00	862.98		
A40105	54078	4000	Fuel	300.00	-	300.00	200.00		
A40105	54213	4000	I/D COPIER	1,031.00	-	1,031.00	1,030.32		
A40105	54444	4000	FEES/PERMI	6,180.00	-	6,180.00	6,180.00		
A40105	54815	4000	CONT AGNC	36,600.00	-	36,600.00	36,600.00		
A40105	58020	4000	RETIREMENT	58,497.94	-	58,497.94	64,296.88		
A40105	58020	HIWDS	RETIREMENT	6,481.83	874.96	7,356.79	7,549.58		
A40105	58030	4000	FICA	33,263.00	-	33,263.00	32,791.41		
A40105	58030	HIWDS	FICA	3,685.00	18,793.04	22,478.04	3,850.29		
A40105	58040	4000	WRKS COMP	8,419.25	-	8,419.25	9,000.00		
A40105	58040	HIWDS	WRKS COMP	1,530.77	2,069.23	3,600.00	1,800.00		
A40105	58060	4000	HEALTH INS	95,796.00	-	95,796.00	95,797.68		
A40105	58060	HIWDS	HEALTH INS	8,035.00	8,036.24	16,071.24	8,035.62		
A40105	58062	4000	DENTAL INS	450.00	-	450.00	451.20		
A40105	58062	HIWDS	DENTAL INS	90.00	90.48	180.48	90.24		
A40105	58065	4000	VISION INS	80.00	-	80.00	78.40		
A40105	58065	HIWDS	VISION INS	20.00	19.20	39.20	19.60		
			Total 4010 HEALTH DEPARTMENT ADMIN	(369,266.21)	17,478.96	(351,787.25)	(377,247.87)	(7,981.66)	2.2%
A40115	41601	4037	PUB HLTH F	(500.00)	-	(500.00)	(500.00)		
A40115	43450	IAP	OTHER HLTH	(31,050.00)	31,050.00	-	(31,050.00)		
A40115	43450	LED	OTHER HLTH	(44,200.00)	11,050.00	(33,150.00)	(44,200.00)		
A40115	44401	HUD	HLTH FED	-	(1,933,255.30)	(1,933,255.30)			
A40115	51005	4037	PERS SERV	378,124.00	-	378,124.00	374,953.85		
A40115	51005	HUD	PERS SERV	-	62,131.48	62,131.48			

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A40115	51025	4037	SHIFT PAY	40.00	-	40.00	40.00		
A40115	51035	4037	OTHER COMP	-	-	-			
A40115	54000	4032	TELEPHONE	132.00	-	132.00	132.00		
A40115	54000	4033	TELEPHONE	132.00	-	132.00	132.00		
A40115	54000	4037	TELEPHONE	402.00	-	402.00	667.20		
A40115	54005	4032	Off Supp	50.00	-	50.00	50.00		
A40115	54005	4033	Off Supp	100.00	-	100.00	100.00		
A40115	54005	4037	Off Supp	300.00	-	300.00	300.00		
A40115	54015	4037	Maint Agmt	11,638.00	-	11,638.00	9,786.00		
A40115	54020	4032	POSTAGE	25.00	-	25.00	10.00		
A40115	54020	4033	POSTAGE	350.00	-	350.00	250.00		
A40115	54020	4037	POSTAGE	50.00	-	50.00	10.00		
A40115	54045	4032	Travel	100.00	-	100.00	100.00		
A40115	54045	4037	Travel	500.00	-	500.00	300.00		
A40115	54048	4032	Prog Supp	300.00	-	300.00	300.00		
A40115	54048	4033	Prog Supp	500.00	-	500.00	750.00		
A40115	54048	4037	Prog Supp	4,600.00	-	4,600.00	4,600.00		
A40115	54065	4037	RENT/LEASE	75.00	-	75.00	75.00		
A40115	54070	4037	Liab Ins	5,843.00	-	5,843.00	2,653.42		
A40115	54078	4037	Fuel	25.00	-	25.00	25.00		
A40115	54092	4037	NURSE INS	450.00	-	450.00	163.90		
A40115	54213	4037	I/D COPIER	827.00	-	827.00	827.28		
A40115	54615	4037	CNTR MEDCL	400.00	-	400.00	400.00		
A40115	54815	4033	CONT AGNC	250.00	-	250.00	700.00		
A40115	54815	HUD	CONT AGNC	-	1,843,148.77	1,843,148.77			
A40115	54815	STD	CONT AGNC	2,500.00	-	2,500.00	2,500.00		
A40115	58020	4037	RETIREMENT	50,877.34	-	50,877.34	56,249.08		
A40115	58020	HUD	RETIREMENT	-	8,698.41	8,698.41			
A40115	58030	4037	FICA	28,930.00	-	28,930.00	28,687.30		
A40115	58030	HUD	FICA	-	4,753.06	4,753.06			
A40115	58040	4037	WRKS COMP	7,653.86	-	7,653.86	9,000.00		
A40115	58060	4037	HEALTH INS	69,325.00	-	69,325.00	80,837.06		
A40115	58060	HUD	HEALTH INS	-	14,523.58	14,523.58			
A40115	58062	4037	DENTAL INS	450.00	-	450.00	451.20		
A40115	58065	4037	VISION INS	80.00	-	80.00	58.80		
			Total 4011 NURSING ADMINISTRATION	489,279.20	42,100.00	531,379.20	499,359.09	10,079.89	2.1%
A40125	41689	EH	OTHER HLTH	(150,000.00)	-	(150,000.00)	(150,000.00)		
A40125	43450	ATU	OTHER HLTH	(29,320.00)	21,558.54	(7,761.46)	(30,900.00)		
A40125	43450	DW	OTHER HLTH	(97,241.00)	72,930.75	(24,310.25)	(103,905.00)		
A40125	43450	RAB	OTHER HLTH	(14,852.00)	(44.72)	(14,896.72)	(14,852.00)		
A40125	43486	EH	ADDIC CONT	(1,000.00)	-	(1,000.00)	(1,000.00)		
A40125	51005	EH	PERS SERV	351,702.00	-	351,702.00	375,034.87		
A40125	51010		PT PAY	42,889.00	-	42,889.00			
A40125	51010	EH	PT PAY	-	-	-	44,047.24		
A40125	51020	EH	OVERTIME	100.00	-	100.00	100.00		
A40125	51035	EH	OTHER COMP	25,500.00	-	25,500.00	25,500.00		
A40125	54000	4021	TELEPHONE	492.00	-	492.00	708.00		
A40125	54000	EH	CELL/L/DIS	1,818.00	-	1,818.00	1,927.20		
A40125	54005	4021	Off Supp	50.00	-	50.00	50.00		
A40125	54005	EH	Off Supp	1,000.00	46.07	1,046.07	600.00		
A40125	54015	EH	Maint Agmt	600.00	-	600.00	600.00		
A40125	54020	4021	POSTAGE	800.00	-	800.00	600.00		
A40125	54020	EH	POSTAGE	1,000.00	-	1,000.00	1,000.00		
A40125	54020	RAB	POSTAGE	1,000.00	(1,000.00)	-			
A40125	54035	4021	ED & TRAIN	300.00	-	300.00	300.00		
A40125	54035	EH	ED & TRAIN	1,500.00	(143.50)	1,356.50	1,000.00		
A40125	54040	EH	DUES/MEMBE	-	143.50	143.50	144.00		
A40125	54045	4021	Travel	150.00	-	150.00	150.00		
A40125	54045	EH	Travel	1,500.00	-	1,500.00	1,500.00		
A40125	54048	4021	Prog Supp	250.00	-	250.00	500.00		
A40125	54048	EH	Prog Supp	2,000.00	-	2,000.00	2,000.00		
A40125	54048	RAB	Prog Supp	8,852.00	144.72	8,996.72	9,852.00		
A40125	54070	EH	LIAB INS	2,878.00	-	2,878.00	2,531.78		
A40125	54078	4021	Fuel	250.00	-	250.00	250.00		
A40125	54078	EH	Fuel	400.00	25.00	425.00	400.00		
A40125	54085	EH	CLOTHING U	550.00	-	550.00	550.00		
A40125	54213	EH	I/D COPIER	1,117.00	-	1,117.00	1,117.08		
A40125	54300	4021	Veh. R&M	200.00	-	200.00	200.00		
A40125	54300	EH	Veh. R&M	150.00	-	150.00	150.00		
A40125	54301	EH	Veh lease	11,293.00	56.50	11,349.50	11,293.00		
A40125	54615	4021	CNTR MEDCL	2,500.00	-	2,500.00	2,500.00		
A40125	54615	EH	CNTR MEDCL	100.00	-	100.00	100.00		
A40125	54615	RAB	CNTR MEDCL	5,000.00	900.00	5,900.00	5,000.00		
A40125	54815	EH	CONT AGNC	600.00	-	600.00	600.00		
A40125	58020	EH	RETIREMENT	56,530.81	-	56,530.81	66,702.32		
A40125	58030	EH	FICA	32,145.00	-	32,145.00	34,018.18		
A40125	58040	EH	WRKS COMP	10,715.41	-	10,715.41	11,700.00		
A40125	58060	EH	HEALTH INS	61,290.00	-	61,290.00	47,608.88		
A40125	58062	EH	DENTAL INS	450.00	-	450.00	360.96		
A40125	58065	EH	VISION INS	80.00	-	80.00	78.40		
			Total 4012 ENVIRONMENTAL HEALTH	335,339.22	94,616.86	429,956.08	350,116.91	14,777.69	4.4%
A40455	43450	CSC	OTHER HLTH	(210,000.00)	39,569.91	(170,430.09)	(210,000.00)		
A40455	43450	GTSC	OTHER HLTH	(74,596.00)	14,909.74	(59,686.26)	(74,596.00)		
A40455	43450	HNP	OTHER HLTH	(164,000.00)	89,314.49	(74,685.51)	(164,000.00)		
A40455	43450	RAD	PH Aid	(8,075.00)	1,707.00	(6,368.00)	(8,075.00)		
A40455	43450	TBC	OTHER HLTH	(335,000.00)	213,034.56	(121,965.44)	(335,000.00)		
A40455	51005		PERS SERV	383,660.00	-	383,660.00	447,750.77		
A40455	51035		OTHER COMP	10,000.00	-	10,000.00	10,000.00		
A40455	54000		TELEPHONE	2,090.00	-	2,090.00	2,503.20		
A40455	54001		COPY/PRINT	-	96.75	96.75			
A40455	54005		Off Supp	8,000.00	10,815.86	18,815.86	6,000.00		
A40455	54015		Maint Agmt	1,610.00	1,433.00	3,043.00	1,600.00		
A40455	54020		POSTAGE	1,350.00	1,986.15	3,336.15	1,650.00		
A40455	54035		ED & TRAIN	-	-	-			
A40455	54040		DUES/SUB	500.00	575.00	1,075.00	500.00		
A40455	54041		PUBLICATIO	-	368.00	368.00			
A40455	54045		Travel	14,500.00	11,935.73	26,435.73	14,500.00		
A40455	54048		Prog Supp	83,000.00	94,100.43	177,100.43	61,759.00		
A40455	54060		LEGAL ADV	57,250.00	21,228.00	78,478.00	46,768.00		
A40455	54213		I/D COPIER	495.00	-	495.00	495.00		
A40455	54815		CONT AGNC	77,500.00	18,275.02	95,775.02	85,000.00		
A40455	58020		RETIREMENT	52,962.68	-	52,962.68	68,662.62		
A40455	58030		FICA	30,115.00	-	30,115.00	35,017.93		
A40455	58040		WRKS COMP	9,626.86	-	9,626.86	12,600.00		
A40455	58060		HEALTH INS	87,083.00	-	87,083.00	88,872.76		
A40455	58062		DENTAL INS	540.00	-	540.00	541.44		
A40455	58065		VISION INS	120.00	-	120.00	117.60		
			Total 4045 HEALTH EDUCATION	28,731.54	519,349.64	548,081.18	92,667.32	63,935.78	222.5%
A40465	41689	PREK	OTHER HLTH	(500,000.00)	-	(500,000.00)	(550,000.00)		
A40465	43277	PREK	EDUC HANDI	(1,413,125.00)	-	(1,413,125.00)	(1,710,625.00)		

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A40465	51005	PREK	PERS SERV	52,850.00	-	52,850.00	54,736.54		
A40465	51010	PREK	PT PAY	36,655.00	-	36,655.00	38,397.73		
A40465	54000	PREK	CELL/L/DIS	132.00	-	132.00	132.00		
A40465	54005	PREK	Off Supp	50.00	-	50.00			
A40465	54015	PREK	Maint Agmt	12,150.00	-	12,150.00	16,100.00		
A40465	54020	PREK	POSTAGE	150.00	-	150.00	50.00		
A40465	54045	PREK	Travel	200.00	-	200.00	100.00		
A40465	54213	PREK	I/D COPIER	348.00	-	348.00	348.00		
A40465	54445	PREK	TUITION	2,000,000.00	-	2,000,000.00	2,500,000.00		
A40465	54800	PREK	PROG EXP	375,000.00	-	375,000.00	375,000.00		
A40465	54815	PREK	CONT AGNC	350.00	-	350.00	350.00		
A40465	58020	PREK	RETIREMENT	12,042.08	-	12,042.08	13,970.14		
A40465	58030	PREK	FICA	6,847.00	-	6,847.00	7,124.77		
A40465	58040	PREK	WRKS COMP	2,296.16	-	2,296.16	2,700.00		
A40465	58060	PREK	HEALTH INS	21,717.00	-	21,717.00	21,717.30		
A40465	58062	PREK	DENTAL INS	90.00	-	90.00	90.24		
A40465	58065	PREK	VISION INS	20.00	-	20.00	19.60		
			Total 4046 PRE-K PHCP (4050 AUD)	607,772.24	-	607,772.24	770,211.32	162,439.08	26.7%
A40505	44089	LATCF					(11,836.47)		
A40505	51005		PERS SERV	6,085.36	11,337.30	17,422.66			
A40505	58020		RETIREMENT	818.71	8,675.93	9,494.64			
A40505	58030		FICA	465.53	933.98	1,399.51			
A40505	58040		WRKS COMP	229.62	134.37	363.99			
A40505	58060		HEALTH INS	2,931.84	1,827.84	4,759.68			
A40505	58062		DENTAL INS	13.54	1.97	15.51			
A40505	58065		VISION INS	2.94	(9.92)	(6.98)			
A40505	44089	DTVF	FED REV	-	(2,577.43)	(2,577.43)			
A40505	51005	DTVF	PERS SERV	-	1,459.50	1,459.50			
A40505	58020	DTVF	RETIREMENT	-	221.84	221.84			
A40505	58030	DTVF	FICA	-	106.50	106.50			
A40505	58060	DTVF	HEALTH INS	-	436.02	436.02			
A40505	58062	DTVF	DENTAL INS	-	1.04	1.04			
A40505	58065	DTVF	VISION INS	-	0.69	0.69			
A40505	44489	MDT	OTHER HLTH	-	(66,666.00)	(66,666.00)			
A40505	54001	MDT	COPY/PRINT	-	729.00	729.00			
A40505	54035	MDT	ED & TRAIN	-	2,571.00	2,571.00			
A40505	54055	MDT	PROF SERV	-	48,250.12	48,250.12			
A40505	54076	MDT	Bldg R&M	-	11,365.88	11,365.88			
A40505	54800	MDT	PROG EXP	-	3,750.00	3,750.00			
A40505	43489	OCFS	OTHER HLTH	(172,556.00)	24,582.34	(147,973.66)	(205,032.00)		
A40505	51005	OCFS	PERS SERV	107,120.55	(19,421.09)	87,699.46	136,088.23		
A40505	54000	OCFS	LONG DISTN	352.00	53.84	405.84	337.00		
A40505	54001	OCFS	COPY/PRINT	100.00	100.00	200.00	500.00		
A40505	54005	OCFS	Off Supp	100.00	900.00	1,000.00	500.00		
A40505	54007	OCFS	Janitorial Materials & Supplies				-		
A40505	54015	OCFS	Maint Agmt	110.00	(110.00)	-	150.00		
A40505	54020	OCFS	POSTAGE	25.00	975.00	1,000.00	50.00		
A40505	54035	OCFS	Education & Training				8,000.00		
A40505	54040	OCFS	DUES/MEMBE	1,000.00	-	1,000.00	1,000.00		
A40505	54045	OCFS	Travel	800.00	1,800.00	2,600.00	800.00		
A40505	54048	OCFS	Prog Supp	-	6,183.95	6,183.95	2,234.88		
A40505	54070	OCFS	LIAB INS	3,066.91	(1,403.10)	1,663.81	1,523.85		
A40505	54078	OCFS	Fuel						
A40505	54213	OCFS	I/D COPIER	224.00	(63.34)	160.66	216.00		
A40505	54800	OCFS	PROG EXP	2,969.26	2,386.34	5,355.60	1,465.99		
A40505	58020	OCFS	RETIREMENT	15,539.87	(4,667.42)	10,872.45	20,413.23		
A40505	58030	OCFS	FICA	8,491.43	(1,781.43)	6,710.00	10,410.75		
A40505	58040	OCFS	WRKS COMP	3,926.40	(70.77)	3,855.63	4,140.00		
A40505	58060	OCFS	HEALTH INS	28,519.69	(9,358.52)	19,161.17	27,016.59		
A40505	58062	OCFS	DENTAL INS	173.26	(95.04)	78.22	112.80		
A40505	58065	OCFS	VISION INS	37.63	(10.76)	26.87	39.20		
A40505	43489	SF	OTHER HLTH	(30,000.00)	-	(30,000.00)	(16,000.00)		
A40505	51005	SF	PERS SERV	2,167.31	1,329.85	3,497.16	11,914.96		
A40505	51010	SF	PT PAY	20,691.46	(20,691.46)	-			
A40505	54000	SF	TELEPHONE	347.40	0.12	347.52	347.40		
A40505	54001	SF	COPY/PRINT	344.98	455.02	800.00	100.00		
A40505	54005	SF	Off Supp	100.00	100.00	200.00	100.00		
A40505	54035	SF	ED & TRAIN	-	750.00	750.00	390.08		
A40505	54045	SF	Travel	-	250.00	250.00	100.00		
A40505	54055	SF	PROF SERV	-	22,345.84	22,345.84			
A40505	54078	SF							
A40505	54800	SF	PROG EXP	-	760.48	760.48			
A40505	58020	SF	RETIREMENT	3,200.23	(3,200.23)	-	1,787.25		
A40505	58030	SF	FICA	1,748.70	(1,501.70)	247.00	911.49		
A40505	58040	SF	WRKS COMP	1,122.25	(1,122.25)	-	306.00		
A40505	58060	SF	HEALTH INS	272.18	526.32	798.50			
A40505	58062	SF	DENTAL INS	4.51	(3.01)	1.50			
A40505	58065	SF	VISION INS	0.98	1.02	2.00			
A40505	44489	VOCA	OTHER HLTH	(133,813.26)	10,100.87	(123,712.39)	(199,220.67)		
A40505	51005	VOCA	PERS SERV	86,183.81	(8,108.80)	78,075.01	128,389.88		
A40505	51020	VOCA	OVERTIME	500.00	(500.00)	-			
A40505	51035	VOCA	OTHER COMP	-	-	-			
A40505	54000	VOCA	LONG DISTN	439.80	-	439.80	329.46		
A40505	54001	VOCA	COPY/PRINT	-	-	-	200.00		
A40505	54005	VOCA	Off Supp	-	1,812.55	1,812.55	200.00		
A40505	54020	VOCA	POSTAGE	-	100.00	100.00	50.00		
A40505	54035	VOCA					908.28		
A40505	54045	VOCA	Travel	479.07	(348.72)	130.35	600.00		
A40505	54060	VOCA	LEGAL ADV	125.00	-	125.00			
A40505	54070	VOCA	LIAB INS	2,237.09	-	2,237.09	2,019.99		
A40505	54078	VOCA							
A40505	54213	VOCA	I/D COPIER	279.47	-	279.47	286.87		
A40505	54800	VOCA	PROG EXP	-	2,302.31	2,302.31	4,000.00		
A40505	58020	VOCA	RETIREMENT	12,065.73	(4,691.94)	7,373.79	19,258.48		
A40505	58030	VOCA	FICA	6,593.06	(620.32)	5,972.74	9,821.83		
A40505	58040	VOCA	WRKS COMP	3,844.60	-	3,844.60	4,554.00		
A40505	58060	VOCA	HEALTH INS	20,859.13	-	20,859.13	30,317.53		
A40505	58062	VOCA	DENTAL INS	169.65	-	169.65	157.92		
A40505	58065	VOCA	VISION INS	36.85	-	36.85	39.20		
			Total 4050 CAC	10,547.54	22,595.58	33,143.12	0.00	(10,547.54)	-100.0%
A40595	41621	4052	EIP FEES	(40,000.00)	-	(40,000.00)	(40,000.00)		
A40595	41621	4055	EIP FEES	(300,000.00)	-	(300,000.00)	(225,000.00)		
A40595	41689	4052	OTHER HLTH	(325,000.00)	-	(325,000.00)	(300,000.00)		
A40595	43450	4052	OTHER HLTH	(61,250.00)	-	(61,250.00)	(83,300.00)		
A40595	44451	CSH	EIP	(56,525.00)	7,815.98	(48,709.02)	(56,525.00)		
A40595	44451	CSN	EIP	(34,061.00)	8,515.25	(25,545.75)	(34,061.00)		
A40595	51005	4052	PERS SERV	277,239.00	-	277,239.00	287,929.02		
A40595	51005	4055	PERS SERV	227,857.00	-	227,857.00	233,880.83		
A40595	51010	4052	PT PAY				11,032.98		
A40595	51010	4055	PT PAY	134,809.00	-	134,809.00	129,931.16		
A40595	51035	4052	OTHER COMP	3,500.00	-	3,500.00	5,000.00		

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A40595	51035	4055	OTHER COMP	1,500.00	-	1,500.00			
A40595	54000	4052	TELEPHONE	1,586.00	99.00	1,685.00	1,320.00		
A40595	54000	4055	TELEPHONE	4,732.00	-	4,732.00	4,404.00		
A40595	54005	4052	Off Supp	200.00	-	200.00	200.00		
A40595	54005	4055	Off Supp	150.00	-	150.00	150.00		
A40595	54015	4052	Maint Agmt	10,570.00	275.00	10,845.00	9,244.00		
A40595	54015	4055	Maint Agmt	11,870.00	(500.00)	11,370.00	10,820.00		
A40595	54020	4052	POSTAGE	450.00	-	450.00	300.00		
A40595	54035	4052	ED & TRAIN	-	500.00	500.00			
A40595	54035	4055	ED & TRAIN	450.00	-	450.00	200.00		
A40595	54045	4052	Travel	1,750.00	250.00	2,000.00	1,300.00		
A40595	54045	4055	Travel	11,500.00	500.00	12,000.00	11,500.00		
A40595	54048	4052	Prog Supp	1,000.00	1,000.00	2,000.00	1,000.00		
A40595	54060	4052	LEGAL ADV	500.00	-	500.00	500.00		
A40595	54070	4052	INSURANCE	2,141.00	-	2,141.00	3,457.88		
A40595	54078	4055	Fuel	25.00	-	25.00			
A40595	54213	4052	I/D COPIER	1,316.00	-	1,316.00	1,315.68		
A40595	54444	4055	FEES/PERMI	455.00	-	455.00	455.00		
A40595	54615	4052	CNTR MEDCL	125,000.00	-	125,000.00	170,000.00		
A40595	54800	4052	PROG EXP	1,000.00	-	1,000.00	1,000.00		
A40595	54815	4052	CONT AGNC	2,350.00	-	2,350.00	2,000.00		
A40595	58020	4052	RETIREMENT	37,770.49	-	37,770.49	45,369.30		
A40595	58020	4055	RETIREMENT	48,993.82	-	48,993.82	45,796.80		
A40595	58030	4052	FICA	21,477.00	-	21,477.00	23,138.34		
A40595	58030	4055	FICA	27,859.00	-	27,859.00	27,946.37		
A40595	58040	4052	WRKS COMP	6,888.48	-	6,888.48	9,900.00		
A40595	58040	4055	WRKS COMP	9,184.64	-	9,184.64	9,000.00		
A40595	58060	4052	HEALTH INS	71,015.00	-	71,015.00	75,480.04		
A40595	58060	4055	HEALTH INS	30,645.00	-	30,645.00	35,110.02		
A40595	58062	4052	DENTAL INS	360.00	-	360.00	315.84		
A40595	58062	4055	DENTAL INS	270.00	-	270.00	255.60		
A40595	58065	4052	VISION INS	80.00	-	80.00	58.80		
A40595	58065	4055	VISION INS	20.00	-	20.00	19.60		
			Total 4059 EARLY INTERVENTION PROGR	259,677.43	18,455.23	278,132.66	420,445.26	160,767.83	61.9%
A43105	41620		MH FEES	(3,558,271.00)	-	(3,558,271.00)	(3,100,000.00)		
A43105	41689		OTHER HLTH	-	-	-			
A431042	42401		INT & EARN	-	-	-			
A43105	42690		COMP LOSS	(150,000.00)	-	(150,000.00)	(150,000.00)		
A43105	42705		GIFTS/DONA	-	(70,975.00)	(70,975.00)			
A43105	43490		MH PROGRAM	(1,721,049.00)	(2,541.00)	(1,723,590.00)	(1,768,261.00)		
A43105	43491		OPWDD	(32,130.00)	-	(32,130.00)	(32,966.00)		
A43105	43492		OASAS	(1,588,615.00)	(66,956.00)	(1,655,571.00)	(1,747,321.00)		
A43105	43601		MED ASSIST	(47,465.00)	-	(47,465.00)			
A43105	43640		SAFETY NET	(162,000.00)	-	(162,000.00)	(150,000.00)		
A43105	44490		MH FEDERAL	(125,000.00)	-	(125,000.00)	(125,000.00)		
A43105	44601		MED ASSIST	(47,465.00)	-	(47,465.00)			
A43105	51005		PERS SERV	2,879,915.31	-	2,879,915.31	3,051,129.84		
A43105	51010		PT PAY	212,401.70	-	212,401.70	258,819.00		
A43105	51020		OVERTIME	2,900.00	-	2,900.00	2,900.00		
A43105	51025		SHIFT PAY	524.00	-	524.00	770.00		
A43105	51035		OTHER COMP	66,383.23	-	66,383.23	19,788.79		
A43105	52005		Off Equip	-	70,000.00	70,000.00			
A43105	52060		Comp Equip	5,000.00	-	5,000.00	5,000.00		
A43105	54000		TELEPHONE	13,564.00	-	13,564.00	14,059.20		
A43105	54001		COPY SERV	500.00	-	500.00	500.00		
A43105	54005		Off Supp	7,137.00	-	7,137.00	7,900.00		
A43105	54006		Med Supp	3,000.00	-	3,000.00	1,500.00		
A43105	54007		Jan Supp	690.00	-	690.00	690.00		
A43105	54015		Maint Agmt	97,800.00	-	97,800.00	104,600.00		
A43105	54020		POSTAGE	1,800.00	-	1,800.00	2,000.00		
A43105	54025		UTILITIES	21,956.00	-	21,956.00	20,100.00		
A43105	54035		ED & TRAIN	8,850.00	975.00	9,825.00	8,850.00		
A43105	54040		DUES/SUB	8,365.00	-	8,365.00	8,850.00		
A43105	54045		Travel	2,750.00	-	2,750.00	1,500.00		
A43105	54048		Prog Supp	925.00	-	925.00	925.00		
A43105	54055		PROF SERV	179,960.00	-	179,960.00	202,440.00		
A43105	54060		LEGAL ADV	160.00	-	160.00	160.00		
A43105	54067		RP RENT/LE	107,379.93	-	107,379.93			
A43105	54070		INSURANCE	12,499.00	-	12,499.00	11,160.44		
A43105	54071		MALP INS	43,880.00	-	43,880.00	26,324.38		
A43105	54074		INS-AUTO	776.00	-	776.00	575.32		
A43105	54078		Fuel	1,875.00	-	1,875.00	1,875.00		
A43105	54213		I/D COPIER	5,470.64	-	5,470.64	5,468.64		
A43105	54300		Veh. R&M	2,100.00	284.08	2,384.08	2,100.00		
A43105	54301		Veh Lease	7,550.00	-	7,550.00	7,549.00		
A43105	54400		Food Supp	3,100.00	-	3,100.00	3,100.00		
A43105	54504		CLINIC EXP	47,465.00	-	47,465.00			
A43105	54615		CNTR MEDCL	40,000.00	3,523.00	43,523.00	32,000.00		
A43105	58020		RETIREMENT	425,424.86	-	425,424.86	479,016.11		
A43105	58030		FICA	241,902.51	-	241,902.51	244,298.21		
A43105	58040		WRKS COMP	65,057.84	-	65,057.84	80,100.00		
A43105	58060		HEALTH INS	523,945.72	-	523,945.72	568,112.16		
A43105	58062		DENTAL INS	3,338.88	-	3,338.88	3,350.29		
A43105	58065		VISION INS	725.20	-	725.20	708.08		
A43105	52060	4200	Comp Equip	-	157.68	157.68			
A43105	54815	4208	CONT AGNC	1,215,421.00	-	1,215,421.00	1,247,023.00		
A43105	54815	4213	CONT AGNC	1,268,672.00	65,973.00	1,334,645.00	1,414,478.00		
A43105	54815	4216	CONT AGNC	162,532.00	1.00	162,533.00	166,758.00		
A43105	54815	4219	CONT AGNC	45,603.00	1.00	45,604.00	46,789.00		
A43105	54815	4221	CONT AGNC	22,558.00	-	22,558.00	23,145.00		
A43105	54815	4222	CONT AGNC	15,000.00	-	15,000.00	10,000.00		
A43105	54815	4227	CONT AGNC	11,658.00	-	11,658.00	11,961.00		
A43105	54815	4228	CONT AGNC	51,420.00	-	51,420.00	52,757.00		
A43105	54815	427V	CONT AGNC	22,903.00	-	22,903.00	23,499.00		
A43145	54800	42RS	PROG EXP		327.34	327.34			
A43105	54815	OPD	CONT AGNC	150,000.00	-	150,000.00	150,000.00		
A43105	54815	VET	CONT AGNC	106,953.00	(1.00)	106,952.00	109,733.00		
A43105	44490	ISCEI	MH FEDERAL	-	(930,824.25)	(930,824.25)	(723,568.55)		
A43105	51005	ISCEI	PERS SERV	-	157,572.37	157,572.37	139,966.91		
A43105	51025	ISCEI	SHIFT PAY	-	50.00	50.00	32.00		
A43105	54000	ISCEI	TELEPHONE						
A43105	54005	ISCEI	Off Supp	-	4,976.41	4,976.41	4,714.00		
A43105	54035	ISCEI	ED & TRAIN	-	96,175.00	96,175.00	60,000.00		
A43105	54045	ISCEI	Travel	-	56,377.00	56,377.00			
A43105	54055	ISCEI	PROF SERV	-	137,500.00	137,500.00	4,200.00		
A43105	54815	ISCEI	CONT AGNC	-	376,248.00	376,248.00	457,526.00		
A43105	58020	ISCEI	RETIREMENT	-	24,284.00	24,284.00	20,995.03		
A43105	58030	ISCEI	FICA	-	12,141.15	12,141.15	10,707.47		
A43105	58040	ISCEI	WRKS COMP	-	6,584.00	6,584.00	3,600.00		
A43105	58060	ISCEI	HEALTH INS	-	58,572.51	58,572.51	21,717.30		
A43105	58062	ISCEI	DENTAL INS	-	280.10	280.10	90.24		
A43105	58065	ISCEI	VISION INS	-	63.71	63.71	19.60		

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A43115	54035	DSHP	ED & TRAIN	25,000.00	-	25,000.00	25,000.00		
A43115	99610	DSHP	Approp Res	(25,000.00)	-	(25,000.00)	(25,000.00)		
			Total 4310 MENTAL HEALTH	687,796.82	769.10	688,565.92	1,360,814.46	673,017.64	97.9%
A561042	41770		RENTAL/FEE	(178,350.00)	-	(178,350.00)	(178,350.00)		
A561042	41776		SL OF SUPP	(175,000.00)	-	(175,000.00)	(175,000.00)		
A56105	51005		PERS SERV	55,764.22	-	55,764.22	58,314.20		
A56105	51020		OVERTIME	2,500.00	-	2,500.00	2,500.00		
A56105	51025		SHIFT PAY	30.00	-	30.00	30.00		
A56105	52015		Dept Equip	2,000.00	-	2,000.00	2,000.00		
A56105	54000		TELEPHONE	1,700.00	-	1,700.00	1,700.00		
A56105	54005		Off Supp	50.00	-	50.00	50.00		
A56105	54007		Jan Supp	1,800.00	-	1,800.00	1,800.00		
A56105	54015		Maint Agmt	5,440.00	-	5,440.00	5,440.00		
A56105	54025		UTILITIES	16,500.00	-	16,500.00	16,500.00		
A56105	54050		Equip R&M	3,000.00	1,000.00	4,000.00	3,000.00		
A56105	54060		LEGAL ADV	100.00	-	100.00	100.00		
A56105	54070		INSURANCE	19,737.77	-	19,737.77	24,881.99		
A56105	54073		INS-AVIATN	5,055.60	-	5,055.60	5,055.60		
A56105	54074		INS-AUTO	725.25	-	725.25	287.66		
A56105	54076		Bldg R&M	25,000.00	-	25,000.00	25,000.00		
A56105	54077		C&M Supp	300.00	-	300.00	300.00		
A56105	54078		Fuel	175,000.00	-	175,000.00	175,000.00		
A56105	54089		PROP TX/AM	7,000.00	-	7,000.00	8,000.00		
A56105	54300		Veh. R&M	3,000.00	-	3,000.00	3,000.00		
A56105	58020		RETIREMENT	7,842.77	-	7,842.77	9,126.63		
A56105	58030		FICA	4,459.51	-	4,459.51	4,654.58		
A56105	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00		
A56105	58060		HEALTH INS	19,545.58	-	19,545.58	19,545.58		
A56105	58062		DENTAL INS	90.24	-	90.24	90.24		
A56105	58065		VISION INS	19.60	-	19.60	19.60		
			Total 5610 AIRPORT	4,841.31	1,000.00	5,841.31	14,846.08	10,004.77	206.7%
A563042	41289		DEPT FEES	(176,700.00)	-	(176,700.00)			
A563043	43594	RESC	BUSES/OTHE	-	-	-			
A563044	43589		MISC TRANS	(286,837.00)	(302,042.50)	(588,879.50)			
A563044	43597	MOBM	TRANSP CAP	(21,044.87)	18,864.80	(2,180.07)	(19,541.63)		
A563044	44590		OPASST REV	-	-	-			
A563044	44597	MOBM	TRANSP CAP	(168,358.93)	148,738.34	(19,620.59)	(156,333.02)		
A56305	42690		COMP LOSS	-	-	-			
A56305	44589	NADTC	Trans -Fed	-	(28,707.62)	(28,707.62)			
A56305	44589	RTAP	Trans -Fed	(12,000.00)	-	(12,000.00)	(12,000.00)		
A56305	51005	MOBM	PERS SERV	123,468.66	-	123,468.66	121,344.92		
A56305	51005	NADTC	PERS SERV	-	24,081.62	24,081.62			
A56305	54000	MOBM	TELEPHONE	264.00	(264.00)	-	264.00		
A56305	54004	MOBM	COMP SOFT	1,000.00	(1,000.00)	-	1,100.00		
A56305	54005	MOBM	Off Supp	1,500.00	(257.26)	1,242.74	750.00		
A56305	54020	MOBM	POSTAGE	1,000.00	(1,000.00)	-	300.00		
A56305	54035	MOBM	ED & TRAIN	1,000.00	(1,000.00)	-	1,000.00		
A56305	54035	RTAP	ED & TRAIN	12,000.00	-	12,000.00	12,000.00		
A56305	54040	MOBM	DUES/MEMBE	2,200.00	(2,048.64)	151.36	1,500.00		
A56305	54045	MOBM	Travel	1,000.00	(1,000.00)	-	1,000.00		
A56305	54048	MOBM	Prog Supp	6,000.00	(3,847.06)	2,152.94	6,000.00		
A56305	54048	NADTC	Prog Supp	-	4,626.00	4,626.00			
A56305	54060	MOBM	LEGAL ADV	200.00	(200.00)	-	200.00		
A56305	54213	MOBM	I/D COPIER	1,000.00	(1,000.00)	-	900.12		
A56305	54815		CONT AGNC	718,928.19	-	718,928.19	37,622.52		
A56305	58020	MOBM	RETIREMENT	16,611.56	-	16,611.56	18,201.74		
A56305	58030	MOBM	FICA	9,446.00	-	9,446.00	9,282.89		
A56305	58040	MOBM	WRKS COMP	3,061.55	-	3,061.55	3,600.00		
A56305	58060	MOBM	HEALTH INS	41,263.00	-	41,263.00	29,752.92		
A56305	58062	MOBM	DENTAL INS	181.00	-	181.00	180.48		
A56305	58065	MOBM	VISION INS	40.00	-	40.00	39.20		
			Total 5630 BUS OPERATIONS	275,223.16	(146,056.32)	129,166.84	57,164.15	(218,059.01)	-79.2%
A601042	41801		REPAY MED	(10,000.00)	-	(10,000.00)	(10,000.00)		
A601042	41809		REPAY FAM.	(225,365.00)	-	(225,365.00)	(261,597.00)		
A601042	41811		INC.EARNIN	(35,000.00)	-	(35,000.00)	(35,000.00)		
A601042	41819		REPAY CHIL	(415,770.00)	-	(415,770.00)	(330,787.00)		
A601042	41840		REPAY SAFE	(270,000.00)	-	(270,000.00)	(270,305.00)		
A601042	41841		HEAP REIMB	(40,000.00)	-	(40,000.00)	(35,000.00)		
A601042	41855		REPAY DAYC	-	-	-			
A601047	42701		REF.APPR.E	(70,000.00)	-	(70,000.00)	(70,000.00)		
A601047	42770		OTH UNC RV	(15,000.00)	-	(15,000.00)	(15,000.00)		
A601047	42771		DSS UNCLAS	(200.00)	-	(200.00)	(600.00)		
A601043	43601		MED ASSIST	10,000.00	-	10,000.00	10,000.00		
A601043	43609		FAM ASSIST	(550.00)	-	(550.00)	(3,536.00)		
A601043	43610		DSS ADMIN	(3,490,092.00)	-	(3,490,092.00)	(4,053,014.00)		
A601043	43619		CHILD CARE	(2,086,018.00)	-	(2,086,018.00)	(2,002,496.00)		
A601043	43623		JD AID	(7,840.00)	-	(7,840.00)	(6,370.00)		
A601043	43640		SAFETY NET	(935,785.00)	-	(935,785.00)	(1,467,375.00)		
A601043	43642		EAA	(15,000.00)	-	(15,000.00)	(20,000.00)		
A601043	43655		DAY CARE	(2,026,578.00)	-	(2,026,578.00)	(2,546,578.00)		
A601043	43670		SERV/RECIP	(665,000.00)	-	(665,000.00)	(798,979.00)		
A601044	44601		MED ASSIST	(25,000.00)	-	(25,000.00)	(40,000.00)		
A601044	44609		FAMLY ASST	(1,223,441.00)	-	(1,223,441.00)	(1,488,714.00)		
A601044	44610		DSS ADMIN	(2,315,494.00)	-	(2,315,494.00)	(2,880,135.00)		
A601044	44611		FOOD STAMP	(720,459.00)	-	(720,459.00)	(742,423.00)		
A601044	44615		FFFS FED	(1,921,812.00)	-	(1,921,812.00)	(1,920,000.00)		
A601044	44619		CHILD CARE	(2,097,915.00)	-	(2,097,915.00)	(2,306,082.00)		
A601044	44640		SAFETY NET	(87,935.00)	-	(87,935.00)	(109,017.00)		
A601044	44641		HME ENGY	80,000.00	-	80,000.00	80,000.00		
A601044	44661		Title IV-B	(27,000.00)	-	(27,000.00)	(27,000.00)		
A601044	44670		SERV RECIP	(205,000.00)	-	(205,000.00)	(195,972.00)		
A60105	51005		PERS SERV	6,521,628.31	(40,000.00)	6,481,628.31	6,891,856.15		
A60105	51010		PT PAY	5,918.00	-	5,918.00	59,327.75		
A60105	51015		TEMP PAY	47,809.08	-	47,809.08			
A60105	51020		OVERTIME	95,000.00	-	95,000.00	78,210.00		
A60105	51025		SHIFT PAY	500.00	-	500.00	500.00		
A60105	51035		OTHER COMP	200,000.00	-	200,000.00	286,611.00		
A60105	51070		MEALS	1,000.00	-	1,000.00	1,000.00		
A60105	52060		Comp Equip	24,863.00	-	24,863.00			
A60105	54000		TELEPHONE	47,156.00	-	47,156.00	46,500.00		
A60105	54001		COPY SERV	16,000.00	-	16,000.00	10,500.00		
A60105	54005		Off Supp	38,000.00	-	38,000.00	38,000.00		
A60105	54006		Med Supp	250.00	100.00	350.00	250.00		
A60105	54007		Jan Supp	200.00	-	200.00	200.00		
A60105	54015		Maint Agmt	2,730.00	7,999.00	10,729.00	12,800.00		
A60105	54020		POSTAGE	33,900.00	-	33,900.00	36,900.00		
A60105	54035		ED & TRAIN	34,770.00	-	34,770.00	34,100.00		
A60105	54040		DUES/SUB	6,478.00	-	6,478.00	6,645.00		
A60105	54041		PUBLICATIO	4,500.00	-	4,500.00	4,705.00		
A60105	54045		Travel	500.00	-	500.00	500.00		

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A60105	54049		N/R Prog	9,400.00	-	9,400.00	9,300.00		
A60105	54050		Equip R&M	1,350.00	-	1,350.00	1,350.00		
A60105	54055		PROF SERV	7,000.00	52,000.00	59,000.00	8,000.00		
A60105	54060		LEGAL ADV	2,400.00	-	2,400.00	2,400.00		
A60105	54070		INSURANCE	42,101.00	-	42,101.00	37,043.59		
A60105	54071		MALP INS	16,667.00	(10,100.00)	6,567.00			
A60105	54074		INS-AUTO	4,189.00	-	4,189.00	5,056.90		
A60105	54076		Bldg R&M	500.00	-	500.00			
A60105	54078		Fuel	16,000.00	-	16,000.00	16,000.00		
A60105	54110		CHARGEBACK	75,000.00	-	75,000.00	76,000.00		
A60105	54213		I/D COPIER	9,700.00	2,000.00	11,700.00	11,682.96		
A60105	54215		I/D LX NX	2,945.00	-	2,945.00	2,979.00		
A60105	54300		Veh. R&M	20,000.00	-	20,000.00	18,000.00		
A60105	54301		Veh lease	81,310.00	8,000.00	89,310.00	90,000.00		
A60105	54444		FEES/PERMI	482.00	-	482.00	472.00		
A60105	54615		CNTR MEDCL	53,000.00	-	53,000.00	53,000.00		
A60105	54765		JUDG&CLAIM	4,000.00	-	4,000.00	4,000.00		
A60105	54800		PROG EXP	333,148.00	(19,999.00)	313,149.00	339,011.00		
A60105	54815		CONT AGNC	561,942.00	-	561,942.00	594,769.00		
A60105	56055		DAY CARE	2,080,000.00	-	2,080,000.00	2,600,000.00		
A60105	56070		SERV RECIP	1,246,386.00	-	1,246,386.00	1,170,966.00		
A60105	56102		MMIS	10,251,460.00	-	10,251,460.00	10,355,510.00		
A60105	56109		FAM ASSIST	2,917,548.00	-	2,917,548.00	3,502,837.00		
A60105	56119		CHILD CARE	6,508,222.00	-	6,508,222.00	7,168,993.00		
A60105	56123		JD/PINS	66,000.00	-	66,000.00	63,000.00		
A60105	56129		ST TRAININ	276,430.00	-	276,430.00			
A60105	56140		SAFETY NET	3,885,804.00	-	3,885,804.00	5,376,904.00		
A60105	56141		HEAP	35,000.00	-	35,000.00	35,000.00		
A60105	56142		EAA	30,000.00	-	30,000.00	40,000.00		
A60105	58020		RETIREMENT	932,090.46	-	932,090.46	1,101,928.58		
A60105	58030		FICA	530,000.00	(5,217.00)	524,783.00	559,712.62		
A60105	58040		WRKS COMP	179,100.40	-	179,100.40	214,200.00		
A60105	58060		HEALTH INS	1,292,480.00	(21,717.00)	1,270,763.00	1,229,040.14		
A60105	58062		DENTAL INS	7,039.00	-	7,039.00	6,948.48		
A60105	58065		VISION INS	1,294.00	-	1,294.00	1,234.80		
A601044	44689	4693	MISC DSS	(25,000.00)	-	(25,000.00)	(25,000.00)		
A60105	54800	4693	PROG EXP	25,000.00	-	25,000.00	25,000.00		
A601044	44689	4695	MISC DSS	(60,000.00)	-	(60,000.00)	(60,000.00)		
A60105	54800	4695	PROG EXP	60,000.00	-	60,000.00	60,000.00		
A601043	43689	RSP	OtherDSS	(200,000.00)	-	(200,000.00)	(200,000.00)		
A60105	54800	RSP	PROG EXP	200,000.00	-	200,000.00	200,000.00		
A601043	43089	RTA	GEN GOVERN	(792,000.00)	-	(792,000.00)	(792,000.00)		
A60105	56070	RTA	SERV RECIP	54,000.00	-	54,000.00	54,000.00		
A60105	56119	RTA	CHILD CARE	738,000.00	-	738,000.00	738,000.00		
A601043	43689	SAEF	OtherDSS	(43,818.00)	-	(43,818.00)	(60,000.00)		
A60105	54800	SAEF	PROG EXP	43,818.00	-	43,818.00	60,000.00		
A601043	43689	4696	Code Blue	(320,000.00)	(62,668.66)	(382,668.66)	(323,648.00)		
A60105	54800	4696	PROG EXP	320,000.00	62,668.66	382,668.66	540,526.00		
A601044	44689	FCS	MISC DSS	(175,342.00)	-	(175,342.00)	(121,166.91)		
A60105	51005	FCS	PERS SERV	57,744.00	-	57,744.00	65,612.27		
A60105	51020	FCS	OVERTIME	12,000.00	-	12,000.00	12,000.00		
A60105	54000	FCS	TELEPHONE	700.00	-	700.00	700.00		
A60105	54045	FCS	Travel	600.00	-	600.00	600.00		
A60105	54078	FCS	Fuel	600.00	-	600.00	600.00		
A60105	54300	FCS	Veh. R&M	1,000.00	-	1,000.00	1,000.00		
A60105	54301	FCS	Veh Lease	10,000.00	-	10,000.00	10,000.00		
A60105	54800	FCS	PROG EXP	56,569.00	-	56,569.00	3,000.00		
A60105	58030	FCS	FICA	-	5,217.00	5,217.00	5,937.34		
A60105	58060	FCS	HEALTH INS	-	21,717.00	21,717.00	21,717.30		
			Total 6010 DEPT.OF SOCIAL SERVICES	19,682,807.25	-	19,682,807.25	20,874,841.97	1,192,034.72	6.1%
A62935	54048	ARP	Prog Supp	-	76,340.46	76,340.46	-		
			Total 6293 Title V WI(O)A	-	76,340.46	76,340.46	-	-	
A641041	41113		OCCUP TAX	(800,000.00)	-	(800,000.00)	(800,000.00)		
A64105	54055		PROF SERV	84,914.99	-	84,914.99	91,820.30		
A64105	54815		CONT AGNC	764,234.95	-	764,234.95	764,234.95		
A64105	99610	OCC	Approp Res	(49,149.94)	-	(49,149.94)	(56,055.25)		
			Total 6410 PUBLICITY/TOURISM	-	-	-	-	-	
A64205	54815		CONT AGNC	542,643.00	-	542,643.00	569,775.00		
			Total 6420 PROMOTION OF INDUSTRY	542,643.00	-	542,643.00	569,775.00	27,132.00	5.0%
A651042	42189		OTHER COMM	(69,817.40)	-	(69,817.40)	(73,559.57)		
A651043	43710		VETERANS	(25,000.00)	-	(25,000.00)	(25,000.00)		
A65105	51005		PERS SERV	71,697.00	-	71,697.00	73,633.00		
A65105	54000		TELEPHONE	300.00	-	300.00	403.20		
A65105	54001		COPY SERV	750.00	-	750.00	250.00		
A65105	54005		Off Supp	700.00	-	700.00	200.00		
A65105	54015		Maint Agmt	-	-	-	375.00		
A65105	54020		POSTAGE	250.00	-	250.00	100.00		
A65105	54040		DUES/SUB	600.00	-	600.00	75.00		
A65105	54041		PUBLICATIO	750.00	-	750.00	250.00		
A65105	54045		Travel	1,056.00	-	1,056.00	500.00		
A65105	54070		INSURANCE	727.00	-	727.00	639.02		
A65105	54213		I/D COPIER	665.00	-	665.00	662.76		
A65105	58020		RETIREMENT	9,645.95	-	9,645.95	11,044.95		
A65105	58030		FICA	5,484.82	-	5,484.82	5,632.92		
A65105	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00		
			Total 6510 VETERANS SERVICE AGENCY	(660.86)	-	(660.86)	(2,993.72)	(2,332.86)	353.0%
A661042	41962		WTS & MEAS	(13,500.00)	-	(13,500.00)	(13,500.00)		
A661042	42389		PENALTIES	(1,500.00)	-	(1,500.00)	(200.00)		
A661042	42414		RENTAL EQU	(1,400.00)	-	(1,400.00)	(1,750.00)		
A661043	43317		PETROL PRO	(1,500.00)	-	(1,500.00)	(1,500.00)		
A66105	51005		PERS SERV	71,697.00	-	71,697.00	73,633.00		
A66105	51035		OTHER COMP	-	-	-			
A66105	54000		TELEPHONE	750.00	-	750.00	660.00		
A66105	54001		COPY SERV	400.00	(175.00)	225.00	300.00		
A66105	54005		Off Supp	100.00	(100.00)	-	100.00		
A66105	54015		Maint Agmt	250.00	300.00	550.00	250.00		
A66105	54020		POSTAGE	75.00	-	75.00	40.00		
A66105	54035		ED & TRAIN	75.00	-	75.00	825.00		
A66105	54040		DUES/SUB	150.00	-	150.00	200.00		
A66105	54045		Travel	650.00	-	650.00	-		
A66105	54048		Prog Supp	6,100.00	(849.53)	5,250.47	2,500.00		
A66105	54050		Equip R&M	600.00	824.53	1,424.53	500.00		
A66105	54070		INSURANCE	248.91	-	248.91	227.07		
A66105	54074		INS-AUTO	523.52	-	523.52	575.32		
A66105	54078		Fuel	1,250.00	-	1,250.00	1,250.00		
A66105	54085		CLOTHING U	150.00	-	150.00	150.00		
A66105	54300		Veh. R&M	1,100.00	-	1,100.00	5,000.00		
A66105	54615		CNTR MEDCL	325.00	-	325.00	325.00		

Attachment: FY 26 Estimate without AH notes 10 13 2025 (13270 : 2026 Cortland County Budget)

A66105	58020		RETIREMENT	9,645.95	-	9,645.95	11,044.95		
A66105	58030		FICA	5,484.82	-	5,484.82	5,632.92		
A66105	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00		
A66105	58060		HEALTH INS	19,545.58	-	19,545.58	8,035.62		
A66105	58062		DENTAL INS	90.24	-	90.24	90.24		
A66105	58065		VISION INS	19.60	-	19.60	19.60		
A66105	99610	WM	Approp Res	1,400.00	-	1,400.00	1,400.00		
			Total 6610 SEALER OF WEIGHTS & MEAS	104,261.39	-	104,261.39	97,608.72	(6,652.67)	-6.4%
A677242	41972	4324	LEGAL SERV	(500.00)	-	(500.00)	(800.00)		
A677242	41972	4326	EISEP	(6,000.00)	-	(6,000.00)	(4,400.00)		
A677242	41972	4330	TITLE 111B	(2,900.00)	-	(2,900.00)	(3,500.00)		
A677242	41972	4331	PROG AGING	(100.00)	-	(100.00)	(100.00)		
A677242	41972	4332	TITLE 111E	(500.00)	-	(500.00)	(500.00)		
A677242	41972	4338	PROG AGING	(200.00)	-	(200.00)	(500.00)		
A677242	41972	UNAS	PROG AGING	(500.00)	-	(500.00)	(600.00)		
A677243	43772	17BIP	AGING SERV	(255,522.00)	-	(255,522.00)	(255,522.00)		
A677243	43772	4322	CAREGIVERS	(19,611.00)	-	(19,611.00)	(19,611.00)		
A677243	43772	4323	CSE ADMIN	(20,000.00)	-	(20,000.00)	(20,000.00)		
A677243	43772	4324	CSE SERV	(93,865.00)	-	(93,865.00)	(91,270.00)		
A677243	43772	4325	EISEP ADMI	(20,000.00)	-	(20,000.00)	(20,000.00)		
A677243	43772	4326	EISEP SERV	(157,954.00)	-	(157,954.00)	(159,627.00)		
A677243	43772	4338	AGING SERV	(50,244.00)	(6,370.00)	(56,614.00)	(56,497.00)		
A677243	43772	4339	AGING SERV	(5,600.00)	-	(5,600.00)	(5,600.00)		
A677243	43772	UNAS	AGING SERV	(221,546.00)	-	(221,546.00)	(221,546.00)		
A677243	44772	4327	AGING FED	(19,500.00)	-	(19,500.00)	(19,500.00)		
A677244	44772	4330	TITLE 111B	(39,926.00)	-	(39,926.00)	(38,056.00)		
A677244	44772	4331	TITLE 111D	(3,574.00)	-	(3,574.00)	(3,479.00)		
A677244	44772	4332	TITLE 111E	(27,546.00)	(2,524.68)	(30,070.68)	(28,180.00)		
A67725	51005	17BIP	PERS SERV	164,752.11	-	164,752.11			
A67725	51005	4322	PERS SERV	19,105.46	-	19,105.46			
A67725	51005	4323	PERS SERV	13,694.00	-	13,694.00	1,028,601.48		
A67725	51005	4324	PERS SERV	111,219.32	-	111,219.32			
A67725	51005	4325	PERS SERV	18,498.13	-	18,498.13			
A67725	51005	4326	PERS SERV	70,068.99	-	70,068.99			
A67725	51005	4327	PERS SERV	18,800.00	-	18,800.00			
A67725	51005	4330	PERS SERV	187,206.87	-	187,206.87			
A67725	51005	4331	PERS SERV	3,972.00	-	3,972.00			
A67725	51005	4332	PERS SERV	26,440.30	-	26,440.30			
A67725	51005	4338	PERS SERV	46,637.56	6,370.00	53,007.56			
A67725	51005	UNAS	PERS SERV	126,593.93	-	126,593.93			
A67725	51010	4330	PT PAY	9,584.02	-	9,584.02			
A67725	51010	4339	PT PAY	3,000.04	-	3,000.04			
A67725	51010	UNAS	PT PAY	8,826.02	-	8,826.02			
A67725	51020	4338	OVERTIME	1,280.44	-	1,280.44	1,238.03		
A67725	51035	17BIP	OTHER COMP	7,976.06	-	7,976.06			
A67725	51035	4322	OTHER COMP	505.69	-	505.69	13,776.00		
A67725	51035	4323	OTHER COMP	-	-	-			
A67725	51035	4324	OTHER COMP	1,378.37	-	1,378.37			
A67725	51035	4325	OTHER COMP	594.93	-	594.93			
A67725	51035	4326	OTHER COMP	3,035.23	-	3,035.23			
A67725	51035	4327	OTHER COMP	-	-	-			
A67725	51035	4330	OTHER COMP	6,099.26	-	6,099.26			
A67725	51035	4332	OTHER COMP	237.97	-	237.97			
A67725	51035	4338	OTHER COMP	726.53	-	726.53			
A67725	52060	4330	Comp Equip	1,019.00	-	1,019.00			
A67725	54000	17BIP	TELEPHONE	456.00	-	456.00	456.00		
A67725	54000	4323	TELEPHONE	924.00	-	924.00	924.00		
A67725	54000	4325	TELEPHONE	264.00	-	264.00	264.00		
A67725	54000	4330	TELEPHONE	1,773.00	-	1,773.00	1,459.20		
A67725	54001	17BIP	COPY/PRINT	742.00	-	742.00	742.00		
A67725	54001	4323	COPY/PRINT	300.00	-	300.00	300.00		
A67725	54001	4330	COPY/PRINT	2,582.00	-	2,582.00	2,582.00		
A67725	54004	4330	SOFTWARE	339.00	-	339.00			
A67725	54005	17BIP	Off Supp	2,073.00	424.45	2,497.45	2,073.00		
A67725	54005	4323	Off Supp	1,592.00	-	1,592.00	1,500.00		
A67725	54005	4325	Off Supp	393.00	-	393.00	300.00		
A67725	54005	4327	Off Supp	250.00	63.84	313.84	250.00		
A67725	54005	4330	Off Supp	4,880.00	262.55	5,142.55	4,500.00		
A67725	54005	4331	Off Supp	100.00	-	100.00	100.00		
A67725	54005	4332	Off Supp	500.00	-	500.00	500.00		
A67725	54005	4338	Off Supp	200.00	150.00	350.00	200.00		
A67725	54020	17BIP	POSTAGE	300.00	-	300.00	300.00		
A67725	54020	4327	POSTAGE	250.00	-	250.00	250.00		
A67725	54020	4330	POSTAGE	8,400.00	-	8,400.00	8,400.00		
A67725	54035	17BIP	ED & TRAIN	1,119.00	(199.00)	920.00	1,202.00		
A67725	54035	4323	ED & TRAIN	550.00	-	550.00	550.00		
A67725	54035	4324	ED & TRAIN	1,100.00	(250.00)	850.00	1,000.00		
A67725	54035	4325	ED & TRAIN	250.00	-	250.00	250.00		
A67725	54035	4330	ED & TRAIN	1,500.00	-	1,500.00	1,000.00		
A67725	54035	4332	ED & TRAIN	350.00	-	350.00	350.00		
A67725	54035	4338	ED & TRAIN	300.00	-	300.00	300.00		
A67725	54040	4323	DUES/MEMBE	2,390.00	-	2,390.00	1,850.00		
A67725	54040	4330	DUES/MEMBE	1,597.00	-	1,597.00	1,597.00		
A67725	54045	17BIP	Travel	200.00	-	200.00	200.00		
A67725	54045	4324	Travel	400.00	250.00	650.00	650.00		
A67725	54045	4326	Travel	850.00	-	850.00	850.00		
A67725	54045	4327	Travel	200.00	-	200.00	200.00		
A67725	54045	4330	Travel	500.00	-	500.00	500.00		
A67725	54045	4332	Travel	300.00	-	300.00	300.00		
A67725	54045	4338	Travel	100.00	-	100.00	100.00		
A67725	54048	4330	Prog Supp	468.00	-	468.00	468.00		
A67725	54049	4339	N/R Prog	2,600.00	-	2,600.00	2,600.00		
A67725	54055	4326	PROF SERV	131,852.00	-	131,852.00	131,852.00		
A67725	54055	4330	PROF SERV	7,000.00	-	7,000.00	7,050.00		
A67725	54055	4332	PROF SERV	3,500.00	4,050.73	7,550.73	3,500.00		
A67725	54055	UNAS	PROF SERV	16,549.00	(8,982.86)	7,566.14	7,500.00		
A67725	54060	17BIP	LEGAL ADV	1,100.00	86.05	1,186.05	1,100.00		
A67725	54060	4323	LEGAL ADV	550.00	-	550.00	550.00		
A67725	54060	4330	LEGAL ADV	600.00	-	600.00	600.00		
A67725	54060	4332	LEGAL ADV	500.00	850.00	1,350.00	500.00		
A67725	54060	4338	LEGAL ADV	1,200.00	-	1,200.00	1,200.00		
A67725	54070	4330	INSURANCE	5,840.00	-	5,840.00	5,337.78		
A67725	54213	17BIP	I/D COPIER	903.00	21.21	924.21	902.88		
A67725	54213	4330	I/D COPIER	2,238.00	-	2,238.00	2,237.16		
A67725	54800	17BIP	PROG EXP	983.00	91.74	1,074.74	983.00		
A67725	54800	4324	PROG EXP	11,556.00	-	11,556.00	11,556.00		
A67725	54800	4326	PROG EXP	10,800.00	-	10,800.00	10,800.00		
A67725	54800	4332	PROG EXP	5,400.00	-	5,400.00	5,400.00		
A67725	54800	UNAS	PROG EXP	7,950.00	8,982.86	16,932.86	17,000.00		
A67725	58020	17BIP	RETIREMENT	23,238.44	-	23,238.44			
A67725	58020	4322	RETIREMENT	2,638.44	-	2,638.44			
A67725	58020	4323	RETIREMENT	1,842.36	-	1,842.36			

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A67725	58020	4324	RETIREMENT	15,148.63	-	15,148.63			
A67725	58020	4325	RETIREMENT	2,568.74	-	2,568.74			
A67725	58020	4326	RETIREMENT	9,835.27	-	9,835.27	153,651.31		
A67725	58020	4327	RETIREMENT	2,529.31	-	2,529.31			
A67725	58020	4330	RETIREMENT	26,006.96	-	26,006.96			
A67725	58020	4331	RETIREMENT	534.38	-	534.38			
A67725	58020	4332	RETIREMENT	3,589.23	-	3,589.23			
A67725	58020	4338	RETIREMENT	6,544.52	-	6,544.52			
A67725	58020	UNAS	RETIREMENT	17,031.65	-	17,031.65			
A67725	58030	17BIP	FICA	13,213.70	-	13,213.70			
A67725	58030	4322	FICA	1,500.25	-	1,500.25			
A67725	58030	4323	FICA	1,047.59	-	1,047.59			
A67725	58030	4324	FICA	8,613.72	-	8,613.72	79,836.59		
A67725	58030	4325	FICA	1,460.62	-	1,460.62			
A67725	58030	4326	FICA	5,592.47	-	5,592.47			
A67725	58030	4327	FICA	1,438.20	-	1,438.20			
A67725	58030	4330	FICA	15,521.10	-	15,521.10			
A67725	58030	4331	FICA	303.86	-	303.86			
A67725	58030	4332	FICA	2,040.89	-	2,040.89			
A67725	58030	4338	FICA	3,721.31	-	3,721.31			
A67725	58030	4339	FICA	229.50	-	229.50			
A67725	58030	UNAS	FICA	10,359.63	-	10,359.63			
A67725	58040	17BIP	WRKS COMP	4,929.09	-	4,929.09			
A67725	58040	4322	WRKS COMP	597.00	-	597.00			
A67725	58040	4323	WRKS COMP	229.62	-	229.62	35,100.00		
A67725	58040	4324	WRKS COMP	3,168.70	-	3,168.70			
A67725	58040	4325	WRKS COMP	428.62	-	428.62			
A67725	58040	4326	WRKS COMP	2,112.47	-	2,112.47			
A67725	58040	4327	WRKS COMP	658.23	-	658.23			
A67725	58040	4330	WRKS COMP	5,281.17	-	5,281.17			
A67725	58040	4331	WRKS COMP	122.46	-	122.46			
A67725	58040	4332	WRKS COMP	857.23	-	857.23			
A67725	58040	4338	WRKS COMP	1,393.00	-	1,393.00			
A67725	58040	4339	WRKS COMP	137.77	-	137.77			
A67725	58040	UNAS	WRKS COMP	4,714.78	-	4,714.78			
A67725	58060	17BIP	HEALTH INS	46,118.01	-	46,118.01			
A67725	58060	4322	HEALTH INS	5,817.87	-	5,817.87			
A67725	58060	4323	HEALTH INS	2,400.98	-	2,400.98	227,285.62		
A67725	58060	4324	HEALTH INS	21,156.46	-	21,156.46			
A67725	58060	4325	HEALTH INS	2,499.97	-	2,499.97			
A67725	58060	4326	HEALTH INS	15,506.43	-	15,506.43			
A67725	58060	4327	HEALTH INS	8,404.60	-	8,404.60			
A67725	58060	4330	HEALTH INS	42,176.69	-	42,176.69			
A67725	58060	4332	HEALTH INS	10,096.16	-	10,096.16			
A67725	58060	4338	HEALTH INS	3,539.92	-	3,539.92			
A67725	58060	UNAS	HEALTH INS	34,139.74	-	34,139.74			
A67725	58062	17BIP	DENTAL INS	137.16	-	137.16			
A67725	58062	4322	DENTAL INS	35.19	-	35.19			
A67725	58062	4323	DENTAL INS	13.54	-	13.54			
A67725	58062	4324	DENTAL INS	186.80	-	186.80			
A67725	58062	4325	DENTAL INS	25.27	-	25.27			
A67725	58062	4326	DENTAL INS	124.53	-	124.53	1,443.84		
A67725	58062	4327	DENTAL INS	38.80	-	38.80			
A67725	58062	4330	DENTAL INS	244.55	-	244.55			
A67725	58062	4331	DENTAL INS	7.22	-	7.22			
A67725	58062	4332	DENTAL INS	50.53	-	50.53			
A67725	58062	4338	DENTAL INS	53.24	-	53.24			
A67725	58062	UNAS	DENTAL INS	202.14	-	202.14			
A67725	58065	17BIP	VISION INS	31.75	-	31.75			
A67725	58065	4322	VISION INS	3.33	-	3.33			
A67725	58065	4323	VISION INS	2.94	-	2.94			
A67725	58065	4324	VISION INS	29.01	-	29.01	274.40		
A67725	58065	4325	VISION INS	5.49	-	5.49			
A67725	58065	4326	VISION INS	21.17	-	21.17			
A67725	58065	4327	VISION INS	8.43	-	8.43			
A67725	58065	4330	VISION INS	60.96	-	60.96			
A67725	58065	4332	VISION INS	1.57	-	1.57			
A67725	58065	4338	VISION INS	1.96	-	1.96			
A67725	58065	UNAS	VISION INS	41.16	-	41.16			
			Total 6772 AREA AGENCY ON AGING	549,641.71	3,276.89	552,918.60	839,055.29	289,413.58	52.7%
A677442	41972	4340	TITLE 111C	(35,025.00)	-	(35,025.00)	(35,700.00)		
A677442	41972	4341	SNAP	(40,000.00)	-	(40,000.00)	(45,000.00)		
A677442	41972	4342	NUTRITION	(65,000.00)	-	(65,000.00)	(47,700.00)		
A677442	42655	EMPM	MINOR SALE	(24,000.00)	-	(24,000.00)			
A677443	43772	4341	SNAP	(281,897.00)	-	(281,897.00)	(299,263.00)		
A677444	44772	4340	TITLE 111C	(191,412.00)	-	(191,412.00)	(138,598.00)		
A67745	51005	4340	PERS SERV	253,739.05	-	253,739.05			
A67745	51005	4341	PERS SERV	151,301.12	-	151,301.12	212,437.72		
A67745	51010	4340	PT PAY	57,285.50	-	57,285.50			
A67745	51010	4341	PT PAY	122,009.69	-	122,009.69	228,366.77		
A67745	51010	4342	PT PAY	39,277.78	-	39,277.78			
A67745	51025	4340	SHIFT PAY	78.30	-	78.30	234.90		
A67745	51025	4341	SHIFT PAY	78.30	-	78.30			
A67745	51035	4340	OTHER COMP	6,029.25	-	6,029.25			
A67745	51035	4341	OTHER COMP	1,507.31	-	1,507.31			
A67745	52015	4340	Dept Equip	7,500.00	-	7,500.00	7,500.00		
A67745	54000	4340	TELEPHONE	1,015.00	-	1,015.00	876.00		
A67745	54001	4340	COPY/PRINT	300.00	-	300.00	300.00		
A67745	54001	EMPM	COPY/PRINT	-	25.00	25.00			
A67745	54005	4340	Off Supp	3,300.00	-	3,300.00	3,000.00		
A67745	54005	EMPM	Off Supp	-	100.00	100.00			
A67745	54007	4340	Jan Supp	28,000.00	1,477.58	29,477.58	26,000.00		
A67745	54007	4341	Jan Supp	10,000.00	-	10,000.00	1,000.00		
A67745	54007	EMPM	Jan Supp	4,000.00	(125.00)	3,875.00			
A67745	54015	4340	Maint Agmt	598.00	151.00	749.00	749.00		
A67745	54020	4340	POSTAGE	680.00	-	680.00	680.00		
A67745	54025	4340	UTILITIES	2,748.00	-	2,748.00	2,688.00		
A67745	54035	4340	ED & TRAIN	500.00	(151.00)	349.00	350.00		
A67745	54040	4340	DUES/MEMBE	1,414.00	-	1,414.00	920.00		
A67745	54045	4340	Travel	1,100.00	-	1,100.00	1,100.00		
A67745	54055	4340	Professional Services				33,408.00		
A67745	54060	4340	LEGAL ADV	600.00	-	600.00	600.00		
A67745	54067	4340	RP RENT/LE	26,400.00	-	26,400.00	26,400.00		
A67745	54070	4340	INSURANCE	7,888.00	-	7,888.00	6,938.47		
A67745	54074	4340	INS-AUTO	2,356.00	-	2,356.00	2,544.96		
A67745	54076	4340	Bldg R&M	8,000.00	-	8,000.00	6,000.00		
A67745	54078	4340	Fuel	12,000.00	-	12,000.00	13,000.00		
A67745	54085	4340	CLOTHING U	2,800.00	54.84	2,854.84	1,560.00		
A67745	54213	4340	I/D COPIER	1,409.00	-	1,409.00	1,408.44		
A67745	54300	4340	Veh. R&M	8,500.00	-	8,500.00	8,500.00		
A67745	54301	4340	Veh lease	46,254.12	-	46,254.12	41,520.00		
A67745	54400	4340	Food Supp	151,565.00	3,339.98	154,904.98	151,565.00		

Attachment: FY 26 Estimate without AH notes 10 13 2025 (13270 : 2026 Cortland County Budget)

A67745	54400	4341	Food Supp	37,000.00	-	37,000.00	37,000.00		
A67745	54400	4342	Food Supp	11,430.00	-	11,430.00	11,430.00		
A67745	54400	EMPM	Food Supp	20,000.00	204.90	20,204.90			
A67745	54444	4340	FEES/PERMI	460.00	-	460.00	460.00		
A67745	54800	4340	PROG EXP	54,500.00	-	54,500.00	66,000.00		
A67745	58020	4340	RETIREMENT	33,344.01	-	33,344.01			
A67745	58020	4341	RETIREMENT	25,307.15	-	25,307.15			
A67745	58020	4342	RETIREMENT	50.97	-	50.97	37,808.75		
A67745	58030	4340	FICA	23,167.25	-	23,167.25			
A67745	58030	4341	FICA	21,029.57	-	21,029.57	33,739.51		
A67745	58030	4342	FICA	4,098.11	-	4,098.11			
A67745	58040	4340	WRKS COMP	10,439.87	-	10,439.87	21,600.00		
A67745	58040	4341	WRKS COMP	10,064.83	-	10,064.83			
A67745	58040	4342	WRKS COMP	3,084.51	-	3,084.51			
A67745	58060	4340	HEALTH INS	54,383.01	-	54,383.01	37,788.54		
A67745	58060	4341	HEALTH INS	26,652.10	-	26,652.10			
A67745	58062	4340	DENTAL INS	268.01	-	268.01			
A67745	58062	4341	DENTAL INS	56.85	-	56.85	180.48		
A67745	58065	4340	VISION INS	73.89	-	73.89			
A67745	58065	4341	VISION INS	31.95	-	31.95	58.80		
			Total 6774 NUTRITION	658,341.50	5,077.30	663,418.80	459,452.34	(198,889.16)	-30.2%
A711042	42001		PARK & REC	(13,000.00)	-	(13,000.00)	(13,000.00)		
A711047	42701		REF.APPR.E	-	-	-			
A71105	42410		RENTAL R.P	(1,000.00)	-	(1,000.00)	(1,000.00)		
A71105	42705		GIFTS/DONA	-	(80,000.00)	(80,000.00)			
A71105	43889		OTHER YTH	-	(5,000.00)	(5,000.00)			
A71105	51015		TEMP PAY	71,280.00	4,400.00	75,680.00	50,150.00		
A71105	51020		OVERTIME	2,000.00	-	2,000.00			
A71105	52015		Dept Equip	-	80,000.00	80,000.00			
A71105	52320		BLDG IMPRV	10,000.00	-	10,000.00	-		
A71105	54000		TELEPHONE	840.00	-	840.00	950.00		
A71105	54007		Jan Supp	3,600.00	-	3,600.00	3,600.00		
A71105	54025		UTILITIES	5,000.00	-	5,000.00	5,000.00		
A71105	54050		Equip R&M	1,000.00	-	1,000.00	1,000.00		
A71105	54055		PROF SERV	28,000.00	-	28,000.00	28,000.00		
A71105	54065		RENT/LEASE	2,000.00	-	2,000.00	2,000.00		
A71105	54070		INSURANCE	8,152.78	-	8,152.78	7,506.88		
A71105	54076		Bldg R&M	20,000.00	-	20,000.00	25,000.00		
A71105	54077		C&M Supp	2,500.00	-	2,500.00	2,500.00		
A71105	54078		Fuel	2,000.00	-	2,000.00	2,000.00		
A71105	54085		CLOTHING U	350.00	-	350.00	350.00		
A71105	54300		Veh. R&M	500.00	-	500.00	500.00		
A71105	54444		FEES/PERMI	400.00	-	400.00	400.00		
A71105	54625		GARBAGE	2,500.00	-	2,500.00	2,500.00		
A71105	58020		RETIREMENT	9,589.85	263.00	9,852.85	7,522.50		
A71105	58030		FICA	5,452.92	337.00	5,789.92	3,836.48		
A71105	58040		WRKS COMP	4,592.32	-	4,592.32	6,300.00		
			Total 7110 DWYER PARK	165,757.87	-	165,757.87	135,115.86	(30,642.01)	-18.5%
A73125	43820	YB	YTH BUREAU	(15,827.00)	(91,207.72)	(107,034.72)	(26,291.00)		
A73125	43889		Other CR	-	(20,000.00)	(20,000.00)			
A73125	51005		PERS SERV	7,887.00	-	7,887.00			
A73125	54015		Maint Agmt	170.00	(170.00)	-	170.00		
A73125	54020		POSTAGE	75.00	12.00	87.00	75.00		
A73125	54035		ED & TRAIN	700.00	(675.00)	25.00	700.00		
A73125	54040		DUES/SUB	120.00	-	120.00	120.00		
A73125	54045		Travel	2,000.00	(1,026.00)	974.00	1,500.00		
A73125	54048		Prog Supp	1,000.00	5,246.63	6,246.63	1,500.00		
A73125	54815		CONT AGNC	-	107,920.00	107,920.00			
A73125	58020		RETIREMENT	1,060.93	-	1,060.93			
A73125	58030		FICA	603.00	-	603.00			
A73125	58040		WRKS COMP	323.16	-	323.16			
A73125	58060		HEALTH INS	1,788.00	-	1,788.00			
			Total 7312 YOUTH BUREAU	(99.91)	99.91	-	-	99.91	-100.0%
A798943	43989		OTHER COMM	(119,308.00)	-	(119,308.00)	(119,308.00)		
A79895	54815		CONT AGNC	108,462.00	-	108,462.00	107,377.20		
			Total 7989 SNOWMOBILE CLUBS	(10,846.00)	-	(10,846.00)	(11,930.80)	(1,084.80)	10.0%
A802042	42189		OTHER COMM	(50.00)	-	(50.00)			
A80205	51005		PERS SERV	350,074.61	-	350,074.61	349,952.28		
A80205	51035		OTHER COMP	-	-	-			
A80205	54000		TELEPHONE	660.00	-	660.00	660.00		
A80205	54001		COPY/PRINT	2,000.00	-	2,000.00	2,000.00		
A80205	54004		SOFTWARE	4,000.00	2,200.00	6,200.00	4,000.00		
A80205	54005		Off Supp	5,000.00	-	5,000.00	5,000.00		
A80205	54015		Maint Agmt	150.00	-	150.00	150.00		
A80205	54020		POSTAGE	200.00	-	200.00	200.00		
A80205	54035		ED & TRAIN	4,000.00	-	4,000.00	4,000.00		
A80205	54040		DUES/SUB	46,134.00	-	46,134.00	45,818.00		
A80205	54041		Publications				150.00		
A80205	54045		Travel	1,500.00	-	1,500.00	750.00		
A80205	54055		PROF SERV	-	186,342.00	186,342.00			
A80205	54060		LEGAL ADV	200.00	-	200.00	200.00		
A80205	54070		INSURANCE	2,265.61	-	2,265.61	3,307.05		
A80205	54078		Fuel	50.00	-	50.00	50.00		
A80205	54213		I/D COPIER	2,337.12	-	2,337.12	2,337.12		
A80205	54444		Fees & Permits				1,500.00		
A80205	58020		RETIREMENT	47,098.23	-	47,098.23	52,492.84		
A80205	58030		FICA	26,780.71	-	26,780.71	26,771.35		
A80205	58040		WRKS COMP	7,653.86	-	7,653.86	9,000.00		
A80205	58060		HEALTH INS	55,162.40	-	55,162.40	45,824.16		
A80205	58062		DENTAL INS	451.20	-	451.20	451.20		
A80205	58065		VISION INS	98.00	-	98.00	78.40		
			Total 8020 PLANNING	555,765.74	188,542.00	744,307.74	554,692.40	(1,073.34)	-0.2%
A87105	54815		CONT AGNC	240,000.00	-	240,000.00	240,000.00		
			Total 8710 CONSERVATION PROGRAMS	240,000.00	-	240,000.00	240,000.00	-	0.0%
A87405	41001		R PROP TAX	(18,242.21)	-	(18,242.21)	(19,284.63)		
A87405	54815		CONT AGNC	18,242.21	-	18,242.21	19,284.63		
			Total 8740 Small Watershed Protecti	-	-	-	-	-	#DIV/0!
A87505	54815		CONT AGNC	331,000.00	-	331,000.00	331,000.00		
			Total 8750 COOPERATIVE EXTENSION	331,000.00	-	331,000.00	331,000.00	-	0.0%
A90105	99610	RTR	Approp Res	(600,000.00)	-	(600,000.00)			
			Total 9010 REPAYMENTS P/R DEDUCTION	(600,000.00)	-	(600,000.00)	-	600,000.00	-100.0%
A90505	58050		UNEMPLOYME	50,000.00	-	50,000.00	40,000.00		
			Total 9050 UNEMPLOYMENT INSURANCE	50,000.00	-	50,000.00	40,000.00	(10,000.00)	-20.0%

Attachment: FY 26 Estimate without AH notes 10 13 2025 (13270 : 2026 Cortland County Budget)

A90605	58060		HEALTH INS	3,906,548.13	2,300,000.00	6,206,548.13	6,206,548.13		
			Total 9060 HEALTH,DENTAL,VISION INS	3,906,548.13	2,300,000.00	6,206,548.13	6,206,548.13	2,300,000.00	58.9%
A99015	99014		I/F OUT D	7,071,992.42	-	7,071,992.42	7,071,163.93		
			Total 9901 INTERFUND TRANSFERS	7,071,992.42	-	7,071,992.42	7,071,163.93	(828.49)	0.0%
A99095	59950	100LL	I/F Out HH	-	42,649.01	42,649.01	-		
A99095	59950	25CAH	I/F Out HH	-	277,740.00	277,740.00	250,000.00		
A99095	59950	ERRBR	I/F Out HH	-	183,154.54	183,154.54	50,000.00		
A99095	59950	HBRB	I/F Out HH	-	130,578.68	130,578.68	-		
A99095	59950	TWAB	I/F Out HH	-	23,305.00	23,305.00	15,000.00		
			Total 9909 TRANSFER TO CAPITAL PROJ	-	657,427.23	657,427.23	315,000.00	315,000.00	100.0%
			GRAND TOTAL	**(0.00)**			**8,867,633.12**	**8,867,633.12**	

(961,991.66)	10 FTE county funded
(250,000.00)	increase interest estimate
(1,000,000.00)	DSS revenue bank
(2,000,000.00)	unappropriate fund
(2,500,000.00)	retirement reserve
(500,000.00)	Jail Reserve Fund
(100,000.00)	Dwyer Tourism funds
(175,000.00)	Sheriff equipment - Diversion
(82,373.76)	Enterprise Fund Retiree Health
973,411.87	8 % increase in Health Premimuns
2,271,679.57	Deficit
5.58%	
3.27%	
8.85%	Estimate Tax Levy

Attachment: FY 26 Estimate without AH notes 10 13 2025 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A10105 COUNTY LEGISLATURE								
A10105 51010	PT PAY	214,000	0	214,000	158,245.32	.00	55,754.68	73.9%
A10105 51072	MILEAGE	2,000	0	2,000	.00	.00	2,000.00	.0%
A10105 52060	Comp Equip	3,000	0	3,000	.00	.00	3,000.00	.0%
A10105 54000	TELEPHONE	264	0	264	176.00	.00	88.00	66.7%
A10105 54005	Off Supp	2,000	108	2,108	353.94	1,254.52	500.00	76.3%
A10105 54035	ED & TRAIN	6,000	6,464	12,464	9,262.72	341.36	2,859.97	77.1%
A10105 54045	Travel	4,500	-4,464	36	-9.27	75.00	-29.78	182.8%*
A10105 54055	PROFESS	4,500	590	5,090	1,766.66	2,500.00	823.34	83.8%
A10105 54060	LEGAL ADV	3,500	-590	2,910	1,051.26	1,126.50	732.24	74.8%
A10105 54070	INSURANCE	7,163	0	7,163	5,728.24	.00	1,434.78	80.0%
A10105 54400	Food Supp	925	209	1,134	137.37	462.63	534.24	52.9%
A10105 58020	RETIREMENT	8,140	0	8,140	.00	.00	8,139.53	.0%
A10105 58030	FICA	16,371	0	16,371	12,101.23	.00	4,269.77	73.9%
A10105 58040	WRKS COMP	13,012	0	13,012	12,777.05	.00	234.52	98.2%
A10105 58062	DENTAL INS	90	0	90	69.40	.00	20.84	76.9%
A10105 58065	VISION INS	20	0	20	15.00	.00	4.60	76.5%
TOTAL COUNTY LEGISLATURE		285,484	2,318	287,802	201,674.92	5,760.01	80,366.73	72.1%
A10405 CLERK OF THE LEGISLATIVE BOARD								
A10405 51005	PERS SERV	136,526	0	136,526	100,086.39	.00	36,439.63	73.3%
A10405 51035	OTHER COMP	4,388	0	4,388	4,143.89	.00	243.61	94.4%
A10405 54000	TELEPHONE	528	0	528	532.16	.00	-4.16	100.8%*
A10405 54001	COPY/PRINT	250	0	250	5.22	.00	244.78	2.1%
A10405 54005	Off Supp	1,700	0	1,700	678.93	197.25	823.82	51.5%
A10405 54015	Maint Agmt	31,066	17,000	48,066	16,129.20	14,936.43	17,000.00	64.6%
A10405 54020	POSTAGE	500	0	500	296.72	144.44	58.84	88.2%
A10405 54035	ED & TRAIN	2,500	0	2,500	2,174.00	.00	326.00	87.0%
A10405 54040	DUES/MEMBE	600	-300	300	300.00	.00	.00	100.0%
A10405 54041	PUBLICATIO	400	250	650	545.94	103.96	.10	100.0%
A10405 54045	Travel	1,000	0	1,000	.00	.00	1,000.00	.0%
A10405 54055	PROF SERV	500	50	550	.00	.00	550.00	.0%
A10405 54070	LIAB INS	561	0	561	448.23	.00	112.27	80.0%
A10405 54213	I/D COPIER	1,613	0	1,613	1,075.44	.00	537.72	66.7%
A10405 58020	RETIREMENT	18,368	0	18,368	.00	.00	18,367.89	.0%
A10405 58030	FICA	10,780	0	10,780	7,627.31	.00	3,152.57	70.8%
A10405 58040	WRKS COMP	3,062	0	3,062	3,006.37	.00	55.18	98.2%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A10405 58060	HEALTH INS	21,717	0	21,717	16,705.60	.00	5,011.70	76.9%
A10405 58062	DENTAL INS	180	0	180	69.40	.00	111.08	38.5%
A10405 58065	VISION INS	20	0	20	15.00	.00	4.60	76.5%
TOTAL CLERK OF THE LEGISLATIVE BOARD		236,258	17,000	253,258	153,839.80	15,382.08	84,035.63	66.8%
A116543 DISTRICT ATTORNEY								
A116543 43030	DA SALARY	-72,189	0	-72,189	.00	.00	-72,189.00	.0%*
A116543 43089	AID PRSCTN	-175,615	0	-175,615	.00	.00	-175,615.00	.0%*
TOTAL DISTRICT ATTORNEY		-247,804	0	-247,804	.00	.00	-247,804.00	.0%
A11655 DISTRICT ATTORNEY								
A11655 42401	INT & EARN	0	0	0	-7.93	.00	7.93	100.0%
A11655 51005	PERS SERV	1,027,045	0	1,027,045	665,207.54	.00	361,837.40	64.8%
A11655 51010	PT PAY	18,312	0	18,312	8,311.13	.00	10,001.20	45.4%
A11655 51015	TEMP PAY	0	0	0	11,447.35	.00	-11,447.35	100.0%*
A11655 51020	OVERTIME	3,000	0	3,000	.00	.00	3,000.00	.0%
A11655 51035	OTHER COMP	0	0	0	4,228.48	.00	-4,228.48	100.0%*
A11655 52005	Off Equip	0	3,100	3,100	3,071.58	.00	28.42	99.1%
A11655 52060	Comp Equip	0	10,000	10,000	6,597.28	.00	3,402.72	66.0%
A11655 54000	TELEPHONE	5,000	0	5,000	3,022.50	1,510.36	467.14	90.7%
A11655 54001	COPY SERV	1,000	0	1,000	.00	.00	1,000.00	.0%
A11655 54004	SOFTWARE	1,920	0	1,920	.00	.00	1,920.00	.0%
A11655 54005	Off Supp	8,000	0	8,000	5,314.33	1,641.61	1,044.06	86.9%
A11655 54020	POSTAGE	2,000	0	2,000	1,453.32	.00	546.68	72.7%
A11655 54035	ED & TRAIN	1,500	0	1,500	2,786.29	.00	-1,286.29	185.8%*
A11655 54040	DUES/SUB	3,000	0	3,000	2,773.26	.00	226.74	92.4%
A11655 54041	PUBLICATIO	2,000	0	2,000	2,937.77	.00	-937.77	146.9%*
A11655 54045	Travel	5,000	0	5,000	2,281.51	.00	2,718.49	45.6%
A11655 54055	PROF SERV	50,000	0	50,000	47,288.62	1,104.50	1,606.88	96.8%
A11655 54060	LEGAL ADV	200	0	200	.00	.00	200.00	.0%
A11655 54070	INSURANCE	12,132	0	12,132	10,155.11	.00	1,976.66	83.7%
A11655 54071	MALP INS	25,000	0	25,000	.00	.00	25,000.00	.0%
A11655 54072	INS LAW EN	11,837	0	11,837	.00	.00	11,837.32	.0%
A11655 54165	DA FORF EX	0	0	0	1,380.00	.00	-1,380.00	100.0%*
A11655 54213	I/D COPIER	4,500	0	4,500	2,958.64	.00	1,541.36	65.7%
A11655 54215	I/D LX NX	7,056	0	7,056	2,561.44	.00	4,494.56	36.3%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A11655 54615 CNTR MEDCL	150,000	0	150,000	288,178.71	.00	-138,178.71	192.1%*
A11655 54767 EXTRADITN	1,000	0	1,000	.00	.00	1,000.00	.0%
A11655 58020 RETIREMENT	141,044	0	141,044	.00	.00	141,043.55	.0%
A11655 58030 FICA	80,199	0	80,199	51,476.07	.00	28,723.26	64.2%
A11655 58040 WRKS COMP	17,604	0	17,604	17,286.59	.00	317.30	98.2%
A11655 58060 HEALTH INS	93,434	0	93,434	70,449.91	.00	22,984.13	75.4%
A11655 58062 DENTAL INS	722	0	722	412.93	.00	308.99	57.2%
A11655 58065 VISION INS	157	0	157	89.25	.00	67.55	56.9%
TOTAL DISTRICT ATTORNEY	1,672,662	13,100	1,685,762	1,211,661.68	4,256.47	469,843.74	72.1%
A117043 PUBLIC DEFENDER							
A117043 43025 SA INDLEGL	-419,977	0	-419,977	.00	.00	-419,977.19	.0%*
A117043 43025 UFD SA-ILS	-179,571	-433,776	-613,347	-77,857.51	.00	-535,489.64	12.7%*
TOTAL PUBLIC DEFENDER	-599,549	-433,776	-1,033,324	-77,857.51	.00	-955,466.83	7.5%
A11705 PUBLIC DEFENDER							
A11705 43025 HH11 SA-ILS	-758,581	-564,999	-1,323,580	-282,221.98	.00	-1,041,357.85	21.3%*
A11705 43025 ILS SA-ILS	0	-132,234	-132,234	-91,204.15	.00	-41,030.15	69.0%*
A11705 43025 UQICR SA-ILS	0	-159,250	-159,250	-39,669.60	.00	-119,580.00	24.9%*
A11705 51005 PERS SERV	792,271	-80,250	712,021	282,349.78	.00	429,670.86	39.7%
A11705 51005 HH11 PERS SERV	348,079	210,725	558,804	239,393.45	.00	319,410.72	42.8%
A11705 51005 ILS PERS SERV	0	132,234	132,234	164,489.22	.00	-32,254.92	124.4%*
A11705 51005 UFD PERS SERV	115,000	162,191	277,191	73,266.22	.00	203,924.38	26.4%
A11705 51005 UQICR PERS SERV	0	121,047	121,047	77,643.71	.00	43,403.27	64.1%
A11705 51010 PT PAY	16,009	0	16,009	.00	.00	16,008.90	.0%
A11705 51010 HH11 PT PAY	98,357	15,634	113,991	36,330.52	.00	77,660.36	31.9%
A11705 51035 OTHER COMP	0	0	0	3,047.85	.00	-3,047.85	100.0%*
A11705 52005 HH11 Off Equip	3,300	-3,300	0	.00	.00	.00	.0%
A11705 52060 HH11 Comp Equip	7,500	-5,750	1,750	1,625.58	105.00	19.42	98.9%
A11705 54000 TELEPHONE	3,103	0	3,103	2,210.32	606.99	285.65	90.8%
A11705 54000 HH11 TELEPHONE	2,727	-227	2,500	1,606.82	601.18	292.00	88.3%
A11705 54000 UFD TELEPHONE	517	234	751	441.99	.00	309.01	58.9%
A11705 54001 COPY/PRINT	1,000	0	1,000	623.00	.00	377.00	62.3%
A11705 54004 HH11 COMP SOFT	0	3,631	3,631	.00	.00	3,631.35	.0%
A11705 54005 Off Supp	6,000	0	6,000	3,920.57	495.72	1,583.71	73.6%
A11705 54005 HH11 Off Supp	0	10,921	10,921	454.87	.00	10,466.17	4.2%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A11705 54015 Maint Agmt	1,000	0	1,000	.00	.00	1,000.00	.0%
A11705 54015 HH11 Maint Agmt	11,000	-11,000	0	700.00	.00	-700.00	100.0%*
A11705 54020 POSTAGE	1,200	0	1,200	382.50	.00	817.50	31.9%
A11705 54035 ED & TRAIN	5,000	0	5,000	580.00	.00	4,420.00	11.6%
A11705 54035 HH11 ED & TRAIN	7,000	5,742	12,742	195.00	.00	12,547.00	1.5%
A11705 54035 UFD ED & TRAIN	2,000	6,976	8,976	1,914.47	.00	7,061.36	21.3%
A11705 54040 DUES/SUB	900	0	900	600.00	.00	300.00	66.7%
A11705 54040 HH11 DUES/MEMBE	2,750	446	3,196	551.00	.00	2,644.70	17.2%
A11705 54041 PUBLICATIO	1,000	0	1,000	815.10	.00	184.90	81.5%
A11705 54041 HH11 PUBLICATIO	3,000	-5,805	-2,805	4,071.70	411.55	-7,288.19	-159.8%*
A11705 54041 UFD Subscrip	0	950	950	.00	.00	950.00	.0%
A11705 54045 Travel	4,500	0	4,500	2,054.27	.00	2,445.73	45.7%
A11705 54055 PROF SERV	10,000	0	10,000	104.50	.00	9,895.50	1.0%
A11705 54055 HH11 PROF SERV	70,020	29,731	99,751	35,601.05	217.40	63,932.43	35.9%
A11705 54055 UFD PROF SERV	14,717	176,310	191,026	2,235.00	.00	188,791.27	1.2%
A11705 54060 LEGAL ADV	1,750	0	1,750	.00	.00	1,750.00	.0%
A11705 54070 INSURANCE	3,511	0	3,511	2,807.35	.00	703.17	80.0%
A11705 54071 MALP INS	41,667	0	41,667	.00	.00	41,666.67	.0%
A11705 54078 Fuel	150	0	150	19.48	.00	130.52	13.0%
A11705 54213 I/D COPIER	1,100	0	1,100	1,208.24	.00	-108.24	109.8%*
A11705 54213 HH11 I/D COPIER	1,140	-3	1,137	757.76	.00	378.88	66.7%
A11705 54215 I/D LX NX	985	0	985	640.36	.00	344.64	65.0%
A11705 54215 HH11 I/D LEXIS/	4,925	-105	4,820	3,201.80	.00	1,618.60	66.4%
A11705 54215 UFD I/D LEXIS/	985	1,235	2,220	640.36	.00	1,579.59	28.8%
A11705 54444 FEES/PERMI	120	0	120	60.00	.00	60.00	50.0%
A11705 58020 RETIREMENT	111,899	-26,494	85,404	.00	.00	85,404.25	.0%
A11705 58020 HH11 RETIREMENT	62,501	112,499	175,000	.00	.00	175,000.00	.0%
A11705 58020 UFD RETIREMENT	16,100	39,617	55,717	.00	.00	55,717.10	.0%
A11705 58030 FICA	63,627	-34,624	29,003	21,304.84	.00	7,698.00	73.5%
A11705 58030 HH11 FICA	34,152	70,848	105,000	20,245.01	.00	84,754.99	19.3%
A11705 58030 ILS FICA	0	0	0	12,296.50	.00	-12,296.50	100.0%*
A11705 58030 UFD FICA	8,798	31,257	40,055	5,458.41	.00	34,596.51	13.6%
A11705 58030 UQICR FICA	0	7,428	7,428	5,593.40	.00	1,834.82	75.3%
A11705 58040 WRKS COMP	13,777	-8,704	5,073	13,528.63	.00	-8,455.76	266.7%*
A11705 58040 HH11 WRKS COMP	11,700	1,800	13,500	11,489.12	.00	2,010.88	85.1%
A11705 58040 UFD WRKS COMP	1,800	-32	1,768	1,767.56	.00	.00	100.0%
A11705 58040 UQICR WRKS COMP	0	8,947	8,947	.00	.00	8,947.40	.0%
A11705 58060 HEALTH INS	124,429	-32,105	92,324	43,164.74	.00	49,159.62	46.8%
A11705 58060 HH11 HEALTH INS	89,826	127,616	217,442	39,611.04	.00	177,830.67	18.2%
A11705 58060 ILS HEALTH INS	0	0	0	19,436.44	.00	-19,436.44	100.0%*
A11705 58060 UFD HEALTH INS	19,546	14,978	34,523	7,306.96	.00	27,216.30	21.2%
A11705 58060 UQICR HEALTH INS	0	21,717	21,717	16,705.60	.00	5,011.68	76.9%
A11705 58062 DENTAL INS	677	-1,140	-464	151.02	.00	-614.61	-32.6%*
A11705 58062 HH11 DENTAL INS	496	1,004	1,500	121.45	.00	1,378.55	8.1%

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A11705 58062 ILS DENTAL INS	0	0	0	131.86	.00	-131.86	100.0%*
A11705 58062 UFD DENTAL INS	90	50	140	67.59	.00	72.82	48.1%
A11705 58062 UQICR DENTAL INS	0	90	90	69.40	.00	20.82	76.9%
A11705 58065 VISION INS	127	-961	-833	19.95	.00	-853.15	-2.4%*
A11705 58065 HH11 VISION INS	108	592	700	24.00	.00	676.00	3.4%
A11705 58065 ILS VISION INS	0	0	0	28.50	.00	-28.50	100.0%*
A11705 58065 UFD VISION INS	20	11	30	14.55	.00	15.70	48.1%
A11705 58065 UQICR VISION INS	0	20	20	15.00	.00	4.50	76.9%
TOTAL PUBLIC DEFENDER	1,385,372	249,498	1,634,869	751,999.68	2,437.84	880,431.85	46.1%
A117543 STATE AID - ASSIGNED COUNSEL							
A117543 43025 ILS SA-ILS	-213,924	0	-213,924	-348,300.75	.00	134,376.71	162.8%
TOTAL STATE AID - ASSIGNED COUNSEL	-213,924	0	-213,924	-348,300.75	.00	134,376.71	162.8%
A117547 ASSIGNED COUNSEL							
A117547 42701 REF.APPR.E	0	0	0	-17.98	.00	17.98	100.0%
TOTAL ASSIGNED COUNSEL	0	0	0	-17.98	.00	17.98	100.0%
A11755 ASSIGNED COUNSEL							
A11755 43025 HH11 SA-ILS	-730,206	-317,473	-1,047,680	-173,322.48	.00	-874,357.16	16.5%*
A11755 43025 UFD SA-ILS	0	-36,653	-36,653	.00	.00	-36,653.33	.0%*
A11755 51005 PERS SERV	81,691	60,545	142,236	62,522.52	.00	79,713.36	44.0%
A11755 51005 HH11 PERS SERV	87,902	23,684	111,587	64,678.41	.00	46,908.12	58.0%
A11755 51010 PT PAY	61,964	0	61,964	44,896.05	.00	17,067.95	72.5%
A11755 54000 TELEPHONE	396	0	396	356.16	.00	39.84	89.9%
A11755 54000 HH11 LONG DISTN	2,000	-1,472	528	352.00	.00	176.00	66.7%
A11755 54002 HH11 COMP MTN	2,000	-2,000	0	.00	.00	.00	.0%
A11755 54004 HH11 COMP SOFT	15,000	-14,519	481	1,253.82	296.51	-1,069.58	322.5%*
A11755 54005 Off Supp	1,500	0	1,500	871.12	.00	628.88	58.1%
A11755 54005 HH11 Off Supp	4,500	-1,018	3,482	1,710.23	143.95	1,627.60	53.3%
A11755 54015 HH11 Maint Agmt	0	36,847	36,847	600.00	.00	36,246.68	1.6%
A11755 54020 POSTAGE	1,140	0	1,140	894.68	.00	245.32	78.5%

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A11755 54020 HH11 POSTAGE	350	250	600	435.39	.00	164.61	72.6%
A11755 54035 HH11 ED & TRAIN	25,000	20,984	45,984	2,475.11	.00	43,509.20	5.4%
A11755 54045 HH11 Travel	22,000	-1,712	20,288	20,836.50	.00	-548.30	102.7%*
A11755 54055 PROF SERV	800,000	0	800,000	913,714.34	.00	-113,714.34	114.2%*
A11755 54055 HH11 PROF SERV	484,500	223,842	708,342	159,547.92	.00	548,794.26	22.5%
A11755 54055 UFD PROF SERV	0	36,653	36,653	212.00	.00	36,441.33	.6%
A11755 54060 HH11 LEGAL ADV	7,000	5,000	12,000	.00	.00	12,000.00	.0%
A11755 54067 HH11 RP RENT/LE	17,063	1,000	18,063	12,796.92	.00	5,266.52	70.8%
A11755 54070 INSURANCE	2,248	0	2,248	3,541.63	.00	-1,294.08	157.6%*
A11755 54071 MALP INS	4,167	0	4,167	.00	.00	4,166.67	.0%
A11755 54213 I/D COPIER	1,245	0	1,245	829.68	.00	414.84	66.7%
A11755 54213 HH11 I/D COPIER	794	-76	718	478.80	.00	239.40	66.7%
A11755 54215 HH11 I/D LEXIS/	1,097	1,517	2,614	640.36	.00	1,973.94	24.5%
A11755 58020 RETIREMENT	31,153	7,792	38,946	.00	.00	38,945.53	.0%
A11755 58020 HH11 RETIREMENT	12,306	10,694	23,000	.00	.00	23,000.00	.0%
A11755 58030 FICA	10,990	4,632	15,621	7,561.82	.00	8,059.47	48.4%
A11755 58030 HH11 FICA	6,725	4,775	11,500	4,773.38	.00	6,726.62	41.5%
A11755 58040 WRKS COMP	3,827	65	3,892	3,757.95	.00	133.87	96.6%
A11755 58040 HH11 WRKS COMP	3,600	0	3,600	3,535.11	.00	64.89	98.2%
A11755 58060 HEALTH INS	52,363	9,365	61,728	33,411.20	.00	28,316.63	54.1%
A11755 58060 HH11 HEALTH INS	30,646	17,024	47,670	8,962.74	.00	38,707.53	18.8%
A11755 58062 DENTAL INS	180	0	180	69.40	.00	111.08	38.5%
A11755 58062 HH11 DENTAL INS	180	120	300	100.63	.00	199.37	33.5%
A11755 58065 VISION INS	59	0	59	.00	.00	58.80	.0%
A11755 58065 HH11 VISION INS	39	36	75	21.75	.00	53.25	29.0%
TOTAL ASSIGNED COUNSEL	1,045,419	89,902	1,135,320	1,182,515.14	440.46	-47,635.23	104.2%
A11855 CORONERS							
A11855 43035 MedEx	0	0	0	-150.00	.00	150.00	100.0%
A11855 51010 PT PAY	61,610	0	61,610	45,013.32	.00	16,596.49	73.1%
A11855 51015 TEMP PAY	2,000	0	2,000	.00	.00	2,000.00	.0%
A11855 54000 TELEPHONE	132	0	132	88.00	.00	44.00	66.7%
A11855 54005 Off Supp	400	0	400	1,019.54	.00	-619.54	254.9%*
A11855 54020 POSTAGE	25	0	25	11.83	.00	13.17	47.3%
A11855 54035 ED & TRAIN	200	0	200	.00	.00	200.00	.0%
A11855 54040 DUES/SUB	440	0	440	330.00	.00	110.00	75.0%
A11855 54045 Travel	200	0	200	.00	.00	200.00	.0%
A11855 54070 INSURANCE	637	0	637	514.61	.00	122.21	80.8%
A11855 54071 MALP INS	326	0	326	.00	.00	325.56	.0%
A11855 54074 INS-AUTO	524	0	524	523.02	.00	.50	99.9%

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A11855 54078	Fuel	500	0	500	109.35	.00	390.65	21.9%
A11855 54300	Veh. R&M	1,000	0	1,000	552.19	.00	447.81	55.2%
A11855 54615	CNTR MEDCL	100,000	0	100,000	75,006.94	24,760.00	233.06	99.8%
A11855 58030	FICA	4,866	0	4,866	3,009.21	.00	1,856.94	61.8%
A11855 58040	WRKS COMP	1,531	0	1,531	1,503.18	.00	27.59	98.2%
A11855 58060	HEALTH INS	27,581	0	27,581	23,573.60	.00	4,007.60	85.5%
A11855 58062	DENTAL INS	90	0	90	69.40	.00	20.84	76.9%
A11855 58065	VISION INS	20	0	20	15.00	.00	4.60	76.5%
TOTAL CORONERS		202,081	0	202,081	151,189.19	24,760.00	26,131.48	87.1%
A12305 COUNTY ADMINISTRATOR								
A12305 44997	Fed H/C	0	-50,000	-50,000	-12,500.00	.00	-37,500.00	25.0%*
A12305 51005	PERS SERV	363,766	-21,000	342,766	194,620.83	.00	148,145.16	56.8%
A12305 51035	OTHER COMP	13,812	0	13,812	36,431.22	.00	-22,618.96	263.8%*
A12305 54000	CELL/L/DIS	528	0	528	377.42	.00	150.58	71.5%
A12305 54001	COPY/PRINT	500	-100	400	.00	.00	400.00	.0%
A12305 54004	COMP SOFT	1,000	-200	800	288.45	.00	511.55	36.1%
A12305 54005	Off Supp	300	300	600	79.98	428.58	91.44	84.8%
A12305 54015	Maint Agmt	150	0	150	.00	.00	150.00	.0%
A12305 54020	POSTAGE	50	0	50	16.17	.00	33.83	32.3%
A12305 54035	ED & TRAIN	3,000	400	3,400	3,007.50	.00	392.50	88.5%
A12305 54040	DUES/MEMBE	1,000	1,945	2,945	2,945.00	.00	.00	100.0%
A12305 54045	Travel	1,000	-400	600	239.40	.00	360.60	39.9%
A12305 54055	PROF SERV	0	37,555	37,555	32,325.00	1,000.00	4,230.00	88.7%
A12305 54060	LEGAL ADV	0	1,500	1,500	1,854.80	.00	-354.80	123.7%*
A12305 54070	LIAB INS	1,447	0	1,447	1,822.42	.00	-375.07	125.9%*
A12305 54078	Fuel	50	0	50	.00	.00	50.00	.0%
A12305 54213	I/D COPIER	1,300	0	1,300	609.28	.00	690.72	46.9%
A12305 58020	RETIREMENT	50,799	0	50,799	.00	.00	50,798.50	.0%
A12305 58030	FICA	28,885	0	28,885	17,029.84	.00	11,854.90	59.0%
A12305 58040	WRKS COMP	6,123	0	6,123	6,012.73	.00	110.36	98.2%
A12305 58060	HEALTH INS	43,435	0	43,435	25,893.68	.00	17,540.92	59.6%
A12305 58062	DENTAL INS	361	0	361	208.20	.00	152.76	57.7%
A12305 58065	VISION INS	78	0	78	45.00	.00	33.40	57.4%
TOTAL COUNTY ADMINISTRATOR		517,584	-30,000	487,584	311,306.92	1,428.58	174,848.39	64.1%
A13105 FINANCE DEPARTMENT								
A13105 42210	GEN SERV	-66,610	0	-66,610	-38,305.00	.00	-28,304.99	57.5%*

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

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FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A13105 42770	OTH UNC RV	-1,900	0	-1,900	.00	.00	-1,900.00	.0%*
A13105 51005	PERS SERV	404,445	0	404,445	279,589.78	.00	124,855.28	69.1%
A13105 54000	TELEPHONE	924	0	924	620.16	.00	303.84	67.1%
A13105 54001	COPY/PRINT	3,000	0	3,000	1,152.56	.00	1,847.44	38.4%
A13105 54005	Off Supp	2,500	0	2,500	1,634.19	.00	865.81	65.4%
A13105 54015	Maint Agmt	108,928	3,465	112,393	110,412.05	638.23	1,342.69	98.8%
A13105 54020	POSTAGE	5,500	0	5,500	4,848.46	.00	651.54	88.2%
A13105 54035	ED & TRAIN	2,000	0	2,000	1,425.93	67.00	507.07	74.6%
A13105 54040	DUES/MEMBE	1,100	0	1,100	940.00	.00	160.00	85.5%
A13105 54045	Travel	100	0	100	42.11	.00	57.89	42.1%
A13105 54055	PROF SERV	59,700	0	59,700	57,597.00	7,200.00	-5,097.00	108.5%*
A13105 54070	Liab Ins	3,243	0	3,243	2,593.56	.00	649.62	80.0%
A13105 54213	I/D COPIER	1,111	0	1,111	740.56	.00	370.28	66.7%
A13105 54945	OVER/SHORT	0	0	0	3.78	.00	-3.78	100.0%*
A13105 58020	RETIREMENT	54,413	0	54,413	.00	.00	54,413.10	.0%
A13105 58030	FICA	30,940	0	30,940	20,045.70	.00	10,894.35	64.8%
A13105 58040	WRKS COMP	9,185	0	9,185	9,019.09	.00	165.55	98.2%
A13105 58060	HEALTH INS	100,383	0	100,383	60,602.56	.00	39,780.16	60.4%
A13105 58062	DENTAL INS	541	0	541	336.59	.00	204.85	62.2%
A13105 58065	VISION INS	118	0	118	72.75	.00	44.85	61.9%
TOTAL FINANCE DEPARTMENT		719,621	3,465	723,086	513,371.83	7,905.23	201,808.55	72.1%
A13205 County Auditor								
A13205 42210	GEN SERV	-28,305	0	-28,305	-14,152.50	.00	-14,152.50	50.0%*
A13205 51005	PERS SERV	95,749	0	95,749	70,802.82	.00	24,946.18	73.9%
A13205 54000	TELEPHONE	132	0	132	88.00	.00	44.00	66.7%
A13205 54005	Off Supp	0	248	248	239.26	.00	8.67	96.5%
A13205 54015	Maint Agmt	0	104	104	96.15	.00	7.85	92.5%
A13205 54035	ED & TRAIN	200	-4	196	.00	.00	196.00	.0%
A13205 54045	Travel	100	-100	0	.00	.00	.00	.0%
A13205 54070	INSURANCE	282	0	282	225.59	.00	56.51	80.0%
A13205 58020	RETIREMENT	12,882	0	12,882	.00	.00	12,881.85	.0%
A13205 58030	FICA	7,325	0	7,325	5,069.98	.00	2,254.82	69.2%
A13205 58040	WRKS COMP	1,531	0	1,531	1,503.18	.00	27.59	98.2%
A13205 58060	HEALTH INS	21,717	0	21,717	16,705.60	.00	5,011.70	76.9%
A13205 58062	DENTAL INS	90	0	90	69.40	.00	20.84	76.9%
A13205 58065	VISION INS	20	0	20	15.00	.00	4.60	76.5%
TOTAL County Auditor		111,723	248	111,971	80,662.48	.00	31,308.11	72.0%
A132540 TREASURER								
A132540 41001	R PROP TAX	-40,699,428	0	-40,699,428	-40,695,102.19	.00	-4,325.81	100.0%*

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL TREASURER	-40,699,428	0	-40,699,428	-40,695,102.19	.00	-4,325.81	100.0%
A132541 TREASURER							
A132541 41116 Cannabis	0	0	0	-5,528.98	.00	5,528.98	100.0%
TOTAL TREASURER	0	0	0	-5,528.98	.00	5,528.98	100.0%
A132542 TREASURER							
A132542 41230 TREAS FEES	-4,500	0	-4,500	-2,550.00	.00	-1,950.00	56.7%*
A132542 41235 CHGS T RED	-90,000	0	-90,000	.00	.00	-90,000.00	.0%*
A132542 42610 FINES&FORT	-500	0	-500	-1,046.14	.00	546.14	209.2%
A132542 42702 PY Refund	0	0	0	-33.42	.00	33.42	100.0%
TOTAL TREASURER	-95,000	0	-95,000	-3,629.56	.00	-91,370.44	3.8%
A132543 STATE REVENUE							
A132543 43014 INDIAN GMG	-400,000	0	-400,000	-241,858.85	.00	-158,141.15	60.5%*
A132543 43089 GEN GOVERN	0	0	0	-834,399.86	.00	834,399.86	100.0%
A132543 43389 OTHER PUBL	-240,000	0	-240,000	-245,011.00	.00	5,011.00	102.1%
TOTAL STATE REVENUE	-640,000	0	-640,000	-1,321,269.71	.00	681,269.71	206.4%
A132544 FEDERAL AID - TREAS							
A132544 44089 ARP FED REV	0	-155,978	-155,978	-41,259.46	.00	-114,718.86	26.5%*
A132544 44808 FED PILOT	-5,250	0	-5,250	-5,767.00	.00	517.00	109.8%
TOTAL FEDERAL AID - TREAS	-5,250	-155,978	-161,228	-47,026.46	.00	-114,201.86	29.2%
A132545 TREASURER							
A132545 42401 INT & EARN	-1,500,000	0	-1,500,000	-1,465,004.14	.00	-34,995.86	97.7%*

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FOR 2025 13

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TOTAL TREASURER	-1,500,000	0	-1,500,000	-1,465,004.14	.00	-34,995.86	97.7%
A132546 TREASURER							
A132546 41081 PILOT	-197,323	0	-197,323	-191,037.69	.00	-6,285.39	96.8%*
A132546 41090 INT&PEN RP	-425,000	0	-425,000	-333,618.56	.00	-91,381.44	78.5%*
TOTAL TREASURER	-622,323	0	-622,323	-524,656.25	.00	-97,666.83	84.3%
A132547 TREASURER							
A132547 41150 OTB SURTAX	-30,000	0	-30,000	-22,143.00	.00	-7,857.00	73.8%*
A132547 42652 SALE FORES	0	0	0	-2,892.00	.00	2,892.00	100.0%
A132547 42690 OPD COMP LOSS	-16,575	0	-16,575	-258,880.67	.00	242,305.75	1561.9%
A132547 42770 OTH UNC RV	0	0	0	-186,346.17	.00	186,346.17	100.0%
TOTAL TREASURER	-46,575	0	-46,575	-470,261.84	.00	423,686.92	1009.7%
A13255 TREASURER							
A13255 54055 PROF SERV	90,000	0	90,000	.00	.00	90,000.00	.0%
A13255 54815 OPD CONT AGNC	0	18,424	18,424	10,866.66	.00	7,557.34	59.0%
TOTAL TREASURER	90,000	18,424	108,424	10,866.66	.00	97,557.34	10.0%
A135542 REAL PROPERTY TAX SERVICE							
A135542 41289 DEPT FEES	-37,500	0	-37,500	-26,596.00	.00	-10,904.00	70.9%*
A135542 42210 GEN SERV	-21,988	0	-21,988	-21,988.50	.00	.02	100.0%
TOTAL REAL PROPERTY TAX SERVICE	-59,488	0	-59,488	-48,584.50	.00	-10,903.98	81.7%
A135543 REAL PROPERTY TAX SERVICE							
A135543 43089 Other	0	0	0	-180.00	.00	180.00	100.0%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL REAL PROPERTY TAX SERVICE	0	0	0	-180.00	.00	180.00	100.0%
A13555 REAL PROPERTY TAX SERVICE							
A13555 51005 PERS SERV	197,917	0	197,917	147,785.58	.00	50,131.82	74.7%
A13555 54000 TELEPHONE	528	0	528	356.16	.00	171.84	67.5%
A13555 54001 COPY/PRINT	1,000	0	1,000	559.43	.00	440.57	55.9%
A13555 54005 Off Supp	7,000	0	7,000	1,869.86	4,872.55	257.59	96.3%
A13555 54015 Maint Agmt	10,950	0	10,950	10,432.06	489.04	28.90	99.7%
A13555 54020 POSTAGE	9,000	0	9,000	5,961.71	.00	3,038.29	66.2%
A13555 54035 ED & TRAIN	500	0	500	180.00	.00	320.00	36.0%
A13555 54040 DUES/SUB	400	-40	360	350.00	.00	10.00	97.2%
A13555 54070 INSURANCE	2,030	0	2,030	3,006.41	.00	-976.41	148.1%*
A13555 54213 I/D COPIER	830	0	830	545.36	.00	284.64	65.7%
A13555 54444 FEES/PERMI	14,180	40	14,220	120.00	14,100.00	.00	100.0%
A13555 58020 RETIREMENT	26,627	0	26,627	.00	.00	26,627.35	.0%
A13555 58030 FICA	15,141	0	15,141	10,621.18	.00	4,519.50	70.1%
A13555 58040 WRKS COMP	4,592	0	4,592	4,509.55	.00	82.77	98.2%
A13555 58060 HEALTH INS	50,191	0	50,191	38,608.60	.00	11,582.76	76.9%
A13555 58062 DENTAL INS	271	0	271	208.20	.00	62.52	76.9%
A13555 58065 VISION INS	59	0	59	45.00	.00	13.80	76.5%
TOTAL REAL PROPERTY TAX SERVICE	341,217	0	341,217	225,159.10	19,461.59	96,595.94	71.7%
A141042 COUNTY CLERK							
A141042 41255 CC FEE	-995,527	0	-995,527	-938,164.52	.00	-57,362.21	94.2%*
A141042 41255 1410 CC FEE	-2,000	0	-2,000	-1,795.00	.00	-205.00	89.8%*
TOTAL COUNTY CLERK	-997,527	0	-997,527	-939,959.52	.00	-57,567.21	94.2%
A14105 COUNTY CLERK							
A14105 51005 PERS SERV	275,419	0	275,419	203,773.45	.00	71,645.96	74.0%
A14105 54000 TELEPHONE	930	0	930	620.16	.00	310.08	66.7%
A14105 54001 COPY SERV	1,300	0	1,300	971.25	.00	328.75	74.7%
A14105 54004 SOFTWARE	0	399	399	399.00	.00	.00	100.0%

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A14105 54005	Off Supp	6,500	-399	6,101	3,528.60	53.40	2,519.00	58.7%
A14105 54015	Maint Agmt	109,350	0	109,350	95,820.00	.00	13,530.00	87.6%
A14105 54020	POSTAGE	3,500	0	3,500	2,572.36	.00	927.64	73.5%
A14105 54035	ED & TRAIN	0	3,390	3,390	2,982.52	.00	407.48	88.0%
A14105 54040	DUES/SUB	8,250	0	8,250	8,225.00	.00	25.00	99.7%
A14105 54045	Travel	3,390	-3,390	0	52.85	.00	-52.85	100.0%*
A14105 54055	PROF SERV	43,500	0	43,500	8,579.50	7,422.70	27,497.80	36.8%
A14105 54060	LEGAL ADV	200	0	200	21.29	21.29	157.42	21.3%
A14105 54070	INSURANCE	7,138	0	7,138	6,421.75	.00	716.43	90.0%
A14105 54213	I/D COPIER	1,856	0	1,856	1,236.72	.00	619.28	66.6%
A14105 54444	EasyPass	1,575	0	1,575	1,575.00	.00	.00	100.0%
A14105 58020	RETIREMENT	37,054	0	37,054	.00	.00	37,054.29	.0%
A14105 58030	FICA	21,070	0	21,070	14,803.62	.00	6,265.96	70.3%
A14105 58040	WRKS COMP	7,654	0	7,654	7,515.90	.00	137.96	98.2%
A14105 58060	HEALTH INS	58,227	0	58,227	43,072.80	.00	15,154.18	74.0%
A14105 58062	DENTAL INS	391	0	391	260.20	.00	130.76	66.6%
A14105 58065	VISION INS	78	0	78	56.20	.00	22.20	71.7%
TOTAL COUNTY CLERK		587,383	0	587,383	402,488.17	7,497.39	177,397.34	69.8%
A141142 COUNTY CLERK - MOTOR VEHICLES								
A141142 41255	DMV FEES	-681,000	0	-681,000	-571,293.37	.00	-109,706.63	83.9%*
TOTAL COUNTY CLERK - MOTOR VEHICLES		-681,000	0	-681,000	-571,293.37	.00	-109,706.63	83.9%
A14115 COUNTY CLERK - MOTOR VEHICLES								
A14115 51005	PERS SERV	350,159	0	350,159	251,032.91	.00	99,126.47	71.7%
A14115 51035	OTHER COMP	2,500	0	2,500	6,040.37	.00	-3,540.37	241.6%*
A14115 54000	CELL/L/DIS	2,241	0	2,241	1,623.28	220.88	397.08	82.3%
A14115 54005	Off Supp	1,000	-150	850	668.31	.00	181.69	78.6%
A14115 54020	POSTAGE	1,000	0	1,000	403.74	.00	596.26	40.4%
A14115 54045	Travel	1,000	150	1,150	330.00	.00	820.00	28.7%
A14115 54055	PROF SERV	499	0	499	199.00	199.00	101.00	79.8%
A14115 54070	LIAB INS	7,307	0	7,307	6,116.60	.00	1,190.58	83.7%
A14115 54213	I/D COPIER	786	0	786	523.84	.00	261.92	66.7%
A14115 58020	RETIREMENT	47,446	0	47,446	.00	.00	47,445.97	.0%
A14115 58030	FICA	26,978	0	26,978	18,325.16	.00	8,653.28	67.9%
A14115 58040	WRKS COMP	10,715	0	10,715	10,522.27	.00	193.14	98.2%

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A14115 58060	HEALTH INS	96,522	0	96,522	68,985.35	.00	27,537.03	71.5%
A14115 58062	DENTAL INS	541	0	541	399.10	.00	142.34	73.7%
A14115 58065	VISION INS	98	0	98	71.30	.00	26.70	72.8%
TOTAL COUNTY CLERK - MOTOR VEHICLES		548,794	0	548,794	365,241.23	419.88	183,133.09	66.6%
A14205 COUNTY ATTORNEY								
A14205 51005	PERS SERV	332,434	0	332,434	245,822.94	.00	86,611.06	73.9%
A14205 51035	OTHER COMP	11,508	0	11,508	11,048.32	.00	459.55	96.0%
A14205 54000	TELEPHONE	1,884	0	1,884	1,117.86	346.30	419.84	77.7%
A14205 54001	COPY/PRINT	50	0	50	.00	.00	50.00	.0%
A14205 54005	Off Supp	2,500	0	2,500	234.35	.00	2,265.65	9.4%
A14205 54020	POSTAGE	300	0	300	115.52	.00	184.48	38.5%
A14205 54035	ED & TRAIN	5,000	0	5,000	543.10	.00	4,456.90	10.9%
A14205 54040	DUES/SUB	2,500	0	2,500	450.00	.00	2,050.00	18.0%
A14205 54041	PUBLICATIO	1,500	0	1,500	949.90	.00	550.10	63.3%
A14205 54045	Travel	1,500	0	1,500	.00	.00	1,500.00	.0%
A14205 54055	PROF SERV	37,000	91,658	128,658	68,359.57	.00	60,297.93	53.1%
A14205 54060	LEGAL ADV	250	0	250	.00	.00	250.00	.0%
A14205 54070	INSURANCE	1,510	0	1,510	1,207.58	.00	302.46	80.0%
A14205 54071	MALP INS	12,500	0	12,500	.00	.00	12,500.00	.0%
A14205 54213	I/D COPIER	1,352	0	1,352	901.04	.00	450.52	66.7%
A14205 54215	I/D LX NX	1,962	0	1,962	1,280.72	.00	680.96	65.3%
A14205 54444	FEES/PERMI	120	0	120	.00	.00	120.00	.0%
A14205 58020	RETIREMENT	44,725	0	44,725	.00	.00	44,724.90	.0%
A14205 58030	FICA	25,431	0	25,431	19,001.72	.00	6,429.48	74.7%
A14205 58040	WRKS COMP	4,592	0	4,592	4,509.55	.00	82.77	98.2%
A14205 58060	HEALTH INS	61,292	0	61,292	30,657.94	.00	30,633.62	50.0%
A14205 58062	DENTAL INS	361	0	361	208.20	.00	152.76	57.7%
A14205 58065	VISION INS	78	0	78	30.00	.00	48.40	38.3%
TOTAL COUNTY ATTORNEY		550,348	91,658	642,006	386,438.31	346.30	255,221.38	60.2%
A143042 PERSONNEL - CIVIL SERVICE								
A143042 41260	PERS FEES	-3,500	0	-3,500	-3,343.00	.00	-157.00	95.5%*
TOTAL PERSONNEL - CIVIL SERVICE		-3,500	0	-3,500	-3,343.00	.00	-157.00	95.5%
A14305 PERSONNEL - CIVIL SERVICE								
A14305 51005	PERS SERV	402,997	0	402,997	284,225.00	.00	118,772.42	70.5%

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A14305 51035	OTHER COMP	23,474	0	23,474	12,365.00	.00	11,108.50	52.7%
A14305 54000	TELEPHONE	924	0	924	730.16	.00	193.84	79.0%
A14305 54001	COPY SERV	100	0	100	1.05	.00	98.95	1.1%
A14305 54005	Off Supp	2,500	1,000	3,500	2,816.41	109.20	574.39	83.6%
A14305 54020	POSTAGE	3,000	0	3,000	2,134.03	.00	865.97	71.1%
A14305 54035	ED & TRAIN	2,000	0	2,000	.00	.00	2,000.00	.0%
A14305 54040	DUES/SUB	800	0	800	100.00	.00	700.00	12.5%
A14305 54045	Travel	2,000	0	2,000	169.18	.00	1,830.82	8.5%
A14305 54055	PROF SERV	46,354	0	46,354	39,084.81	4,500.00	2,769.19	94.0%
A14305 54060	LEGAL ADV	4,000	-500	3,500	1,588.42	.00	1,911.58	45.4%
A14305 54063	LEGAL FEES	65,000	68,000	133,000	77,720.84	.00	55,279.16	58.4%
A14305 54070	INSURANCE	2,880	0	2,880	2,303.09	.00	576.91	80.0%
A14305 54213	I/D COPIER	4,160	0	4,160	1,213.44	.00	2,946.56	29.2%
A14305 54444	FEES/PERMI	6,000	0	6,000	4,912.50	.00	1,087.50	81.9%
A14305 54615	CNTR MEDCL	45,000	-500	44,500	34,197.10	2,231.80	8,071.10	81.9%
A14305 58020	RETIREMENT	57,376	0	57,376	.00	.00	57,376.41	.0%
A14305 58030	FICA	32,625	0	32,625	21,800.80	.00	10,824.23	66.8%
A14305 58040	WRKS COMP	9,185	0	9,185	9,019.09	.00	165.55	98.2%
A14305 58060	HEALTH INS	80,837	-18,000	62,837	43,614.10	.00	19,223.04	69.4%
A14305 58062	DENTAL INS	541	0	541	402.52	.00	138.92	74.3%
A14305 58065	VISION INS	78	0	78	61.50	.00	16.90	78.4%
TOTAL PERSONNEL - CIVIL SERVICE		791,832	50,000	841,832	538,459.04	6,841.00	296,531.94	64.8%
A145042 ELECTIONS								
A145042 41289	ELECT FEES	-300	0	-300	.00	.00	-300.00	.0%*
A145042 41289	SCH DEPT FEES	-3,000	0	-3,000	-3,485.00	.00	485.00	116.2%
A145042 42705	GIFTS/DONA	0	-50,000	-50,000	-50,000.00	.00	.00	100.0%
TOTAL ELECTIONS		-3,300	-50,000	-53,300	-53,485.00	.00	185.00	100.3%
A14505 ELECTIONS								
A14505 43089	GEN GOVERN	0	-77,555	-77,555	-4,080.00	.00	-73,475.26	5.3%*
A14505 51005	PERS SERV	229,129	0	229,129	167,962.29	.00	61,166.85	73.3%
A14505 51010	PT PAY	75,000	-11,500	63,500	7,111.20	.00	56,388.80	11.2%
A14505 51015	TEMP PAY	43,000	0	43,000	17,279.02	.00	25,720.98	40.2%
A14505 51020	OVERTIME	2,000	0	2,000	.00	.00	2,000.00	.0%
A14505 52060	Comp Equip	0	40,153	40,153	10,024.28	.00	30,128.30	25.0%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

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FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A14505 54000	TELEPHONE	6,750	2,560	9,310	1,116.29	156.75	8,036.60	13.7%
A14505 54001	COPY/PRINT	57,500	-3,917	53,583	20,133.25	89.61	33,360.14	37.7%
A14505 54005	Off Supp	2,500	8,060	10,560	763.08	225.00	9,571.93	9.4%
A14505 54015	Maint Agmt	43,374	85,800	129,174	95,991.20	24,300.00	8,883.00	93.1%
A14505 54020	POSTAGE	25,000	0	25,000	10,447.10	370.00	14,182.90	43.3%
A14505 54035	ED & TRAIN	4,850	1,900	6,750	4,683.60	1,736.00	330.40	95.1%
A14505 54040	DUES/SUB	260	0	260	260.00	.00	.00	100.0%
A14505 54041	PUBLICATIO	350	0	350	390.00	.00	-40.00	111.4%*
A14505 54045	Travel	250	0	250	352.80	.00	-102.80	141.1%*
A14505 54050	Equip R&M	300	0	300	.00	.00	300.00	.0%
A14505 54060	LEGAL ADV	8,500	0	8,500	.00	2,565.00	5,935.00	30.2%
A14505 54065	RENT/LEASE	62,895	4,500	67,395	60,885.86	.00	6,509.17	90.3%
A14505 54070	INSURANCE	7,629	0	7,629	6,116.60	.00	1,512.14	80.2%
A14505 54078	Fuel	500	0	500	20.51	.00	479.49	4.1%
A14505 54213	I/D COPIER	1,656	0	1,656	1,103.76	.00	551.88	66.7%
A14505 58020	RETIREMENT	30,827	0	30,827	.00	.00	30,826.50	.0%
A14505 58030	FICA	17,528	0	17,528	14,247.72	.00	3,280.66	81.3%
A14505 58040	WRKS COMP	6,123	0	6,123	6,012.73	.00	110.36	98.2%
A14505 58060	HEALTH INS	39,574	0	39,574	30,441.60	.00	9,132.66	76.9%
A14505 58062	DENTAL INS	271	0	271	208.20	.00	62.52	76.9%
A14505 58065	VISION INS	59	0	59	45.00	.00	13.80	76.5%
TOTAL ELECTIONS		665,824	50,000	715,824	451,516.09	29,442.36	234,866.02	67.2%
A161042 TELEPHONE SHARED SERVICE								
A161042 41291	POSTAGE	-80,000	0	-80,000	-56,301.17	.00	-23,698.83	70.4%*
A161042 41292	I/D PHONE	-70,000	0	-70,000	-46,316.77	.00	-23,683.23	66.2%*
A161042 41295	I/D COPIER	-70,000	0	-70,000	-46,453.29	.00	-23,546.71	66.4%*
TOTAL TELEPHONE SHARED SERVICE		-220,000	0	-220,000	-149,071.23	.00	-70,928.77	67.8%
A16105 TELEPHONE SHARED SERVICE								
A16105 54000	TELEPHONE	70,000	0	70,000	42,795.57	16,155.36	11,049.07	84.2%
A16105 54001	COPY/PRINT	65,000	0	65,000	55,500.25	7,754.67	1,745.08	97.3%
A16105 54005	Off Supp	1,000	0	1,000	461.96	406.36	131.68	86.8%
A16105 54015	Maint Agmt	25,200	0	25,200	14,041.44	.00	11,158.56	55.7%
A16105 54020	POSTAGE	79,750	0	79,750	61,100.00	.00	18,650.00	76.6%
A16105 54065	RENT/LEASE	6,000	0	6,000	4,365.63	1,454.37	180.00	97.0%

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ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL TELEPHONE SHARED SERVICE		246,950	0	246,950	178,264.85	25,770.76	42,914.39	82.6%
A162042 BUILDING & GROUNDS								
A162042 42410	RENTAL R.P	-17,063	0	-17,063	-21,476.48	.00	4,413.48	125.9%
A162042 42450	COMMISSION	-1,500	0	-1,500	-1,169.42	.00	-330.58	78.0%*
TOTAL BUILDING & GROUNDS		-18,563	0	-18,563	-22,645.90	.00	4,082.90	122.0%
A162043 BUILDING & GROUNDS								
A162043 43021	CRT FAC IN	-142,814	-138,132	-280,946	-210,946.00	.00	-70,000.00	75.1%*
TOTAL BUILDING & GROUNDS		-142,814	-138,132	-280,946	-210,946.00	.00	-70,000.00	75.1%
A162046 BUILDING & GROUNDS								
A162046 42504	CO-OP RENT	-63,723	0	-63,723	-47,792.25	.00	-15,930.75	75.0%*
TOTAL BUILDING & GROUNDS		-63,723	0	-63,723	-47,792.25	.00	-15,930.75	75.0%
A16205 BUILDING & GROUNDS								
A16205 51005	PERS SERV	819,493	0	819,493	566,843.75	.00	252,649.05	69.2%
A16205 51020	OVERTIME	22,250	0	22,250	13,775.30	.00	8,474.70	61.9%
A16205 51025	SHIFT PAY	10,000	0	10,000	6,014.90	.00	3,985.10	60.1%
A16205 51035	OTHER COMP	3,036	0	3,036	11,132.24	.00	-8,096.24	366.7%*
A16205 52320	BLDG IMPRV	105,200	13,000	118,200	50,610.00	66,686.59	903.41	99.2%
A16205 54000	TELEPHONE	792	0	792	608.64	.00	183.36	76.8%
A16205 54004	SOFTWARE	5,420	0	5,420	3,730.84	.00	1,689.16	68.8%
A16205 54005	Off Supp	500	0	500	104.18	.00	395.82	20.8%
A16205 54007	Jan Supp	40,000	798	40,798	22,973.93	1,601.61	16,222.46	60.2%
A16205 54013	SAFETY SUP	2,000	0	2,000	.00	303.96	1,696.04	15.2%
A16205 54015	Maint Agmt	66,884	3,214	70,097	44,373.13	13,880.20	11,843.94	83.1%
A16205 54020	POSTAGE	50	0	50	2.73	.00	47.27	5.5%

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ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A16205 54025	UTILITIES	330,000	168	330,168	223,560.30	61,024.32	45,583.45	86.2%
A16205 54035	ED & TRAIN	300	0	300	.00	.00	300.00	.0%
A16205 54050	Equip R&M	4,500	10,000	14,500	7,050.86	429.22	7,019.92	51.6%
A16205 54060	LEGAL ADV	400	0	400	57.02	100.00	242.98	39.3%
A16205 54065	RENT/LEASE	500	0	500	.00	.00	500.00	.0%
A16205 54070	INSURANCE	61,261	0	61,261	47,079.65	.00	14,180.85	76.9%
A16205 54074	INS-AUTO	1,269	0	1,269	1,569.07	.00	-299.88	123.6%*
A16205 54076	Bldg R&M	160,000	115,532	275,532	109,207.66	46,044.94	120,279.40	56.3%
A16205 54077	C&M Supp	10,000	0	10,000	1,025.66	.00	8,974.34	10.3%
A16205 54078	Fuel	8,000	0	8,000	3,773.67	.00	4,226.33	47.2%
A16205 54085	UNIFORM AL	7,000	0	7,000	2,793.11	1,218.66	2,988.23	57.3%
A16205 54100	TAXES	10,000	0	10,000	9,398.38	.00	601.62	94.0%
A16205 54213	I/D COPIER	747	0	747	497.92	.00	248.96	66.7%
A16205 54300	Veh. R&M	3,600	1,500	5,100	6,191.03	.00	-1,091.03	121.4%*
A16205 54301	Veh lease	46,312	0	46,312	23,765.29	10,578.63	11,967.68	74.2%
A16205 54444	FEES/PERMI	600	0	600	.00	.00	600.00	.0%
A16205 54625	GARBAGE	16,850	0	16,850	12,084.44	.00	4,765.56	71.7%
A16205 58020	RETIREMENT	110,253	0	110,253	.00	.00	110,252.66	.0%
A16205 58030	FICA	62,691	0	62,691	43,478.00	.00	19,213.20	69.4%
A16205 58040	WRKS COMP	27,554	0	27,554	27,057.27	.00	496.64	98.2%
A16205 58060	HEALTH INS	119,964	0	119,964	117,010.57	.00	2,953.35	97.5%
A16205 58062	DENTAL INS	812	0	812	714.82	.00	97.36	88.0%
A16205 58065	VISION INS	176	0	176	154.50	.00	21.90	87.6%
A16205 97100	SMWT BOND PRINC	270,000	0	270,000	270,000.00	.00	.00	100.0%
A16205 97110	SMWT BOND INT	88,188	0	88,188	45,443.75	42,743.75	.00	100.0%
TOTAL BUILDING & GROUNDS		2,416,600	144,212	2,560,812	1,672,082.61	244,611.88	644,117.59	74.8%
A168042 DATA PROCESSING								
A168042 41289	DEPT FEES	-39,000	0	-39,000	-21,886.12	.00	-17,113.88	56.1%*
TOTAL DATA PROCESSING		-39,000	0	-39,000	-21,886.12	.00	-17,113.88	56.1%
A168047 DATA PROCESSING								
A168047 42701	REF.APPR.E	0	0	0	-164.30	.00	164.30	100.0%
TOTAL DATA PROCESSING		0	0	0	-164.30	.00	164.30	100.0%
A16805 DATA PROCESSING								
A16805 42705	GIFTS/DONA	0	-100,000	-100,000	.00	.00	-100,000.00	.0%*

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A16805 44389 DHSES OTHER P/S	0	-43,666	-43,666	-43,666.00	.00	.00	100.0%
A16805 51005 PERS SERV	681,539	-19,000	662,539	324,127.30	.00	338,412.04	48.9%
A16805 51015 TEMP PAY	0	19,000	19,000	16,342.38	.00	2,657.62	86.0%
A16805 51020 OVERTIME	3,000	0	3,000	2,267.60	.00	732.40	75.6%
A16805 51025 SHIFT PAY	0	0	0	.45	.00	-.45	100.0%*
A16805 51035 OTHER COMP	22,950	0	22,950	91,741.21	.00	-68,791.21	399.7%*
A16805 52015 Dept Equip	5,000	0	5,000	3,058.93	269.90	1,671.17	66.6%
A16805 52060 Comp Equip	100,000	128,206	228,206	50,775.56	51,994.31	125,436.13	45.0%
A16805 54000 TELEPHONE	1,600	0	1,600	792.00	.00	808.00	49.5%
A16805 54004 SOFTWARE	35,000	-650	34,350	4,640.25	.00	29,709.75	13.5%
A16805 54005 Off Supp	600	0	600	108.18	.00	491.82	18.0%
A16805 54015 Maint Agmt	239,280	30,660	269,940	228,722.95	11,244.16	29,972.89	88.9%
A16805 54020 POSTAGE	100	0	100	.00	.00	100.00	.0%
A16805 54035 ED & TRAIN	0	1,310	1,310	699.00	.00	611.00	53.4%
A16805 54040 DUES/SUB	50	0	50	50.00	.00	.00	100.0%
A16805 54045 Travel	200	-200	0	876.40	.00	-876.40	100.0%*
A16805 54048 ARP Prog Supp	0	59,910	59,910	17,908.00	6,308.22	35,693.68	40.4%
A16805 54050 Equip R&M	2,500	0	2,500	.00	.00	2,500.00	.0%
A16805 54055 PROF SERV	2,500	21,375	23,875	16,041.25	745.00	7,088.75	70.3%
A16805 54060 LEGAL ADV	500	0	500	.00	.00	500.00	.0%
A16805 54065 RENT/LEASE	3,500	0	3,500	.00	.00	3,500.00	.0%
A16805 54070 INSURANCE	4,665	0	4,665	3,419.25	.00	1,246.21	73.3%
A16805 58020 RETIREMENT	95,184	0	95,184	.00	.00	95,183.97	.0%
A16805 58030 FICA	54,123	0	54,123	31,498.07	.00	22,624.87	58.2%
A16805 58040 WRKS COMP	13,777	0	13,777	13,528.63	.00	248.32	98.2%
A16805 58060 HEALTH INS	152,263	0	152,263	78,201.00	.00	74,061.70	51.4%
A16805 58062 DENTAL INS	722	0	722	357.41	.00	364.51	49.5%
A16805 58065 VISION INS	157	0	157	60.00	.00	96.80	38.3%
TOTAL DATA PROCESSING	1,419,210	96,945	1,516,155	841,549.82	70,561.59	604,043.57	60.2%
A17115 LIABILITY INSURANCE RESERVE							
A17115 54765 JUDG&CLAIM	10,000	0	10,000	.00	.00	10,000.00	.0%
TOTAL LIABILITY INSURANCE RESERVE	10,000	0	10,000	.00	.00	10,000.00	.0%
A198541 SALES TAX							
A198541 41110 S & U TAX	-40,363,636	0	-40,363,636	-30,656,740.87	.00	-9,706,895.49	76.0%*

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TOTAL SALES TAX	-40,363,636	0	-40,363,636	-30,656,740.87	.00	-9,706,895.49	76.0%
A19855 SALES TAX							
A19855 54101 SALES TAX	16,853,636	0	16,853,636	8,764,537.81	.00	8,089,098.55	52.0%
A19855 54101 SLTX SALES TAX	635,000	0	635,000	635,000.00	.00	.00	100.0%
A19855 99610 B&G Approp Res	194,800	0	194,800	.00	.00	194,800.00	.0%
A19855 99610 JAIL Approp Res	1,000,000	0	1,000,000	.00	.00	1,000,000.00	.0%
TOTAL SALES TAX	18,683,436	0	18,683,436	9,399,537.81	.00	9,283,898.55	50.3%
A19905 CONTINGENCY							
A19905 91000 APP F/B	-2,503,737	0	-2,503,737	.00	.00	-2,503,737.11	.0%*
TOTAL CONTINGENCY	-2,503,737	0	-2,503,737	.00	.00	-2,503,737.11	.0%
A24905 COMMUNITY COLLEGE							
A24905 54110 CHARGEBACK	350,000	0	350,000	177,419.03	.00	172,580.97	50.7%
TOTAL COMMUNITY COLLEGE	350,000	0	350,000	177,419.03	.00	172,580.97	50.7%
A24955 CONTRIBUTIONS TC3							
A24955 54780 CONTRIB TC	1,944,415	142,500	2,086,915	2,086,915.00	.00	.00	100.0%
TOTAL CONTRIBUTIONS TC3	1,944,415	142,500	2,086,915	2,086,915.00	.00	.00	100.0%
A249747 TC3 PRINCIPAL REIMBURSEMENT RV							
A249747 42770 TC07 07/08 PRIN	-146,250	0	-146,250	.00	.00	-146,250.00	.0%*
A249747 42770 TC12 2012 PRINC	-48,750	0	-48,750	.00	.00	-48,750.00	.0%*

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TOTAL TC3 PRINCIPAL REIMBURSEMENT RV	-195,000	0	-195,000	.00	.00	-195,000.00	.0%
A24975 DEBT SERVICE TC3							
A24975 97100 TC07 2007 PRINC	284,476	0	284,476	284,476.00	.00	.00	100.0%
A24975 97100 TC08 2008 PRINC	69,000	0	69,000	69,000.00	.00	.00	100.0%
A24975 97100 TC12 2012 PRINC	66,000	0	66,000	66,000.00	.00	.00	100.0%
A24975 97110 TC07 2007 INT	39,999	0	39,999	39,999.44	.00	.00	100.0%
A24975 97110 TC08 2008 INT	19,579	0	19,579	19,578.76	.00	.00	100.0%
A24975 97110 TC12 2012 INT	24,705	0	24,705	24,705.00	.00	.00	100.0%
TOTAL DEBT SERVICE TC3	503,759	0	503,759	503,759.20	.00	.00	100.0%
A302041 EMS - DERC							
A302041 41140 EMG PHN S	-40,000	0	-40,000	-22,451.14	.00	-17,548.86	56.1%*
TOTAL EMS - DERC	-40,000	0	-40,000	-22,451.14	.00	-17,548.86	56.1%
A302043 EMS - ERC							
A302043 43306 NG911 HOMELD SEC	0	-1,266,796	-1,266,796	.00	.00	-1,266,796.00	.0%*
A302043 43306 PSP HOMELD SEC	-100,000	-94,635	-194,635	-194,635.00	.00	.00	100.0%
TOTAL EMS - ERC	-100,000	-1,361,431	-1,461,431	-194,635.00	.00	-1,266,796.00	13.3%
A302046 EMS - DERC							
A302046 42410 TOWER RENT	-51,000	0	-51,000	-40,328.18	.00	-10,671.82	79.1%*
TOTAL EMS - DERC	-51,000	0	-51,000	-40,328.18	.00	-10,671.82	79.1%
A30205 EMERGENCY RESPONSE & COMMUNCTN							
A30205 41111 WSC	-160,000	0	-160,000	-66,001.40	.00	-93,998.60	41.3%*

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A30205 43306 22IC HOMELD SEC	0	0	0	.02	.00	-.02	100.0%*
A30205 44389 SICG OTHER P/S	0	-736,336	-736,336	-832,229.85	.00	95,893.85	113.0%
A30205 51005 PERS SERV	1,301,263	-100,000	1,201,263	855,634.18	.00	345,628.34	71.2%
A30205 51005 PSP PERS SERV	0	100,000	100,000	100,000.00	.00	.00	100.0%
A30205 51020 OVERTIME	135,000	0	135,000	186,679.87	.00	-51,679.87	138.3%*
A30205 51035 OTHER COMP	28,232	0	28,232	9,646.80	.00	18,585.19	34.2%
A30205 52015 27SIC Dept Equip	0	16,743	16,743	.00	.00	16,743.01	.0%
A30205 54000 TELEPHONE	45,000	0	45,000	21,758.20	6,689.73	16,552.07	63.2%
A30205 54001 COPY/PRINT	1,500	0	1,500	1,385.50	.00	114.50	92.4%
A30205 54005 Off Supp	7,500	0	7,500	6,401.67	722.57	375.76	95.0%
A30205 54015 Maint Agmt	441,000	26,657	467,657	388,119.86	53,006.29	26,530.99	94.3%
A30205 54015 SICG Maint Agmt	0	736,336	736,336	689,454.00	34,851.00	12,031.00	98.4%
A30205 54020 POSTAGE	300	0	300	190.75	.00	109.25	63.6%
A30205 54025 UTILITIES	65,000	0	65,000	50,422.80	14,415.58	161.62	99.8%
A30205 54035 ED & TRAIN	16,000	0	16,000	14,997.41	265.08	737.51	95.4%
A30205 54040 DUES/MEMBE	300	0	300	250.00	.00	50.00	83.3%
A30205 54045 Travel	2,000	0	2,000	2,805.22	.00	-805.22	140.3%*
A30205 54048 NG911 Prog Supp	0	1,266,796	1,266,796	.00	62,005.09	1,204,790.91	4.9%
A30205 54048 PSP Prog Supp	0	94,635	94,635	159,409.56	.00	-64,774.56	168.4%*
A30205 54050 Equip R&M	82,500	-300	82,200	72,888.90	5,092.85	4,218.25	94.9%
A30205 54067 RP RENT/LE	30	0	30	20.00	.00	10.00	66.7%
A30205 54070 INSURANCE	63,400	0	63,400	73,557.77	.00	-10,157.77	116.0%*
A30205 54213 I/D COPIER	550	0	550	347.84	.00	202.16	63.2%
A30205 58020 RETIREMENT	193,231	0	193,231	.00	.00	193,231.42	.0%
A30205 58030 FICA	112,034	0	112,034	84,516.18	.00	27,517.65	75.4%
A30205 58040 WRKS COMP	27,554	0	27,554	27,057.27	.00	496.64	98.2%
A30205 58060 HEALTH INS	217,921	0	217,921	136,628.89	.00	81,292.11	62.7%
A30205 58062 DENTAL INS	1,624	0	1,624	252.79	.00	1,371.53	15.6%
A30205 58065 VISION INS	353	0	353	30.00	.00	322.80	8.5%
A30205 97100 2E911 BOND PRINC	119,000	0	119,000	119,000.00	.00	.00	100.0%
A30205 97110 2E911 BOND INT	62,832	0	62,832	62,832.00	.00	.00	100.0%
A30205 99610 ECTB Approp Res	18,168	0	18,168	.00	.00	18,168.00	.0%
A30205 99610 ETWR Approp Res	9,300	0	9,300	.00	.00	9,300.00	.0%
TOTAL EMERGENCY RESPONSE & COMMUNCTN	2,791,592	1,404,531	4,196,123	2,166,056.23	177,048.19	1,853,018.52	55.8%
A311042 SHERIFF							
A311042 41510 SHF CIVIL	-100,000	0	-100,000	-50,100.90	.00	-49,899.10	50.1%*
A311042 42401 INT & EARN	0	0	0	-29.55	.00	29.55	100.0%
A311042 42680 INS RECOV	0	0	0	-41,813.39	.00	41,813.39	100.0%
TOTAL SHERIFF	-100,000	0	-100,000	-91,943.84	.00	-8,056.16	91.9%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

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FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A311047 SHERIFF								
A311047 42701	REF.APPR.E	0	0	0	-473.32	.00	473.32	100.0%
TOTAL SHERIFF		0	0	0	-473.32	.00	473.32	100.0%
A31105 SHERIFF								
A31105 51005	PERS SERV	739,401	0	739,401	465,204.80	.00	274,195.84	62.9%
A31105 51010	PT PAY	74,682	0	74,682	.00	.00	74,681.82	.0%
A31105 51020	OVERTIME	30,000	0	30,000	6,255.25	.00	23,744.75	20.9%
A31105 51035	OTHER COMP	19,000	0	19,000	19,244.39	.00	-244.39	101.3%*
A31105 51040	ALLOWANCES	3,300	0	3,300	3,200.00	.00	100.00	97.0%
A31105 52015	Dept Equip	10,000	0	10,000	8,836.50	.00	1,163.50	88.4%
A31105 54000	TELEPHONE	4,000	0	4,000	2,651.18	793.46	555.36	86.1%
A31105 54001	COPY/PRINT	2,800	0	2,800	628.98	297.60	1,873.42	33.1%
A31105 54005	Off Supp	3,500	0	3,500	1,335.68	.00	2,164.32	38.2%
A31105 54015	Maint Agmt	2,800	0	2,800	2,790.86	.00	9.14	99.7%
A31105 54020	POSTAGE	9,000	-750	8,250	5,080.04	.00	3,169.96	61.6%
A31105 54035	ED & TRAIN	7,000	-390	6,610	3,436.65	.00	3,173.35	52.0%
A31105 54040	DUES/SUB	1,000	230	1,230	1,230.00	.00	.00	100.0%
A31105 54041	PUBLICATIO	0	390	390	195.00	.00	195.00	50.0%
A31105 54045	Travel	500	0	500	.00	.00	500.00	.0%
A31105 54060	LEGAL ADV	0	750	750	750.00	.00	.00	100.0%
A31105 54070	INSURANCE	32,551	0	32,551	29,581.92	.00	2,969.08	90.9%
A31105 54072	INS LAW EN	9,915	0	9,915	13,249.43	.00	-3,334.43	133.6%*
A31105 54078	Fuel	7,200	0	7,200	4,067.07	.00	3,132.93	56.5%
A31105 54213	I/D COPIER	2,920	-230	2,690	1,237.84	.00	1,452.16	46.0%
A31105 54300	Veh. R&M	4,900	0	4,900	291.50	1,500.00	3,108.50	36.6%
A31105 54301	Veh lease	55,200	0	55,200	36,640.31	18,559.69	.00	100.0%
A31105 54444	FEES/PERMI	250	0	250	60.00	.00	190.00	24.0%
A31105 58020	RETIREMENT	107,424	0	107,424	.00	.00	107,423.75	.0%
A31105 58030	FICA	66,796	0	66,796	32,679.05	.00	34,116.75	48.9%
A31105 58040	WRKS COMP	14,542	0	14,542	14,280.23	.00	262.11	98.2%
A31105 58060	HEALTH INS	99,080	0	99,080	71,287.92	.00	27,792.18	71.9%
A31105 58062	DENTAL INS	451	0	451	271.86	.00	179.34	60.3%
A31105 58065	VISION INS	78	0	78	72.85	.00	5.55	92.9%
TOTAL SHERIFF		1,308,290	0	1,308,290	724,559.31	21,150.75	562,579.99	57.0%
A312042 SHERIFF ROAD PATROL								
A312042 41510	SHFDWIOT	-18,000	0	-18,000	-13,675.45	.00	-4,324.55	76.0%*

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A312042 42260 PUB SAFETY	-62,500	0	-62,500	-30,487.73	.00	-32,012.27	48.8%*
A312042 42260 SRO PUB SAFETY	-311,600	0	-311,600	-124,253.64	.00	-187,346.36	39.9%*
A312042 42272 JD TRNSPRT	-6,000	0	-6,000	-5,603.79	.00	-396.21	93.4%*
A312042 42274 SECURE REV	-3,500	0	-3,500	-6,790.03	.00	3,290.03	194.0%
A312042 42356 DSS FRAUD	-156,000	0	-156,000	-91,742.98	.00	-64,257.02	58.8%*
A312042 42357 DSS SECURT	-146,000	0	-146,000	-105,005.32	.00	-40,994.68	71.9%*
A312042 42358 CPS HOTLNE	-8,000	0	-8,000	-6,000.00	.00	-2,000.00	75.0%*
A312042 42705 GIFTS/DONA	0	0	0	-200.00	.00	200.00	100.0%
TOTAL SHERIFF ROAD PATROL	-711,600	0	-711,600	-383,758.94	.00	-327,841.06	53.9%
A312043 SHERIFF ROAD PATROL							
A312043 43153 SNOW ENFOR	-2,000	0	-2,000	-4,630.14	.00	2,630.14	231.5%
A312043 43315 NAV LW ENF	-2,000	0	-2,000	2,159.08	.00	-4,159.08	-108.0%*
TOTAL SHERIFF ROAD PATROL	-4,000	0	-4,000	-2,471.06	.00	-1,528.94	61.8%
A312044 SHERIFF ROAD PATROL							
A312044 44389 24BJA OTHER P/S	0	-76,106	-76,106	-76,106.00	.00	.00	100.0%
A312044 44389 24BVP OTHER P/S	0	0	0	-7,880.84	.00	7,880.84	100.0%
A312044 44589 CPS Trans -Fed	0	-1,000	-1,000	.00	.00	-1,000.00	.0%*
A312044 44589 PTS Trans -Fed	0	-9,145	-9,145	-1,770.00	.00	-7,375.00	19.4%*
TOTAL SHERIFF ROAD PATROL	0	-86,251	-86,251	-85,756.84	.00	-494.16	99.4%
A312047 INSURANCE RECOVERIES							
A312047 42701 REF.APPR.E	0	0	0	-19,153.10	.00	19,153.10	100.0%
TOTAL INSURANCE RECOVERIES	0	0	0	-19,153.10	.00	19,153.10	100.0%
A31205 SHERIFF ROAD PATROL							
A31205 51005 PERS SERV	3,050,479	-46,000	3,004,479	2,085,679.12	.00	918,799.88	69.4%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A31205 51010 PT PAY	367,000	0	367,000	192,757.56	.00	174,242.44	52.5%
A31205 51020 OVERTIME	300,000	9,145	309,145	313,840.92	.00	-4,695.92	101.5%*
A31205 51025 SHIFT PAY	35,000	0	35,000	21,981.75	.00	13,018.25	62.8%
A31205 51035 OTHER COMP	160,000	0	160,000	62,317.97	.00	97,682.03	38.9%
A31205 51040 ALLOWANCES	36,300	0	36,300	33,000.00	.00	3,300.00	90.9%
A31205 52015 Dept Equip	88,500	325	88,825	76,029.10	.00	12,795.90	85.6%
A31205 52015 24BJA Dept Equip	0	76,106	76,106	76,106.25	.00	-.25	100.0%*
A31205 52015 CPS Dept Equip	0	500	500	474.95	.00	25.05	95.0%
A31205 52030 Vehicles	0	121,656	121,656	121,656.00	.00	.00	100.0%
A31205 52060 Comp Equip	1,200	0	1,200	1,200.00	.00	.00	100.0%
A31205 54000 TELEPHONE	13,000	0	13,000	8,311.12	2,651.88	2,037.00	84.3%
A31205 54001 COPY/PRINT	1,700	0	1,700	249.00	.00	1,451.00	14.6%
A31205 54005 Off Supp	3,500	0	3,500	1,584.79	.00	1,915.21	45.3%
A31205 54013 SAFETY SUP	9,600	0	9,600	9,600.00	.00	.00	100.0%
A31205 54015 Maint Agmt	95,317	0	95,317	68,745.05	192.00	26,379.95	72.3%
A31205 54035 ED & TRAIN	34,000	-500	33,500	26,449.76	.00	7,050.24	79.0%
A31205 54035 CPS ED & TRAIN	0	500	500	.00	.00	500.00	.0%
A31205 54040 DUES/MEMBE	2,400	225	2,625	2,625.00	.00	.00	100.0%
A31205 54041 PUBLICATIO	3,000	139	3,139	3,138.95	.00	.00	100.0%
A31205 54045 Travel	2,000	0	2,000	.00	.00	2,000.00	.0%
A31205 54048 Prog Supp	45,000	1,245	46,245	12,314.28	25.00	33,906.12	26.7%
A31205 54050 Equip R&M	1,500	0	1,500	.00	1,002.36	497.64	66.8%
A31205 54065 ARP RENT/LEASE	0	19,728	19,728	19,727.96	.00	.00	100.0%
A31205 54072 INS LAW EN	52,357	0	52,357	63,636.09	.00	-11,279.09	121.5%*
A31205 54074 INS-AUTO	15,444	0	15,444	15,817.11	.00	-373.11	102.4%*
A31205 54078 Fuel	100,000	0	100,000	55,790.19	781.80	43,428.01	56.6%
A31205 54085 CLOTHING U	42,000	361	42,361	31,765.83	10,558.46	36.76	99.9%
A31205 54213 I/D COPIER	3,000	0	3,000	1,808.80	.00	1,191.20	60.3%
A31205 54300 Veh. R&M	60,000	0	60,000	29,873.28	24,287.22	5,839.50	90.3%
A31205 54301 Veh lease	402,650	0	402,650	289,139.36	113,510.56	.08	100.0%
A31205 54400 Food Supp	1,000	0	1,000	100.17	.00	899.83	10.0%
A31205 54765 JUDG&CLAIM	10,000	46,000	56,000	45,922.60	.00	10,077.40	82.0%
A31205 54800 PROG EXP	9,000	630	9,630	2,347.71	.00	7,282.26	24.4%
A31205 58020 RETIREMENT	481,882	0	481,882	.00	.00	481,881.72	.0%
A31205 58030 FICA	302,080	0	302,080	201,086.37	.00	100,993.80	66.6%
A31205 58040 WRKS COMP	64,292	0	64,292	63,133.63	.00	1,158.82	98.2%
A31205 58060 HEALTH INS	419,340	0	419,340	307,348.22	.00	111,992.10	73.3%
A31205 58062 DENTAL INS	2,166	0	2,166	1,575.16	.00	590.96	72.7%
A31205 58065 VISION INS	470	0	470	326.12	.00	144.28	69.3%
TOTAL SHERIFF ROAD PATROL	6,215,178	230,060	6,445,239	4,247,460.17	153,009.28	2,044,769.06	68.3%
A314042 PROBATION							
A314042 41580 REP SURCHG	-2,000	0	-2,000	-760.77	.00	-1,239.23	38.0%*

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ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A314042 41588	DWI REFUND	-10,000	0	-10,000	-10,000.00	.00	.00	100.0%
A314042 41589	DSS PINS	-225,439	0	-225,439	-146,324.85	.00	-79,114.15	64.9%*
A314042 41590	DWI SUPVR	-5,500	0	-5,500	-4,390.00	.00	-1,110.00	79.8%*
A314042 42311	ATI BAIL	0	0	0	-96.04	.00	96.04	100.0%
TOTAL PROBATION		-242,939	0	-242,939	-161,571.66	.00	-81,367.34	66.5%
A314043 PROBATION								
A314043 43310	SA-PROBTN	-227,080	0	-227,080	-86,759.25	.00	-140,321.00	38.2%*
A314043 43389	OTHER PUBL	-5,800	0	-5,800	-3,134.25	.00	-2,665.75	54.0%*
TOTAL PROBATION		-232,880	0	-232,880	-89,893.50	.00	-142,986.75	38.6%
A31405 PROBATION								
A31405 51005	PERS SERV	1,426,800	-3,000	1,423,800	1,015,838.83	.00	407,961.52	71.3%
A31405 51015	TEMP PAY	0	0	0	3,197.72	.00	-3,197.72	100.0%*
A31405 51020	OVERTIME	1,050	3,000	4,050	2,013.18	.00	2,036.82	49.7%
A31405 51025	SHIFT PAY	175	0	175	.00	.00	175.00	.0%
A31405 51035	OTHER COMP	40,250	0	40,250	10,439.28	.00	29,810.72	25.9%
A31405 54000	TELEPHONE	4,428	0	4,428	2,997.94	530.22	899.84	79.7%
A31405 54001	COPY/PRINT	1,800	0	1,800	388.76	.00	1,411.24	21.6%
A31405 54005	Off Supp	3,300	0	3,300	2,091.22	96.50	1,112.28	66.3%
A31405 54006	Med Supp	750	0	750	.00	.00	750.00	.0%
A31405 54015	Maint Agmt	12,076	0	12,076	12,075.56	.00	.00	100.0%
A31405 54020	POSTAGE	1,530	0	1,530	744.20	.00	785.80	48.6%
A31405 54035	ED & TRAIN	5,200	0	5,200	2,266.00	.00	2,934.00	43.6%
A31405 54040	DUES/SUB	750	0	750	750.00	.00	.00	100.0%
A31405 54041	PUBLICATIO	425	0	425	.00	.00	425.00	.0%
A31405 54045	Travel	2,500	0	2,500	855.10	.00	1,644.90	34.2%
A31405 54048	Prog Supp	300	0	300	.00	270.00	30.00	90.0%
A31405 54055	PROF SERV	170	0	170	.00	.00	170.00	.0%
A31405 54070	INSURANCE	4,942	0	4,942	4,540.21	.00	401.82	91.9%
A31405 54072	INS LAW EN	22,744	0	22,744	.00	.00	22,744.31	.0%
A31405 54074	INS-AUTO	785	0	785	784.53	.00	.75	99.9%
A31405 54078	Fuel	1,500	0	1,500	618.12	.00	881.88	41.2%
A31405 54213	I/D COPIER	2,013	0	2,013	1,231.68	.00	781.32	61.2%
A31405 54300	Veh. R&M	2,500	0	2,500	688.69	1,360.81	450.50	82.0%
A31405 54301	Veh lease	12,797	0	12,797	9,914.40	2,882.88	.00	100.0%

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ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A31405 54615	CNTR MEDCL	1,200	0	1,200	282.00	918.00	.00	100.0%
A31405 54800	PROG EXP	500	0	500	43.25	.00	456.75	8.7%
A31405 58020	RETIREMENT	197,538	0	197,538	.00	.00	197,538.35	.0%
A31405 58030	FICA	112,323	0	112,323	75,410.12	.00	36,912.94	67.1%
A31405 58040	WRKS COMP	33,677	0	33,677	33,070.00	.00	607.00	98.2%
A31405 58060	HEALTH INS	305,082	0	305,082	197,450.52	.00	107,631.32	64.7%
A31405 58062	DENTAL INS	1,354	0	1,354	745.32	.00	608.28	55.1%
A31405 58065	VISION INS	235	0	235	128.09	.00	107.11	54.5%
TOTAL PROBATION		2,200,695	0	2,200,695	1,378,564.72	6,058.41	816,071.73	62.9%
A314142 PROBATION ATI (3140 AUD)								
A314142 42311	LOCAL ATI	0	0	0	-50.00	.00	50.00	100.0%
TOTAL PROBATION ATI (3140 AUD)		0	0	0	-50.00	.00	50.00	100.0%
A315042 JAIL REVENUE								
A315042 41350	MEALS	-300	0	-300	-117.00	.00	-183.00	39.0%*
A315042 42262	PRISONER	-5,000	0	-5,000	-26,310.40	.00	21,310.40	526.2%
A315042 42271	JAIL INRV	0	-15,813	-15,813	-19,158.36	.00	3,345.33	121.2%
A315042 42680	INS RECOV	0	0	0	-10,966.85	.00	10,966.85	100.0%
A315042 42701	REF.APPR.E	0	0	0	-425.99	.00	425.99	100.0%
TOTAL JAIL REVENUE		-5,300	-15,813	-21,113	-56,978.60	.00	35,865.57	269.9%
A315043 JAIL								
A315043 43492	OASAS	0	0	0	-3,523.00	.00	3,523.00	100.0%
TOTAL JAIL		0	0	0	-3,523.00	.00	3,523.00	100.0%
A31505 JAIL								
A31505 51005	PERS SERV	3,937,502	0	3,937,502	2,715,415.40	.00	1,222,086.13	69.0%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A31505 51010 PT PAY	10,000	0	10,000	797.54	.00	9,202.46	8.0%
A31505 51020 OVERTIME	500,000	0	500,000	585,241.93	.00	-85,241.93	117.0%*
A31505 51035 OTHER COMP	40,000	0	40,000	10,950.37	.00	29,049.63	27.4%
A31505 51040 ALLOWANCES	40,700	0	40,700	31,434.69	.00	9,265.31	77.2%
A31505 52015 Dept Equip	7,700	525	8,225	8,225.00	.00	.00	100.0%
A31505 52030 Vehicles	90,395	0	90,395	23,960.30	63,561.45	2,873.25	96.8%
A31505 52060 Comp Equip	1,000	0	1,000	626.58	.00	373.42	62.7%
A31505 54000 TELEPHONE	3,700	0	3,700	2,071.12	336.88	1,292.00	65.1%
A31505 54001 COPY/PRINT	2,000	0	2,000	1,775.00	.00	225.00	88.8%
A31505 54005 Off Supp	3,500	0	3,500	3,500.00	.00	.00	100.0%
A31505 54006 Med Supp	250,000	0	250,000	109,549.23	64,081.75	76,369.02	69.5%
A31505 54006 OPD Med Supp	0	150,000	150,000	150,000.00	.00	.00	100.0%
A31505 54007 Jan Supp	39,000	0	39,000	28,396.60	8,515.99	2,087.41	94.6%
A31505 54013 SAFETY SUP	5,200	0	5,200	5,200.00	.00	.00	100.0%
A31505 54015 Maint Agmt	53,873	34,435	88,308	85,503.39	.00	2,804.61	96.8%
A31505 54035 ED & TRAIN	10,000	1,005	11,005	10,576.77	.00	428.23	96.1%
A31505 54045 Travel	4,000	-1,005	2,995	890.00	.00	2,105.00	29.7%
A31505 54048 Prog Supp	44,500	17,676	62,176	30,539.44	140.00	31,496.91	49.3%
A31505 54070 INSURANCE	44,583	0	44,583	37,318.91	.00	7,264.09	83.7%
A31505 54071 MALP INS	252	0	252	6,837.50	.00	-6,585.50	2713.3%*
A31505 54072 INS LAW EN	61,739	0	61,739	66,451.48	.00	-4,712.48	107.6%*
A31505 54076 Bldg R&M	5,000	800	5,800	453.41	.00	5,346.59	7.8%
A31505 54078 Fuel	7,000	0	7,000	3,451.60	.00	3,548.40	49.3%
A31505 54085 UNIFORM AL	20,000	0	20,000	12,218.27	6,130.35	1,651.38	91.7%
A31505 54213 I/D COPIER	1,300	0	1,300	714.60	.00	585.40	55.0%
A31505 54300 Veh. R&M	5,000	-525	4,475	800.20	.00	3,674.80	17.9%
A31505 54301 Veh lease	29,400	0	29,400	22,369.41	7,030.59	.00	100.0%
A31505 54350 HOUSE INMT	100,000	0	100,000	134,800.00	.00	-34,800.00	134.8%*
A31505 54400 Food Supp	160,000	-500	159,500	122,626.05	31,637.44	5,236.51	96.7%
A31505 54444 FEES/PERMI	400	500	900	900.00	.00	.00	100.0%
A31505 54615 CNTR MEDCL	410,000	0	410,000	197,078.52	136,404.97	76,516.51	81.3%
A31505 58020 RETIREMENT	598,451	0	598,451	.00	.00	598,450.66	.0%
A31505 58030 FICA	346,407	0	346,407	243,200.05	.00	103,207.35	70.2%
A31505 58040 WRKS COMP	77,304	0	77,304	75,910.67	.00	1,393.35	98.2%
A31505 58060 HEALTH INS	637,674	0	637,674	474,058.72	.00	163,614.98	74.3%
A31505 58062 DENTAL INS	4,061	0	4,061	2,866.22	.00	1,194.58	70.6%
A31505 58065 VISION INS	745	0	745	514.50	.00	230.30	69.1%
A31505 99610 SHFPH Approp Res	-90,395	0	-90,395	.00	.00	-90,395.00	.0%*
TOTAL JAIL	7,461,990	202,911	7,664,901	5,207,223.47	317,839.42	2,139,838.37	72.1%
A331542 STOP DWI							
A331542 42615 STOP DWI	-70,400	0	-70,400	-55,210.00	.00	-15,190.00	78.4%*

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

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YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL STOP DWI	-70,400	0	-70,400	-55,210.00	.00	-15,190.00	78.4%
A33155 STOP DWI							
A33155 44389 25DWI OTHER P/S	0	-17,228	-17,228	-6,144.46	.00	-11,083.80	35.7%*
A33155 51035 OTHER COMP	5,000	0	5,000	3,800.00	.00	1,200.00	76.0%
A33155 52015 Dept Equip	3,000	0	3,000	.00	.00	3,000.00	.0%
A33155 54035 ED & TRAIN	3,000	0	3,000	110.00	.00	2,890.00	3.7%
A33155 54040 DUES/SUB	400	0	400	143.64	.00	256.36	35.9%
A33155 54048 Prog Supp	5,000	0	5,000	863.52	.00	4,136.48	17.3%
A33155 54048 DWINY Prog Supp	0	5,525	5,525	5,500.84	.00	23.93	99.6%
A33155 54060 LEGAL ADV	4,000	0	4,000	2,700.00	900.00	400.00	90.0%
A33155 54800 PROG EXP	50,000	0	50,000	28,733.09	12,328.73	8,938.18	82.1%
A33155 54800 25DWI PROG EXP	0	17,228	17,228	6,510.77	.00	10,717.49	37.8%
A33155 58030 FICA	0	0	0	288.21	.00	-288.21	100.0%*
A33155 58060 HEALTH INS	0	0	0	251.74	.00	-251.74	100.0%*
A33155 58062 DENTAL INS	0	0	0	2.49	.00	-2.49	100.0%*
A33155 58065 VISION INS	0	0	0	.78	.00	-.78	100.0%*
TOTAL STOP DWI	70,400	5,525	75,925	42,760.62	13,228.73	19,935.42	73.7%
A34105 FIRE / EMERGENCY MANAGEMENT							
A34105 43306 CREST HOMELD SEC	0	-200,000	-200,000	-200,000.00	.00	.00	100.0%
A34105 44389 EMPG OTHER P/S	-46,478	25,000	-21,478	-21,478.00	.00	.00	100.0%
A34105 44389 SHSP OTHER P/S	0	-51,215	-51,215	-32,953.69	.00	-18,261.31	64.3%*
A34105 44389 SICG OTHER P/S	0	-50,000	-50,000	-162,553.00	.00	112,553.00	325.1%
A34105 51005 PERS SERV	203,292	-71,478	131,814	102,258.07	.00	29,555.93	77.6%
A34105 51005 EMPG PERS SERV	0	21,478	21,478	19,281.24	.00	2,196.76	89.8%
A34105 51005 SICG PERS SERV	0	50,000	50,000	50,000.00	.00	.00	100.0%
A34105 51035 OTHER COMP	0	0	0	13,755.24	.00	-13,755.24	100.0%*
A34105 52015 CREST Dept Equip	0	200,000	200,000	200,000.00	.00	.00	100.0%
A34105 52015 SHSP Dept Equip	0	23,215	23,215	13,540.89	.00	9,674.11	58.3%
A34105 54000 TELEPHONE	528	0	528	220.00	.00	308.00	41.7%
A34105 54001 COPY SERV	600	0	600	600.00	.00	.00	100.0%
A34105 54005 Off Supp	750	0	750	699.54	.00	50.46	93.3%
A34105 54015 Maint Agmt	29,000	81	29,081	27,258.84	1,239.86	581.83	98.0%
A34105 54020 POSTAGE	500	0	500	166.99	10.05	322.96	35.4%
A34105 54025 UTILITIES	5,000	0	5,000	5,033.26	.00	-33.26	100.7%*

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FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A34105 54035	ED & TRAIN	15,000	5,514	20,514	14,978.76	.00	5,535.01	73.0%
A34105 54040	DUES/SUB	300	-81	219	215.00	.00	4.47	98.0%
A34105 54045	Travel	6,000	-5,514	486	428.68	.00	57.55	88.2%
A34105 54048	Prog Supp	9,000	0	9,000	9,000.00	.00	.00	100.0%
A34105 54048	SHSP Prog Supp	0	41,415	41,415	4,784.97	13,414.50	23,215.03	43.9%
A34105 54050	Equip R&M	4,000	-255	3,745	4,000.00	.00	-255.40	106.8%*
A34105 54074	INS-AUTO	1,047	0	1,047	1,569.07	.00	-522.03	149.9%*
A34105 54078	Fuel	3,000	0	3,000	1,964.00	.00	1,036.00	65.5%
A34105 54300	Veh. R&M	3,000	555	3,555	2,890.85	21.00	643.55	81.9%
A34105 58020	RETIREMENT	27,350	0	27,350	.00	.00	27,349.59	.0%
A34105 58030	FICA	15,551	0	15,551	13,691.94	.00	1,859.06	88.0%
A34105 58040	WRKS COMP	3,062	0	3,062	3,006.37	.00	55.18	98.2%
A34105 58060	HEALTH INS	30,645	0	30,645	26,028.91	.00	4,616.09	84.9%
A34105 58062	DENTAL INS	180	0	180	163.61	.00	16.87	90.7%
A34105 58065	VISION INS	39	0	39	30.00	.00	9.20	76.5%
TOTAL FIRE / EMERGENCY MANAGEMENT		311,366	-11,286	300,080	98,581.54	14,685.41	186,813.41	37.7%
A35105 CONTRACT AGENCIES								
A35105 54815	CONT AGNC	66,000	0	66,000	.00	.00	66,000.00	.0%
TOTAL CONTRACT AGENCIES		66,000	0	66,000	.00	.00	66,000.00	.0%
A36205 SAFETY OFFICE								
A36205 51005	PERS SERV	77,074	0	77,074	56,993.48	.00	20,080.52	73.9%
A36205 54000	TELEPHONE	0	0	0	33.00	.00	-33.00	100.0%*
A36205 54013	SAFETY SUP	9,447	-30	9,417	1,084.77	.00	8,331.95	11.5%
A36205 54035	ED & TRAIN	42,000	0	42,000	7,668.01	.00	34,331.99	18.3%
A36205 54040	DUES/SUB	30	30	60	60.00	.00	.00	100.0%
A36205 54055	PROF SERV	15,000	0	15,000	15,000.00	.00	.00	100.0%
A36205 54074	INS-AUTO	524	0	524	.00	.00	523.52	.0%
A36205 54078	Fuel	250	0	250	22.39	.00	227.61	9.0%
A36205 54301	Veh lease	6,736	0	6,736	2,557.36	.00	4,178.96	38.0%
A36205 58020	RETIREMENT	10,369	0	10,369	.00	.00	10,369.36	.0%
A36205 58030	FICA	5,896	0	5,896	3,994.02	.00	1,902.14	67.7%
A36205 58040	WRKS COMP	1,531	0	1,531	1,503.18	.00	27.59	98.2%
A36205 58060	HEALTH INS	21,717	0	21,717	14,818.66	.00	6,898.64	68.2%
A36205 58062	DENTAL INS	90	0	90	.00	.00	90.24	.0%

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Cortland County

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FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A36205 58065 VISION INS	20	0	20	.00	.00	19.60	.0%
TOTAL SAFETY OFFICE	190,684	0	190,684	103,734.87	.00	86,949.12	54.4%
A401042 HEALTH DEPARTMENT							
A401042 41689 DSRIP OTHER HLTH	0	-187,330	-187,330	-187,329.54	.00	.00	100.0%
TOTAL HEALTH DEPARTMENT	0	-187,330	-187,330	-187,329.54	.00	.00	100.0%
A40105 HEALTH DEPARTMENT							
A40105 43401 4000 PUB HEALTH	-1,031,044	-20,286	-1,051,330	-711,719.97	.00	-339,610.03	67.7%*
A40105 44401 BTE HLTH FED	-52,099	18,871	-33,228	-31,303.62	.00	-1,924.39	94.2%*
A40105 44401 HIWDS HLTH FED	-68,550	-382,856	-451,406	-53,275.29	.00	-398,130.78	11.8%*
A40105 51005 4000 PERS SERV	424,805	0	424,805	289,734.16	.00	135,070.84	68.2%
A40105 51005 HIWDS PERS SERV	44,175	245,656	289,831	31,187.09	.00	258,643.45	10.8%
A40105 51035 4000 OTHER COMP	10,000	0	10,000	.00	.00	10,000.00	.0%
A40105 51035 HIWDS OTHER COMP	4,000	0	4,000	2,448.00	.00	1,552.00	61.2%
A40105 52005 HIWDS Off Equip	0	1,500	1,500	.00	.00	1,500.00	.0%
A40105 52060 4000 Comp Equip	4,500	0	4,500	.00	.00	4,500.00	.0%
A40105 54000 4000 TELEPHONE	4,897	0	4,897	3,641.28	1,314.56	-58.84	101.2%*
A40105 54005 4000 Off Supp	300	0	300	247.45	.00	52.55	82.5%
A40105 54005 HIWDS Off Supp	0	19,492	19,492	.00	.00	19,492.19	.0%
A40105 54015 4000 Maint Agmt	4,488	0	4,488	811.76	55.00	3,621.24	19.3%
A40105 54020 4000 POSTAGE	75	0	75	94.30	.00	-19.30	125.7%*
A40105 54035 4000 ED & TRAIN	4,000	0	4,000	3,521.70	478.30	.00	100.0%
A40105 54035 HIWDS ED & TRAIN	0	10,181	10,181	5,586.48	205.00	4,389.81	56.9%
A40105 54040 4000 DUES/MEMBE	3,144	0	3,144	3,143.87	.00	.13	100.0%
A40105 54045 Travel	0	5,000	5,000	.00	.00	5,000.00	.0%
A40105 54045 4000 Travel	5,000	-200	4,800	3,825.76	482.70	491.54	89.8%
A40105 54045 HIWDS Travel	0	7,134	7,134	3,796.67	657.79	2,679.47	62.4%
A40105 54048 4000 Prog Supp	0	1,500	1,500	.00	1,076.00	424.00	71.7%
A40105 54048 DSRIP Prog Supp	0	187,330	187,330	1,465.75	621.33	185,242.46	1.1%
A40105 54048 HIWDS Prog Supp	0	62,618	62,618	31,149.70	4,172.09	27,296.15	56.4%
A40105 54060 4000 LEGAL ADV	50	18,786	18,836	.00	10,005.00	8,831.00	53.1%
A40105 54065 4000 RENT/LEASE	200	-200	0	.00	.00	.00	.0%
A40105 54070 4000 INSURANCE	10,132	0	10,132	10,362.44	.00	-230.44	102.3%*
A40105 54071 4000 MALP INS	1,416	0	1,416	13,675.00	.00	-12,259.00	965.7%*
A40105 54074 4000 INS-AUTO	785	0	785	784.53	.00	.47	99.9%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A40105 54078 4000 Fuel	300	0	300	155.13	.00	144.87	51.7%
A40105 54213 4000 I/D COPIER	1,031	0	1,031	686.88	.00	344.12	66.6%
A40105 54444 4000 FEES/PERMI	6,180	0	6,180	.00	.00	6,180.00	.0%
A40105 54815 4000 CONT AGNC	36,600	400	37,000	30,500.00	6,100.00	400.00	98.9%
A40105 58020 4000 RETIREMENT	58,498	0	58,498	.00	.00	58,497.94	.0%
A40105 58020 HIWDS RETIREMENT	6,482	875	7,357	.00	.00	7,356.79	.0%
A40105 58030 4000 FICA	33,263	0	33,263	20,599.06	.00	12,663.94	61.9%
A40105 58030 HIWDS FICA	3,685	18,793	22,478	2,454.66	.00	20,023.38	10.9%
A40105 58040 4000 WRKS COMP	8,419	0	8,419	8,267.50	.00	151.75	98.2%
A40105 58040 HIWDS WRKS COMP	1,531	2,069	3,600	1,503.18	.00	2,096.82	41.8%
A40105 58060 4000 HEALTH INS	95,796	0	95,796	74,525.68	.00	21,270.32	77.8%
A40105 58060 HIWDS HEALTH INS	8,035	8,036	16,071	6,181.20	.00	9,890.04	38.5%
A40105 58062 4000 DENTAL INS	450	0	450	350.48	.00	99.52	77.9%
A40105 58062 HIWDS DENTAL INS	90	90	180	69.40	.00	111.08	38.5%
A40105 58065 4000 VISION INS	80	0	80	60.76	.00	19.24	76.0%
A40105 58065 HIWDS VISION INS	20	19	39	15.00	.00	24.20	38.3%
TOTAL HEALTH DEPARTMENT	-369,266	204,809	-164,458	-245,454.01	25,167.77	55,828.53	133.9%
A40115 NURSING ADMINISTRATION							
A40115 41601 4037 PUB HLTH F	-500	0	-500	-5.00	.00	-495.00	1.0%*
A40115 43450 IAP OTHER HLTH	-31,050	31,050	0	-17,208.25	.00	17,208.25	100.0%
A40115 43450 LED OTHER HLTH	-44,200	11,050	-33,150	-25,452.25	.00	-7,697.75	76.8%*
A40115 44401 HUD HLTH FED	0	-1,933,255	-1,933,255	.00	.00	-1,933,255.30	.0%*
A40115 51005 4037 PERS SERV	378,124	0	378,124	278,414.57	.00	99,709.43	73.6%
A40115 51005 HUD PERS SERV	0	62,131	62,131	.00	.00	62,131.48	.0%
A40115 51025 4037 SHIFT PAY	40	0	40	6.00	.00	34.00	15.0%
A40115 51035 4037 OTHER COMP	0	0	0	1,182.00	.00	-1,182.00	100.0%*
A40115 54000 4032 TELEPHONE	132	0	132	88.00	.00	44.00	66.7%
A40115 54000 4033 TELEPHONE	132	0	132	88.00	.00	44.00	66.7%
A40115 54000 4037 TELEPHONE	402	0	402	522.20	.00	-120.20	129.9%*
A40115 54005 4032 Off Supp	50	0	50	25.72	.00	24.28	51.4%
A40115 54005 4033 Off Supp	100	0	100	129.90	.00	-29.90	129.9%*
A40115 54005 4037 Off Supp	300	0	300	300.00	.00	.00	100.0%
A40115 54015 4037 Maint Agmt	11,638	0	11,638	8,515.12	2,608.00	514.88	95.6%
A40115 54020 4032 POSTAGE	25	0	25	2.76	.00	22.24	11.0%
A40115 54020 4033 POSTAGE	350	0	350	412.78	.00	-62.78	117.9%*
A40115 54020 4037 POSTAGE	50	0	50	.00	.00	50.00	.0%
A40115 54045 4032 Travel	100	0	100	9.96	94.00	-3.96	104.0%*
A40115 54045 4037 Travel	500	0	500	91.60	46.29	362.11	27.6%
A40115 54048 4032 Prog Supp	300	0	300	.00	.00	300.00	.0%

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A40115 54048 4033 Prog Supp	500	0	500	500.50	43.50	-44.00	108.8%*
A40115 54048 4037 Prog Supp	4,600	0	4,600	2,529.18	91.60	1,979.22	57.0%
A40115 54065 4037 RENT/LEASE	75	0	75	.00	.00	75.00	.0%
A40115 54070 4037 Liab Ins	5,843	0	5,843	2,412.20	.00	3,430.80	41.3%
A40115 54078 4037 Fuel	25	0	25	.00	.00	25.00	.0%
A40115 54092 4037 NURSE INS	450	0	450	149.00	.00	301.00	33.1%
A40115 54213 4037 I/D COPIER	827	0	827	551.52	.00	275.48	66.7%
A40115 54615 4037 CNTR MEDCL	400	-100	300	.00	.00	300.00	.0%
A40115 54815 4033 CONT AGNC	250	0	250	23.76	.00	226.24	9.5%
A40115 54815 4037 CONT AGNC	0	100	100	.00	.00	100.00	.0%
A40115 54815 HUD CONT AGNC	0	1,843,149	1,843,149	.00	.00	1,843,148.77	.0%
A40115 54815 STD CONT AGNC	2,500	0	2,500	638.00	1,500.00	362.00	85.5%
A40115 58020 4037 RETIREMENT	50,877	0	50,877	.00	.00	50,877.34	.0%
A40115 58020 HUD RETIREMENT	0	8,698	8,698	.00	.00	8,698.41	.0%
A40115 58030 4037 FICA	28,930	0	28,930	20,180.81	.00	8,749.19	69.8%
A40115 58030 HUD FICA	0	4,753	4,753	.00	.00	4,753.06	.0%
A40115 58040 4037 WRKS COMP	7,654	0	7,654	7,515.90	.00	137.96	98.2%
A40115 58060 4037 HEALTH INS	69,325	0	69,325	59,732.10	.00	9,592.90	86.2%
A40115 58060 HUD HEALTH INS	0	14,524	14,524	.00	.00	14,523.58	.0%
A40115 58062 4037 DENTAL INS	450	0	450	347.00	.00	103.00	77.1%
A40115 58065 4037 VISION INS	80	0	80	49.50	.00	30.50	61.9%
TOTAL NURSING ADMINISTRATION	489,279	42,100	531,379	341,752.58	4,383.39	185,243.23	65.1%
A40125 ENVIRONMENTAL HEALTH							
A40125 41689 EH OTHER HLTH	-150,000	0	-150,000	-103,250.00	.00	-46,750.00	68.8%*
A40125 43450 ATU OTHER HLTH	-29,320	21,559	-7,761	-15,489.70	.00	7,728.24	199.6%
A40125 43450 DW OTHER HLTH	-97,241	72,931	-24,310	-44,375.67	.00	20,065.42	182.5%
A40125 43450 RAB OTHER HLTH	-14,852	-45	-14,897	-3,183.10	.00	-11,713.62	21.4%*
A40125 43486 EH ADDIC CONT	-1,000	0	-1,000	-400.00	.00	-600.00	40.0%*
A40125 51005 EH PERS SERV	351,702	0	351,702	263,161.65	.00	88,540.35	74.8%
A40125 51010 PT PAY	42,889	0	42,889	.00	.00	42,889.00	.0%
A40125 51010 EH PT PAY	0	0	0	14,142.75	.00	-14,142.75	100.0%*
A40125 51020 EH OVERTIME	100	0	100	247.96	.00	-147.96	248.0%*
A40125 51035 EH OTHER COMP	25,500	0	25,500	12,969.00	.00	12,531.00	50.9%
A40125 54000 4021 TELEPHONE	492	0	492	461.53	30.47	.00	100.0%
A40125 54000 EH CELL/L/DIS	1,818	0	1,818	1,296.16	.00	521.84	71.3%
A40125 54001 COPY SERV	0	0	0	.01	.00	-.01	100.0%*
A40125 54005 4021 Off Supp	50	0	50	3.80	10.80	35.40	29.2%
A40125 54005 EH Off Supp	1,000	46	1,046	252.85	.00	793.22	24.2%
A40125 54015 EH Maint Agmt	600	0	600	384.60	.00	215.40	64.1%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A40125 54020 4021 POSTAGE	800	0	800	380.42	.00	419.58	47.6%
A40125 54020 EH POSTAGE	1,000	0	1,000	934.80	.00	65.20	93.5%
A40125 54020 RAB POSTAGE	1,000	-1,000	0	15.09	.00	-15.09	100.0%*
A40125 54035 4021 ED & TRAIN	300	0	300	.00	.00	300.00	.0%
A40125 54035 EH ED & TRAIN	1,500	-444	1,057	.00	.00	1,056.50	.0%
A40125 54040 EH DUES/MEMBE	0	144	144	143.50	.00	.00	100.0%
A40125 54045 4021 Travel	150	0	150	.00	.00	150.00	.0%
A40125 54045 EH Travel	1,500	300	1,800	1,161.11	411.61	227.28	87.4%
A40125 54048 4021 Prog Supp	250	0	250	250.00	.00	.00	100.0%
A40125 54048 EH Prog Supp	2,000	0	2,000	949.79	376.14	674.07	66.3%
A40125 54048 RAB Prog Supp	8,852	-3,655	5,197	2,727.87	1,553.62	915.23	82.4%
A40125 54070 EH LIAB INS	2,878	0	2,878	2,301.62	.00	576.38	80.0%
A40125 54078 4021 Fuel	250	0	250	181.13	.00	68.87	72.5%
A40125 54078 EH Fuel	400	25	425	338.12	.00	86.88	79.6%
A40125 54085 EH CLOTHING U	550	0	550	.00	.00	550.00	.0%
A40125 54213 EH I/D COPIER	1,117	0	1,117	744.72	.00	372.28	66.7%
A40125 54300 4021 Veh. R&M	200	0	200	98.90	51.10	50.00	75.0%
A40125 54300 EH Veh. R&M	150	0	150	98.90	51.10	.00	100.0%
A40125 54301 EH Veh lease	11,293	57	11,350	6,634.80	4,657.74	56.96	99.5%
A40125 54615 4021 CNTR MEDCL	2,500	0	2,500	1,489.24	1,010.76	.00	100.0%
A40125 54615 EH CNTR MEDCL	100	0	100	.00	.00	100.00	.0%
A40125 54615 RAB CNTR MEDCL	5,000	4,700	9,700	8,444.40	.00	1,255.60	87.1%
A40125 54815 EH CONT AGNC	600	0	600	213.06	.00	386.94	35.5%
A40125 58020 EH RETIREMENT	56,531	0	56,531	.00	.00	56,530.81	.0%
A40125 58030 EH FICA	32,145	0	32,145	21,526.36	.00	10,618.64	67.0%
A40125 58040 EH WRKS COMP	10,715	0	10,715	10,522.27	.00	193.14	98.2%
A40125 58060 EH HEALTH INS	61,290	0	61,290	36,622.80	.00	24,667.20	59.8%
A40125 58062 EH DENTAL INS	450	0	450	277.60	.00	172.40	61.7%
A40125 58065 EH VISION INS	80	0	80	60.00	.00	20.00	75.0%
TOTAL ENVIRONMENTAL HEALTH	335,339	94,617	429,956	222,338.34	8,153.34	199,464.40	53.6%
A40455 HEALTH EDUCATION							
A40455 42690 COMP LOSS	0	0	0	-103,789.16	.00	103,789.16	100.0%
A40455 43450 CSC OTHER HLTH	-210,000	39,570	-170,430	-129,169.62	.00	-41,260.47	75.8%*
A40455 43450 GTSC OTHER HLTH	-74,596	14,910	-59,686	-32,756.36	.00	-26,929.90	54.9%*
A40455 43450 HNP OTHER HLTH	-164,000	89,314	-74,686	-103,388.91	.00	28,703.40	138.4%
A40455 43450 RAD PH Aid	-8,075	1,707	-6,368	-3,869.00	.00	-2,499.00	60.8%*
A40455 43450 TBC OTHER HLTH	-335,000	213,035	-121,965	-90,421.20	.00	-31,544.24	74.1%*
A40455 51005 PERS SERV	383,660	0	383,660	316,627.67	.00	67,032.33	82.5%
A40455 51035 OTHER COMP	10,000	0	10,000	.00	.00	10,000.00	.0%

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ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A40455 54000	TELEPHONE	2,090	0	2,090	1,792.14	260.24	37.62	98.2%
A40455 54001	COPY/PRINT	0	97	97	.00	.00	96.75	.0%
A40455 54005	Off Supp	8,000	10,816	18,816	725.41	352.88	17,737.57	5.7%
A40455 54015	Maint Agmt	1,610	1,433	3,043	1,997.11	360.00	685.89	77.5%
A40455 54020	POSTAGE	1,350	1,986	3,336	472.35	.00	2,863.80	14.2%
A40455 54035	ED & TRAIN	0	0	0	60.00	.00	-60.00	100.0%*
A40455 54040	DUES/SUB	500	575	1,075	.00	.00	1,075.00	.0%
A40455 54041	PUBLICATIO	0	368	368	.00	.00	368.00	.0%
A40455 54045	Travel	14,500	11,936	26,436	12,772.96	5,377.23	8,285.54	68.7%
A40455 54048	Prog Supp	83,000	94,100	177,100	72,908.63	16,154.98	88,036.82	50.3%
A40455 54060	LEGAL ADV	57,250	21,228	78,478	17,945.44	28,068.00	32,464.56	58.6%
A40455 54213	I/D COPIER	495	0	495	330.00	.00	165.00	66.7%
A40455 54815	CONT AGNC	77,500	18,275	95,775	27,018.48	47,649.52	21,107.02	78.0%
A40455 58020	RETIREMENT	52,963	0	52,963	.00	.00	52,962.68	.0%
A40455 58030	FICA	30,115	0	30,115	22,979.05	.00	7,135.95	76.3%
A40455 58040	WRKS COMP	9,627	0	9,627	9,453.34	.00	173.52	98.2%
A40455 58060	HEALTH INS	87,083	0	87,083	68,363.40	.00	18,719.60	78.5%
A40455 58062	DENTAL INS	540	0	540	416.40	.00	123.60	77.1%
A40455 58065	VISION INS	120	0	120	90.00	.00	30.00	75.0%
TOTAL HEALTH EDUCATION		28,732	519,350	548,081	90,558.13	98,222.85	359,300.20	34.4%
A40465 PrK Supportive Hlth Svcs								
A40465 41689	PREK OTHER HLTH	-500,000	0	-500,000	-558,642.06	.00	58,642.06	111.7%
A40465 43277	PREK EDUC HANDI	-1,413,125	0	-1,413,125	-1,162,059.76	.00	-251,065.24	82.2%*
A40465 51005	PREK PERS SERV	52,850	0	52,850	37,413.74	.00	15,436.26	70.8%
A40465 51010	PREK PT PAY	36,655	0	36,655	12,729.82	.00	23,925.18	34.7%
A40465 54000	PREK CELL/L/DIS	132	0	132	88.00	.00	44.00	66.7%
A40465 54005	PREK Off Supp	50	0	50	.00	.00	50.00	.0%
A40465 54015	PREK Maint Agmt	12,150	0	12,150	10,664.00	1,486.00	.00	100.0%
A40465 54020	PREK POSTAGE	150	0	150	34.80	.00	115.20	23.2%
A40465 54045	PREK Travel	200	0	200	.00	.00	200.00	.0%
A40465 54213	PREK I/D COPIER	348	0	348	232.00	.00	116.00	66.7%
A40465 54445	PREK TUITION	2,000,000	0	2,000,000	1,102,383.52	734,446.94	163,169.54	91.8%
A40465 54800	PREK PROG EXP	375,000	0	375,000	121,561.31	100,079.37	153,359.32	59.1%
A40465 54815	PREK CONT AGNC	350	0	350	350.00	.00	.00	100.0%
A40465 58020	PREK RETIREMENT	12,042	0	12,042	.00	.00	12,042.08	.0%
A40465 58030	PREK FICA	6,847	0	6,847	3,470.57	.00	3,376.43	50.7%
A40465 58040	PREK WRKS COMP	2,296	0	2,296	2,254.77	.00	41.39	98.2%
A40465 58060	PREK HEALTH INS	21,717	0	21,717	15,035.04	.00	6,681.96	69.2%
A40465 58062	PREK DENTAL INS	90	0	90	62.46	.00	27.54	69.4%

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A40465 58065	PREK VISION INS	20	0	20	13.50	.00	6.50	67.5%
TOTAL PrK Supportive Hlth Svcs		607,772	0	607,772	-414,408.29	836,012.31	186,168.22	69.4%
A40505 Child Advocacy Center								
A40505 43489	OCFS OTHER HLTH	-172,556	24,582	-147,974	-88,417.47	.00	-59,556.19	59.8%*
A40505 43489	SF OTHER HLTH	-30,000	0	-30,000	-8,023.00	.00	-21,977.00	26.7%*
A40505 44089	DTVF FED REV	0	-2,577	-2,577	-2,577.43	.00	.00	100.0%
A40505 44489	MDT OTHER HLTH	0	-66,666	-66,666	-66,666.00	.00	.00	100.0%
A40505 44489	VOCA OTHER HLTH	-133,813	10,101	-123,712	-53,149.57	.00	-70,562.82	43.0%*
A40505 51005	PERS SERV	6,085	11,337	17,423	4,867.11	.00	12,555.55	27.9%
A40505 51005	DTVF PERS SERV	0	1,460	1,460	1,459.50	.00	.00	100.0%
A40505 51005	OCFS PERS SERV	107,121	-29,426	77,694	81,632.47	.00	-3,938.01	105.1%*
A40505 51005	SF PERS SERV	2,167	1,330	3,497	2,891.83	.00	605.33	82.7%
A40505 51005	VOCA PERS SERV	86,184	-8,109	78,075	47,378.96	.00	30,696.05	60.7%
A40505 51010	SF PT PAY	20,691	-20,691	0	.00	.00	.00	.0%
A40505 51020	VOCA OVERTIME	500	-500	0	359.99	.00	-359.99	100.0%*
A40505 51035	VOCA OTHER COMP	0	0	0	394.46	.00	-394.46	100.0%*
A40505 54000	OCFS LONG DISTN	352	39	391	246.92	.00	143.92	63.2%
A40505 54000	SF TELEPHONE	347	0	348	231.71	107.61	8.20	97.6%
A40505 54000	VOCA LONG DISTN	440	0	440	243.32	.00	196.48	55.3%
A40505 54001	MDT COPY/PRINT	0	3,654	3,654	3,654.00	271.00	-271.00	107.4%*
A40505 54001	OCFS COPY/PRINT	100	882	982	964.25	.00	17.75	98.2%
A40505 54001	SF COPY/PRINT	345	455	800	36.18	.00	763.82	4.5%
A40505 54001	VOCA COPY/PRINT	0	0	0	31.16	.00	-31.16	100.0%*
A40505 54005	OCFS Off Supp	100	911	1,011	253.84	.00	757.16	25.1%
A40505 54005	SF Off Supp	100	100	200	200.00	.00	.00	100.0%
A40505 54005	VOCA Off Supp	0	1,813	1,813	287.44	.00	1,525.11	15.9%
A40505 54015	OCFS Maint Agmt	110	-110	0	.00	.00	.00	.0%
A40505 54020	OCFS POSTAGE	25	975	1,000	24.78	.00	975.22	2.5%
A40505 54020	VOCA POSTAGE	0	100	100	29.63	.00	70.37	29.6%
A40505 54035	MDT ED & TRAIN	0	2,571	2,571	2,571.00	.00	.00	100.0%
A40505 54035	SF ED & TRAIN	0	750	750	125.00	.00	625.00	16.7%
A40505 54040	OCFS DUES/MEMBE	1,000	0	1,000	1,000.00	.00	.00	100.0%
A40505 54045	OCFS Travel	800	1,691	2,491	709.80	.00	1,781.20	28.5%
A40505 54045	SF Travel	0	250	250	.00	.00	250.00	.0%
A40505 54045	VOCA Travel	479	-349	130	129.20	.00	1.15	99.1%
A40505 54048	OCFS Prog Supp	0	15,296	15,296	7,789.02	.00	7,506.93	50.9%
A40505 54055	MDT PROF SERV	0	40,925	40,925	40,925.00	.00	.00	100.0%
A40505 54055	SF PROF SERV	0	22,346	22,346	1,275.00	.00	21,070.84	5.7%
A40505 54060	VOCA LEGAL ADV	125	0	125	204.50	.00	-79.50	163.6%*

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A40505 54070 OCFS LIAB INS	3,067	-2,841	226	1,030.53	.00	-804.72	456.4%*
A40505 54070 VOCA LIAB INS	2,237	0	2,237	2,191.14	.00	45.95	97.9%
A40505 54076 MDT Bldg R&M	0	11,366	11,366	11,365.88	.00	.00	100.0%
A40505 54213 OCFS I/D COPIER	224	-32	192	169.58	.00	22.08	88.5%
A40505 54213 VOCA I/D COPIER	279	0	279	165.92	.00	113.55	59.4%
A40505 54800 MDT PROG EXP	0	8,150	8,150	8,150.12	.00	.00	100.0%
A40505 54800 OCFS PROG EXP	2,969	9,217	12,187	8,782.81	55.68	3,348.11	72.5%
A40505 54800 SF PROG EXP	0	760	760	29.88	.00	730.60	3.9%
A40505 54800 VOCA PROG EXP	0	2,302	2,302	2,650.00	.00	-347.69	115.1%*
A40505 58020 RETIREMENT	819	8,676	9,495	.00	.00	9,494.64	.0%
A40505 58020 DTVF RETIREMENT	0	222	222	.00	.00	221.84	.0%
A40505 58020 OCFS RETIREMENT	15,540	-6,056	9,483	.00	.00	9,483.49	.0%
A40505 58020 SF RETIREMENT	3,200	-3,200	0	.00	.00	.00	.0%
A40505 58020 VOCA RETIREMENT	12,066	-4,692	7,374	.00	.00	7,373.79	.0%
A40505 58030 FICA	466	934	1,400	354.79	.00	1,044.72	25.4%
A40505 58030 DTVF FICA	0	107	107	152.47	.00	-45.97	143.2%*
A40505 58030 OCFS FICA	8,491	-2,639	5,853	5,867.91	.00	-15.12	100.3%*
A40505 58030 SF FICA	1,749	-1,502	247	209.28	.00	37.72	84.7%
A40505 58030 VOCA FICA	6,593	-620	5,973	3,472.60	.00	2,500.14	58.1%
A40505 58040 WRKS COMP	230	134	364	225.48	.00	138.51	61.9%
A40505 58040 OCFS WRKS COMP	3,926	-563	3,363	3,855.63	.00	-492.56	114.6%*
A40505 58040 SF WRKS COMP	1,122	-1,122	0	1,102.02	.00	-1,102.02	100.0%*
A40505 58040 VOCA WRKS COMP	3,845	0	3,845	3,775.30	.00	69.30	98.2%
A40505 58060 HEALTH INS	2,932	1,828	4,760	871.34	.00	3,888.34	18.3%
A40505 58060 DTVF HEALTH INS	0	436	436	581.36	.00	-145.34	133.3%*
A40505 58060 OCFS HEALTH INS	28,520	-11,806	16,713	19,339.10	.00	-2,625.78	115.7%*
A40505 58060 SF HEALTH INS	272	526	799	704.96	.00	93.54	88.3%
A40505 58060 VOCA HEALTH INS	20,859	0	20,859	10,352.78	.00	10,506.35	49.6%
A40505 58062 DENTAL INS	14	2	16	9.78	.00	5.73	63.1%
A40505 58062 DTVF DENTAL INS	0	1	1	1.40	.00	-.36	134.6%*
A40505 58062 OCFS DENTAL INS	173	-105	68	80.22	.00	-11.99	117.6%*
A40505 58062 SF DENTAL INS	5	-3	2	1.40	.00	.10	93.3%
A40505 58062 VOCA DENTAL INS	170	0	170	46.00	.00	123.65	27.1%
A40505 58065 VISION INS	3	-10	-7	2.08	.00	-9.06	-29.8%*
A40505 58065 DTVF VISION INS	0	1	1	.91	.00	-.22	131.9%*
A40505 58065 OCFS VISION INS	38	-14	23	27.30	.00	-3.86	116.5%*
A40505 58065 SF VISION INS	1	1	2	1.27	.00	.73	63.5%
A40505 58065 VOCA VISION INS	37	0	37	13.44	.00	23.41	36.5%
TOTAL Child Advocacy Center	10,548	22,596	33,143	66,667.28	434.29	-33,958.45	202.5%
A40595 EARLY INTERVENTION PROGRAM							
A40595 41621 4052 EIP FEES	-40,000	0	-40,000	-26,696.58	.00	-13,303.42	66.7%*

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A40595 41621 4055 EIP FEES	-300,000	0	-300,000	-246,788.60	.00	-53,211.40	82.3%*
A40595 41689 4052 OTHER HLTH	-325,000	0	-325,000	-223,166.00	.00	-101,834.00	68.7%*
A40595 43450 4052 OTHER HLTH	-61,250	0	-61,250	-51,828.21	.00	-9,421.79	84.6%*
A40595 44451 CSH EIP	-56,525	7,816	-48,709	-31,998.47	.00	-16,710.55	65.7%*
A40595 44451 CSN EIP	-34,061	8,515	-25,546	-17,030.50	.00	-8,515.25	66.7%*
A40595 51005 4052 PERS SERV	277,239	0	277,239	203,513.90	.00	73,725.10	73.4%
A40595 51005 4055 PERS SERV	227,857	0	227,857	170,979.10	.00	56,877.90	75.0%
A40595 51010 4055 PT PAY	134,809	0	134,809	87,611.52	.00	47,197.48	65.0%
A40595 51035 4052 OTHER COMP	3,500	-3,500	0	.00	.00	.00	.0%
A40595 51035 4055 OTHER COMP	1,500	-1,500	0	.00	.00	.00	.0%
A40595 54000 4052 TELEPHONE	1,586	99	1,685	952.14	308.32	424.54	74.8%
A40595 54000 4055 TELEPHONE	4,732	0	4,732	3,272.63	1,247.44	211.93	95.5%
A40595 54005 4052 Off Supp	200	0	200	.00	.00	200.00	.0%
A40595 54005 4055 Off Supp	150	0	150	.00	119.99	30.01	80.0%
A40595 54015 4052 Maint Agmt	10,570	-1,225	9,345	7,433.25	1,204.50	707.25	92.4%
A40595 54015 4055 Maint Agmt	11,870	-2,000	9,870	6,770.50	3,029.50	70.00	99.3%
A40595 54020 4052 POSTAGE	450	0	450	221.30	.00	228.70	49.2%
A40595 54035 4052 ED & TRAIN	0	500	500	.00	.00	500.00	.0%
A40595 54035 4055 ED & TRAIN	450	0	450	.00	.00	450.00	.0%
A40595 54045 4052 Travel	1,750	250	2,000	500.30	164.51	1,335.19	33.2%
A40595 54045 4055 Travel	11,500	-400	11,100	5,131.56	3,216.07	2,752.37	75.2%
A40595 54048 4052 Prog Supp	1,000	1,000	2,000	1,290.00	.00	710.00	64.5%
A40595 54060 4052 LEGAL ADV	500	0	500	.00	.00	500.00	.0%
A40595 54070 4052 INSURANCE	2,141	0	2,141	3,143.53	.00	-1,002.53	146.8%*
A40595 54078 4055 Fuel	25	0	25	.00	.00	25.00	.0%
A40595 54213 4052 I/D COPIER	1,316	0	1,316	877.12	.00	438.88	66.7%
A40595 54444 4055 FEES/PERMI	455	0	455	276.00	.00	179.00	60.7%
A40595 54615 4052 CNTR MEDCL	125,000	9,900	134,900	154,671.65	.00	-19,771.65	114.7%*
A40595 54800 4052 PROG EXP	1,000	-1,000	0	.00	.00	.00	.0%
A40595 54815 4052 CONT AGNC	2,350	0	2,350	65.34	.00	2,284.66	2.8%
A40595 58020 4052 RETIREMENT	37,770	0	37,770	.00	.00	37,770.49	.0%
A40595 58020 4055 RETIREMENT	48,994	0	48,994	.00	.00	48,993.82	.0%
A40595 58030 4052 FICA	21,477	0	21,477	14,366.03	.00	7,110.97	66.9%
A40595 58030 4055 FICA	27,859	0	27,859	19,247.35	.00	8,611.65	69.1%
A40595 58040 4052 WRKS COMP	6,888	0	6,888	6,764.32	.00	124.16	98.2%
A40595 58040 4055 WRKS COMP	9,185	0	9,185	9,019.09	.00	165.55	98.2%
A40595 58060 4052 HEALTH INS	71,015	0	71,015	58,896.68	.00	12,118.32	82.9%
A40595 58060 4055 HEALTH INS	30,645	0	30,645	27,007.60	.00	3,637.40	88.1%
A40595 58062 4052 DENTAL INS	360	0	360	246.46	.00	113.54	68.5%
A40595 58062 4055 DENTAL INS	270	0	270	173.40	.00	96.60	64.2%
A40595 58065 4052 VISION INS	80	0	80	45.74	.00	34.26	57.2%
A40595 58065 4055 VISION INS	20	0	20	15.00	.00	5.00	75.0%
TOTAL EARLY INTERVENTION PROGRAM	259,677	18,455	278,133	184,983.15	9,290.33	83,859.18	69.8%

A431042 MENTAL HEALTH CENTER

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A431042 42401 INT & EARN	0	0	0	-19.91	.00	19.91	100.0%
TOTAL MENTAL HEALTH CENTER	0	0	0	-19.91	.00	19.91	100.0%
A43105 MENTAL HEALTH CENTER							
A43105 41620 MH FEES	-3,558,271	0	-3,558,271	-1,932,999.03	.00	-1,625,271.97	54.3%*
A43105 41689 OTHER HLTH	0	0	0	-3,750.00	.00	3,750.00	100.0%
A43105 42690 COMP LOSS	-150,000	0	-150,000	.00	.00	-150,000.00	.0%*
A43105 42705 GIFTS/DONA	0	-70,975	-70,975	-100.00	.00	-70,875.00	.1%*
A43105 43490 MH PROGRAM	-1,721,049	-2,541	-1,723,590	-1,754,821.00	.00	31,231.00	101.8%
A43105 43491 OPWDD	-32,130	0	-32,130	-29,544.00	.00	-2,586.00	92.0%*
A43105 43492 OASAS	-1,588,615	-66,956	-1,655,571	-1,678,377.00	.00	22,806.00	101.4%
A43105 43601 MED ASSIST	-47,465	0	-47,465	.00	.00	-47,465.00	.0%*
A43105 43640 SAFETY NET	-162,000	0	-162,000	-47,183.00	.00	-114,817.00	29.1%*
A43105 44490 MH FEDERAL	-125,000	0	-125,000	-200,268.00	.00	75,268.00	160.2%
A43105 44490 ISCEI MH FEDERAL	0	-817,461	-817,461	-243,441.40	.00	-574,019.37	29.8%*
A43105 44601 MED ASSIST	-47,465	0	-47,465	.00	.00	-47,465.00	.0%*
A43105 51005 PERS SERV	2,879,915	0	2,879,915	1,899,139.74	.00	980,775.57	65.9%
A43105 51005 ISCEI PERS SERV	0	191,718	191,718	87,484.48	.00	104,233.89	45.6%
A43105 51010 PT PAY	212,402	0	212,402	131,925.37	.00	80,476.33	62.1%
A43105 51020 OVERTIME	2,900	0	2,900	329.14	.00	2,570.86	11.3%
A43105 51025 SHIFT PAY	524	0	524	488.10	.00	35.90	93.1%
A43105 51025 ISCEI SHIFT PAY	0	50	50	24.30	.00	25.70	48.6%
A43105 51035 OTHER COMP	66,383	0	66,383	14,925.24	.00	51,457.99	22.5%
A43105 52005 Off Equip	0	70,000	70,000	.00	69,118.59	881.41	98.7%
A43105 52060 Comp Equip	5,000	0	5,000	623.58	.00	4,376.42	12.5%
A43105 52060 4200 Comp Equip	0	158	158	157.68	.00	.00	100.0%
A43105 54000 TELEPHONE	13,564	0	13,564	9,124.80	2,726.15	1,713.05	87.4%
A43105 54001 COPY SERV	500	0	500	149.90	.00	350.10	30.0%
A43105 54005 Off Supp	7,137	0	7,137	1,664.45	674.54	4,798.01	32.8%
A43105 54005 ISCEI Off Supp	0	43,459	43,459	2,776.50	329.41	40,353.51	7.1%
A43105 54006 Med Supp	3,000	0	3,000	310.22	3.34	2,686.44	10.5%
A43105 54007 Jan Supp	690	0	690	532.79	.00	157.21	77.2%
A43105 54015 Maint Agmt	97,800	0	97,800	69,660.32	26,382.81	1,756.87	98.2%
A43105 54020 POSTAGE	1,800	0	1,800	1,437.61	.00	362.39	79.9%
A43105 54025 UTILITIES	21,956	0	21,956	11,050.70	6,996.96	3,908.34	82.2%
A43105 54035 ED & TRAIN	8,850	975	9,825	1,950.00	1,025.00	6,850.00	30.3%
A43105 54035 ISCEI ED & TRAIN	0	72,000	72,000	70,712.11	85.00	1,202.89	98.3%
A43105 54040 DUES/SUB	8,365	0	8,365	7,552.19	.00	812.81	90.3%
A43105 54045 Travel	2,750	0	2,750	484.91	.00	2,265.09	17.6%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A43105 54048 Prog Supp	925	0	925	6.38	.00	918.62	.7%
A43105 54055 PROF SERV	179,960	0	179,960	61,971.23	94,167.50	23,821.27	86.8%
A43105 54060 LEGAL ADV	160	0	160	170.21	.00	-10.21	106.4%*
A43105 54067 RP RENT/LE	107,380	0	107,380	88,897.89	18,446.04	36.00	100.0%
A43105 54070 INSURANCE	12,499	0	12,499	10,145.85	.00	2,353.15	81.2%
A43105 54071 MALP INS	43,880	0	43,880	23,931.25	.00	19,948.75	54.5%
A43105 54074 INS-AUTO	776	0	776	523.02	.00	252.98	67.4%
A43105 54078 Fuel	1,875	0	1,875	655.60	.00	1,219.40	35.0%
A43105 54213 I/D COPIER	5,471	0	5,471	3,645.76	.00	1,824.88	66.6%
A43105 54300 Veh. R&M	2,100	0	2,100	598.58	.00	1,501.42	28.5%
A43105 54301 Veh Lease	7,550	0	7,550	5,457.06	2,699.28	-606.34	108.0%*
A43105 54400 Food Supp	3,100	0	3,100	736.14	.14	2,363.72	23.8%
A43105 54504 CLINIC EXP	47,465	0	47,465	.00	.00	47,465.00	.0%
A43105 54615 CNTR MEDCL	40,000	3,523	43,523	3,523.00	.00	40,000.00	8.1%
A43105 54815 4208 CONT AGNC	1,215,421	0	1,215,421	920,613.00	294,808.00	.00	100.0%
A43105 54815 4213 CONT AGNC	1,268,672	65,973	1,334,645	985,166.00	286,208.00	63,271.00	95.3%
A43105 54815 4216 CONT AGNC	162,532	1	162,533	121,897.00	40,636.00	.00	100.0%
A43105 54815 4219 CONT AGNC	45,603	1	45,604	34,201.00	11,403.00	.00	100.0%
A43105 54815 4221 CONT AGNC	22,558	0	22,558	16,920.00	5,638.00	.00	100.0%
A43105 54815 4222 CONT AGNC	15,000	0	15,000	2,000.00	8,000.00	5,000.00	66.7%
A43105 54815 4227 CONT AGNC	11,658	0	11,658	8,747.00	2,911.00	.00	100.0%
A43105 54815 4228 CONT AGNC	51,420	0	51,420	29,995.00	21,425.00	.00	100.0%
A43105 54815 427V CONT AGNC	22,903	0	22,903	17,180.00	5,723.00	.00	100.0%
A43105 54815 ISCEI CONT AGNC	0	439,040	439,040	342,558.90	.00	96,481.10	78.0%
A43105 54815 OPD CONT AGNC	150,000	0	150,000	.00	.00	150,000.00	.0%
A43105 54815 VET CONT AGNC	106,953	-1	106,952	80,216.00	26,736.00	.00	100.0%
A43105 58020 RETIREMENT	425,425	0	425,425	.00	.00	425,424.86	.0%
A43105 58020 ISCEI RETIREMENT	0	17,199	17,199	.00	.00	17,199.23	.0%
A43105 58030 FICA	241,903	0	241,903	149,080.95	.00	92,821.56	61.6%
A43105 58030 ISCEI FICA	0	10,314	10,314	6,318.02	.00	3,996.13	61.3%
A43105 58040 WRKS COMP	65,058	0	65,058	63,885.22	.00	1,172.62	98.2%
A43105 58040 ISCEI WRKS COMP	0	3,600	3,600	.00	.00	3,600.00	.0%
A43105 58060 HEALTH INS	523,946	0	523,946	355,359.02	.00	168,586.70	67.8%
A43105 58060 ISCEI HEALTH INS	0	39,874	39,874	18,205.53	.00	21,668.23	45.7%
A43105 58062 DENTAL INS	3,339	0	3,339	2,140.55	.00	1,198.33	64.1%
A43105 58062 ISCEI DENTAL INS	0	167	167	87.19	.00	80.05	52.1%
A43105 58065 VISION INS	725	0	725	382.41	.00	342.79	52.7%
A43105 58065 ISCEI VISION INS	0	39	39	18.84	.00	19.76	48.8%
TOTAL MENTAL HEALTH CENTER	687,797	158	687,955	-222,745.70	926,142.76	-15,442.56	102.2%
A43115 Mental Health Administration							
A43115 54035 DSHP ED & TRAIN	25,000	0	25,000	6,565.30	.00	18,434.70	26.3%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A43115 99610 DSHP Approp Res	-25,000	0	-25,000	.00	.00	-25,000.00	.0%*
TOTAL Mental Health Administration	0	0	0	6,565.30	.00	-6,565.30	100.0%
A43145 FAMILY SUPPORT SERVICES							
A43145 54300 4204 Veh. R&M	0	284	284	284.08	.00	.00	100.0%
A43145 54800 42RS PROG EXP	0	327	327	327.34	.00	.00	100.0%
TOTAL FAMILY SUPPORT SERVICES	0	611	611	611.42	.00	.00	100.0%
A561042 AIRPORT							
A561042 41770 RENTAL/FEE	-178,350	0	-178,350	-141,115.00	.00	-37,235.00	79.1%*
A561042 41776 SL OF SUPP	-175,000	0	-175,000	-100,060.85	.00	-74,939.15	57.2%*
TOTAL AIRPORT	-353,350	0	-353,350	-241,175.85	.00	-112,174.15	68.3%
A561043 AIRPORT							
A561043 43589 MISC TRANS	0	-7,906	-7,906	.00	.00	-7,906.00	.0%*
TOTAL AIRPORT	0	-7,906	-7,906	.00	.00	-7,906.00	.0%
A561044 FED SHARE A/P FENCE/REHAB/LAND							
A561044 44589 Trans -Fed	0	-300,411	-300,411	.00	.00	-300,411.00	.0%*
TOTAL FED SHARE A/P FENCE/REHAB/LAND	0	-300,411	-300,411	.00	.00	-300,411.00	.0%
A56105 AIRPORT							
A56105 51005 PERS SERV	55,764	0	55,764	41,235.61	.00	14,528.61	73.9%
A56105 51020 OVERTIME	2,500	0	2,500	931.40	.00	1,568.60	37.3%

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ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A56105 51025	SHIFT PAY	30	0	30	.00	.00	30.00	.0%
A56105 52015	Dept Equip	2,000	289,500	291,500	.00	289,500.00	2,000.00	99.3%
A56105 54000	TELEPHONE	1,700	0	1,700	1,211.13	310.04	178.83	89.5%
A56105 54005	Off Supp	50	0	50	.00	.00	50.00	.0%
A56105 54007	Jan Supp	1,800	0	1,800	1,080.09	160.00	559.91	68.9%
A56105 54015	Maint Agmt	5,440	0	5,440	180.00	4,980.00	280.00	94.9%
A56105 54025	UTILITIES	16,500	0	16,500	11,193.66	4,561.38	744.96	95.5%
A56105 54050	Equip R&M	3,000	1,000	4,000	1,135.45	.00	2,864.55	28.4%
A56105 54055	PROF SERV	0	26,723	26,723	.00	24,223.00	2,500.00	90.6%
A56105 54060	LEGAL ADV	100	0	100	.00	.00	100.00	.0%
A56105 54070	INSURANCE	19,738	0	19,738	22,619.99	.00	-2,882.22	114.6%*
A56105 54073	INS-AVIATN	5,056	0	5,056	.00	5,055.60	.00	100.0%
A56105 54074	INS-AUTO	725	0	725	261.51	.00	463.74	36.1%
A56105 54076	Bldg R&M	25,000	0	25,000	11.36	600.00	24,388.64	2.4%
A56105 54077	C&M Supp	300	0	300	160.55	.00	139.45	53.5%
A56105 54078	Fuel	175,000	0	175,000	73,114.89	29,546.12	72,338.99	58.7%
A56105 54089	PROP TX/AM	7,000	0	7,000	7,703.35	.00	-703.35	110.0%*
A56105 54300	Veh. R&M	3,000	0	3,000	145.19	.00	2,854.81	4.8%
A56105 58020	RETIREMENT	7,843	0	7,843	.00	.00	7,842.77	.0%
A56105 58030	FICA	4,460	0	4,460	2,894.75	.00	1,564.76	64.9%
A56105 58040	WRKS COMP	1,531	0	1,531	1,503.18	.00	27.59	98.2%
A56105 58060	HEALTH INS	19,546	0	19,546	15,035.00	.00	4,510.58	76.9%
A56105 58062	DENTAL INS	90	0	90	69.40	.00	20.84	76.9%
A56105 58065	VISION INS	20	0	20	15.00	.00	4.60	76.5%
TOTAL AIRPORT		358,191	317,223	675,414	180,501.51	358,936.14	135,976.66	79.9%
A563042 BUS OPERATIONS								
A563042 41289	DEPT FEES	-176,700	0	-176,700	-179,214.55	.00	2,514.55	101.4%
TOTAL BUS OPERATIONS		-176,700	0	-176,700	-179,214.55	.00	2,514.55	101.4%
A563043 BUS OPERATIONS								
A563043 43594	RESC BUSES/OTHE	0	0	0	-736,482.00	.00	736,482.00	100.0%
TOTAL BUS OPERATIONS		0	0	0	-736,482.00	.00	736,482.00	100.0%
A563044 BUS OPERATIONS								
A563044 43589	MISC TRANS	-286,837	-302,043	-588,880	-417,837.62	.00	-171,041.88	71.0%*

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A563044 43597 MOBM TRANSP CAP	-21,045	18,865	-2,180	-1,546.72	.00	-633.35	70.9%*
A563044 44590 OPASST REV	0	0	0	-201,905.00	.00	201,905.00	100.0%
A563044 44597 MOBM TRANSP CAP	-168,359	148,738	-19,621	-12,373.77	.00	-7,246.82	63.1%*
TOTAL BUS OPERATIONS	-476,241	-134,439	-610,680	-633,663.11	.00	22,982.95	103.8%
A56305 BUS OPERATIONS							
A56305 42690 COMP LOSS	0	0	0	-17,497.64	.00	17,497.64	100.0%
A56305 44589 NADTC Trans -Fed	0	-28,708	-28,708	-28,773.81	.00	66.19	100.2%
A56305 44589 RTAP Trans -Fed	-12,000	0	-12,000	-2,460.05	.00	-9,539.95	20.5%*
A56305 51005 MOBM PERS SERV	123,469	0	123,469	44,026.11	.00	79,442.55	35.7%
A56305 51005 NADTC PERS SERV	0	24,082	24,082	24,109.83	.00	-28.21	100.1%*
A56305 54000 MOBM TELEPHONE	264	-264	0	110.00	.00	-110.00	100.0%*
A56305 54004 MOBM COMP SOFT	1,000	-1,000	0	883.06	.00	-883.06	100.0%*
A56305 54005 MOBM Off Supp	1,500	-257	1,243	204.00	.00	1,038.74	16.4%
A56305 54020 MOBM POSTAGE	1,000	-1,000	0	117.37	.00	-117.37	100.0%*
A56305 54035 MOBM ED & TRAIN	1,000	-1,000	0	637.50	.00	-637.50	100.0%*
A56305 54035 RTAP ED & TRAIN	12,000	0	12,000	3,346.91	92.72	8,560.37	28.7%
A56305 54040 MOBM DUES/MEMBE	2,200	-2,049	151	775.00	.00	-623.64	512.0%*
A56305 54045 MOBM Travel	1,000	-1,000	0	87.43	.00	-87.43	100.0%*
A56305 54048 MOBM Prog Supp	6,000	-3,847	2,153	199.44	.00	1,953.50	9.3%
A56305 54048 NADTC Prog Supp	0	4,626	4,626	3,563.59	.00	1,062.41	77.0%
A56305 54060 MOBM LEGAL ADV	200	-200	0	71.23	.00	-71.23	100.0%*
A56305 54213 MOBM I/D COPIER	1,000	-1,000	0	600.08	.00	-600.08	100.0%*
A56305 54815 CONT AGNC	718,928	0	718,928	872,361.94	.00	-153,433.75	121.3%*
A56305 58020 MOBM RETIREMENT	16,612	0	16,612	.00	.00	16,611.56	.0%
A56305 58030 MOBM FICA	9,446	0	9,446	3,646.77	.00	5,799.23	38.6%
A56305 58030 NADTC FICA	0	0	0	1,142.64	.00	-1,142.64	100.0%*
A56305 58040 MOBM WRKS COMP	3,062	0	3,062	3,006.37	.00	55.18	98.2%
A56305 58060 MOBM HEALTH INS	41,263	0	41,263	11,206.36	.00	30,056.64	27.2%
A56305 58060 NADTC HEALTH INS	0	0	0	5,499.24	.00	-5,499.24	100.0%*
A56305 58062 MOBM DENTAL INS	181	0	181	.00	.00	181.00	.0%
A56305 58065 MOBM VISION INS	40	0	40	10.08	.00	29.92	25.2%
A56305 58065 NADTC VISION INS	0	0	0	4.92	.00	-4.92	100.0%*
TOTAL BUS OPERATIONS	928,164	-11,617	916,547	926,878.37	92.72	-10,424.09	101.1%
A601042 DSS ADMIN LOCAL REVENUE							
A601042 41801 REPAY MED	-10,000	0	-10,000	-13,881.27	.00	3,881.27	138.8%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A601042 41809 REPAY FAM.	-225,365	0	-225,365	-159,944.20	.00	-65,420.80	71.0%*
A601042 41811 INC.EARNIN	-35,000	0	-35,000	-54,903.25	.00	19,903.25	156.9%
A601042 41819 REPAY CHIL	-415,770	0	-415,770	-222,286.84	.00	-193,483.16	53.5%*
A601042 41840 REPAY SAFE	-270,000	0	-270,000	-155,204.77	.00	-114,795.23	57.5%*
A601042 41841 HEAP REIMB	-40,000	0	-40,000	-3,399.58	.00	-36,600.42	8.5%*
A601042 41855 REPAY DAYC	0	0	0	-4,855.60	.00	4,855.60	100.0%
TOTAL DSS ADMIN LOCAL REVENUE	-996,135	0	-996,135	-614,475.51	.00	-381,659.49	61.7%
A601043 DSS ADMIN STATE REVENUE							
A601043 43089 RTA GEN GOVERN	-792,000	0	-792,000	.00	.00	-792,000.00	.0%*
A601043 43601 MED ASSIST	10,000	0	10,000	7,657.00	.00	2,343.00	76.6%
A601043 43609 FAM ASSIST	-550	0	-550	-936.00	.00	386.00	170.2%
A601043 43610 DSS ADMIN	-3,490,092	0	-3,490,092	-893,427.00	.00	-2,596,665.00	25.6%*
A601043 43619 CHILD CARE	-2,086,018	0	-2,086,018	-1,026,717.00	.00	-1,059,301.00	49.2%*
A601043 43623 JD AID	-7,840	0	-7,840	.00	.00	-7,840.00	.0%*
A601043 43640 SAFETY NET	-935,785	0	-935,785	-807,681.00	.00	-128,104.00	86.3%*
A601043 43642 EAA	-15,000	0	-15,000	-4,826.00	.00	-10,174.00	32.2%*
A601043 43655 DAY CARE	-2,026,578	0	-2,026,578	-1,492,141.00	.00	-534,437.00	73.6%*
A601043 43670 SERV/RECIP	-665,000	0	-665,000	.00	.00	-665,000.00	.0%*
A601043 43689 4696 Code Blue	-320,000	-62,669	-382,669	-212,275.00	.00	-170,393.66	55.5%*
A601043 43689 RSP OtherDSS	-200,000	0	-200,000	-125,299.00	.00	-74,701.00	62.6%*
A601043 43689 SAEF OtherDSS	-43,818	0	-43,818	-41,727.00	.00	-2,091.00	95.2%*
TOTAL DSS ADMIN STATE REVENUE	-10,572,681	-62,669	-10,635,350	-4,597,372.00	.00	-6,037,977.66	43.2%
A601044 DSS ADMIN FEDERAL REVENUE							
A601044 44601 MED ASSIST	-25,000	0	-25,000	-40,498.00	.00	15,498.00	162.0%
A601044 44609 FAMLY ASST	-1,223,441	0	-1,223,441	-893,431.00	.00	-330,010.00	73.0%*
A601044 44610 DSS ADMIN	-2,315,494	0	-2,315,494	-1,506,202.00	.00	-809,292.00	65.0%*
A601044 44611 FOOD STAMP	-720,459	0	-720,459	-488,710.00	.00	-231,749.00	67.8%*
A601044 44615 FFFS FED	-1,921,812	0	-1,921,812	-1,834,583.00	.00	-87,229.00	95.5%*
A601044 44619 CHILD CARE	-2,097,915	0	-2,097,915	-1,493,850.00	.00	-604,065.00	71.2%*
A601044 44640 SAFETY NET	-87,935	0	-87,935	-44,837.00	.00	-43,098.00	51.0%*
A601044 44641 HME ENGY	80,000	0	80,000	16,748.00	.00	63,252.00	20.9%
A601044 44661 Title IV-B	-27,000	0	-27,000	-27,312.00	.00	312.00	101.2%
A601044 44670 SERV RECIP	-205,000	0	-205,000	-161,086.00	.00	-43,914.00	78.6%*
A601044 44689 4693 MISC DSS	-25,000	0	-25,000	-18,751.00	.00	-6,249.00	75.0%*

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A601044 44689 4695 MISC DSS	-60,000	0	-60,000	-10,714.00	.00	-49,286.00	17.9%*
A601044 44689 FCS MISC DSS	-175,342	0	-175,342	-81,550.00	.00	-93,792.00	46.5%*
TOTAL DSS ADMIN FEDERAL REVENUE	-8,804,398	0	-8,804,398	-6,584,776.00	.00	-2,219,622.00	74.8%
A601047 DEPT.OF SOCIAL SERVICES ADMIN							
A601047 42701 REF.APPR.E	-70,000	0	-70,000	-63,340.55	.00	-6,659.45	90.5%*
A601047 42770 OTH UNC RV	-15,000	0	-15,000	-7,851.01	.00	-7,148.99	52.3%*
A601047 42771 DSS UNCLAS	-200	0	-200	-563.17	.00	363.17	281.6%
TOTAL DEPT.OF SOCIAL SERVICES ADMIN	-85,200	0	-85,200	-71,754.73	.00	-13,445.27	84.2%
A60105 DEPT.OF SOCIAL SERVICES ADMIN							
A60105 51005 PERS SERV	6,521,628	-40,000	6,481,628	4,515,099.03	.00	1,966,529.28	69.7%
A60105 51005 FCS PERS SERV	57,744	0	57,744	39,004.43	.00	18,739.57	67.5%
A60105 51010 PT PAY	5,918	0	5,918	.00	.00	5,918.00	.0%
A60105 51015 TEMP PAY	47,809	0	47,809	10,166.38	.00	37,642.70	21.3%
A60105 51020 OVERTIME	95,000	0	95,000	51,804.07	.00	43,195.93	54.5%
A60105 51020 FCS OVERTIME	12,000	0	12,000	2,183.90	.00	9,816.10	18.2%
A60105 51025 SHIFT PAY	500	0	500	167.68	.00	332.32	33.5%
A60105 51035 OTHER COMP	200,000	0	200,000	190,512.77	.00	9,487.23	95.3%
A60105 51070 MEALS	1,000	0	1,000	474.00	427.00	99.00	90.1%
A60105 52060 Comp Equip	24,863	2,725	27,588	.00	27,587.78	.22	100.0%
A60105 54000 TELEPHONE	47,156	0	47,156	32,821.32	6,428.85	7,905.83	83.2%
A60105 54000 FCS TELEPHONE	700	0	700	475.99	255.12	-31.11	104.4%*
A60105 54001 COPY SERV	16,000	0	16,000	5,703.36	2,287.00	8,009.64	49.9%
A60105 54005 Off Supp	38,000	0	38,000	18,799.78	8,535.16	10,665.06	71.9%
A60105 54006 Med Supp	250	100	350	277.44	59.20	13.36	96.2%
A60105 54007 Jan Supp	200	0	200	65.30	.00	134.70	32.7%
A60105 54015 Maint Agmt	2,730	7,999	10,729	1,820.64	.00	8,908.36	17.0%
A60105 54020 POSTAGE	33,900	0	33,900	20,860.83	.00	13,039.17	61.5%
A60105 54035 ED & TRAIN	34,770	0	34,770	18,112.63	6,198.00	10,459.37	69.9%
A60105 54040 DUES/SUB	6,478	0	6,478	20.00	5,583.00	875.00	86.5%
A60105 54041 PUBLICATIO	4,500	0	4,500	2,256.28	1,743.72	500.00	88.9%
A60105 54045 Travel	500	0	500	129.55	114.00	256.45	48.7%
A60105 54045 FCS Travel	600	0	600	.00	.00	600.00	.0%
A60105 54049 N/R Prog	9,400	0	9,400	2,457.22	2,549.78	4,393.00	53.3%
A60105 54050 Equip R&M	1,350	0	1,350	695.00	.00	655.00	51.5%

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A60105 54055 PROF SERV	7,000	52,000	59,000	28,813.45	.00	30,186.55	48.8%
A60105 54060 LEGAL ADV	2,400	0	2,400	229.94	750.00	1,420.06	40.8%
A60105 54070 INSURANCE	42,101	-2,725	39,376	33,675.99	.00	5,700.01	85.5%
A60105 54071 MALP INS	16,667	-10,100	6,567	.00	.00	6,567.00	.0%
A60105 54074 INS-AUTO	4,189	0	4,189	4,597.18	.00	-408.18	109.7%*
A60105 54076 Bldg R&M	500	0	500	.00	250.00	250.00	50.0%
A60105 54078 Fuel	16,000	0	16,000	6,797.64	.00	9,202.36	42.5%
A60105 54078 FCS Fuel	600	0	600	98.62	.00	501.38	16.4%
A60105 54110 CHARGEBACK	75,000	0	75,000	38,817.00	.00	36,183.00	51.8%
A60105 54213 I/D COPIER	9,700	2,000	11,700	7,788.64	.00	3,911.36	66.6%
A60105 54215 I/D LX NX	2,945	0	2,945	1,921.08	.00	1,023.92	65.2%
A60105 54300 Veh. R&M	20,000	0	20,000	11,990.18	5,069.84	2,939.98	85.3%
A60105 54300 FCS Veh. R&M	1,000	0	1,000	.00	.00	1,000.00	.0%
A60105 54301 Veh lease	81,310	8,000	89,310	69,365.36	10,412.87	9,531.77	89.3%
A60105 54301 FCS Veh Lease	10,000	0	10,000	5,631.28	.00	4,368.72	56.3%
A60105 54444 FEES/PERMI	482	0	482	266.50	.00	215.50	55.3%
A60105 54615 CNTR MEDCL	53,000	0	53,000	33,854.13	12,745.87	6,400.00	87.9%
A60105 54765 JUDG&CLAIM	4,000	0	4,000	.00	.00	4,000.00	.0%
A60105 54800 PROG EXP	333,148	-19,999	313,149	160,301.50	97,328.39	55,519.11	82.3%
A60105 54800 4693 PROG EXP	25,000	0	25,000	16,666.64	8,333.36	.00	100.0%
A60105 54800 4695 PROG EXP	60,000	0	60,000	.00	.00	60,000.00	.0%
A60105 54800 4696 PROG EXP	320,000	62,669	382,669	202,766.66	98,700.01	81,201.99	78.8%
A60105 54800 FCS PROG EXP	56,569	0	56,569	.00	.00	56,569.00	.0%
A60105 54800 RSP PROG EXP	200,000	0	200,000	137,633.11	52,677.34	9,689.55	95.2%
A60105 54800 SAEF PROG EXP	43,818	0	43,818	43,818.00	.00	.00	100.0%
A60105 54815 CONT AGNC	561,942	0	561,942	356,207.95	77,146.28	128,587.77	77.1%
A60105 56055 DAY CARE	2,080,000	0	2,080,000	1,678,304.11	.00	401,695.89	80.7%
A60105 56070 SERV RECIP	1,246,386	0	1,246,386	490,893.47	.00	755,492.53	39.4%
A60105 56070 RTA SERV RECIP	54,000	0	54,000	.00	.00	54,000.00	.0%
A60105 56102 MMIS	10,251,460	0	10,251,460	8,060,876.00	.00	2,190,584.00	78.6%
A60105 56109 FAM ASSIST	2,917,548	0	2,917,548	1,798,817.71	.00	1,118,730.29	61.7%
A60105 56119 CHILD CARE	6,508,222	0	6,508,222	4,971,773.63	.00	1,536,448.37	76.4%
A60105 56119 RTA CHILD CARE	738,000	0	738,000	.00	.00	738,000.00	.0%
A60105 56123 JD/PINS	66,000	0	66,000	5,603.79	.00	60,396.21	8.5%
A60105 56129 ST TRAININ	276,430	0	276,430	216,304.00	.00	60,126.00	78.2%
A60105 56140 SAFETY NET	3,885,804	0	3,885,804	3,481,600.59	.00	404,203.41	89.6%
A60105 56141 HEAP	35,000	0	35,000	23,274.96	.00	11,725.04	66.5%
A60105 56142 EAA	30,000	0	30,000	9,993.81	.00	20,006.19	33.3%
A60105 58020 RETIREMENT	932,090	0	932,090	.00	.00	932,090.46	.0%
A60105 58030 FICA	530,000	-5,217	524,783	346,684.06	.00	178,098.94	66.1%
A60105 58030 FCS FICA	0	5,217	5,217	2,749.66	.00	2,467.34	52.7%
A60105 58040 WRKS COMP	179,100	0	179,100	175,872.25	.00	3,228.15	98.2%
A60105 58060 HEALTH INS	1,292,480	-21,717	1,270,763	897,634.98	.00	373,128.02	70.6%
A60105 58060 FCS HEALTH INS	0	21,717	21,717	13,765.75	.00	7,951.25	63.4%

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A60105 58062 DENTAL INS	7,039	0	7,039	5,001.00	.00	2,038.00	71.0%
A60105 58065 VISION INS	1,294	0	1,294	879.91	.00	414.09	68.0%
TOTAL DEPT.OF SOCIAL SERVICES ADMIN	40,141,221	62,669	40,203,890	28,255,178.13	425,182.57	11,523,529.21	71.3%
A62935 Title V WI(O)A							
A62935 54048 ARP Prog Supp	0	76,340	76,340	8,468.30	13,983.32	53,888.84	29.4%
TOTAL Title V WI(O)A	0	76,340	76,340	8,468.30	13,983.32	53,888.84	29.4%
A641041 PUBLICITY/TOURISM							
A641041 41113 OCCUP TAX	-800,000	0	-800,000	-676,134.50	.00	-123,865.50	84.5%*
TOTAL PUBLICITY/TOURISM	-800,000	0	-800,000	-676,134.50	.00	-123,865.50	84.5%
A64105 PUBLICITY/TOURISM							
A64105 54055 PROF SERV	84,915	0	84,915	42,457.50	.00	42,457.49	50.0%
A64105 54815 CONT AGNC	764,235	0	764,235	623,434.95	.00	140,800.00	81.6%
A64105 99610 OCC Approp Res	-49,150	0	-49,150	.00	.00	-49,149.94	.0%*
TOTAL PUBLICITY/TOURISM	800,000	0	800,000	665,892.45	.00	134,107.55	83.2%
A64205 PROMOTION OF INDUSTRY							
A64205 54815 CONT AGNC	542,643	0	542,643	542,643.00	.00	.00	100.0%
TOTAL PROMOTION OF INDUSTRY	542,643	0	542,643	542,643.00	.00	.00	100.0%
A651042 VETERANS SERVICE AGENCY							
A651042 42189 OTHER COMM	-69,817	0	-69,817	-39,471.68	.00	-30,345.72	56.5%*

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TOTAL VETERANS SERVICE AGENCY		-69,817	0	-69,817	-39,471.68	.00	-30,345.72	56.5%
A651043 VETERANS SERVICE AGENCY								
A651043 43710	VETERANS	-25,000	0	-25,000	.00	.00	-25,000.00	.0%*
TOTAL VETERANS SERVICE AGENCY		-25,000	0	-25,000	.00	.00	-25,000.00	.0%
A65105 VETERANS SERVICE AGENCY								
A65105 51005	PERS SERV	71,697	0	71,697	53,017.29	.00	18,679.71	73.9%
A65105 54000	TELEPHONE	300	0	300	268.16	.00	31.84	89.4%
A65105 54001	COPY SERV	750	0	750	.00	.00	750.00	.0%
A65105 54005	Off Supp	700	0	700	99.94	50.06	550.00	21.4%
A65105 54015	Maint Agmt	0	0	0	374.17	.00	-374.17	100.0%*
A65105 54020	POSTAGE	250	0	250	8.02	.00	241.98	3.2%
A65105 54040	DUES/SUB	600	0	600	40.00	.00	560.00	6.7%
A65105 54041	PUBLICATIO	750	0	750	.00	.00	750.00	.0%
A65105 54045	Travel	1,056	0	1,056	.00	.00	1,056.00	.0%
A65105 54070	INSURANCE	727	0	727	580.93	.00	146.07	79.9%
A65105 54213	I/D COPIER	665	0	665	441.84	.00	223.16	66.4%
A65105 58020	RETIREMENT	9,646	0	9,646	.00	.00	9,645.95	.0%
A65105 58030	FICA	5,485	0	5,485	4,055.70	.00	1,429.12	73.9%
A65105 58040	WRKS COMP	1,531	0	1,531	1,503.18	.00	27.59	98.2%
TOTAL VETERANS SERVICE AGENCY		94,157	0	94,157	60,389.23	50.06	33,717.25	64.2%
A661042 SEALER OF WEIGHTS & MEASURES								
A661042 41962	WTS & MEAS	-13,500	0	-13,500	-7,880.00	.00	-5,620.00	58.4%*
A661042 42389	PENALTIES	-1,500	0	-1,500	-200.00	.00	-1,300.00	13.3%*
A661042 42414	RENTAL EQU	-1,400	0	-1,400	.00	.00	-1,400.00	.0%*
TOTAL SEALER OF WEIGHTS & MEASURES		-16,400	0	-16,400	-8,080.00	.00	-8,320.00	49.3%
A661043 SEALER OF WEIGHTS & MEASURES								
A661043 43317	PETROL PRO	-1,500	0	-1,500	-1,709.83	.00	209.83	114.0%

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TOTAL SEALER OF WEIGHTS & MEASURES	-1,500	0	-1,500	-1,709.83	.00	209.83	114.0%
A66105 SEALER OF WEIGHTS & MEASURES							
A66105 51005 PERS SERV	71,697	0	71,697	54,528.13	.00	17,168.87	76.1%
A66105 51035 OTHER COMP	0	0	0	7,691.06	.00	-7,691.06	100.0%*
A66105 54000 TELEPHONE	750	0	750	476.98	229.02	44.00	94.1%
A66105 54001 COPY SERV	400	-175	225	210.00	.00	15.00	93.3%
A66105 54005 Off Supp	100	-100	0	.00	.00	.00	.0%
A66105 54015 Maint Agmt	250	300	550	353.40	.00	196.60	64.3%
A66105 54020 POSTAGE	75	0	75	7.21	.00	67.79	9.6%
A66105 54035 ED & TRAIN	75	0	75	75.00	.00	.00	100.0%
A66105 54040 DUES/SUB	150	0	150	100.00	.00	50.00	66.7%
A66105 54045 Travel	650	0	650	620.00	.00	30.00	95.4%
A66105 54048 Prog Supp	6,100	-850	5,250	5,250.47	.00	.00	100.0%
A66105 54050 Equip R&M	600	825	1,425	985.00	.00	439.53	69.1%
A66105 54070 INSURANCE	249	0	249	206.43	.00	42.48	82.9%
A66105 54074 INS-AUTO	524	0	524	523.02	.00	.50	99.9%
A66105 54078 Fuel	1,250	0	1,250	838.68	.00	411.32	67.1%
A66105 54085 CLOTHING U	150	0	150	138.46	.00	11.54	92.3%
A66105 54300 Veh. R&M	1,100	0	1,100	528.89	.00	571.11	48.1%
A66105 54615 CNTR MEDCL	325	0	325	69.85	.00	255.15	21.5%
A66105 58020 RETIREMENT	9,646	0	9,646	.00	.00	9,645.95	.0%
A66105 58030 FICA	5,485	0	5,485	4,654.77	.00	830.05	84.9%
A66105 58040 WRKS COMP	1,531	0	1,531	1,503.18	.00	27.59	98.2%
A66105 58060 HEALTH INS	19,546	0	19,546	6,181.20	.00	13,364.38	31.6%
A66105 58062 DENTAL INS	90	0	90	69.40	.00	20.84	76.9%
A66105 58065 VISION INS	20	0	20	15.00	.00	4.60	76.5%
A66105 99610 WM Approp Res	1,400	0	1,400	.00	.00	1,400.00	.0%
TOTAL SEALER OF WEIGHTS & MEASURES	122,161	0	122,161	85,026.13	229.02	36,906.24	69.8%
A677242 AREA AGENCY ON AGING							
A677242 41972 4324 LEGAL SERV	-500	0	-500	-1,045.00	.00	545.00	209.0%
A677242 41972 4326 EISEP	-6,000	0	-6,000	-7,304.57	.00	1,304.57	121.7%
A677242 41972 4330 TITLE 111B	-2,900	0	-2,900	-2,276.00	.00	-624.00	78.5%*
A677242 41972 4331 PROG AGING	-100	0	-100	-100.00	.00	.00	100.0%
A677242 41972 4332 TITLE 111E	-500	0	-500	-421.00	.00	-79.00	84.2%*

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A677242 41972 4338 PROG AGING	-200	0	-200	-98.00	.00	-102.00	49.0%*
A677242 41972 UNAS PROG AGING	-500	0	-500	-225.00	.00	-275.00	45.0%*
TOTAL AREA AGENCY ON AGING	-10,700	0	-10,700	-11,469.57	.00	769.57	107.2%
A677243 AREA AGENCY ON AGING							
A677243 43772 17BIP AGING SERV	-255,522	0	-255,522	-133,431.17	.00	-122,090.83	52.2%*
A677243 43772 4322 CAREGIVERS	-19,611	0	-19,611	-11,405.90	.00	-8,205.10	58.2%*
A677243 43772 4323 CSE ADMIN	-20,000	0	-20,000	-10,075.46	.00	-9,924.54	50.4%*
A677243 43772 4324 CSE SERV	-93,865	0	-93,865	-57,268.45	.00	-36,596.55	61.0%*
A677243 43772 4325 EISEP ADMI	-20,000	0	-20,000	-9,005.22	.00	-10,994.78	45.0%*
A677243 43772 4326 EISEP SERV	-157,954	0	-157,954	-79,740.02	.00	-78,213.98	50.5%*
A677243 43772 4338 AGING SERV	-50,244	-6,370	-56,614	-35,609.16	.00	-21,004.84	62.9%*
A677243 43772 4339 AGING SERV	-5,600	0	-5,600	-3,223.30	.00	-2,376.70	57.6%*
A677243 43772 UNAS AGING SERV	-221,546	-183,284	-404,830	-153,096.09	.00	-251,733.91	37.8%*
A677243 44772 4327 AGING FED	-19,500	0	-19,500	-9,750.00	.00	-9,750.00	50.0%*
TOTAL AREA AGENCY ON AGING	-863,842	-189,654	-1,053,496	-502,604.77	.00	-550,891.23	47.7%
A677244 AAA FED AID							
A677244 44772 4330 TITLE 111B	-39,926	0	-39,926	-27,198.13	.00	-12,727.87	68.1%*
A677244 44772 4331 TITLE 111D	-3,574	0	-3,574	-1,749.31	.00	-1,824.69	48.9%*
A677244 44772 4332 TITLE 111E	-27,546	-2,525	-30,071	-19,198.98	.00	-10,871.70	63.8%*
TOTAL AAA FED AID	-71,046	-2,525	-73,571	-48,146.42	.00	-25,424.26	65.4%
A67725 AREA AGENCY ON AGING							
A67725 51005 17BIP PERS SERV	164,752	0	164,752	106,029.49	.00	58,722.62	64.4%
A67725 51005 4322 PERS SERV	19,105	0	19,105	15,671.22	.00	3,434.24	82.0%
A67725 51005 4323 PERS SERV	13,694	0	13,694	9,739.32	.00	3,954.68	71.1%
A67725 51005 4324 PERS SERV	111,219	0	111,219	79,100.96	.00	32,118.36	71.1%
A67725 51005 4325 PERS SERV	18,498	0	18,498	12,498.89	.00	5,999.24	67.6%
A67725 51005 4326 PERS SERV	70,069	0	70,069	51,013.76	.00	19,055.23	72.8%
A67725 51005 4327 PERS SERV	18,800	0	18,800	13,935.67	.00	4,864.33	74.1%
A67725 51005 4330 PERS SERV	187,207	0	187,207	124,940.24	.00	62,266.63	66.7%

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FOR 2025 13

ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A67725 51005 4331 PERS SERV	3,972	0	3,972	2,886.51	.00	1,085.49	72.7%
A67725 51005 4332 PERS SERV	26,440	-3,500	22,940	19,227.24	.00	3,713.06	83.8%
A67725 51005 4338 PERS SERV	46,638	6,370	53,008	31,830.70	.00	21,176.86	60.0%
A67725 51005 UNAS PERS SERV	126,594	39,006	165,600	90,775.75	.00	74,824.18	54.8%
A67725 51010 4330 PT PAY	9,584	0	9,584	7,014.23	.00	2,569.79	73.2%
A67725 51010 4339 PT PAY	3,000	0	3,000	1,612.24	.00	1,387.80	53.7%
A67725 51010 UNAS PT PAY	8,826	39,278	48,104	6,474.56	.00	41,629.46	13.5%
A67725 51020 4338 OVERTIME	1,280	0	1,280	.00	.00	1,280.44	.0%
A67725 51035 17BIP OTHER COMP	7,976	0	7,976	2,603.40	.00	5,372.66	32.6%
A67725 51035 4322 OTHER COMP	506	0	506	348.94	.00	156.75	69.0%
A67725 51035 4323 OTHER COMP	0	0	0	1,070.01	.00	-1,070.01	100.0%*
A67725 51035 4324 OTHER COMP	1,378	0	1,378	1,538.42	.00	-160.05	111.6%*
A67725 51035 4325 OTHER COMP	595	0	595	438.76	.00	156.17	73.7%
A67725 51035 4326 OTHER COMP	3,035	0	3,035	2,119.30	.00	915.93	69.8%
A67725 51035 4327 OTHER COMP	0	0	0	339.45	.00	-339.45	100.0%*
A67725 51035 4330 OTHER COMP	6,099	0	6,099	7,937.06	.00	-1,837.80	130.1%*
A67725 51035 4332 OTHER COMP	238	0	238	164.21	.00	73.76	69.0%
A67725 51035 4338 OTHER COMP	727	0	727	269.64	.00	456.89	37.1%
A67725 52060 4330 Comp Equip	1,019	0	1,019	.00	.00	1,019.00	.0%
A67725 54000 17BIP TELEPHONE	456	0	456	303.94	152.06	.00	100.0%
A67725 54000 4323 TELEPHONE	924	0	924	616.00	.00	308.00	66.7%
A67725 54000 4325 TELEPHONE	264	0	264	176.00	.00	88.00	66.7%
A67725 54000 4330 TELEPHONE	1,773	0	1,773	1,027.16	.00	745.84	57.9%
A67725 54001 17BIP COPY/PRINT	742	0	742	646.00	.00	96.00	87.1%
A67725 54001 4323 COPY/PRINT	300	0	300	300.00	.00	.00	100.0%
A67725 54001 4330 COPY/PRINT	2,582	0	2,582	1,505.85	.00	1,076.15	58.3%
A67725 54004 4330 SOFTWARE	339	0	339	.00	.00	339.00	.0%
A67725 54005 17BIP Off Supp	2,073	424	2,497	1,779.40	704.18	13.87	99.4%
A67725 54005 4323 Off Supp	1,592	0	1,592	1,583.94	4.74	3.32	99.8%
A67725 54005 4325 Off Supp	393	0	393	307.24	85.76	.00	100.0%
A67725 54005 4327 Off Supp	250	64	314	63.84	250.00	.00	100.0%
A67725 54005 4330 Off Supp	4,880	263	5,143	928.66	1,183.89	3,030.00	41.1%
A67725 54005 4331 Off Supp	100	0	100	9.72	90.28	.00	100.0%
A67725 54005 4332 Off Supp	500	0	500	.00	500.00	.00	100.0%
A67725 54005 4338 Off Supp	200	150	350	350.00	.00	.00	100.0%
A67725 54020 17BIP POSTAGE	300	0	300	107.34	.00	192.66	35.8%
A67725 54020 4327 POSTAGE	250	0	250	79.31	.00	170.69	31.7%
A67725 54020 4330 POSTAGE	8,400	0	8,400	4,100.42	.00	4,299.58	48.8%
A67725 54035 17BIP ED & TRAIN	1,119	-199	920	909.70	.00	10.30	98.9%
A67725 54035 4323 ED & TRAIN	550	0	550	504.75	45.25	.00	100.0%
A67725 54035 4324 ED & TRAIN	1,100	-250	850	435.19	171.57	243.24	71.4%
A67725 54035 4325 ED & TRAIN	250	0	250	90.00	76.60	83.40	66.6%
A67725 54035 4330 ED & TRAIN	1,500	0	1,500	.00	.00	1,500.00	.0%
A67725 54035 4332 ED & TRAIN	350	0	350	140.40	.00	209.60	40.1%

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A67725 54035 4338 ED & TRAIN	300	0	300	46.90	253.10	.00	100.0%
A67725 54040 4323 DUES/MEMBE	2,390	0	2,390	1,850.00	.00	540.00	77.4%
A67725 54040 4330 DUES/MEMBE	1,597	0	1,597	1,237.00	40.00	320.00	80.0%
A67725 54045 17BIP Travel	200	0	200	114.87	.00	85.13	57.4%
A67725 54045 4324 Travel	400	250	650	398.93	.00	251.07	61.4%
A67725 54045 4326 Travel	850	0	850	420.15	.00	429.85	49.4%
A67725 54045 4327 Travel	200	0	200	47.60	.00	152.40	23.8%
A67725 54045 4330 Travel	500	0	500	81.69	.00	418.31	16.3%
A67725 54045 4332 Travel	300	0	300	187.46	.00	112.54	62.5%
A67725 54045 4338 Travel	100	0	100	.00	.00	100.00	.0%
A67725 54048 4330 Prog Supp	468	0	468	468.00	.00	.00	100.0%
A67725 54049 4339 N/R Prog	2,600	0	2,600	568.50	1,650.00	381.50	85.3%
A67725 54055 4326 PROF SERV	131,852	0	131,852	78,925.06	13,829.42	39,097.52	70.3%
A67725 54055 4330 PROF SERV	7,000	0	7,000	3,120.50	829.50	3,050.00	56.4%
A67725 54055 4332 PROF SERV	3,500	7,551	11,051	7,464.42	1,981.25	1,605.06	85.5%
A67725 54055 UNAS PROF SERV	16,549	-3,983	12,566	3,602.50	.00	8,963.64	28.7%
A67725 54060 17BIP LEGAL ADV	1,100	86	1,186	1,180.50	.00	5.55	99.5%
A67725 54060 4323 LEGAL ADV	550	0	550	477.55	.00	72.45	86.8%
A67725 54060 4330 LEGAL ADV	600	0	600	134.10	165.00	300.90	49.9%
A67725 54060 4332 LEGAL ADV	500	850	1,350	850.00	.00	500.00	63.0%
A67725 54060 4338 LEGAL ADV	1,200	0	1,200	552.80	588.00	59.20	95.1%
A67725 54070 4330 INSURANCE	5,840	0	5,840	4,852.53	.00	987.47	83.1%
A67725 54213 17BIP I/D COPIER	903	21	924	601.92	.00	322.29	65.1%
A67725 54213 4330 I/D COPIER	2,238	0	2,238	1,491.44	.00	746.56	66.6%
A67725 54400 UNAS Food Supp	0	50,000	50,000	.00	.00	50,000.00	.0%
A67725 54800 17BIP PROG EXP	983	92	1,075	1,074.74	.00	.00	100.0%
A67725 54800 4324 PROG EXP	11,556	0	11,556	11,556.00	.00	.00	100.0%
A67725 54800 4326 PROG EXP	10,800	0	10,800	5,880.00	4,020.00	900.00	91.7%
A67725 54800 4332 PROG EXP	5,400	0	5,400	3,190.00	1,710.00	500.00	90.7%
A67725 54800 UNAS PROG EXP	7,950	58,983	66,933	15,047.86	10,885.00	41,000.00	38.7%
A67725 58020 17BIP RETIREMENT	23,238	0	23,238	.00	.00	23,238.44	.0%
A67725 58020 4322 RETIREMENT	2,638	0	2,638	.00	.00	2,638.44	.0%
A67725 58020 4323 RETIREMENT	1,842	0	1,842	.00	.00	1,842.36	.0%
A67725 58020 4324 RETIREMENT	15,149	0	15,149	.00	.00	15,148.63	.0%
A67725 58020 4325 RETIREMENT	2,569	0	2,569	.00	.00	2,568.74	.0%
A67725 58020 4326 RETIREMENT	9,835	0	9,835	.00	.00	9,835.27	.0%
A67725 58020 4327 RETIREMENT	2,529	0	2,529	.00	.00	2,529.31	.0%
A67725 58020 4330 RETIREMENT	26,007	0	26,007	.00	.00	26,006.96	.0%
A67725 58020 4331 RETIREMENT	534	0	534	.00	.00	534.38	.0%
A67725 58020 4332 RETIREMENT	3,589	0	3,589	.00	.00	3,589.23	.0%
A67725 58020 4338 RETIREMENT	6,545	0	6,545	.00	.00	6,544.52	.0%
A67725 58020 UNAS RETIREMENT	17,032	0	17,032	.00	.00	17,031.65	.0%
A67725 58030 17BIP FICA	13,214	0	13,214	7,630.67	.00	5,583.03	57.7%
A67725 58030 4322 FICA	1,500	0	1,500	1,145.33	.00	354.92	76.3%

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A67725 58030 4323 FICA	1,048	0	1,048	804.22	.00	243.37	76.8%
A67725 58030 4324 FICA	8,614	0	8,614	5,752.93	.00	2,860.79	66.8%
A67725 58030 4325 FICA	1,461	0	1,461	962.84	.00	497.78	65.9%
A67725 58030 4326 FICA	5,592	0	5,592	3,862.99	.00	1,729.48	69.1%
A67725 58030 4327 FICA	1,438	0	1,438	923.56	.00	514.64	64.2%
A67725 58030 4330 FICA	15,521	0	15,521	10,253.64	.00	5,267.46	66.1%
A67725 58030 4331 FICA	304	0	304	217.94	.00	85.92	71.7%
A67725 58030 4332 FICA	2,041	0	2,041	1,329.71	.00	711.18	65.2%
A67725 58030 4338 FICA	3,721	0	3,721	2,341.26	.00	1,380.05	62.9%
A67725 58030 4339 FICA	230	0	230	123.31	.00	106.19	53.7%
A67725 58030 UNAS FICA	10,360	0	10,360	7,199.03	.00	3,160.60	69.5%
A67725 58040 17BIP WRKS COMP	4,929	0	4,929	4,840.25	.00	88.84	98.2%
A67725 58040 4322 WRKS COMP	597	0	597	586.24	.00	10.76	98.2%
A67725 58040 4323 WRKS COMP	230	0	230	225.48	.00	4.14	98.2%
A67725 58040 4324 WRKS COMP	3,169	0	3,169	3,111.59	.00	57.11	98.2%
A67725 58040 4325 WRKS COMP	429	0	429	420.89	.00	7.73	98.2%
A67725 58040 4326 WRKS COMP	2,112	0	2,112	2,074.39	.00	38.08	98.2%
A67725 58040 4327 WRKS COMP	658	0	658	646.37	.00	11.86	98.2%
A67725 58040 4330 WRKS COMP	5,281	0	5,281	5,185.98	.00	95.19	98.2%
A67725 58040 4331 WRKS COMP	122	0	122	120.25	.00	2.21	98.2%
A67725 58040 4332 WRKS COMP	857	0	857	841.78	.00	15.45	98.2%
A67725 58040 4338 WRKS COMP	1,393	0	1,393	1,367.89	.00	25.11	98.2%
A67725 58040 4339 WRKS COMP	138	0	138	135.29	.00	2.48	98.2%
A67725 58040 UNAS WRKS COMP	4,715	0	4,715	4,629.80	.00	84.98	98.2%
A67725 58060 17BIP HEALTH INS	46,118	0	46,118	34,930.89	.00	11,187.12	75.7%
A67725 58060 4322 HEALTH INS	5,818	0	5,818	4,476.49	.00	1,341.38	76.9%
A67725 58060 4323 HEALTH INS	2,401	0	2,401	1,138.94	.00	1,262.04	47.4%
A67725 58060 4324 HEALTH INS	21,156	0	21,156	16,086.87	.00	5,069.59	76.0%
A67725 58060 4325 HEALTH INS	2,500	0	2,500	1,881.15	.00	618.82	75.2%
A67725 58060 4326 HEALTH INS	15,506	0	15,506	12,033.83	.00	3,472.60	77.6%
A67725 58060 4327 HEALTH INS	8,405	0	8,405	6,472.52	.00	1,932.08	77.0%
A67725 58060 4330 HEALTH INS	42,177	0	42,177	27,397.28	.00	14,779.41	65.0%
A67725 58060 4332 HEALTH INS	10,096	0	10,096	7,712.55	.00	2,383.61	76.4%
A67725 58060 4338 HEALTH INS	3,540	0	3,540	2,946.45	.00	593.47	83.2%
A67725 58060 UNAS HEALTH INS	34,140	0	34,140	10,255.77	.00	23,883.97	30.0%
A67725 58062 17BIP DENTAL INS	137	0	137	153.47	.00	-16.31	111.9%*
A67725 58062 4322 DENTAL INS	35	0	35	27.03	.00	8.16	76.8%
A67725 58062 4323 DENTAL INS	14	0	14	7.46	.00	6.08	55.1%
A67725 58062 4324 DENTAL INS	187	0	187	106.20	.00	80.60	56.9%
A67725 58062 4325 DENTAL INS	25	0	25	16.32	.00	8.95	64.6%
A67725 58062 4326 DENTAL INS	125	0	125	96.00	.00	28.53	77.1%
A67725 58062 4327 DENTAL INS	39	0	39	6.00	.00	32.80	15.5%
A67725 58062 4330 DENTAL INS	245	0	245	171.43	.00	73.12	70.1%
A67725 58062 4331 DENTAL INS	7	0	7	5.60	.00	1.62	77.6%

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A67725 58062 4332 DENTAL INS	51	0	51	39.11	.00	11.42	77.4%
A67725 58062 4338 DENTAL INS	53	0	53	47.44	.00	5.80	89.1%
A67725 58062 UNAS DENTAL INS	202	0	202	61.84	.00	140.30	30.6%
A67725 58065 17BIP VISION INS	32	0	32	24.87	.00	6.88	78.3%
A67725 58065 4322 VISION INS	3	0	3	2.61	.00	.72	78.4%
A67725 58065 4323 VISION INS	3	0	3	2.01	.00	.93	68.4%
A67725 58065 4324 VISION INS	29	0	29	15.00	.00	14.01	51.7%
A67725 58065 4325 VISION INS	5	0	5	4.12	.00	1.37	75.0%
A67725 58065 4326 VISION INS	21	0	21	16.16	.00	5.01	76.3%
A67725 58065 4327 VISION INS	8	0	8	1.29	.00	7.14	15.3%
A67725 58065 4330 VISION INS	61	0	61	42.38	.00	18.58	69.5%
A67725 58065 4332 VISION INS	2	0	2	1.34	.00	.23	85.4%
A67725 58065 4338 VISION INS	2	0	2	1.97	.00	-.01	100.5%*
A67725 58065 UNAS VISION INS	41	0	41	8.62	.00	32.54	20.9%
TOTAL AREA AGENCY ON AGING	1,495,230	195,456	1,690,685	943,892.49	39,215.60	707,577.19	58.1%
A677442 NUTRITION							
A677442 41972 4340 TITLE 111C	-35,025	0	-35,025	-28,234.40	.00	-6,790.60	80.6%*
A677442 41972 4341 SNAP	-40,000	0	-40,000	-47,522.81	.00	7,522.81	118.8%
A677442 41972 4342 NUTRITION	-65,000	0	-65,000	-19,710.50	.00	-45,289.50	30.3%*
A677442 42655 EMPM MINOR SALE	-24,000	0	-24,000	-5,115.05	.00	-18,884.95	21.3%*
TOTAL NUTRITION	-164,025	0	-164,025	-100,582.76	.00	-63,442.24	61.3%
A677443 NUTRITION							
A677443 43772 4341 SNAP	-281,897	0	-281,897	-167,053.75	.00	-114,843.25	59.3%*
TOTAL NUTRITION	-281,897	0	-281,897	-167,053.75	.00	-114,843.25	59.3%
A677444 NUTRITION							
A677444 44772 4340 TITLE 111C	-191,412	0	-191,412	-159,168.20	.00	-32,243.80	83.2%*
TOTAL NUTRITION	-191,412	0	-191,412	-159,168.20	.00	-32,243.80	83.2%
A67745 NUTRITION							
A67745 51005 4340 PERS SERV	253,739	0	253,739	175,792.66	.00	77,946.39	69.3%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A67745 51005 4341 PERS SERV	151,301	0	151,301	95,425.39	.00	55,875.73	63.1%
A67745 51010 4340 PT PAY	57,286	0	57,286	35,109.39	.00	22,176.11	61.3%
A67745 51010 4341 PT PAY	122,010	0	122,010	69,212.67	.00	52,797.02	56.7%
A67745 51010 4342 PT PAY	39,278	0	39,278	33,830.37	.00	5,447.41	86.1%
A67745 51025 4340 SHIFT PAY	78	0	78	90.08	.00	-11.78	115.0%*
A67745 51025 4341 SHIFT PAY	78	0	78	86.17	.00	-7.87	110.1%*
A67745 51035 4340 OTHER COMP	6,029	0	6,029	5,912.43	.00	116.82	98.1%
A67745 51035 4341 OTHER COMP	1,507	0	1,507	2,187.08	.00	-679.77	145.1%*
A67745 52015 4340 Dept Equip	7,500	-300	7,200	646.47	.00	6,553.53	9.0%
A67745 54000 4340 TELEPHONE	1,015	0	1,015	583.71	206.29	225.00	77.8%
A67745 54001 4340 COPY/PRINT	300	0	300	162.12	.00	137.88	54.0%
A67745 54001 EMPM COPY/PRINT	0	25	25	.00	.00	25.00	.0%
A67745 54005 4340 Off Supp	3,300	0	3,300	1,926.15	1,074.99	298.86	90.9%
A67745 54005 EMPM Off Supp	0	100	100	25.09	.00	74.91	25.1%
A67745 54007 4340 Jan Supp	28,000	1,478	29,478	12,872.51	15,063.20	1,541.87	94.8%
A67745 54007 4341 Jan Supp	10,000	0	10,000	10,000.00	.00	.00	100.0%
A67745 54007 EMPM Jan Supp	4,000	-125	3,875	551.88	.00	3,323.12	14.2%
A67745 54015 4340 Maint Agmt	598	151	749	749.00	.00	.00	100.0%
A67745 54020 4340 POSTAGE	680	0	680	467.10	.00	212.90	68.7%
A67745 54025 4340 UTILITIES	2,748	0	2,748	2,038.48	601.52	108.00	96.1%
A67745 54035 4340 ED & TRAIN	500	149	649	348.99	300.00	.01	100.0%
A67745 54040 4340 DUES/MEMBE	1,414	0	1,414	879.90	40.00	494.10	65.1%
A67745 54045 4340 Travel	1,100	0	1,100	1,142.82	.00	-42.82	103.9%*
A67745 54060 4340 LEGAL ADV	600	0	600	146.52	60.30	393.18	34.5%
A67745 54067 4340 RP RENT/LE	26,400	0	26,400	22,000.00	4,400.00	.00	100.0%
A67745 54070 4340 INSURANCE	7,888	0	7,888	6,307.70	.00	1,580.30	80.0%
A67745 54074 4340 INS-AUTO	2,356	0	2,356	2,313.60	.00	42.40	98.2%
A67745 54076 4340 Bldg R&M	8,000	0	8,000	1,097.50	6,746.23	156.27	98.0%
A67745 54078 4340 Fuel	12,000	0	12,000	8,395.43	.00	3,604.57	70.0%
A67745 54085 4340 CLOTHING U	2,800	55	2,855	1,742.60	596.94	515.30	81.9%
A67745 54213 4340 I/D COPIER	1,409	0	1,409	938.96	.00	470.04	66.6%
A67745 54300 4340 Veh. R&M	8,500	0	8,500	1,895.95	5,764.93	839.12	90.1%
A67745 54301 4340 Veh lease	46,254	0	46,254	29,264.66	14,301.72	2,687.74	94.2%
A67745 54400 4340 Food Supp	151,565	3,340	154,905	88,556.64	21,066.55	45,281.79	70.8%
A67745 54400 4341 Food Supp	37,000	0	37,000	37,000.00	.00	.00	100.0%
A67745 54400 4342 Food Supp	11,430	0	11,430	.00	.00	11,430.00	.0%
A67745 54400 EMPM Food Supp	20,000	205	20,205	2,649.98	.00	17,554.92	13.1%
A67745 54444 4340 FEES/PERMI	460	0	460	.00	.00	460.00	.0%
A67745 54800 4340 PROG EXP	54,500	0	54,500	28,419.93	26,080.07	.00	100.0%
A67745 58020 4340 RETIREMENT	33,344	0	33,344	.00	.00	33,344.01	.0%
A67745 58020 4341 RETIREMENT	25,307	0	25,307	.00	.00	25,307.15	.0%
A67745 58020 4342 RETIREMENT	51	0	51	.00	.00	50.97	.0%
A67745 58030 4340 FICA	23,167	0	23,167	15,941.59	.00	7,225.66	68.8%
A67745 58030 4341 FICA	21,030	0	21,030	12,376.83	.00	8,652.74	58.9%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A67745 58030 4342 FICA	4,098	0	4,098	2,588.05	.00	1,510.06	63.2%
A67745 58040 4340 WRKS COMP	10,440	0	10,440	10,251.70	.00	188.17	98.2%
A67745 58040 4341 WRKS COMP	10,065	0	10,065	9,883.42	.00	181.41	98.2%
A67745 58040 4342 WRKS COMP	3,085	0	3,085	3,028.91	.00	55.60	98.2%
A67745 58060 4340 HEALTH INS	54,383	0	54,383	32,159.17	.00	22,223.84	59.1%
A67745 58060 4341 HEALTH INS	26,652	0	26,652	19,873.45	.00	6,778.65	74.6%
A67745 58062 4340 DENTAL INS	268	0	268	140.65	.00	127.36	52.5%
A67745 58062 4341 DENTAL INS	57	0	57	51.41	.00	5.44	90.4%
A67745 58065 4340 VISION INS	74	0	74	40.45	.00	33.44	54.7%
A67745 58065 4341 VISION INS	32	0	32	25.18	.00	6.77	78.8%
TOTAL NUTRITION	1,295,676	5,077	1,300,753	787,130.74	96,302.74	417,319.32	67.9%
A711042 DWYER PARK							
A711042 42001 PARK & REC	-13,000	0	-13,000	-15,211.25	.00	2,211.25	117.0%
TOTAL DWYER PARK	-13,000	0	-13,000	-15,211.25	.00	2,211.25	117.0%
A711047 DWYER PARK							
A711047 42701 REF.APPR.E	0	0	0	-229.09	.00	229.09	100.0%
TOTAL DWYER PARK	0	0	0	-229.09	.00	229.09	100.0%
A71105 DWYER PARK							
A71105 42410 RENTAL R.P	-1,000	0	-1,000	-1,000.00	.00	.00	100.0%
A71105 42705 GIFTS/DONA	0	-141,000	-141,000	.00	.00	-141,000.00	.0%*
A71105 43889 OTHER YTH	0	-5,000	-5,000	-5,000.00	.00	.00	100.0%
A71105 51015 TEMP PAY	71,280	4,400	75,680	46,334.07	.00	29,345.93	61.2%
A71105 51020 OVERTIME	2,000	0	2,000	.00	.00	2,000.00	.0%
A71105 52015 Dept Equip	0	141,000	141,000	63,325.61	63,515.67	14,158.72	90.0%
A71105 52320 BLDG IMPRV	10,000	0	10,000	.00	.00	10,000.00	.0%
A71105 54000 TELEPHONE	840	0	840	703.79	86.21	50.00	94.0%
A71105 54007 Jan Supp	3,600	0	3,600	3,268.19	.00	331.81	90.8%
A71105 54025 UTILITIES	5,000	0	5,000	3,619.20	1,085.03	295.77	94.1%
A71105 54050 Equip R&M	1,000	0	1,000	157.86	.00	842.14	15.8%

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ACCOUNTS FOR: A GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A71105 54055	PROF SERV	28,000	-150	27,850	25,530.00	.00	2,320.00	91.7%
A71105 54065	RENT/LEASE	2,000	0	2,000	1,510.00	370.00	120.00	94.0%
A71105 54070	INSURANCE	8,153	0	8,153	6,824.44	.00	1,328.34	83.7%
A71105 54076	Bldg R&M	20,000	0	20,000	4,900.55	118.80	14,980.65	25.1%
A71105 54077	C&M Supp	2,500	0	2,500	58.37	.00	2,441.63	2.3%
A71105 54078	Fuel	2,000	0	2,000	1,282.22	.00	717.78	64.1%
A71105 54085	CLOTHING U	350	0	350	92.58	.00	257.42	26.5%
A71105 54300	Veh. R&M	500	0	500	41.04	.00	458.96	8.2%
A71105 54444	FEES/PERMI	400	0	400	.00	.00	400.00	.0%
A71105 54625	GARBAGE	2,500	150	2,650	2,275.00	375.00	.00	100.0%
A71105 58020	RETIREMENT	9,590	263	9,853	.00	.00	9,852.85	.0%
A71105 58030	FICA	5,453	337	5,790	3,544.56	.00	2,245.36	61.2%
A71105 58040	WRKS COMP	4,592	0	4,592	4,509.55	.00	82.77	98.2%
TOTAL DWYER PARK		178,758	0	178,758	161,977.03	65,550.71	-48,769.87	127.3%
A73125 YOUTH BUREAU								
A73125 43820	YB YTH BUREAU	-15,827	-91,208	-107,035	-25,102.80	.00	-81,931.92	23.5%*
A73125 43889	Other CR	0	-20,000	-20,000	-20,000.00	.00	.00	100.0%
A73125 51005	PERS SERV	7,887	0	7,887	.00	.00	7,887.00	.0%
A73125 54015	Maint Agmt	170	-170	0	.00	.00	.00	.0%
A73125 54020	POSTAGE	75	12	87	87.47	.00	-.47	100.5%*
A73125 54035	ED & TRAIN	700	-75	625	525.00	.00	100.00	84.0%
A73125 54040	DUES/SUB	120	0	120	120.00	.00	.00	100.0%
A73125 54045	Travel	2,000	-1,026	974	904.54	247.64	-178.18	118.3%*
A73125 54048	Prog Supp	1,000	5,247	6,247	3,384.58	1,543.52	1,318.53	78.9%
A73125 54815	CONT AGNC	0	107,320	107,320	37,338.22	.00	69,981.78	34.8%
A73125 58020	RETIREMENT	1,061	0	1,061	.00	.00	1,060.93	.0%
A73125 58030	FICA	603	0	603	.00	.00	603.00	.0%
A73125 58040	WRKS COMP	323	0	323	317.34	.00	5.82	98.2%
A73125 58060	HEALTH INS	1,788	0	1,788	.00	.00	1,788.00	.0%
TOTAL YOUTH BUREAU		-100	100	0	-2,425.65	1,791.16	634.49	100.0%
A798943 SNOWMOBILE CLUBS								
A798943 43989	OTHER COMM	-119,308	-20,525	-139,833	-139,833.36	.00	.00	100.0%
TOTAL SNOWMOBILE CLUBS		-119,308	-20,525	-139,833	-139,833.36	.00	.00	100.0%
A79895 SNOWMOBILE CLUBS								

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A79895 54815	CONT AGNC	108,462	18,638	127,100	127,100.36	.00	.00	100.0%
TOTAL SNOWMOBILE CLUBS		108,462	18,638	127,100	127,100.36	.00	.00	100.0%
A802042 PLANNING								
A802042 42189	OTHER COMM	-50	0	-50	.00	.00	-50.00	.0%*
TOTAL PLANNING		-50	0	-50	.00	.00	-50.00	.0%
A80205 PLANNING								
A80205 43902	PLANNING	0	0	0	-90,000.00	.00	90,000.00	100.0%
A80205 51005	PERS SERV	350,075	0	350,075	231,733.56	.00	118,341.05	66.2%
A80205 51035	OTHER COMP	0	0	0	2,501.68	.00	-2,501.68	100.0%*
A80205 54000	TELEPHONE	660	0	660	572.00	.00	88.00	86.7%
A80205 54001	COPY/PRINT	2,000	0	2,000	.00	.00	2,000.00	.0%
A80205 54004	SOFTWARE	4,000	2,200	6,200	2,988.55	.00	3,211.45	48.2%
A80205 54005	Off Supp	5,000	0	5,000	495.12	.00	4,504.88	9.9%
A80205 54015	Maint Agmt	150	0	150	.00	.00	150.00	.0%
A80205 54020	POSTAGE	200	0	200	41.52	.00	158.48	20.8%
A80205 54035	ED & TRAIN	4,000	0	4,000	1,810.39	1,688.00	501.61	87.5%
A80205 54040	DUES/SUB	46,134	0	46,134	30,907.00	.00	15,227.00	67.0%
A80205 54045	Travel	1,500	0	1,500	79.66	138.60	1,281.74	14.6%
A80205 54055	PROF SERV	0	186,342	186,342	.00	.00	186,342.00	.0%
A80205 54060	LEGAL ADV	200	0	200	.00	.00	200.00	.0%
A80205 54070	INSURANCE	2,266	0	2,266	3,006.41	.00	-740.80	132.7%*
A80205 54078	Fuel	50	0	50	.00	.00	50.00	.0%
A80205 54213	I/D COPIER	2,337	0	2,337	1,558.08	.00	779.04	66.7%
A80205 58020	RETIREMENT	47,098	0	47,098	.00	.00	47,098.23	.0%
A80205 58030	FICA	26,781	0	26,781	17,225.34	.00	9,555.37	64.3%
A80205 58040	WRKS COMP	7,654	0	7,654	7,515.90	.00	137.96	98.2%
A80205 58060	HEALTH INS	55,162	0	55,162	32,776.72	.00	22,385.68	59.4%
A80205 58062	DENTAL INS	451	0	451	322.71	.00	128.49	71.5%
A80205 58065	VISION INS	98	0	98	57.00	.00	41.00	58.2%
TOTAL PLANNING		555,816	188,542	744,358	243,591.64	1,826.60	498,939.50	33.0%
A87105 CONSERVATION PROGRAMS								
A87105 54815	CONT AGNC	240,000	0	240,000	240,000.00	.00	.00	100.0%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL CONSERVATION PROGRAMS	240,000	0	240,000	240,000.00	.00	.00	100.0%
A87405 Little York Lake Protection Di							
A87405 41001 R PROP TAX	-18,242	0	-18,242	-20,546.07	.00	2,303.86	112.6%
A87405 54815 CONT AGNC	18,242	0	18,242	1,227.26	.00	17,014.95	6.7%
TOTAL Little York Lake Protection Di	0	0	0	-19,318.81	.00	19,318.81	100.0%
A87505 AGRICULTURE & LIVESTOCK							
A87505 54815 CONT AGNC	331,000	0	331,000	331,000.00	.00	.00	100.0%
TOTAL AGRICULTURE & LIVESTOCK	331,000	0	331,000	331,000.00	.00	.00	100.0%
A90105 STATE RETIREMENT							
A90105 99610 RTR Approp Res	-600,000	0	-600,000	.00	.00	-600,000.00	.0%*
TOTAL STATE RETIREMENT	-600,000	0	-600,000	.00	.00	-600,000.00	.0%
A90505 UNEMPLOYMENT INSURANCE							
A90505 58050 UNEMPLOYME	50,000	0	50,000	17,778.76	.00	32,221.24	35.6%
TOTAL UNEMPLOYMENT INSURANCE	50,000	0	50,000	17,778.76	.00	32,221.24	35.6%
A90605 HEALTH INSURANCE							
A90605 58060 HEALTH INS	3,906,548	2,300,000	6,206,548	4,141,730.19	.00	2,064,817.94	66.7%
TOTAL HEALTH INSURANCE	3,906,548	2,300,000	6,206,548	4,141,730.19	.00	2,064,817.94	66.7%
A99015 I/F Transfer to/from D							
A99015 99014 I/F OUT D	7,071,992	0	7,071,992	5,303,994.30	.00	1,767,998.12	75.0%

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ACCOUNTS FOR: A GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL I/F Transfer to/from D	7,071,992	0	7,071,992	5,303,994.30	.00	1,767,998.12	75.0%
A99095 I/F Transfer to/from HH							
A99095 59950 100LL I/F Out HH	0	42,649	42,649	19,666.34	.00	22,982.67	46.1%
A99095 59950 25CAH I/F Out HH	0	277,740	277,740	.00	.00	277,740.00	.0%
A99095 59950 ERRBR I/F Out HH	0	183,155	183,155	5,359.20	.00	177,795.34	2.9%
A99095 59950 HBRB I/F Out HH	0	130,579	130,579	.00	.00	130,578.68	.0%
A99095 59950 TWAB I/F Out HH	0	23,305	23,305	2,317.46	.00	20,987.54	9.9%
TOTAL I/F Transfer to/from HH	0	657,427	657,427	27,343.00	.00	630,084.23	4.2%
TOTAL GENERAL FUND	0	4,336,721	4,336,721	-15,782,405.13	4,081,311.29	16,037,814.60	-269.8%
TOTAL REVENUES	-131,025,509	-8,742,973	-139,768,482	-106,736,508.56	.00	-33,031,973.73	
TOTAL EXPENSES	131,025,509	13,079,694	144,105,203	90,954,103.43	4,081,311.29	49,069,788.33	

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ACCOUNTS FOR: CD SPECIAL GRANT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
CD629043 State Aid							
CD629043 43791 RETI WIOA	0	0	0	-4,210.00	.00	4,210.00	100.0%
TOTAL State Aid	0	0	0	-4,210.00	.00	4,210.00	100.0%
CD629044 WIA-GRANT ADMIN REVENUE							
CD629044 44375 WIA/WIOA	-224,963	0	-224,963	.00	.00	-224,962.86	.0%*
CD629044 44375 INC WIA/WIOA	0	-100,000	-100,000	-39,011.00	.00	-60,989.00	39.0%*
CD629044 44375 TANF WIA/WIOA	-15,000	0	-15,000	.00	.00	-15,000.00	.0%*
CD629044 44375 WADW WIA/WIOA	0	0	0	-27,189.47	.00	27,189.47	100.0%
CD629044 44375 WAMW WIA/WIOA	0	0	0	-49,888.97	.00	49,888.97	100.0%
CD629044 44375 WDWW WIA/WIOA	0	0	0	-39,219.64	.00	39,219.64	100.0%
CD629044 44375 WYTW WIA/WIOA	0	0	0	-38,601.62	.00	38,601.62	100.0%
CD629044 44378 NYESS WIA REV	-1,620	0	-1,620	.00	.00	-1,620.00	.0%*
TOTAL WIA-GRANT ADMIN REVENUE	-241,583	-100,000	-341,583	-193,910.70	.00	-147,672.16	56.8%
CD629047 WIA INTEREST							
CD629047 42401 TANF INT & EARN	0	0	0	-2.23	.00	2.23	100.0%
CD629047 42401 WCY INT & EARN	0	0	0	-2.91	.00	2.91	100.0%
CD629047 42401 WIOA INT & EARN	0	0	0	-20.10	.00	20.10	100.0%
TOTAL WIA INTEREST	0	0	0	-25.24	.00	25.24	100.0%
CD62905 WIA - GRANT ADMIN EXPENSES							
CD62905 51005 PERS SERV	153,991	0	153,991	17,048.64	.00	136,942.65	11.1%
CD62905 51005 200A PERS SERV	0	0	0	6,299.67	.00	-6,299.67	100.0%*
CD62905 51005 FAAD PERS SERV	0	0	0	688.59	.00	-688.59	100.0%*
CD62905 51005 NYESS PERS SERV	0	0	0	1,234.94	.00	-1,234.94	100.0%*
CD62905 51005 OSAD PERS SERV	0	0	0	456.52	.00	-456.52	100.0%*
CD62905 51005 OSDW PERS SERV	0	0	0	240.99	.00	-240.99	100.0%*
CD62905 51005 OSYI PERS SERV	0	0	0	48.75	.00	-48.75	100.0%*

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Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: CD	SPECIAL GRANT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
CD62905	51005 OSYO PERS SERV	0	0	0	48.75	.00	-48.75	100.0%*
CD62905	51005 RETI PERS SERV	0	0	0	2,484.70	.00	-2,484.70	100.0%*
CD62905	51005 WADW PERS SERV	0	0	0	11,697.93	.00	-11,697.93	100.0%*
CD62905	51005 WAMW PERS SERV	0	0	0	29,874.00	.00	-29,874.00	100.0%*
CD62905	51005 WDWW PERS SERV	0	0	0	19,585.69	.00	-19,585.69	100.0%*
CD62905	51005 WYIW PERS SERV	0	0	0	7,029.19	.00	-7,029.19	100.0%*
CD62905	51005 WYOW PERS SERV	0	0	0	15,421.00	.00	-15,421.00	100.0%*
CD62905	54000 TELEPHONE	825	0	825	168.45	.00	656.55	20.4%
CD62905	54000 200A TELEPHONE	0	0	0	11.37	.00	-11.37	100.0%*
CD62905	54000 FAAD TELEPHONE	0	0	0	1.73	.00	-1.73	100.0%*
CD62905	54000 NYESS TELEPHONE	0	0	0	1.29	.00	-1.29	100.0%*
CD62905	54000 RETI TELEPHONE	0	0	0	12.93	.00	-12.93	100.0%*
CD62905	54000 WADW CELL/L/DIS	0	0	0	84.69	.00	-84.69	100.0%*
CD62905	54000 WAMW CELL/L/DIS	0	0	0	62.72	.00	-62.72	100.0%*
CD62905	54000 WDWW CELL/L/DIS	0	0	0	148.92	.00	-148.92	100.0%*
CD62905	54000 WYIW CELL/L/DIS	0	0	0	50.86	.00	-50.86	100.0%*
CD62905	54000 WYOW CELL/L/DIS	0	0	0	108.55	.00	-108.55	100.0%*
CD62905	54001 200A COPY/PRINT	0	0	0	9.97	.00	-9.97	100.0%*
CD62905	54001 FAAD COPY/PRINT	0	0	0	1.19	.00	-1.19	100.0%*
CD62905	54001 WADW COPY/PRINT	0	0	0	47.49	.00	-47.49	100.0%*
CD62905	54001 WAMW COPY/PRINT	0	0	0	120.82	.00	-120.82	100.0%*
CD62905	54001 WDWW COPY/PRINT	0	0	0	82.79	.00	-82.79	100.0%*
CD62905	54001 WYIW COPY/PRINT	0	0	0	34.39	.00	-34.39	100.0%*
CD62905	54001 WYOW COPY/PRINT	0	0	0	67.07	.00	-67.07	100.0%*
CD62905	54005 Off Supp	600	0	600	46.94	.77	552.29	8.0%
CD62905	54005 200A Off Supp	0	0	0	16.20	.00	-16.20	100.0%*
CD62905	54005 FAAD Off Supp	0	0	0	2.41	.00	-2.41	100.0%*
CD62905	54005 NYESS Off Supp	0	0	0	1.12	.00	-1.12	100.0%*
CD62905	54005 RETI Off Supp	0	0	0	8.25	.00	-8.25	100.0%*
CD62905	54005 WADW Off Supp	0	0	0	51.86	.00	-51.86	100.0%*
CD62905	54005 WAMW Off Supp	0	0	0	62.58	.00	-62.58	100.0%*
CD62905	54005 WDWW Off Supp	0	0	0	90.94	.00	-90.94	100.0%*
CD62905	54005 WYIW Off Supp	0	0	0	26.34	.00	-26.34	100.0%*
CD62905	54005 WYOW Off Supp	0	0	0	65.70	.00	-65.70	100.0%*
CD62905	54015 MainAgree	250	0	250	.00	.00	250.00	.0%
CD62905	54020 POSTAGE	52	0	52	7.40	.00	44.60	14.2%
CD62905	54020 200A POSTAGE	0	0	0	.27	.00	-.27	100.0%*
CD62905	54020 FAAD POSTAGE	0	0	0	.03	.00	-.03	100.0%*
CD62905	54020 WADW POSTAGE	0	0	0	.77	.00	-.77	100.0%*
CD62905	54020 WAMW POSTAGE	0	0	0	1.85	.00	-1.85	100.0%*
CD62905	54020 WDWW POSTAGE	0	0	0	1.36	.00	-1.36	100.0%*
CD62905	54020 WYIW POSTAGE	0	0	0	.62	.00	-.62	100.0%*
CD62905	54020 WYOW POSTAGE	0	0	0	1.31	.00	-1.31	100.0%*
CD62905	54035 ED & TRAIN	5,500	0	5,500	225.00	.00	5,275.00	4.1%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

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CD62905	54035 WADW ED & TRAIN	0	0	0	289.45	.00	-289.45	100.0%*
CD62905	54035 WDWW ED & TRAIN	0	0	0	514.96	.00	-514.96	100.0%*
CD62905	54035 WYIW ED & TRAIN	0	0	0	70.58	.00	-70.58	100.0%*
CD62905	54035 WYOW ED & TRAIN	0	0	0	298.09	.00	-298.09	100.0%*
CD62905	54040 DUES/MEMBE	4,250	0	4,250	.00	.00	4,250.00	.0%
CD62905	54040 WADW DUES/MEMBE	0	0	0	31.20	.00	-31.20	100.0%*
CD62905	54040 WDWW DUES/MEMBE	0	0	0	41.18	.00	-41.18	100.0%*
CD62905	54040 WYIW DUES/MEMBE	0	0	0	34.45	.00	-34.45	100.0%*
CD62905	54040 WYOW DUES/MEMBE	0	0	0	67.92	.00	-67.92	100.0%*
CD62905	54045 Travel	1,000	0	1,000	.00	.00	1,000.00	.0%
CD62905	54045 WADW Travel	0	0	0	76.09	.00	-76.09	100.0%*
CD62905	54045 WAMW Travel	0	0	0	78.01	.00	-78.01	100.0%*
CD62905	54045 WDWW Travel	0	0	0	108.87	.00	-108.87	100.0%*
CD62905	54045 WYIW Travel	0	0	0	52.22	.00	-52.22	100.0%*
CD62905	54045 WYOW Travel	0	0	0	84.77	.00	-84.77	100.0%*
CD62905	54048 Prog Supp	5,000	0	5,000	1,200.00	.00	3,800.00	24.0%
CD62905	54048 INC Prog Supp	0	100,000	100,000	29,448.74	40.00	70,511.26	29.5%
CD62905	54060 LEGAL ADV	300	0	300	.00	.00	300.00	.0%
CD62905	54070 LIAB INS	1,160	0	1,160	.00	.00	1,160.00	.0%
CD62905	54070 200A LIAB INS	0	0	0	31.35	.00	-31.35	100.0%*
CD62905	54070 FAAD LIAB INS	0	0	0	2.32	.00	-2.32	100.0%*
CD62905	54070 WADW LIAB INS	0	0	0	113.89	.00	-113.89	100.0%*
CD62905	54070 WAMW LIAB INS	0	0	0	319.31	.00	-319.31	100.0%*
CD62905	54070 WDWW LIAB INS	0	0	0	243.45	.00	-243.45	100.0%*
CD62905	54070 WYIW LIAB INS	0	0	0	53.61	.00	-53.61	100.0%*
CD62905	54070 WYOW LIAB INS	0	0	0	163.50	.00	-163.50	100.0%*
CD62905	54213 I/D COPIER	850	0	850	121.24	.00	728.76	14.3%
CD62905	54774 WIOA INT EXP	0	0	0	20.22	.00	-20.22	100.0%*
CD62905	58020 RETIREMENT	21,559	0	21,559	-14,000.11	.00	35,558.89	-64.9%
CD62905	58020 200A RETIREMENT	0	0	0	756.49	.00	-756.49	100.0%*
CD62905	58020 FAAD RETIREMENT	0	0	0	80.89	.00	-80.89	100.0%*
CD62905	58020 NYESS RETIREMENT	0	0	0	148.73	.00	-148.73	100.0%*
CD62905	58020 OSAD RETIREMENT	0	0	0	70.05	.00	-70.05	100.0%*
CD62905	58020 OSDW RETIREMENT	0	0	0	37.96	.00	-37.96	100.0%*
CD62905	58020 OSYI RETIREMENT	0	0	0	7.26	.00	-7.26	100.0%*
CD62905	58020 OSYO RETIREMENT	0	0	0	7.26	.00	-7.26	100.0%*
CD62905	58020 RETI RETIREMENT	0	0	0	365.91	.00	-365.91	100.0%*
CD62905	58020 WADW RETIREMENT	0	0	0	1,768.97	.00	-1,768.97	100.0%*
CD62905	58020 WAMW RETIREMENT	0	0	0	4,325.72	.00	-4,325.72	100.0%*
CD62905	58020 WDWW RETIREMENT	0	0	0	3,004.66	.00	-3,004.66	100.0%*
CD62905	58020 WYIW RETIREMENT	0	0	0	1,067.70	.00	-1,067.70	100.0%*
CD62905	58020 WYOW RETIREMENT	0	0	0	2,358.51	.00	-2,358.51	100.0%*
CD62905	58030 FICA	11,780	0	11,780	1,250.91	.00	10,529.42	10.6%
CD62905	58030 200A FICA	0	0	0	449.28	.00	-449.28	100.0%*

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CD62905	58030 FAAD FICA	0	0	0	49.37	.00	-49.37	100.0%*
CD62905	58030 NYESS FICA	0	0	0	91.34	.00	-91.34	100.0%*
CD62905	58030 OSAD FICA	0	0	0	34.55	.00	-34.55	100.0%*
CD62905	58030 OSDW FICA	0	0	0	18.24	.00	-18.24	100.0%*
CD62905	58030 OSYI FICA	0	0	0	3.69	.00	-3.69	100.0%*
CD62905	58030 OSYO FICA	0	0	0	3.69	.00	-3.69	100.0%*
CD62905	58030 RETI FICA	0	0	0	187.99	.00	-187.99	100.0%*
CD62905	58030 WADW FICA	0	0	0	876.87	.00	-876.87	100.0%*
CD62905	58030 WAMW FICA	0	0	0	2,124.27	.00	-2,124.27	100.0%*
CD62905	58030 WDWW FICA	0	0	0	1,473.65	.00	-1,473.65	100.0%*
CD62905	58030 WYIW FICA	0	0	0	525.47	.00	-525.47	100.0%*
CD62905	58030 WYOW FICA	0	0	0	1,154.78	.00	-1,154.78	100.0%*
CD62905	58040 WRKS COMP	3,600	0	3,600	.00	.00	3,600.00	.0%
CD62905	58040 200A WRKS COMP	0	0	0	371.19	.00	-371.19	100.0%*
CD62905	58040 FAAD WRKS COMP	0	0	0	35.35	.00	-35.35	100.0%*
CD62905	58040 NYESS WRKS COMP	0	0	0	35.35	.00	-35.35	100.0%*
CD62905	58040 RETI WRKS COMP	0	0	0	318.16	.00	-318.16	100.0%*
CD62905	58040 WADW WRKS COMP	0	0	0	477.24	.00	-477.24	100.0%*
CD62905	58040 WAMW WRKS COMP	0	0	0	1,095.89	.00	-1,095.89	100.0%*
CD62905	58040 WDWW WRKS COMP	0	0	0	618.64	.00	-618.64	100.0%*
CD62905	58040 WYIW WRKS COMP	0	0	0	194.43	.00	-194.43	100.0%*
CD62905	58040 WYOW WRKS COMP	0	0	0	388.86	.00	-388.86	100.0%*
CD62905	58060 HEALTH INS	30,646	0	30,646	5,893.40	.00	24,752.38	19.2%
CD62905	58060 200A HEALTH INS	0	0	0	1,232.16	.00	-1,232.16	100.0%*
CD62905	58060 FAAD HEALTH INS	0	0	0	117.41	.00	-117.41	100.0%*
CD62905	58060 NYESS HEALTH INS	0	0	0	171.67	.00	-171.67	100.0%*
CD62905	58060 OSAD HEALTH INS	0	0	0	45.94	.00	-45.94	100.0%*
CD62905	58060 OSDW HEALTH INS	0	0	0	24.25	.00	-24.25	100.0%*
CD62905	58060 OSYI HEALTH INS	0	0	0	4.91	.00	-4.91	100.0%*
CD62905	58060 OSYO HEALTH INS	0	0	0	4.91	.00	-4.91	100.0%*
CD62905	58060 RETI HEALTH INS	0	0	0	206.86	.00	-206.86	100.0%*
CD62905	58060 WADW HEALTH INS	0	0	0	1,518.20	.00	-1,518.20	100.0%*
CD62905	58060 WAMW HEALTH INS	0	0	0	9,054.05	.00	-9,054.05	100.0%*
CD62905	58060 WDWW HEALTH INS	0	0	0	2,295.47	.00	-2,295.47	100.0%*
CD62905	58060 WYIW HEALTH INS	0	0	0	988.83	.00	-988.83	100.0%*
CD62905	58060 WYOW HEALTH INS	0	0	0	2,015.54	.00	-2,015.54	100.0%*
CD62905	58062 DENTAL INS	180	0	180	34.70	.00	145.78	19.2%
CD62905	58062 200A DENTAL INS	0	0	0	5.85	.00	-5.85	100.0%*
CD62905	58062 FAAD DENTAL INS	0	0	0	.59	.00	-.59	100.0%*
CD62905	58062 NYESS DENTAL INS	0	0	0	1.03	.00	-1.03	100.0%*
CD62905	58062 OSAD DENTAL INS	0	0	0	.46	.00	-.46	100.0%*
CD62905	58062 OSDW DENTAL INS	0	0	0	.24	.00	-.24	100.0%*
CD62905	58062 OSYI DENTAL INS	0	0	0	.05	.00	-.05	100.0%*
CD62905	58062 OSYO DENTAL INS	0	0	0	.05	.00	-.05	100.0%*

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CD62905 58062 RETI DENTAL INS	0	0	0	2.09	.00	-2.09	100.0%*
CD62905 58062 WADW DENTAL INS	0	0	0	11.80	.00	-11.80	100.0%*
CD62905 58062 WAMW DENTAL INS	0	0	0	39.29	.00	-39.29	100.0%*
CD62905 58062 WDWW DENTAL INS	0	0	0	19.48	.00	-19.48	100.0%*
CD62905 58062 WYIW DENTAL INS	0	0	0	7.49	.00	-7.49	100.0%*
CD62905 58062 WYOW DENTAL INS	0	0	0	15.68	.00	-15.68	100.0%*
CD62905 58065 VISION INS	39	0	39	7.50	.00	31.70	19.1%
CD62905 58065 200A VISION INS	0	0	0	1.25	.00	-1.25	100.0%*
CD62905 58065 FAAD VISION INS	0	0	0	.13	.00	-.13	100.0%*
CD62905 58065 NYESS VISION INS	0	0	0	.21	.00	-.21	100.0%*
CD62905 58065 OSAD VISION INS	0	0	0	.11	.00	-.11	100.0%*
CD62905 58065 OSDW VISION INS	0	0	0	.06	.00	-.06	100.0%*
CD62905 58065 OSYI VISION INS	0	0	0	.01	.00	-.01	100.0%*
CD62905 58065 OSYO VISION INS	0	0	0	.01	.00	-.01	100.0%*
CD62905 58065 RETI VISION INS	0	0	0	.45	.00	-.45	100.0%*
CD62905 58065 WADW VISION INS	0	0	0	2.57	.00	-2.57	100.0%*
CD62905 58065 WAMW VISION INS	0	0	0	8.46	.00	-8.46	100.0%*
CD62905 58065 WDWW VISION INS	0	0	0	4.24	.00	-4.24	100.0%*
CD62905 58065 WYIW VISION INS	0	0	0	1.62	.00	-1.62	100.0%*
CD62905 58065 WYOW VISION INS	0	0	0	3.38	.00	-3.38	100.0%*
TOTAL WIA - GRANT ADMIN EXPENSES	241,583	100,000	341,583	182,772.57	40.77	158,769.52	53.5%
CD629242 WIA LOCAL REVENUE							
CD629242 41289 JSW DEPT FEES	0	-23,708	-23,708	.00	.00	-23,708.00	.0%*
CD629242 42411 RENT PROP	0	0	0	-48,458.37	.00	48,458.37	100.0%
CD629242 42701 REF.APPR.E	0	0	0	-350.00	.00	350.00	100.0%
TOTAL WIA LOCAL REVENUE	0	-23,708	-23,708	-48,808.37	.00	25,100.37	205.9%
CD629244 WIA-E & T REVENUE							
CD629244 42401 TANF INT & EARN	0	0	0	-.28	.00	.28	100.0%
CD629244 42401 WIOA INT & EARN	0	0	0	-1.38	.00	1.38	100.0%
CD629244 44375 WIA/WIOA	-547,458	0	-547,458	.00	.00	-547,458.40	.0%*
CD629244 44375 TANF WIA/WIOA	-154,250	0	-154,250	-84,450.00	.00	-69,800.00	54.7%*
CD629244 44375 WADW WIA/WIOA	0	0	0	-92,950.00	.00	92,950.00	100.0%
CD629244 44375 WAMW WIA/WIOA	0	0	0	-13,532.59	.00	13,532.59	100.0%
CD629244 44375 WDWW WIA/WIOA	0	0	0	-115,904.25	.00	115,904.25	100.0%

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CD629244 44375 WYOW WIA/WIOA	0	0	0	-138,911.26	.00	138,911.26	100.0%
TOTAL WIA-E & T REVENUE	-701,708	0	-701,708	-445,749.76	.00	-255,958.64	63.5%
CD62925 WIA - E & T							
CD62925 51005 PERS SERV	234,020	0	234,020	10,576.32	.00	223,443.73	4.5%
CD62925 51005 200A PERS SERV	0	0	0	3,171.45	.00	-3,171.45	100.0%*
CD62925 51005 200P PERS SERV	0	0	0	3,072.83	.00	-3,072.83	100.0%*
CD62925 51005 FAAD PERS SERV	0	0	0	762.16	.00	-762.16	100.0%*
CD62925 51005 FAPR PERS SERV	0	0	0	150.44	.00	-150.44	100.0%*
CD62925 51005 JSW PERS SERV	0	22,918	22,918	2,792.71	.00	20,125.29	12.2%
CD62925 51005 NYESS PERS SERV	0	0	0	211.09	.00	-211.09	100.0%*
CD62925 51005 WADW PERS SERV	0	0	0	48,215.59	.00	-48,215.59	100.0%*
CD62925 51005 WAMW PERS SERV	0	0	0	10,047.04	.00	-10,047.04	100.0%*
CD62925 51005 WDWW PERS SERV	0	0	0	57,102.22	.00	-57,102.22	100.0%*
CD62925 51005 WYIW PERS SERV	0	0	0	6,435.52	.00	-6,435.52	100.0%*
CD62925 51005 WYOW PERS SERV	0	0	0	35,848.92	.00	-35,848.92	100.0%*
CD62925 51015 200A TEMP PAY	0	0	0	581.67	.00	-581.67	100.0%*
CD62925 51015 200P TEMP PAY	0	0	0	99,830.65	.00	-99,830.65	100.0%*
CD62925 51015 FAAD TEMP PAY	0	0	0	31.72	.00	-31.72	100.0%*
CD62925 51015 FAPR TEMP PAY	0	0	0	5,285.95	.00	-5,285.95	100.0%*
CD62925 51015 TANF TEMP PAY	107,441	0	107,441	1,910.38	.00	105,530.62	1.8%
CD62925 51015 YTH TEMP PAY	35,711	0	35,711	2,525.25	.00	33,185.75	7.1%
CD62925 51015 YTHO TEMP PAY	0	0	0	37,965.38	.00	-37,965.38	100.0%*
CD62925 54000 CELL/L/DIS	0	0	0	45.04	.00	-45.04	100.0%*
CD62925 54000 200A CELL/L/DIS	1,408	0	1,408	15.06	.00	1,393.01	1.1%
CD62925 54000 200P CELL/L/DIS	0	0	0	36.78	.00	-36.78	100.0%*
CD62925 54000 FAAD CELL/L/DIS	0	0	0	4.75	.00	-4.75	100.0%*
CD62925 54000 FAPR CELL/L/DIS	0	0	0	1.40	.00	-1.40	100.0%*
CD62925 54000 WADW CELL/L/DIS	0	0	0	32.43	.00	-32.43	100.0%*
CD62925 54000 WDWW CELL/L/DIS	0	0	0	41.78	.00	-41.78	100.0%*
CD62925 54000 WYIW CELL/L/DIS	0	0	0	48.49	.00	-48.49	100.0%*
CD62925 54000 WYOW CELL/L/DIS	0	0	0	499.45	.00	-499.45	100.0%*
CD62925 54001 200A COPY/PRINT	0	0	0	4.50	.00	-4.50	100.0%*
CD62925 54001 200P COPY/PRINT	0	0	0	1.58	.00	-1.58	100.0%*
CD62925 54001 FAAD COPY/PRINT	0	0	0	4.62	.00	-4.62	100.0%*
CD62925 54001 FAPR COPY/PRINT	0	0	0	.25	.00	-.25	100.0%*
CD62925 54001 WADW COPY/PRINT	0	0	0	161.63	.00	-161.63	100.0%*
CD62925 54001 WDWW COPY/PRINT	0	0	0	208.16	.00	-208.16	100.0%*
CD62925 54001 WYIW COPY/PRINT	0	0	0	29.54	.00	-29.54	100.0%*
CD62925 54001 WYOW COPY/PRINT	0	0	0	262.73	.00	-262.73	100.0%*

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: CD	SPECIAL GRANT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
CD62925	54004 COMP SOFT	0	0	0	.00	149.90	-149.90	100.0%*
CD62925	54004 WADW COMP SOFT	300	0	300	24.95	.00	275.05	8.3%
CD62925	54004 WDWW COMP SOFT	0	0	0	29.53	.00	-29.53	100.0%*
CD62925	54004 WYIW COMP SOFT	0	0	0	7.30	.00	-7.30	100.0%*
CD62925	54004 WYOW COMP SOFT	0	0	0	42.15	.00	-42.15	100.0%*
CD62925	54005 Off Supp	670	500	1,170	.00	503.40	666.12	43.0%
CD62925	54005 200P Off Supp	0	0	0	101.25	.00	-101.25	100.0%*
CD62925	54005 FAAD Off Supp	0	0	0	49.13	.00	-49.13	100.0%*
CD62925	54005 JSW Off Supp	0	100	100	.00	.00	100.00	.0%
CD62925	54005 WADW Off Supp	0	0	0	172.34	.00	-172.34	100.0%*
CD62925	54005 WDWW Off Supp	0	0	0	188.22	.00	-188.22	100.0%*
CD62925	54005 WYIW Off Supp	0	0	0	21.33	.00	-21.33	100.0%*
CD62925	54005 WYOW Off Supp	0	0	0	256.74	.00	-256.74	100.0%*
CD62925	54020 POSTAGE	544	0	544	3.70	73.00	467.30	14.1%
CD62925	54020 200A POSTAGE	0	0	0	76.78	.00	-76.78	100.0%*
CD62925	54020 200P POSTAGE	0	0	0	43.75	.00	-43.75	100.0%*
CD62925	54020 FAAD POSTAGE	0	0	0	43.03	.00	-43.03	100.0%*
CD62925	54020 FAPR POSTAGE	0	0	0	4.63	.00	-4.63	100.0%*
CD62925	54020 WADW POSTAGE	0	0	0	44.92	.00	-44.92	100.0%*
CD62925	54020 WDWW POSTAGE	0	0	0	50.37	.00	-50.37	100.0%*
CD62925	54020 WYIW POSTAGE	0	0	0	1.97	.00	-1.97	100.0%*
CD62925	54020 WYOW POSTAGE	0	0	0	36.38	.00	-36.38	100.0%*
CD62925	54025 UTILITIES	11,906	0	11,906	.00	.00	11,906.34	.0%
CD62925	54025 200A UTILITIES	0	0	0	102.65	.00	-102.65	100.0%*
CD62925	54025 200P UTILITIES	0	0	0	244.91	.00	-244.91	100.0%*
CD62925	54025 FAAD UTILITIES	0	0	0	40.10	.00	-40.10	100.0%*
CD62925	54025 FAPR UTILITIES	0	0	0	9.66	.00	-9.66	100.0%*
CD62925	54025 WADW UTILITIES	0	0	0	1,981.86	.00	-1,981.86	100.0%*
CD62925	54025 WDWW UTILITIES	0	0	0	2,390.27	.00	-2,390.27	100.0%*
CD62925	54025 WYIW UTILITIES	0	0	0	215.15	.00	-215.15	100.0%*
CD62925	54025 WYOW UTILITIES	0	0	0	2,586.03	.00	-2,586.03	100.0%*
CD62925	54035 ED & TRAIN	2,225	0	2,225	.00	.00	2,225.00	.0%
CD62925	54035 WYIW ED & TRAIN	0	0	0	109.24	.00	-109.24	100.0%*
CD62925	54035 WYOW ED & TRAIN	0	0	0	738.76	.00	-738.76	100.0%*
CD62925	54040 DUES/MEMBE	625	0	625	.00	.00	625.00	.0%
CD62925	54045 Travel	3,922	0	3,922	.00	.00	3,922.11	.0%
CD62925	54045 200P Travel	0	0	0	26.88	.00	-26.88	100.0%*
CD62925	54045 FAPR Travel	0	0	0	374.71	.00	-374.71	100.0%*
CD62925	54045 WADW Travel	0	0	0	26.85	.00	-26.85	100.0%*
CD62925	54045 WDWW Travel	0	0	0	73.07	.00	-73.07	100.0%*
CD62925	54045 WYIW Travel	0	0	0	659.49	.00	-659.49	100.0%*
CD62925	54045 WYOW Travel	0	0	0	974.76	.00	-974.76	100.0%*
CD62925	54048 Prog Supp	28,314	-8,403	19,911	40.00	3,648.49	16,222.72	18.5%
CD62925	54048 200P Prog Supp	0	0	0	1,327.82	.00	-1,327.82	100.0%*

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Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: CD	SPECIAL GRANT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
CD62925	54048 FAPR Prog Supp	0	0	0	558.51	.00	-558.51	100.0%*
CD62925	54048 WADW Prog Supp	0	0	0	2,557.29	173.81	-2,731.10	100.0%*
CD62925	54048 WDWW Prog Supp	0	0	0	1,044.08	.00	-1,044.08	100.0%*
CD62925	54048 WYOW Prog Supp	0	0	0	2,779.95	80.00	-2,859.95	100.0%*
CD62925	54060 LEGAL ADV	636	0	636	.00	.00	636.00	.0%
CD62925	54060 TANF LEGAL ADV	250	0	250	.00	.00	250.00	.0%
CD62925	54067 RP RENT/LE	60,954	0	60,954	59,861.81	.00	1,092.30	98.2%
CD62925	54067 200A RP RENT/LE	0	0	0	539.50	.00	-539.50	100.0%*
CD62925	54067 200P RP RENT/LE	0	0	0	5,053.50	.00	-5,053.50	100.0%*
CD62925	54067 FAAD RP RENT/LE	0	0	0	403.17	.00	-403.17	100.0%*
CD62925	54067 FAPR RP RENT/LE	0	0	0	289.51	.00	-289.51	100.0%*
CD62925	54067 WADW RP RENT/LE	0	0	0	12,532.19	.00	-12,532.19	100.0%*
CD62925	54067 WDWW RP RENT/LE	0	0	0	15,032.91	.00	-15,032.91	100.0%*
CD62925	54067 WYIW RP RENT/LE	0	0	0	1,810.83	.00	-1,810.83	100.0%*
CD62925	54067 WYOW RP RENT/LE	0	0	0	17,845.53	.00	-17,845.53	100.0%*
CD62925	54070 LIAB INS	760	0	760	.00	.00	760.12	.0%
CD62925	54070 200A LIAB INS	0	0	0	1.93	.00	-1.93	100.0%*
CD62925	54070 FAAD LIAB INS	0	0	0	15.38	.00	-15.38	100.0%*
CD62925	54070 WADW LIAB INS	0	0	0	214.53	.00	-214.53	100.0%*
CD62925	54070 WDWW LIAB INS	0	0	0	258.06	.00	-258.06	100.0%*
CD62925	54070 WYIW LIAB INS	0	0	0	17.92	.00	-17.92	100.0%*
CD62925	54070 WYOW LIAB INS	0	0	0	132.56	.00	-132.56	100.0%*
CD62925	54213 Copier	0	0	0	224.52	.00	-224.52	100.0%*
CD62925	54213 TANF I/D COPIER	1,006	0	1,006	.00	.00	1,006.24	.0%
CD62925	54774 WIOA INT EXP	0	0	0	1.74	.00	-1.74	100.0%*
CD62925	54802 PROG EDUCT	98,971	0	98,971	.00	.00	98,971.46	.0%
CD62925	54802 WDWW PROG EDUCT	0	0	0	21,280.00	.00	-21,280.00	100.0%*
CD62925	58020 RETIREMENT	32,258	0	32,258	-19,240.32	.00	51,498.29	-59.6%
CD62925	58020 200A RETIREMENT	0	0	0	336.43	.00	-336.43	100.0%*
CD62925	58020 200P RETIREMENT	0	0	0	243.36	.00	-243.36	100.0%*
CD62925	58020 FAAD RETIREMENT	0	0	0	442.87	.00	-442.87	100.0%*
CD62925	58020 FAPR RETIREMENT	0	0	0	21.85	.00	-21.85	100.0%*
CD62925	58020 JSW RETIREMENT	0	2,296	2,296	.00	.00	2,296.00	.0%
CD62925	58020 WADW RETIREMENT	0	0	0	5,500.70	.00	-5,500.70	100.0%*
CD62925	58020 WAMW RETIREMENT	0	0	0	1,111.55	.00	-1,111.55	100.0%*
CD62925	58020 WDWW RETIREMENT	0	0	0	6,665.88	.00	-6,665.88	100.0%*
CD62925	58020 WYIW RETIREMENT	0	0	0	720.45	.00	-720.45	100.0%*
CD62925	58020 WYOW RETIREMENT	0	0	0	4,117.23	.00	-4,117.23	100.0%*
CD62925	58030 FICA	18,193	0	18,193	778.65	.00	17,414.39	4.3%
CD62925	58030 200A FICA	0	0	0	268.86	.00	-268.86	100.0%*
CD62925	58030 200P FICA	0	0	0	7,865.26	.00	-7,865.26	100.0%*
CD62925	58030 FAAD FICA	0	0	0	69.42	.00	-69.42	100.0%*
CD62925	58030 FAPR FICA	0	0	0	415.57	.00	-415.57	100.0%*
CD62925	58030 JSW FICA	0	1,547	1,547	199.18	.00	1,347.82	12.9%

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Cortland County

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FOR 2025 13

ACCOUNTS FOR: CD	SPECIAL GRANT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
CD62925	58030 NYESS FICA	0	0	0	15.64	.00	-15.64	100.0%*
CD62925	58030 TANF FICA	7,696	0	7,696	146.14	.00	7,549.53	1.9%
CD62925	58030 WADW FICA	0	0	0	3,570.16	.00	-3,570.16	100.0%*
CD62925	58030 WAMW FICA	0	0	0	744.23	.00	-744.23	100.0%*
CD62925	58030 WDWW FICA	0	0	0	4,229.22	.00	-4,229.22	100.0%*
CD62925	58030 WYIW FICA	0	0	0	476.70	.00	-476.70	100.0%*
CD62925	58030 WYOW FICA	2,732	0	2,732	2,655.84	.00	76.05	97.2%
CD62925	58030 YTH FICA	0	0	0	184.96	.00	-184.96	100.0%*
CD62925	58030 YTHO FICA	0	0	0	2,910.90	.00	-2,910.90	100.0%*
CD62925	58040 WRKS COMP	11,125	0	11,125	5,462.24	.00	5,662.76	49.1%
CD62925	58040 JSW WRKS COMP	0	907	907	.00	.00	907.00	.0%
CD62925	58040 WADW WRKS COMP	0	0	0	1,425.65	.00	-1,425.65	100.0%*
CD62925	58040 WAMW WRKS COMP	0	0	0	38.22	.00	-38.22	100.0%*
CD62925	58040 WDWW WRKS COMP	0	0	0	1,971.87	.00	-1,971.87	100.0%*
CD62925	58040 WYIW WRKS COMP	0	0	0	131.10	.00	-131.10	100.0%*
CD62925	58040 WYOW WRKS COMP	0	0	0	1,895.40	.00	-1,895.40	100.0%*
CD62925	58060 HEALTH INS	39,491	0	39,491	4,906.99	.00	34,584.41	12.4%
CD62925	58060 200A HEALTH INS	0	0	0	354.62	.00	-354.62	100.0%*
CD62925	58060 200P HEALTH INS	0	0	0	256.51	.00	-256.51	100.0%*
CD62925	58060 FAAD HEALTH INS	0	0	0	466.80	.00	-466.80	100.0%*
CD62925	58060 FAPR HEALTH INS	0	0	0	23.03	.00	-23.03	100.0%*
CD62925	58060 JSW HEALTH INS	0	3,786	3,786	.00	.00	3,786.00	.0%
CD62925	58060 WADW HEALTH INS	0	0	0	6,296.03	.00	-6,296.03	100.0%*
CD62925	58060 WAMW HEALTH INS	0	0	0	1,237.58	.00	-1,237.58	100.0%*
CD62925	58060 WDWW HEALTH INS	0	0	0	7,625.66	.00	-7,625.66	100.0%*
CD62925	58060 WYIW HEALTH INS	0	0	0	839.78	.00	-839.78	100.0%*
CD62925	58060 WYOW HEALTH INS	0	0	0	4,768.79	.00	-4,768.79	100.0%*
CD62925	58062 DENTAL INS	451	0	451	53.97	.00	397.23	12.0%
CD62925	58062 200A DENTAL INS	0	0	0	3.88	.00	-3.88	100.0%*
CD62925	58062 200P DENTAL INS	0	0	0	2.81	.00	-2.81	100.0%*
CD62925	58062 FAAD DENTAL INS	0	0	0	5.10	.00	-5.10	100.0%*
CD62925	58062 FAPR DENTAL INS	0	0	0	.23	.00	-.23	100.0%*
CD62925	58062 JSW DENTAL INS	0	46	46	.00	.00	46.00	.0%
CD62925	58062 WADW DENTAL INS	0	0	0	68.84	.00	-68.84	100.0%*
CD62925	58062 WAMW DENTAL INS	0	0	0	13.50	.00	-13.50	100.0%*
CD62925	58062 WDWW DENTAL INS	0	0	0	83.35	.00	-83.35	100.0%*
CD62925	58062 WYIW DENTAL INS	0	0	0	9.15	.00	-9.15	100.0%*
CD62925	58062 WYOW DENTAL INS	0	0	0	52.11	.00	-52.11	100.0%*
CD62925	58065 VISION INS	98	0	98	9.51	.00	88.49	9.7%
CD62925	58065 200A VISION INS	0	0	0	.43	.00	-.43	100.0%*
CD62925	58065 200P VISION INS	0	0	0	.46	.00	-.46	100.0%*
CD62925	58065 FAAD VISION INS	0	0	0	1.00	.00	-1.00	100.0%*
CD62925	58065 FAPR VISION INS	0	0	0	.06	.00	-.06	100.0%*
CD62925	58065 JSW VISION INS	0	11	11	.00	.00	11.00	.0%

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Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: CD SPECIAL GRANT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
CD62925 58065 WADW VISION INS	0	0	0	11.20	.00	-11.20	100.0%*
CD62925 58065 WAMW VISION INS	0	0	0	2.19	.00	-2.19	100.0%*
CD62925 58065 WDWW VISION INS	0	0	0	13.59	.00	-13.59	100.0%*
CD62925 58065 WYIW VISION INS	0	0	0	1.50	.00	-1.50	100.0%*
CD62925 58065 WYOW VISION INS	0	0	0	8.44	.00	-8.44	100.0%*
TOTAL WIA - E & T	701,708	23,708	725,416	545,983.90	4,628.60	174,803.90	75.9%
CD69895 Other Economic Assistance							
CD69895 44910 CDBG	0	-34,677	-34,677	-105,768.33	.00	71,091.81	305.0%
CD69895 54055 PROF SERV	0	13,131	13,131	13,066.47	.00	64.72	99.5%
CD69895 54815 CONT AGNC	0	21,545	21,545	97,878.44	.00	-76,333.11	454.3%*
TOTAL Other Economic Assistance	0	0	0	5,176.58	.00	-5,176.58	100.0%
TOTAL SPECIAL GRANT	0	0	0	41,228.98	4,669.37	-45,898.35	100.0%
TOTAL REVENUES	-943,291	-158,385	-1,101,676	-798,472.40	.00	-303,203.38	
TOTAL EXPENSES	943,291	158,385	1,101,676	839,701.38	4,669.37	257,305.03	

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FOR 2025 13

ACCOUNTS FOR: CH COUNTY MEDICAL INSURANCE		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
CH906042 DEPARTMENTAL/LOCAL REVENUE								
CH906042 42222	INS DIR PA	-625,915	0	-625,915	-525,277.13	.00	-100,637.87	83.9%*
CH906042 42700	Med Part D	-290,000	0	-290,000	-287,420.33	.00	-2,579.67	99.1%*
CH906042 42701	REF.APPR.E	-1,500,000	0	-1,500,000	-699,526.34	.00	-800,473.66	46.6%*
CH906042 42709	EMPL SHARE	-1,666,967	0	-1,666,967	-1,201,912.90	.00	-465,053.97	72.1%*
TOTAL DEPARTMENTAL/LOCAL REVENUE		-4,082,882	0	-4,082,882	-2,714,136.70	.00	-1,368,745.17	66.5%
CH906045 HEALTH,DENTAL,VISION INSURANCE								
CH906045 42401	INT & EARN	-51,135	0	-51,135	-65,599.43	.00	14,464.33	128.3%
TOTAL HEALTH,DENTAL,VISION INSURANCE		-51,135	0	-51,135	-65,599.43	.00	14,464.33	128.3%
CH906048 HEALTH,DENTAL,VISION INSURANCE								
CH906048 47060	EMP HINS	-6,667,867	0	-6,667,867	-4,602,796.91	.00	-2,065,070.56	69.0%*
CH906048 47061	Er Ret	-3,906,548	0	-3,906,548	-4,141,730.19	.00	235,182.06	106.0%
TOTAL HEALTH,DENTAL,VISION INSURANCE		-10,574,416	0	-10,574,416	-8,744,527.10	.00	-1,829,888.50	82.7%
CH90605 HEALTH,DENTAL,VISION INSURANCE								
CH90605 51005	PERS SERV	64,367	0	64,367	47,358.72	.00	17,008.64	73.6%
CH90605 54055	PROF SERV	700,000	0	700,000	648,254.41	79,634.74	-27,889.15	104.0%*
CH90605 54070	STOP LOSS	0	0	0	187,617.06	.00	-187,617.06	100.0%*
CH90605 54444	FEES/PERMI	3,680	0	3,680	4,409.89	.00	-729.89	119.8%*
CH90605 54701	WELLNESS	30,000	4,346	34,346	4,514.83	2,346.39	27,484.35	20.0%
CH90605 58020	RETIREMENT	8,660	0	8,660	.00	.00	8,659.83	.0%
CH90605 58030	FICA	4,924	0	4,924	3,239.35	.00	1,684.75	65.8%
CH90605 58040	WRKS COMP	1,531	0	1,531	1,503.18	.00	27.59	98.2%
CH90605 58060	HEALTH INS	21,717	0	21,717	16,705.60	.00	5,011.70	76.9%
CH90605 58062	DENTAL INS	90	0	90	69.40	.00	20.84	76.9%
CH90605 58065	VISION INS	20	0	20	.00	.00	19.60	.0%
CH90605 58800	TPA INSUR	13,873,443	-4,500,000	9,373,443	7,122,258.89	940,027.15	1,311,157.33	86.0%

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ACCOUNTS FOR: CH COUNTY MEDICAL INSURANCE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
CH90605 58800 RET MED CLAIM	0	4,500,000	4,500,000	4,913,561.50	.00	-413,561.50	109.2%*
TOTAL HEALTH,DENTAL,VISION INSURANCE	14,708,433	4,346	14,712,778	12,949,492.83	1,022,008.28	741,277.03	95.0%
TOTAL COUNTY MEDICAL INSURANCE	0	4,346	4,346	1,425,229.60	1,022,008.28	-2,442,892.31	*******%
TOTAL REVENUES	-14,708,433	0	-14,708,433	-11,524,263.23	.00	-3,184,169.34	
TOTAL EXPENSES	14,708,433	4,346	14,712,778	12,949,492.83	1,022,008.28	741,277.03	

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D331042 TRAFFIC DIVISION							
D331042 42300 TRANSP REV	-1,000	0	-1,000	-476.77	.00	-523.23	47.7%*
TOTAL TRAFFIC DIVISION	-1,000	0	-1,000	-476.77	.00	-523.23	47.7%
D33105 TRAFFIC DIVISION							
D33105 51005 PERS SERV	47,269	0	47,269	34,960.24	.00	12,309.05	74.0%
D33105 51020 OVERTIME	500	0	500	.00	.00	500.00	.0%
D33105 51025 SHIFT PAY	100	0	100	121.50	.00	-21.50	121.5%*
D33105 54007 Jan Supp	20,000	0	20,000	9,821.08	.00	10,178.92	49.1%
D33105 54050 Equip R&M	500	0	500	.00	.00	500.00	.0%
D33105 54065 RENT/LEASE	5,000	0	5,000	2,025.00	.00	2,975.00	40.5%
D33105 54077 C&M Supp	200,000	0	200,000	103,478.55	96,521.45	.00	100.0%
D33105 58020 RETIREMENT	6,440	0	6,440	.00	.00	6,440.22	.0%
D33105 58030 FICA	3,662	0	3,662	2,625.00	.00	1,037.00	71.7%
D33105 58040 WRKS COMP	1,531	0	1,531	1,503.18	.00	27.59	98.2%
D33105 58060 HEALTH INS	6,339	0	6,339	5,513.25	.00	825.97	87.0%
D33105 58062 DENTAL INS	64	0	64	55.54	.00	8.53	86.7%
D33105 58065 VISION INS	14	0	14	11.99	.00	1.92	86.2%
TOTAL TRAFFIC DIVISION	291,419	0	291,419	160,115.33	96,521.45	34,782.70	88.1%
D501045 HIGHWAY ADMINISTRATION DIV.							
D501045 42401 INT & EARN	-200	0	-200	-79.76	.00	-120.24	39.9%*
TOTAL HIGHWAY ADMINISTRATION DIV.	-200	0	-200	-79.76	.00	-120.24	39.9%
D50105 HIGHWAY ADMINISTRATION DIV.							
D50105 51005 PERS SERV	469,078	0	469,078	346,593.84	.00	122,484.09	73.9%
D50105 51035 OTHER COMP	0	0	0	8,143.64	.00	-8,143.64	100.0%*
D50105 54000 TELEPHONE	3,020	0	3,020	2,185.73	434.27	400.00	86.8%
D50105 54001 COPY/PRINT	200	0	200	.00	.00	200.00	.0%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D50105 54005	Off Supp	2,500	0	2,500	1,263.24	.00	1,236.76	50.5%
D50105 54020	POSTAGE	1,000	0	1,000	811.37	.00	188.63	81.1%
D50105 54035	ED & TRAIN	2,500	0	2,500	1,341.00	.00	1,159.00	53.6%
D50105 54040	DUES/MEMBE	1,000	0	1,000	500.00	.00	500.00	50.0%
D50105 54060	LEGAL ADV	1,000	0	1,000	137.09	.00	862.91	13.7%
D50105 54070	INSURANCE	8,451	0	8,451	8,903.63	.00	-452.45	105.4%*
D50105 54213	I/D COPIER	2,545	0	2,545	1,696.24	.00	848.76	66.6%
D50105 54765	JUDG&CLAIM	7,500	0	7,500	.00	.00	7,500.00	.0%
D50105 58020	RETIREMENT	63,109	0	63,109	.00	.00	63,108.65	.0%
D50105 58030	FICA	35,884	0	35,884	25,716.53	.00	10,167.93	71.7%
D50105 58040	WRKS COMP	9,185	0	9,185	9,019.09	.00	165.55	98.2%
D50105 58060	HEALTH INS	86,869	0	86,869	81,331.46	.00	5,537.74	93.6%
D50105 58062	DENTAL INS	451	0	451	277.60	.00	173.60	61.5%
D50105 58065	VISION INS	98	0	98	75.00	.00	23.00	76.5%
TOTAL HIGHWAY ADMINISTRATION DIV.		694,390	0	694,390	487,995.46	434.27	205,960.53	70.3%
D50205 HIGHWAY ENGINEERING DIVISION								
D50205 51005	PERS SERV	49,102	0	49,102	48,375.82	.00	726.61	98.5%
D50205 51020	OVERTIME	600	0	600	281.35	.00	318.65	46.9%
D50205 51025	SHIFT PAY	60	0	60	57.75	.00	2.25	96.3%
D50205 54005	Off Supp	100	0	100	.00	.00	100.00	.0%
D50205 54048	Prog Supp	300	0	300	226.00	.00	74.00	75.3%
D50205 54050	Equip R&M	500	0	500	229.00	.00	271.00	45.8%
D50205 54062	ENG FEES	5,000	0	5,000	116.41	.00	4,883.59	2.3%
D50205 54065	RENT/LEASE	3,250	0	3,250	2,250.00	.00	1,000.00	69.2%
D50205 58020	RETIREMENT	4,748	0	4,748	.00	.00	4,747.66	.0%
D50205 58030	FICA	2,700	0	2,700	3,741.62	.00	-1,042.03	138.6%*
D50205 58040	WRKS COMP	1,087	0	1,087	1,067.26	.00	19.59	98.2%
TOTAL HIGHWAY ENGINEERING DIVISION		67,447	0	67,447	56,345.21	.00	11,101.32	83.5%
D511042 HIGHWAY DEPT REVENUE								
D511042 41789	MISC REV	-4,000	0	-4,000	-1,776.48	.00	-2,223.52	44.4%*
D511042 42302	STATE SNOW	-1,000,000	0	-1,000,000	-992,489.87	.00	-7,510.13	99.2%*
D511042 42680	INS RECOV	0	0	0	-1,015.05	.00	1,015.05	100.0%
TOTAL HIGHWAY DEPT REVENUE		-1,004,000	0	-1,004,000	-995,281.40	.00	-8,718.60	99.1%
D51105 HIGHWAY MAINTENANCY DIV.								

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Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D51105 51005 PERS SERV	1,738,960	0	1,738,960	485,017.94	.00	1,253,941.89	27.9%
D51105 51005 01 PERS SERV	0	0	0	688.42	.00	-688.42	100.0%*
D51105 51005 03 PERS SERV	0	0	0	1,015.68	.00	-1,015.68	100.0%*
D51105 51005 04 PERS SERV	0	0	0	13,686.42	.00	-13,686.42	100.0%*
D51105 51005 05 PERS SERV	0	0	0	16,752.29	.00	-16,752.29	100.0%*
D51105 51005 06 PERS SERV	0	0	0	59,352.98	.00	-59,352.98	100.0%*
D51105 51005 07 PERS SERV	0	0	0	39,519.70	.00	-39,519.70	100.0%*
D51105 51005 08 PERS SERV	0	0	0	47,910.83	.00	-47,910.83	100.0%*
D51105 51005 10 PERS SERV	0	0	0	31,333.14	.00	-31,333.14	100.0%*
D51105 51005 11 PERS SERV	0	0	0	34,492.92	.00	-34,492.92	100.0%*
D51105 51005 12 PERS SERV	0	0	0	27,822.37	.00	-27,822.37	100.0%*
D51105 51005 13 PERS SERV	0	0	0	24,324.00	.00	-24,324.00	100.0%*
D51105 51005 15 Guiderail	0	0	0	2,266.55	.00	-2,266.55	100.0%*
D51105 51005 7300 CO SNOW PS	0	0	0	97,565.13	.00	-97,565.13	100.0%*
D51105 51005 7301 ST SNOW PS	0	0	0	63,108.96	.00	-63,108.96	100.0%*
D51105 51015 TEMP PAY	24,960	0	24,960	3,077.26	.00	21,882.74	12.3%
D51105 51015 03 TEMP PAY	0	0	0	330.00	.00	-330.00	100.0%*
D51105 51015 04 TEMP PAY	0	0	0	1,031.25	.00	-1,031.25	100.0%*
D51105 51015 06 TEMP PAY	0	0	0	3,135.00	.00	-3,135.00	100.0%*
D51105 51015 07 TEMP PAY	0	0	0	2,780.26	.00	-2,780.26	100.0%*
D51105 51015 10 TEMP PAY	0	0	0	1,897.50	.00	-1,897.50	100.0%*
D51105 51015 11 TEMP PAY	0	0	0	1,757.24	.00	-1,757.24	100.0%*
D51105 51015 12 TEMP PAY	0	0	0	1,736.63	.00	-1,736.63	100.0%*
D51105 51015 13 TEMP PAY	0	0	0	330.00	.00	-330.00	100.0%*
D51105 51015 15 TEMP PAY	0	0	0	231.00	.00	-231.00	100.0%*
D51105 51020 OVERTIME	70,000	0	70,000	7,395.71	.00	62,604.29	10.6%
D51105 51020 05 OVERTIME	0	0	0	1,341.35	.00	-1,341.35	100.0%*
D51105 51020 07 OVERTIME	0	0	0	430.85	.00	-430.85	100.0%*
D51105 51020 12 OVERTIME	0	0	0	499.44	.00	-499.44	100.0%*
D51105 51020 7300 OVERTIME	0	0	0	60,706.49	.00	-60,706.49	100.0%*
D51105 51020 7301 OVERTIME	0	0	0	45,794.46	.00	-45,794.46	100.0%*
D51105 51025 SHIFT PAY	6,000	0	6,000	2,371.80	.00	3,628.20	39.5%
D51105 51025 01 SHIFT PAY	0	0	0	1.80	.00	-1.80	100.0%*
D51105 51025 03 SHIFT PAY	0	0	0	2.40	.00	-2.40	100.0%*
D51105 51025 04 SHIFT PAY	0	0	0	30.60	.00	-30.60	100.0%*
D51105 51025 05 SHIFT PAY	0	0	0	56.10	.00	-56.10	100.0%*
D51105 51025 06 SHIFT PAY	0	0	0	139.50	.00	-139.50	100.0%*
D51105 51025 07 SHIFT PAY	0	0	0	91.20	.00	-91.20	100.0%*
D51105 51025 08 SHIFT PAY	0	0	0	104.40	.00	-104.40	100.0%*
D51105 51025 10 SHIFT PAY	0	0	0	81.00	.00	-81.00	100.0%*
D51105 51025 11 SHIFT PAY	0	0	0	43.20	.00	-43.20	100.0%*
D51105 51025 12 SHIFT PAY	0	0	0	66.60	.00	-66.60	100.0%*
D51105 51025 13 SHIFT PAY	0	0	0	34.20	.00	-34.20	100.0%*

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Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

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D51105 51025 15 SHIFT PAY	0	0	0	5.40	.00	-5.40	100.0%*
D51105 51025 7300 SHIFT PAY	0	0	0	1,513.36	.00	-1,513.36	100.0%*
D51105 51025 7301 SHIFT PAY	0	0	0	1,025.78	.00	-1,025.78	100.0%*
D51105 51035 OTHER COMP	17,500	0	17,500	14,615.44	.00	2,884.56	83.5%
D51105 51035 04 OTHER COMP	0	0	0	27.80	.00	-27.80	100.0%*
D51105 51035 06 OTHER COMP	0	0	0	77.62	.00	-77.62	100.0%*
D51105 51035 07 OTHER COMP	0	0	0	2.24	.00	-2.24	100.0%*
D51105 51035 08 OTHER COMP	0	0	0	6.74	.00	-6.74	100.0%*
D51105 51035 10 OTHER COMP	0	0	0	3.75	.00	-3.75	100.0%*
D51105 51035 11 OTHER COMP	0	0	0	138.39	.00	-138.39	100.0%*
D51105 51035 13 OTHER COMP	0	0	0	18.50	.00	-18.50	100.0%*
D51105 51035 7300 OTHER COMP	0	0	0	368.71	.00	-368.71	100.0%*
D51105 51035 7301 OTHER COMP	0	0	0	165.02	.00	-165.02	100.0%*
D51105 51070 MEALS	100	0	100	.00	.00	100.00	.0%
D51105 54007 Jan Supp	2,300	0	2,300	1,032.96	.00	1,267.04	44.9%
D51105 54035 ED & TRAIN	800	0	800	.00	.00	800.00	.0%
D51105 54065 RENT/LEASE	128,000	0	128,000	364,075.23	.00	-236,075.23	284.4%*
D51105 54065 01 RENT/LEASE	25,400	0	25,400	845.87	.00	24,554.13	3.3%
D51105 54065 03 RENT/LEASE	5,000	0	5,000	572.58	.00	4,427.42	11.5%
D51105 54065 04 RENT/LEASE	35,000	0	35,000	42,485.74	.00	-7,485.74	121.4%*
D51105 54065 05 RENT/LEASE	46,000	0	46,000	35,893.98	.00	10,106.02	78.0%
D51105 54065 06 RENT/LEASE	125,000	0	125,000	163,457.70	.00	-38,457.70	130.8%*
D51105 54065 07 RENT/LEASE	100,000	0	100,000	98,989.44	.00	1,010.56	99.0%
D51105 54065 08 RENT/LEASE	40,000	0	40,000	30,540.74	.00	9,459.26	76.4%
D51105 54065 10 RENT/LEASE	60,000	0	60,000	95,399.49	.00	-35,399.49	159.0%*
D51105 54065 11 RENT/LEASE	45,000	0	45,000	23,989.16	.00	21,010.84	53.3%
D51105 54065 12 RENT/LEASE	115,000	0	115,000	95,674.18	.00	19,325.82	83.2%
D51105 54065 13 RENT/LEASE	20,000	0	20,000	51,180.05	.00	-31,180.05	255.9%*
D51105 54065 15 RENT/LEASE	4,000	0	4,000	2,432.88	.00	1,567.12	60.8%
D51105 54065 7300 RENT/LEASE	600,000	0	600,000	764,047.37	.00	-164,047.37	127.3%*
D51105 54065 7301 RENT/LEASE	400,000	0	400,000	508,693.53	.00	-108,693.53	127.2%*
D51105 54065 7306 RENT/LEASE	25,000	0	25,000	.00	.00	25,000.00	.0%
D51105 54070 LIAB INS	11,826	0	11,826	9,899.30	.00	1,926.87	83.7%
D51105 54077 C&M Supp	6,600	-1,000	5,600	4,007.83	.00	1,592.17	71.6%
D51105 54077 01 C&M Supp	8,000	0	8,000	51.59	.00	7,948.41	.6%
D51105 54077 03 C&M Supp	25,000	0	25,000	23,303.05	1,696.95	.00	100.0%
D51105 54077 04 C&M Supp	10,000	-5,500	4,500	33.45	.00	4,466.55	.7%
D51105 54077 05 C&M Supp	30,000	0	30,000	25,855.14	6,594.40	-2,449.54	108.2%*
D51105 54077 07 C&M Supp	250,000	-24,000	226,000	202,194.22	22,805.78	1,000.00	99.6%
D51105 54077 10 C&M Supp	10,000	-9,000	1,000	.00	.00	1,000.00	.0%
D51105 54077 11 C&M Supp	20,000	-1,950	18,050	4,885.57	4,938.76	8,225.67	54.4%
D51105 54077 12 C&M Supp	325,000	78,950	403,950	377,599.87	.00	26,350.13	93.5%
D51105 54077 13 C&M Supp	5,000	-2,500	2,500	.00	.00	2,500.00	.0%
D51105 54077 15 C&M Supp	3,000	0	3,000	.00	.00	3,000.00	.0%

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FOR 2025 13

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D51105 54077 7306 C&M Supp	60,000	-59,000	1,000	.00	.00	1,000.00	.0%
D51105 54077 7800 C&M Supp	850,000	0	850,000	707,454.65	120,522.27	22,023.08	97.4%
D51105 54085 CLOTHING U	14,000	0	14,000	4,168.71	4,054.28	5,777.01	58.7%
D51105 54444 FEES/PERMI	1,100	0	1,100	.00	.00	1,100.00	.0%
D51105 54815 7300 CONT AGNC	381,821	0	381,821	273,481.27	.00	108,339.73	71.6%
D51105 58020 RETIREMENT	234,348	0	234,348	.00	.00	234,348.24	.0%
D51105 58030 FICA	133,254	0	133,254	37,022.70	.00	96,230.98	27.8%
D51105 58030 01 FICA	0	0	0	48.67	.00	-48.67	100.0%*
D51105 58030 03 FICA	0	0	0	98.96	.00	-98.96	100.0%*
D51105 58030 04 FICA	0	0	0	1,075.57	.00	-1,075.57	100.0%*
D51105 58030 05 FICA	0	0	0	1,307.14	.00	-1,307.14	100.0%*
D51105 58030 06 FICA	0	0	0	4,500.33	.00	-4,500.33	100.0%*
D51105 58030 07 FICA	0	0	0	3,099.88	.00	-3,099.88	100.0%*
D51105 58030 08 FICA	0	0	0	3,290.16	.00	-3,290.16	100.0%*
D51105 58030 10 FICA	0	0	0	2,380.20	.00	-2,380.20	100.0%*
D51105 58030 11 FICA	0	0	0	2,658.68	.00	-2,658.68	100.0%*
D51105 58030 12 FICA	0	0	0	2,317.11	.00	-2,317.11	100.0%*
D51105 58030 13 FICA	0	0	0	1,805.17	.00	-1,805.17	100.0%*
D51105 58030 15 FICA	0	0	0	177.23	.00	-177.23	100.0%*
D51105 58030 7300 FICA	0	0	0	11,712.95	.00	-11,712.95	100.0%*
D51105 58030 7301 FICA	0	0	0	8,029.88	.00	-8,029.88	100.0%*
D51105 58040 WRKS COMP	52,490	0	52,490	51,544.11	.00	946.09	98.2%
D51105 58060 HEALTH INS	383,815	0	383,815	105,203.06	.00	278,612.41	27.4%
D51105 58060 01 HEALTH INS	0	0	0	167.13	.00	-167.13	100.0%*
D51105 58060 03 HEALTH INS	0	0	0	206.68	.00	-206.68	100.0%*
D51105 58060 04 HEALTH INS	0	0	0	2,846.89	.00	-2,846.89	100.0%*
D51105 58060 05 HEALTH INS	0	0	0	3,824.74	.00	-3,824.74	100.0%*
D51105 58060 06 HEALTH INS	0	0	0	13,538.14	.00	-13,538.14	100.0%*
D51105 58060 07 HEALTH INS	0	0	0	8,309.65	.00	-8,309.65	100.0%*
D51105 58060 08 HEALTH INS	0	0	0	18,329.67	.00	-18,329.67	100.0%*
D51105 58060 10 HEALTH INS	0	0	0	7,533.42	.00	-7,533.42	100.0%*
D51105 58060 11 HEALTH INS	0	0	0	6,648.62	.00	-6,648.62	100.0%*
D51105 58060 12 HEALTH INS	0	0	0	6,444.99	.00	-6,444.99	100.0%*
D51105 58060 13 HEALTH INS	0	0	0	4,168.87	.00	-4,168.87	100.0%*
D51105 58060 15 HEALTH INS	0	0	0	595.93	.00	-595.93	100.0%*
D51105 58060 7300 HEALTH INS	0	0	0	26,749.42	.00	-26,749.42	100.0%*
D51105 58060 7301 HEALTH INS	0	0	0	18,876.50	.00	-18,876.50	100.0%*
D51105 58062 DENTAL INS	2,099	0	2,099	502.70	.00	1,596.28	23.9%
D51105 58062 01 DENTAL INS	0	0	0	.37	.00	-.37	100.0%*
D51105 58062 03 DENTAL INS	0	0	0	.42	.00	-.42	100.0%*
D51105 58062 04 DENTAL INS	0	0	0	16.23	.00	-16.23	100.0%*
D51105 58062 05 DENTAL INS	0	0	0	22.91	.00	-22.91	100.0%*
D51105 58062 06 DENTAL INS	0	0	0	63.94	.00	-63.94	100.0%*
D51105 58062 07 DENTAL INS	0	0	0	49.67	.00	-49.67	100.0%*

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FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D51105 58062 08 DENTAL INS	0	0	0	51.18	.00	-51.18	100.0%*
D51105 58062 10 DENTAL INS	0	0	0	40.22	.00	-40.22	100.0%*
D51105 58062 11 DENTAL INS	0	0	0	28.66	.00	-28.66	100.0%*
D51105 58062 12 DENTAL INS	0	0	0	33.86	.00	-33.86	100.0%*
D51105 58062 13 DENTAL INS	0	0	0	25.46	.00	-25.46	100.0%*
D51105 58062 15 DENTAL INS	0	0	0	2.20	.00	-2.20	100.0%*
D51105 58062 7300 DENTAL INS	0	0	0	134.47	.00	-134.47	100.0%*
D51105 58062 7301 DENTAL INS	0	0	0	87.65	.00	-87.65	100.0%*
D51105 58065 VISION INS	375	0	375	86.60	.00	288.33	23.1%
D51105 58065 01 VISION INS	0	0	0	.16	.00	-.16	100.0%*
D51105 58065 04 VISION INS	0	0	0	3.07	.00	-3.07	100.0%*
D51105 58065 05 VISION INS	0	0	0	4.40	.00	-4.40	100.0%*
D51105 58065 06 VISION INS	0	0	0	12.03	.00	-12.03	100.0%*
D51105 58065 07 VISION INS	0	0	0	8.69	.00	-8.69	100.0%*
D51105 58065 08 VISION INS	0	0	0	4.95	.00	-4.95	100.0%*
D51105 58065 10 VISION INS	0	0	0	7.59	.00	-7.59	100.0%*
D51105 58065 11 VISION INS	0	0	0	4.86	.00	-4.86	100.0%*
D51105 58065 12 VISION INS	0	0	0	4.92	.00	-4.92	100.0%*
D51105 58065 13 VISION INS	0	0	0	4.56	.00	-4.56	100.0%*
D51105 58065 15 VISION INS	0	0	0	.52	.00	-.52	100.0%*
D51105 58065 7300 VISION INS	0	0	0	24.32	.00	-24.32	100.0%*
D51105 58065 7301 VISION INS	0	0	0	13.29	.00	-13.29	100.0%*
TOTAL HIGHWAY MAINTENANCY DIV.	6,451,749	-24,000	6,427,749	5,366,321.22	160,612.44	900,814.84	86.0%
D511243 HIGHWAY PROJECTS							
D511243 43501 CHIPS	-2,229,379	-2,172,738	-4,402,117	-2,019,138.08	.00	-2,382,978.78	45.9%*
D511243 43501 CEWR CHIPS	-369,997	0	-369,997	.00	.00	-369,997.00	.0%*
D511243 43501 PAVE CHIPS	-560,624	-97,833	-658,457	-435,039.26	.00	-223,418.06	66.1%*
D511243 43501 POP CHIPS	-373,749	0	-373,749	.00	.00	-373,749.00	.0%*
TOTAL HIGHWAY PROJECTS	-3,533,749	-2,270,571	-5,804,320	-2,454,177.34	.00	-3,350,142.84	42.3%
D51125 HIGHWAY PROJECTS							
D51125 51005 7047 PERS SERV	0	7,625	7,625	3,566.75	.00	4,058.25	46.8%
D51125 51005 7147A PERS SERV	0	7,600	7,600	4,281.69	.00	3,318.31	56.3%
D51125 51005 7147B PERS SERV	0	9,350	9,350	11,574.68	.00	-2,224.68	123.8%*
D51125 51005 7147C PERS SERV	0	14,000	14,000	4,956.66	.00	9,043.34	35.4%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D51125 51005 7152 PERS SERV	0	4,100	4,100	1,018.15	.00	3,081.85	24.8%
D51125 51005 7153 PERS SERV	0	4,100	4,100	980.93	.00	3,119.07	23.9%
D51125 51005 7170 PERS SERV	0	8,815	8,815	13,511.92	.00	-4,696.92	153.3%*
D51125 51005 7193A PERS SERV	0	24,055	24,055	11,850.25	.00	12,204.75	49.3%
D51125 51005 7193B PERS SERV	0	24,055	24,055	11,717.15	.00	12,337.85	48.7%
D51125 51005 7193C PERS SERV	0	4,650	4,650	.00	.00	4,650.00	.0%
D51125 51005 7193D PERS SERV	0	4,650	4,650	.00	.00	4,650.00	.0%
D51125 51005 7193E PERS SERV	0	4,650	4,650	.00	.00	4,650.00	.0%
D51125 51005 7193F PERS SERV	0	4,650	4,650	.00	.00	4,650.00	.0%
D51125 51005 7234A PERS SERV	0	29,075	29,075	11,925.49	.00	17,149.51	41.0%
D51125 51005 7234B PERS SERV	0	21,815	21,815	19,109.55	.00	2,705.45	87.6%
D51125 51005 7234C PERS SERV	0	5,150	5,150	.00	.00	5,150.00	.0%
D51125 51005 7234D PERS SERV	0	5,150	5,150	1,852.10	.00	3,297.90	36.0%
D51125 51005 7234E PERS SERV	0	5,150	5,150	.00	.00	5,150.00	.0%
D51125 51005 7234F PERS SERV	0	5,150	5,150	.00	.00	5,150.00	.0%
D51125 51005 7234G PERS SERV	0	5,150	5,150	.00	.00	5,150.00	.0%
D51125 51005 7243 PERS SERV	0	101,460	101,460	54,747.48	.00	46,712.52	54.0%
D51125 51005 7260C PERS SERV	0	22,050	22,050	18,194.46	.00	3,855.54	82.5%
D51125 51005 7260D PERS SERV	0	21,750	21,750	14,595.94	.00	7,154.06	67.1%
D51125 51005 7260E PERS SERV	0	20,050	20,050	8,145.85	.00	11,904.15	40.6%
D51125 51015 7147A TEMP PAY	0	0	0	148.50	.00	-148.50	100.0%*
D51125 51015 7147B TEMP PAY	0	0	0	247.50	.00	-247.50	100.0%*
D51125 51015 7147C TEMP PAY	0	0	0	148.50	.00	-148.50	100.0%*
D51125 51015 7170 TEMP PAY	0	0	0	99.00	.00	-99.00	100.0%*
D51125 51015 7193A TEMP PAY	0	0	0	82.50	.00	-82.50	100.0%*
D51125 51015 7193B TEMP PAY	0	0	0	99.00	.00	-99.00	100.0%*
D51125 51015 7234A TEMP PAY	0	0	0	123.75	.00	-123.75	100.0%*
D51125 51015 7234B TEMP PAY	0	0	0	123.75	.00	-123.75	100.0%*
D51125 51015 7260C TEMP PAY	0	0	0	49.50	.00	-49.50	100.0%*
D51125 51015 7260D TEMP PAY	0	0	0	49.50	.00	-49.50	100.0%*
D51125 51015 7260E TEMP PAY	0	0	0	66.00	.00	-66.00	100.0%*
D51125 51020 7147B OVERTIME	0	0	0	165.06	.00	-165.06	100.0%*
D51125 51020 7147C OVERTIME	0	0	0	35.13	.00	-35.13	100.0%*
D51125 51020 7170 OVERTIME	0	0	0	262.90	.00	-262.90	100.0%*
D51125 51020 7193A OVERTIME	0	0	0	69.28	.00	-69.28	100.0%*
D51125 51020 7193B OVERTIME	0	0	0	756.28	.00	-756.28	100.0%*
D51125 51020 7234A OVERTIME	0	0	0	102.31	.00	-102.31	100.0%*
D51125 51020 7234B OVERTIME	0	0	0	1,115.49	.00	-1,115.49	100.0%*
D51125 51020 7243 OVERTIME	0	0	0	2,988.55	.00	-2,988.55	100.0%*
D51125 51020 7260C OVERTIME	0	0	0	165.92	.00	-165.92	100.0%*
D51125 51020 7260D OVERTIME	0	0	0	478.25	.00	-478.25	100.0%*
D51125 51020 7260E OVERTIME	0	0	0	2,343.39	.00	-2,343.39	100.0%*
D51125 51025 7047 SHIFT PAY	0	0	0	9.00	.00	-9.00	100.0%*
D51125 51025 7147A SHIFT PAY	0	0	0	18.00	.00	-18.00	100.0%*

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Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D51125 51025 7147B SHIFT PAY	0	0	0	24.00	.00	-24.00	100.0%*
D51125 51025 7147C SHIFT PAY	0	0	0	10.80	.00	-10.80	100.0%*
D51125 51025 7170 SHIFT PAY	0	0	0	33.60	.00	-33.60	100.0%*
D51125 51025 7193A SHIFT PAY	0	0	0	30.45	.00	-30.45	100.0%*
D51125 51025 7193B SHIFT PAY	0	0	0	22.65	.00	-22.65	100.0%*
D51125 51025 7234A SHIFT PAY	0	0	0	37.65	.00	-37.65	100.0%*
D51125 51025 7234B SHIFT PAY	0	0	0	41.70	.00	-41.70	100.0%*
D51125 51025 7234D SHIFT PAY	0	0	0	3.60	.00	-3.60	100.0%*
D51125 51025 7243 SHIFT PAY	0	0	0	138.90	.00	-138.90	100.0%*
D51125 51025 7260C SHIFT PAY	0	0	0	50.40	.00	-50.40	100.0%*
D51125 51025 7260D SHIFT PAY	0	0	0	26.55	.00	-26.55	100.0%*
D51125 51025 7260E SHIFT PAY	0	0	0	28.80	.00	-28.80	100.0%*
D51125 54065 RENT/LEASE	0	0	0	.00	7,987.97	-7,987.97	100.0%*
D51125 54065 7047 RENT/LEASE	0	17,900	17,900	.00	.00	17,900.00	.0%
D51125 54065 7147A RENT/LEASE	0	43,000	43,000	84,397.78	.00	-41,397.78	196.3%*
D51125 54065 7147B RENT/LEASE	0	63,425	63,425	81,889.86	.00	-18,464.86	129.1%*
D51125 54065 7147C RENT/LEASE	0	68,000	68,000	54,648.18	.00	13,351.82	80.4%
D51125 54065 7152 RENT/LEASE	0	9,150	9,150	525.05	.00	8,624.95	5.7%
D51125 54065 7153 RENT/LEASE	0	9,150	9,150	525.05	.00	8,624.95	5.7%
D51125 54065 7170 RENT/LEASE	0	26,136	26,136	38,929.95	.00	-12,793.95	149.0%*
D51125 54065 7193A RENT/LEASE	0	113,508	113,508	66,970.53	.00	46,537.47	59.0%
D51125 54065 7193B RENT/LEASE	0	113,508	113,508	70,450.12	.00	43,057.88	62.1%
D51125 54065 7193C RENT/LEASE	0	10,000	10,000	.00	.00	10,000.00	.0%
D51125 54065 7193D RENT/LEASE	0	10,000	10,000	.00	.00	10,000.00	.0%
D51125 54065 7193E RENT/LEASE	0	10,000	10,000	.00	.00	10,000.00	.0%
D51125 54065 7193F RENT/LEASE	0	10,000	10,000	.00	.00	10,000.00	.0%
D51125 54065 7234A RENT/LEASE	0	60,278	60,278	39,534.80	.00	20,743.20	65.6%
D51125 54065 7234B RENT/LEASE	0	42,990	42,990	60,294.73	.00	-17,304.73	140.3%*
D51125 54065 7234C RENT/LEASE	0	14,100	14,100	.00	.00	14,100.00	.0%
D51125 54065 7234D RENT/LEASE	0	14,100	14,100	.00	.00	14,100.00	.0%
D51125 54065 7234E RENT/LEASE	0	14,100	14,100	.00	.00	14,100.00	.0%
D51125 54065 7234F RENT/LEASE	0	14,100	14,100	.00	.00	14,100.00	.0%
D51125 54065 7234G RENT/LEASE	0	14,100	14,100	.00	.00	14,100.00	.0%
D51125 54065 7243 RENT/LEASE	0	386,680	386,680	209,071.91	97.20	177,510.89	54.1%
D51125 54065 7260C RENT/LEASE	0	65,400	65,400	68,930.74	.00	-3,530.74	105.4%*
D51125 54065 7260D RENT/LEASE	0	63,200	63,200	57,988.64	.00	5,211.36	91.8%
D51125 54065 7260E RENT/LEASE	0	56,400	56,400	42,221.23	.00	14,178.77	74.9%
D51125 54077 C&M Supp	3,533,749	-1,199,201	2,334,548	.00	134,685.49	2,199,862.84	5.8%
D51125 54077 7047 C&M Supp	0	27,900	27,900	8,226.00	3,855.00	15,819.00	43.3%
D51125 54077 7147A C&M Supp	0	103,500	103,500	140,502.65	.00	-37,002.65	135.8%*
D51125 54077 7147B C&M Supp	0	185,200	185,200	133,539.90	.00	51,660.10	72.1%
D51125 54077 7147C C&M Supp	0	130,000	130,000	108,341.31	.00	21,658.69	83.3%
D51125 54077 7152 C&M Supp	0	24,504	24,504	7,666.49	.00	16,837.51	31.3%
D51125 54077 7153 C&M Supp	0	24,504	24,504	7,666.48	.00	16,837.52	31.3%

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Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D51125 54077 7170 C&M Supp	0	63,072	63,072	99,256.75	.00	-36,184.75	157.4%*
D51125 54077 7193A C&M Supp	0	122,796	122,796	68,151.12	1,760.00	52,884.88	56.9%
D51125 54077 7193B C&M Supp	0	122,796	122,796	73,549.21	1,760.00	47,486.79	61.3%
D51125 54077 7193C C&M Supp	0	9,000	9,000	.00	.00	9,000.00	.0%
D51125 54077 7193D C&M Supp	0	9,000	9,000	.00	1,717.60	7,282.40	19.1%
D51125 54077 7193E C&M Supp	0	9,000	9,000	.00	2,201.40	6,798.60	24.5%
D51125 54077 7193F C&M Supp	0	9,000	9,000	.00	6,255.20	2,744.80	69.5%
D51125 54077 7234A C&M Supp	0	144,400	144,400	223,003.46	.00	-78,603.46	154.4%*
D51125 54077 7234B C&M Supp	0	108,682	108,682	183,546.05	.00	-74,864.05	168.9%*
D51125 54077 7234C C&M Supp	0	6,900	6,900	.00	11.00	6,889.00	.2%
D51125 54077 7234D C&M Supp	0	6,900	6,900	104.00	11.00	6,785.00	1.7%
D51125 54077 7234E C&M Supp	0	6,900	6,900	208.00	11.00	6,681.00	3.2%
D51125 54077 7234F C&M Supp	0	6,900	6,900	468.00	11.00	6,421.00	6.9%
D51125 54077 7234G C&M Supp	0	6,900	6,900	208.00	11.00	6,681.00	3.2%
D51125 54077 7243 C&M Supp	0	157,324	157,324	72,355.00	26,102.91	58,866.09	62.6%
D51125 54077 7260C C&M Supp	0	129,150	129,150	140,975.27	.00	-11,825.27	109.2%*
D51125 54077 7260D C&M Supp	0	127,810	127,810	138,854.27	.00	-11,044.27	108.6%*
D51125 54077 7260E C&M Supp	0	126,060	126,060	97,858.21	.00	28,201.79	77.6%
D51125 58020 7047 RETIREMENT	0	1,068	1,068	.00	.00	1,067.50	.0%
D51125 58020 7147A RETIREMENT	0	1,064	1,064	.00	.00	1,064.00	.0%
D51125 58020 7147B RETIREMENT	0	1,309	1,309	.00	.00	1,309.00	.0%
D51125 58020 7147C RETIREMENT	0	1,960	1,960	.00	.00	1,960.00	.0%
D51125 58020 7152 RETIREMENT	0	574	574	.00	.00	574.00	.0%
D51125 58020 7153 RETIREMENT	0	574	574	.00	.00	574.00	.0%
D51125 58020 7170 RETIREMENT	0	1,234	1,234	.00	.00	1,234.10	.0%
D51125 58020 7193A RETIREMENT	0	3,368	3,368	.00	.00	3,367.70	.0%
D51125 58020 7193B RETIREMENT	0	3,368	3,368	.00	.00	3,367.70	.0%
D51125 58020 7193C RETIREMENT	0	651	651	.00	.00	651.00	.0%
D51125 58020 7193D RETIREMENT	0	651	651	.00	.00	651.00	.0%
D51125 58020 7193E RETIREMENT	0	651	651	.00	.00	651.00	.0%
D51125 58020 7193F RETIREMENT	0	651	651	.00	.00	651.00	.0%
D51125 58020 7234A RETIREMENT	0	4,071	4,071	.00	.00	4,070.50	.0%
D51125 58020 7234B RETIREMENT	0	3,054	3,054	.00	.00	3,054.10	.0%
D51125 58020 7234C RETIREMENT	0	721	721	.00	.00	721.00	.0%
D51125 58020 7234D RETIREMENT	0	721	721	.00	.00	721.00	.0%
D51125 58020 7234E RETIREMENT	0	721	721	.00	.00	721.00	.0%
D51125 58020 7234F RETIREMENT	0	721	721	.00	.00	721.00	.0%
D51125 58020 7234G RETIREMENT	0	721	721	.00	.00	721.00	.0%
D51125 58020 7243 RETIREMENT	0	14,204	14,204	.00	.00	14,204.40	.0%
D51125 58020 7260C RETIREMENT	0	3,087	3,087	.00	.00	3,087.00	.0%
D51125 58020 7260D RETIREMENT	0	3,045	3,045	.00	.00	3,045.00	.0%
D51125 58020 7260E RETIREMENT	0	2,807	2,807	.00	.00	2,807.00	.0%
D51125 58030 7047 FICA	0	583	583	256.53	.00	326.78	44.0%
D51125 58030 7147A FICA	0	581	581	320.13	.00	261.27	55.1%

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Cortland County

YEAR-TO-DATE BUDGET REPORT

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D51125 58030 7147B FICA	0	715	715	874.80	.00	-159.52	122.3%*
D51125 58030 7147C FICA	0	1,071	1,071	368.37	.00	702.63	34.4%
D51125 58030 7152 FICA	0	314	314	.00	.00	313.65	.0%
D51125 58030 7153 FICA	0	314	314	.00	.00	313.65	.0%
D51125 58030 7170 FICA	0	674	674	1,014.86	.00	-340.51	150.5%*
D51125 58030 7193A FICA	0	1,840	1,840	863.75	.00	976.46	46.9%
D51125 58030 7193B FICA	0	1,840	1,840	912.73	.00	927.48	49.6%
D51125 58030 7193C FICA	0	356	356	.00	.00	355.73	.0%
D51125 58030 7193D FICA	0	356	356	.00	.00	355.73	.0%
D51125 58030 7193E FICA	0	356	356	.00	.00	355.73	.0%
D51125 58030 7193F FICA	0	356	356	.00	.00	355.73	.0%
D51125 58030 7234A FICA	0	2,224	2,224	886.01	.00	1,338.23	39.8%
D51125 58030 7234B FICA	0	1,669	1,669	1,496.93	.00	171.92	89.7%
D51125 58030 7234C FICA	0	394	394	.00	.00	393.98	.0%
D51125 58030 7234D FICA	0	394	394	132.76	.00	261.22	33.7%
D51125 58030 7234E FICA	0	394	394	.00	.00	393.98	.0%
D51125 58030 7234F FICA	0	394	394	.00	.00	393.98	.0%
D51125 58030 7234G FICA	0	394	394	.00	.00	393.98	.0%
D51125 58030 7243 FICA	0	7,762	7,762	4,113.76	.00	3,647.94	53.0%
D51125 58030 7260C FICA	0	1,687	1,687	1,331.12	.00	355.71	78.9%
D51125 58030 7260D FICA	0	1,664	1,664	1,093.75	.00	570.13	65.7%
D51125 58030 7260E FICA	0	1,534	1,534	762.01	.00	771.82	49.7%
D51125 58040 7047 WRKS COMP	0	305	305	.00	.00	305.00	.0%
D51125 58040 7147A WRKS COMP	0	304	304	.00	.00	304.00	.0%
D51125 58040 7147B WRKS COMP	0	374	374	.00	.00	374.00	.0%
D51125 58040 7147C WRKS COMP	0	560	560	.00	.00	560.00	.0%
D51125 58040 7152 WRKS COMP	0	164	164	.00	.00	164.00	.0%
D51125 58040 7153 WRKS COMP	0	164	164	.00	.00	164.00	.0%
D51125 58040 7170 WRKS COMP	0	353	353	.00	.00	352.60	.0%
D51125 58040 7193A WRKS COMP	0	962	962	.00	.00	962.20	.0%
D51125 58040 7193B WRKS COMP	0	962	962	.00	.00	962.20	.0%
D51125 58040 7193C WRKS COMP	0	186	186	.00	.00	186.00	.0%
D51125 58040 7193D WRKS COMP	0	186	186	.00	.00	186.00	.0%
D51125 58040 7193E WRKS COMP	0	186	186	.00	.00	186.00	.0%
D51125 58040 7193F WRKS COMP	0	186	186	.00	.00	186.00	.0%
D51125 58040 7234A WRKS COMP	0	1,163	1,163	.00	.00	1,163.00	.0%
D51125 58040 7234B WRKS COMP	0	873	873	.00	.00	872.60	.0%
D51125 58040 7234C WRKS COMP	0	206	206	.00	.00	206.00	.0%
D51125 58040 7234D WRKS COMP	0	206	206	.00	.00	206.00	.0%
D51125 58040 7234E WRKS COMP	0	206	206	.00	.00	206.00	.0%
D51125 58040 7234F WRKS COMP	0	206	206	.00	.00	206.00	.0%
D51125 58040 7234G WRKS COMP	0	206	206	.00	.00	206.00	.0%
D51125 58040 7243 WRKS COMP	0	4,058	4,058	.00	.00	4,058.40	.0%
D51125 58040 7260C WRKS COMP	0	882	882	.00	.00	882.00	.0%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D51125 58040 7260D WRKS COMP	0	870	870	.00	.00	870.00	.0%
D51125 58040 7260E WRKS COMP	0	802	802	.00	.00	802.00	.0%
D51125 58060 7047 HEALTH INS	0	1,970	1,970	828.33	.00	1,141.97	42.0%
D51125 58060 7147A HEALTH INS	0	1,964	1,964	983.40	.00	980.44	50.1%
D51125 58060 7147B HEALTH INS	0	2,416	2,416	2,076.38	.00	339.66	85.9%
D51125 58060 7147C HEALTH INS	0	3,618	3,618	1,278.72	.00	2,338.88	35.3%
D51125 58060 7152 HEALTH INS	0	1,059	1,059	.00	.00	1,059.44	.0%
D51125 58060 7153 HEALTH INS	0	1,059	1,059	.00	.00	1,059.44	.0%
D51125 58060 7170 HEALTH INS	0	2,278	2,278	2,304.71	.00	-26.91	101.2%*
D51125 58060 7193A HEALTH INS	0	6,216	6,216	2,777.26	.00	3,438.55	44.7%
D51125 58060 7193B HEALTH INS	0	6,216	6,216	2,508.84	.00	3,706.97	40.4%
D51125 58060 7193C HEALTH INS	0	1,202	1,202	.00	.00	1,201.56	.0%
D51125 58060 7193D HEALTH INS	0	1,202	1,202	.00	.00	1,201.56	.0%
D51125 58060 7193E HEALTH INS	0	1,202	1,202	.00	.00	1,201.56	.0%
D51125 58060 7193F HEALTH INS	0	1,202	1,202	.00	.00	1,201.56	.0%
D51125 58060 7234A HEALTH INS	0	7,513	7,513	2,160.61	.00	5,352.37	28.8%
D51125 58060 7234B HEALTH INS	0	5,637	5,637	2,977.45	.00	2,659.55	52.8%
D51125 58060 7234C HEALTH INS	0	1,331	1,331	.00	.00	1,330.76	.0%
D51125 58060 7234D HEALTH INS	0	1,331	1,331	424.17	.00	906.59	31.9%
D51125 58060 7234E HEALTH INS	0	1,331	1,331	.00	.00	1,330.76	.0%
D51125 58060 7234F HEALTH INS	0	1,331	1,331	.00	.00	1,330.76	.0%
D51125 58060 7234G HEALTH INS	0	1,331	1,331	.00	.00	1,330.76	.0%
D51125 58060 7243 HEALTH INS	0	26,217	26,217	13,654.29	.00	12,562.97	52.1%
D51125 58060 7260C HEALTH INS	0	5,698	5,698	3,776.65	.00	1,921.07	66.3%
D51125 58060 7260D HEALTH INS	0	5,620	5,620	3,086.01	.00	2,534.19	54.9%
D51125 58060 7260E HEALTH INS	0	5,181	5,181	2,264.82	.00	2,916.10	43.7%
D51125 58062 7047 DENTAL INS	0	10	10	4.48	.00	5.43	45.2%
D51125 58062 7147A DENTAL INS	0	10	10	3.40	.00	6.48	34.4%
D51125 58062 7147B DENTAL INS	0	12	12	8.66	.00	3.50	71.2%
D51125 58062 7147C DENTAL INS	0	18	18	4.38	.00	13.82	24.1%
D51125 58062 7152 DENTAL INS	0	5	5	.00	.00	5.33	.0%
D51125 58062 7153 DENTAL INS	0	5	5	.00	.00	5.33	.0%
D51125 58062 7170 DENTAL INS	0	11	11	15.15	.00	-3.69	132.2%*
D51125 58062 7193A DENTAL INS	0	31	31	15.71	.00	15.56	50.2%
D51125 58062 7193B DENTAL INS	0	31	31	14.84	.00	16.43	47.5%
D51125 58062 7193C DENTAL INS	0	6	6	.00	.00	6.05	.0%
D51125 58062 7193D DENTAL INS	0	6	6	.00	.00	6.05	.0%
D51125 58062 7193E DENTAL INS	0	6	6	.00	.00	6.05	.0%
D51125 58062 7193F DENTAL INS	0	6	6	.00	.00	6.05	.0%
D51125 58062 7234A DENTAL INS	0	38	38	11.28	.00	26.52	29.8%
D51125 58062 7234B DENTAL INS	0	28	28	18.65	.00	9.71	65.8%
D51125 58062 7234C DENTAL INS	0	7	7	.00	.00	6.70	.0%
D51125 58062 7234D DENTAL INS	0	7	7	2.71	.00	3.99	40.4%
D51125 58062 7234E DENTAL INS	0	7	7	.00	.00	6.70	.0%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

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FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D51125 58062 7234F DENTAL INS	0	7	7	.00	.00	6.70	.0%
D51125 58062 7234G DENTAL INS	0	7	7	.00	.00	6.70	.0%
D51125 58062 7243 DENTAL INS	0	132	132	52.68	.00	79.22	39.9%
D51125 58062 7260C DENTAL INS	0	29	29	18.30	.00	10.37	63.8%
D51125 58062 7260D DENTAL INS	0	28	28	14.42	.00	13.86	51.0%
D51125 58062 7260E DENTAL INS	0	26	26	11.47	.00	14.60	44.0%
D51125 58065 7047 VISION INS	0	2	2	.73	.00	.80	47.7%
D51125 58065 7147A VISION INS	0	2	2	.41	.00	1.11	27.0%
D51125 58065 7147B VISION INS	0	2	2	1.42	.00	.45	75.9%
D51125 58065 7147C VISION INS	0	3	3	.53	.00	2.27	18.9%
D51125 58065 7152 VISION INS	0	1	1	.00	.00	.82	.0%
D51125 58065 7153 VISION INS	0	1	1	.00	.00	.82	.0%
D51125 58065 7170 VISION INS	0	2	2	2.66	.00	-.90	151.1%*
D51125 58065 7193A VISION INS	0	5	5	3.00	.00	1.81	62.4%
D51125 58065 7193B VISION INS	0	5	5	3.02	.00	1.79	62.8%
D51125 58065 7193C VISION INS	0	1	1	.00	.00	.93	.0%
D51125 58065 7193D VISION INS	0	1	1	.00	.00	.93	.0%
D51125 58065 7193E VISION INS	0	1	1	.00	.00	.93	.0%
D51125 58065 7193F VISION INS	0	1	1	.00	.00	.93	.0%
D51125 58065 7234A VISION INS	0	6	6	2.19	.00	3.63	37.6%
D51125 58065 7234B VISION INS	0	4	4	3.43	.00	.93	78.7%
D51125 58065 7234C VISION INS	0	1	1	.00	.00	1.03	.0%
D51125 58065 7234D VISION INS	0	1	1	.50	.00	.53	48.5%
D51125 58065 7234E VISION INS	0	1	1	.00	.00	1.03	.0%
D51125 58065 7234F VISION INS	0	1	1	.00	.00	1.03	.0%
D51125 58065 7234G VISION INS	0	1	1	.00	.00	1.03	.0%
D51125 58065 7243 VISION INS	0	20	20	10.25	.00	10.04	50.5%
D51125 58065 7260C VISION INS	0	4	4	3.16	.00	1.25	71.7%
D51125 58065 7260D VISION INS	0	4	4	2.34	.00	2.01	53.8%
D51125 58065 7260E VISION INS	0	4	4	1.98	.00	2.03	49.4%
TOTAL HIGHWAY PROJECTS	3,533,749	2,270,571	5,804,320	2,638,844.85	186,477.77	2,978,997.56	48.7%
D51225 SAFETY/TRAINING							
D51225 51005 2497 PERS SERV	0	0	0	162.10	.00	-162.10	100.0%*
D51225 51025 2497 SHIFT PAY	0	0	0	.60	.00	-.60	100.0%*
D51225 58030 2497 FICA	0	0	0	12.15	.00	-12.15	100.0%*
D51225 58060 2497 HEALTH INS	0	0	0	25.79	.00	-25.79	100.0%*
D51225 58062 2497 DENTAL INS	0	0	0	.26	.00	-.26	100.0%*
D51225 58065 2497 VISION INS	0	0	0	.06	.00	-.06	100.0%*
TOTAL SAFETY/TRAINING	0	0	0	200.96	.00	-200.96	100.0%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: D COUNTY ROAD FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
D97105 HIGHWAY ADMINISTRATION DIV.							
D97105 97100 07CRD BOND PRINC	69,677	0	69,677	69,677.00	.00	.00	100.0%
D97105 97100 13BRG BOND PRINC	51,000	0	51,000	51,000.00	.00	.00	100.0%
D97105 97100 13CLV BOND PRINC	15,000	0	15,000	15,000.00	.00	.00	100.0%
D97105 97100 13HWY BOND PRINC	8,000	0	8,000	8,000.00	.00	.00	100.0%
D97105 97100 14BRG BOND PRINC	22,000	0	22,000	22,000.00	.00	.00	100.0%
D97105 97100 14CLV BOND PRINC	40,000	0	40,000	40,000.00	.00	.00	100.0%
D97105 97100 14HWY BOND PRINC	9,000	0	9,000	9,000.00	.00	.00	100.0%
D97105 97100 14LYD BOND PRINC	67,000	0	67,000	67,000.00	.00	.00	100.0%
D97105 97100 15BRG BOND PRINC	25,000	0	25,000	25,000.00	.00	.00	100.0%
D97105 97100 15CLV BOND PRINC	57,000	0	57,000	57,000.00	.00	.00	100.0%
D97105 97100 20CVR BOND PRINC	56,000	0	56,000	56,000.00	.00	.00	100.0%
D97105 97110 07CRD BOND INT	9,798	0	9,798	9,797.65	.00	.00	100.0%
D97105 97110 13BRG BOND INT	19,583	0	19,583	19,582.50	.00	.00	100.0%
D97105 97110 13CLV BOND INT	5,933	0	5,933	5,932.50	.00	.00	100.0%
D97105 97110 13HWY BOND INT	3,160	0	3,160	3,160.00	.00	.00	100.0%
D97105 97110 14BRG BOND INT	8,525	0	8,525	8,525.00	.00	.00	100.0%
D97105 97110 14CLV BOND INT	14,960	0	14,960	14,960.00	.00	.00	100.0%
D97105 97110 14HWY BOND INT	3,638	0	3,638	3,637.50	.00	.00	100.0%
D97105 97110 14LYD BOND INT	26,233	0	26,233	26,232.50	.00	.00	100.0%
D97105 97110 15BRG BOND INT	9,568	0	9,568	9,567.50	.00	.00	100.0%
D97105 97110 15CLV BOND INT	21,548	0	21,548	21,547.50	.00	.00	100.0%
D97105 97110 20CVR BOND INT	29,568	0	29,568	29,568.00	.00	.00	100.0%
TOTAL HIGHWAY ADMINISTRATION DIV.	572,188	0	572,188	572,187.65	.00	.00	100.0%
D99015 INTERFUND TRANSFER							
D99015 45031 IF TRANSFE	-7,071,992	0	-7,071,992	-5,303,994.30	.00	-1,767,998.12	75.0%*
D99015 59530 TRANSF RD	0	24,000	24,000	.00	.00	24,000.00	.0%
TOTAL INTERFUND TRANSFER	-7,071,992	24,000	-7,047,992	-5,303,994.30	.00	-1,743,998.12	75.3%
TOTAL COUNTY ROAD FUND	0	0	0	528,001.11	444,045.93	-972,047.04	100.0%
TOTAL REVENUES	-11,610,941	-2,270,571	-13,881,513	-8,754,009.57	.00	-5,127,503.03	
TOTAL EXPENSES	11,610,941	2,270,571	13,881,513	9,282,010.68	444,045.93	4,155,455.99	

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: E ROAD MACHINERY FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
E513042 ROAD MACHINERY REVENUE								
E513042 41789	MISC REV	-17,000	0	-17,000	-48,333.59	.00	31,333.59	284.3%
E513042 42300	TRANSP REV	-130,000	0	-130,000	-103,559.58	.00	-26,440.42	79.7%*
E513042 42414	RENTAL EQU	-2,190,210	0	-2,190,210	-2,742,581.73	.00	552,371.73	125.2%
E513042 42650	SCRAP/EXCE	-12,000	0	-12,000	-4,999.29	.00	-7,000.71	41.7%*
E513042 42665	SALE EQUIP	-45,000	0	-45,000	.00	.00	-45,000.00	.0%*
E513042 91000	APP F/B	-514,244	0	-514,244	.00	.00	-514,243.95	.0%*
TOTAL ROAD MACHINERY REVENUE		-2,908,454	0	-2,908,454	-2,899,474.19	.00	-8,979.76	99.7%
E513045 HIGHWAY ROAD MACHINERY								
E513045 42401	INT & EARN	-40,000	0	-40,000	-32,220.73	.00	-7,779.27	80.6%*
TOTAL HIGHWAY ROAD MACHINERY		-40,000	0	-40,000	-32,220.73	.00	-7,779.27	80.6%
E513048 HIGHWAY ROAD MACHINERY								
E513048 42801	I/D FUELRV	-130,000	0	-130,000	-108,205.74	.00	-21,794.26	83.2%*
TOTAL HIGHWAY ROAD MACHINERY		-130,000	0	-130,000	-108,205.74	.00	-21,794.26	83.2%
E51305 HIGHWAY ROAD MACHINERY								
E51305 42410	RENTAL R.P	-1,325	0	-1,325	.00	.00	-1,325.00	.0%*
E51305 51005	PERS SERV	478,908	0	478,908	216,368.82	.00	262,539.18	45.2%
E51305 51020	OVERTIME	2,000	0	2,000	761.31	.00	1,238.69	38.1%
E51305 51025	SHIFT PAY	1,500	0	1,500	654.15	.00	845.85	43.6%
E51305 51035	OTHER COMP	2,000	0	2,000	17,048.20	.00	-15,048.20	852.4%*
E51305 52030	Vehicles	900,000	24,000	924,000	242,309.00	677,400.00	4,291.00	99.5%
E51305 54000	TELEPHONE	2,556	0	2,556	1,547.73	501.28	506.99	80.2%
E51305 54005	Off Supp	500	0	500	.00	.00	500.00	.0%
E51305 54006	Med Supp	200	0	200	.00	.00	200.00	.0%
E51305 54007	Jan Supp	15,000	0	15,000	10,071.64	4,259.81	668.55	95.5%
E51305 54015	Maint Agmt	5,000	0	5,000	1,896.00	.00	3,104.00	37.9%

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Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: E ROAD MACHINERY FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
E51305 54025	UTILITIES	93,600	0	93,600	50,717.38	23,254.38	19,628.24	79.0%
E51305 54050	Equip R&M	20,000	0	20,000	17,034.95	2,771.32	193.73	99.0%
E51305 54065	RENT/LEASE	10,000	0	10,000	.00	.00	10,000.00	.0%
E51305 54067	RP RENT/LE	2,650	0	2,650	2,650.00	.00	.00	100.0%
E51305 54070	INSURANCE	47,698	0	47,698	39,926.84	.00	7,771.65	83.7%
E51305 54074	INS-AUTO	17,014	0	17,014	18,222.67	.00	-1,208.35	107.1%*
E51305 54076	Bldg R&M	14,000	0	14,000	9,169.36	.00	4,830.64	65.5%
E51305 54077	C&M Supp	7,500	0	7,500	2,475.72	.00	5,024.28	33.0%
E51305 54078	Fuel	675,000	0	675,000	526,862.59	100,240.00	47,897.41	92.9%
E51305 54085	CLOTHING U	8,000	0	8,000	3,485.64	579.75	3,934.61	50.8%
E51305 54300	Veh. R&M	375,000	0	375,000	243,864.31	65,913.19	65,222.50	82.6%
E51305 54444	FEES/PERMI	1,610	0	1,610	1,520.00	.00	90.00	94.4%
E51305 54625	GARBAGE	7,000	0	7,000	1,674.12	969.00	4,356.88	37.8%
E51305 58020	RETIREMENT	65,171	0	65,171	.00	.00	65,171.13	.0%
E51305 58030	FICA	37,057	0	37,057	15,993.02	.00	21,064.19	43.2%
E51305 58040	WRKS COMP	22,962	0	22,962	22,547.72	.00	413.87	98.2%
E51305 58060	HEALTH INS	116,301	0	116,301	48,400.69	.00	67,900.38	41.6%
E51305 58062	DENTAL INS	661	0	661	222.58	.00	437.98	33.7%
E51305 58065	VISION INS	126	0	126	47.78	.00	78.67	37.8%
TOTAL HIGHWAY ROAD MACHINERY		2,927,690	24,000	2,951,690	1,495,472.22	875,888.73	580,328.87	80.3%
E97105 HIGHWAY ROAD MECHANICS								
E97105 97100	07DPW BOND PRINC	75,741	0	75,741	75,741.00	.00	.00	100.0%
E97105 97100	07MOV BOND PRINC	4,665	0	4,665	4,665.00	.00	.00	100.0%
E97105 97100	08DPW BOND PRINC	46,000	0	46,000	46,000.00	.00	.00	100.0%
E97105 97110	07DPW BOND INT	10,649	0	10,649	10,649.49	.00	.00	100.0%
E97105 97110	07MOV BOND INT	656	0	656	656.13	.00	.00	100.0%
E97105 97110	08DPW BOND INT	13,053	0	13,053	13,052.51	.00	.00	100.0%
TOTAL HIGHWAY ROAD MECHANICS		150,764	0	150,764	150,764.13	.00	.00	100.0%
E99015 I/F Transfer to/from D								
E99015 45031	I/F IN A	0	-24,000	-24,000	.00	.00	-24,000.00	.0%*
TOTAL I/F Transfer to/from D		0	-24,000	-24,000	.00	.00	-24,000.00	.0%
TOTAL ROAD MACHINERY FUND		0	0	0	-1,393,664.31	875,888.73	517,775.58	100.0%
	TOTAL REVENUES	-3,079,779	-24,000	-3,103,779	-3,039,900.66	.00	-63,878.29	
	TOTAL EXPENSES	3,079,779	24,000	3,103,779	1,646,236.35	875,888.73	581,653.87	

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: EL REFUSE & GARBAGE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
EL816042 LANDFILL							
EL816042 42130 REFUSE CHR	-2,300,000	0	-2,300,000	-1,724,580.90	.00	-575,419.10	75.0%*
EL816042 42133 Alt LF Cov	-80,000	0	-80,000	-15,853.68	.00	-64,146.32	19.8%*
EL816042 42135 CLEANOUT	-3,500	0	-3,500	-1,535.00	.00	-1,965.00	43.9%*
EL816042 42650 SCRAP/EXCE	-10,000	0	-10,000	-7,701.43	.00	-2,298.57	77.0%*
TOTAL LANDFILL	-2,393,500	0	-2,393,500	-1,749,671.01	.00	-643,828.99	73.1%
EL816043 LANDFILL							
EL816043 43989 OTHER COMM	-61,857	0	-61,857	-61,857.49	.00	.00	100.0%
TOTAL LANDFILL	-61,857	0	-61,857	-61,857.49	.00	.00	100.0%
EL816045 LANDFILL							
EL816045 42401 INT & EARN	-81,600	0	-81,600	-103,063.93	.00	21,463.75	126.3%
TOTAL LANDFILL	-81,600	0	-81,600	-103,063.93	.00	21,463.75	126.3%
EL81605 LANDFILL							
EL81605 51005 PERS SERV	539,959	0	539,959	342,491.23	.00	197,467.99	63.4%
EL81605 51020 OVERTIME	30,000	0	30,000	20,453.52	.00	9,546.48	68.2%
EL81605 51025 SHIFT PAY	250	0	250	165.75	.00	84.25	66.3%
EL81605 51035 OTHER COMP	0	0	0	3,555.43	.00	-3,555.43	100.0%*
EL81605 52100 8167 Land	0	1,695,232	1,695,232	177,114.12	1,518,117.88	.00	100.0%
EL81605 54000 TELEPHONE	3,010	0	3,010	1,285.07	.00	1,724.93	42.7%
EL81605 54004 COMP SOFT	15,000	154	15,154	10,226.35	.00	4,928.00	67.5%
EL81605 54005 Off Supp	2,500	0	2,500	1,185.52	587.58	726.90	70.9%
EL81605 54006 Med Supp	500	0	500	266.78	.00	233.22	53.4%
EL81605 54007 Jan Supp	500	0	500	33.68	66.32	400.00	20.0%
EL81605 54020 POSTAGE	300	0	300	247.74	.00	52.26	82.6%
EL81605 54025 UTILITIES	35,000	-5,400	29,600	12,778.41	5,512.96	11,308.63	61.8%
EL81605 54035 ED & TRAIN	5,000	0	5,000	3,611.00	.00	1,389.00	72.2%

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

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ACCOUNTS FOR: EL REFUSE & GARBAGE		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
EL81605 54040	DUES/MEMBE	300	0	300	270.00	.00	30.00	90.0%
EL81605 54050	Equip R&M	9,000	0	9,000	6,012.20	485.00	2,502.80	72.2%
EL81605 54055	PROF SERV	150,000	7,500	157,500	95,771.57	36,738.28	24,990.15	84.1%
EL81605 54055 8167	PROF SERV	0	365,500	365,500	185,552.63	179,947.37	.00	100.0%
EL81605 54060	LEGAL ADV	300	0	300	78.61	13.39	208.00	30.7%
EL81605 54062	ENG FEES	10,000	0	10,000	563.64	.00	9,436.36	5.6%
EL81605 54065	RENT/LEASE	3,000	1,000	4,000	2,480.41	713.45	806.14	79.8%
EL81605 54070	INSURANCE	8,416	0	8,416	7,044.53	.00	1,371.21	83.7%
EL81605 54074	INS-AUTO	3,926	0	3,926	3,922.67	.00	3.71	99.9%
EL81605 54076	Bldg R&M	50,000	8,850	58,850	43,301.15	13,380.02	2,168.83	96.3%
EL81605 54077	C&M Supp	8,800	0	8,800	3,242.51	1,316.24	4,241.25	51.8%
EL81605 54078	Fuel	125,000	0	125,000	82,757.04	9,049.04	33,193.92	73.4%
EL81605 54085	CLOTHING U	7,000	0	7,000	2,903.97	1,909.99	2,186.04	68.8%
EL81605 54088	BOND ADMIN	8,813	0	8,813	8,810.00	.00	2.50	100.0%
EL81605 54213	I/D COPIER	832	0	832	554.00	.00	277.96	66.6%
EL81605 54300	Veh. R&M	80,000	0	80,000	60,085.17	14,677.26	5,237.57	93.5%
EL81605 54301	Veh lease	6,000	0	6,000	3,645.90	1,215.30	1,138.80	81.0%
EL81605 54444	FEES/PERMI	3,000	0	3,000	1,130.00	.00	1,870.00	37.7%
EL81605 54625	GARBAGE	4,000	-4,000	0	.00	.00	.00	.0%
EL81605 58020	RETIREMENT	72,645	0	72,645	.00	.00	72,644.86	.0%
EL81605 58030	FICA	41,307	0	41,307	26,135.67	.00	15,171.21	63.3%
EL81605 58040	WRKS COMP	14,542	0	14,542	14,280.22	.00	262.12	98.2%
EL81605 58060	HEALTH INS	132,307	0	132,307	97,103.30	.00	35,204.06	73.4%
EL81605 58062	DENTAL INS	632	0	632	425.01	.00	206.67	67.3%
EL81605 58065	VISION INS	137	0	137	91.87	.00	45.33	67.0%
EL81605 97100	15LDF 2015 PRINC	455,000	0	455,000	455,000.00	.00	.00	100.0%
EL81605 97100	20LDF BOND PRINC	60,000	0	60,000	60,000.00	.00	.00	100.0%
EL81605 97110	15LDF 2015 INT	123,715	0	123,715	123,714.98	.00	.00	100.0%
EL81605 97110	20LDF BOND INT	15,300	0	15,300	7,950.00	7,350.00	.00	100.0%
TOTAL LANDFILL		2,025,991	2,068,836	4,094,827	1,866,241.65	1,791,080.08	437,505.72	89.3%
EL816142 RECYCLING								
EL816142 42130	REFUSE CHR	-75,000	0	-75,000	-75,510.70	.00	510.70	100.7%
TOTAL RECYCLING		-75,000	0	-75,000	-75,510.70	.00	510.70	100.7%
EL816143 RECYCLING								
EL816143 43589	MISC TRANS	-50,000	0	-50,000	.00	.00	-50,000.00	.0%*

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ACCOUNTS FOR: EL	REFUSE & GARBAGE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
EL816143 43989	OTHER COMM	-7,500	0	-7,500	.00	.00	-7,500.00	.0%*
TOTAL RECYCLING		-57,500	0	-57,500	.00	.00	-57,500.00	.0%
EL81615 RECYCLING								
EL81615 42701	REF.APPR.E	0	0	0	-2,675.00	.00	2,675.00	100.0%
EL81615 51005	PERS SERV	165,546	0	165,546	123,399.97	.00	42,145.70	74.5%
EL81615 51020	OVERTIME	12,000	0	12,000	10,536.52	.00	1,463.48	87.8%
EL81615 51025	SHIFT PAY	100	0	100	65.10	.00	34.90	65.1%
EL81615 51035	OTHER COMP	1,000	0	1,000	1,692.28	.00	-692.28	169.2%*
EL81615 52015	Dept Equip	8,000	0	8,000	.00	.00	8,000.00	.0%
EL81615 54000	TELEPHONE	1,500	691	2,191	88.00	1,691.35	412.00	81.2%
EL81615 54001	COPY/PRINT	1,000	0	1,000	35.67	.00	964.33	3.6%
EL81615 54005	Off Supp	500	0	500	309.12	.00	190.88	61.8%
EL81615 54006	Med Supp	200	0	200	.00	.00	200.00	.0%
EL81615 54007	Jan Supp	500	0	500	191.23	.00	308.77	38.2%
EL81615 54020	POSTAGE	50	0	50	14.46	.00	35.54	28.9%
EL81615 54025	UTILITIES	14,500	0	14,500	9,626.33	1,858.81	3,014.86	79.2%
EL81615 54035	ED & TRAIN	5,000	0	5,000	3,583.38	.00	1,416.62	71.7%
EL81615 54040	DUES/MEMBE	100	0	100	.00	.00	100.00	.0%
EL81615 54045	Travel	1,000	0	1,000	593.95	.00	406.05	59.4%
EL81615 54048	Prog Supp	2,000	0	2,000	1,723.40	.00	276.60	86.2%
EL81615 54050	Equip R&M	25,000	0	25,000	9,717.69	.00	15,282.31	38.9%
EL81615 54060	LEGAL ADV	1,000	0	1,000	.00	.00	1,000.00	.0%
EL81615 54070	INSURANCE	26,960	0	26,960	22,652.89	.00	4,307.11	84.0%
EL81615 54076	Bldg R&M	5,000	1,170	6,170	1,896.29	916.00	3,357.23	45.6%
EL81615 54077	C&M Supp	2,000	0	2,000	1,453.80	.00	546.20	72.7%
EL81615 54078	Fuel	20,000	0	20,000	10,411.46	3,881.10	5,707.44	71.5%
EL81615 54085	CLOTHING U	2,000	0	2,000	659.94	.00	1,340.06	33.0%
EL81615 54300	Veh. R&M	15,000	0	15,000	6,768.94	1,000.00	7,231.06	51.8%
EL81615 54444	FEES/PERMI	500	0	500	.00	.00	500.00	.0%
EL81615 54625	GARBAGE	180,000	0	180,000	107,356.11	59,806.06	12,837.83	92.9%
EL81615 58020	RETIREMENT	22,272	0	22,272	.00	.00	22,272.13	.0%
EL81615 58030	FICA	12,664	0	12,664	9,769.28	.00	2,894.96	77.1%
EL81615 58040	WRKS COMP	4,592	0	4,592	4,509.55	.00	82.77	98.2%
EL81615 58060	HEALTH INS	65,152	0	65,152	36,271.60	.00	28,880.30	55.7%
EL81615 58062	DENTAL INS	271	0	271	87.84	.00	182.88	32.4%
EL81615 58065	VISION INS	59	0	59	18.97	.00	39.83	32.3%
EL81615 97100	07RCY 07 RCY PRN	160,441	0	160,441	160,441.00	.00	.00	100.0%
EL81615 97110	07RCY 2007 INT	22,560	0	22,560	22,559.79	.00	.00	100.0%
TOTAL RECYCLING		778,467	1,861	780,327	543,759.56	69,153.32	167,414.56	78.5%

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Cortland County

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FOR 2025 13

ACCOUNTS FOR: EL REFUSE & GARBAGE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
EL999542 Appropriated Reserves							
EL999542 41230 LDCL TREAS FEES	-285,000	0	-285,000	-226,805.00	.00	-58,195.00	79.6%*
EL999542 41230 LDEQ TREAS FEES	-150,000	0	-150,000	-113,402.50	.00	-36,597.50	75.6%*
EL999542 52030 LDEQ Vehicles	300,000	0	300,000	254,247.09	.00	45,752.91	84.7%
TOTAL Appropriated Reserves	-135,000	0	-135,000	-85,960.41	.00	-49,039.59	63.7%
TOTAL REFUSE & GARBAGE	0	2,070,697	2,070,697	333,937.67	1,860,233.40	-123,473.85	106.0%
TOTAL REVENUES	-3,104,458	0	-3,104,458	-2,332,985.63	.00	-771,472.04	
TOTAL EXPENSES	3,104,458	2,070,697	5,175,155	2,666,923.30	1,860,233.40	647,998.19	

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FOR 2025 13

ACCOUNTS FOR: HH CAPITAL PROJECT-ANNUAL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
HH16205 BUILDINGS & GROUNDS PROJECTS							
HH16205 43097 CHEXT GEN CAPITA	0	-736,972	-736,972	.00	.00	-736,971.83	.0%*
HH16205 43097 CHINT GEN CAPITA	0	-70,000	-70,000	.00	.00	-70,000.00	.0%*
HH16205 44089 ARP FED REV	0	-264,905	-264,905	-39,180.65	.00	-225,724.35	14.8%*
HH16205 52320 CHEXT BLDG IMPRV	0	1,001,877	1,001,877	39,180.65	.00	962,696.18	3.9%
HH16205 54055 CHINT PROF SERV	0	70,000	70,000	59,544.00	8,296.00	2,160.00	96.9%
TOTAL BUILDINGS & GROUNDS PROJECTS	0	0	0	59,544.00	8,296.00	-67,840.00	100.0%
HH43105 Mental Health							
HH43105 44089 111PW FED REV	0	-3,078,381	-3,078,381	-1,278,322.45	.00	-1,800,059.04	41.5%*
HH43105 44497 111PW HlthCapPro	0	-2,231,900	-2,231,900	-1,849,828.43	.00	-382,071.77	82.9%*
HH43105 52320 111PW BLDG IMPRV	0	5,482,325	5,482,325	4,040,620.79	1,318,726.59	122,977.64	97.8%
TOTAL Mental Health	0	172,043	172,043	912,469.91	1,318,726.59	-2,059,153.17	1296.9%
HH512242 Local Share - Other Government							
HH512242 42397 PHBR OtherGovt	0	-119,338	-119,338	.00	.00	-119,338.00	.0%*
TOTAL Local Share - Other Government	0	-119,338	-119,338	.00	.00	-119,338.00	.0%
HH512243 BRIDGE STATE AID							
HH512243 43597 CBCC TRANSP CAP	0	-1,500,000	-1,500,000	.00	.00	-1,500,000.00	.0%*
HH512243 43597 ERRBR TRANSP CAP	0	-549,464	-549,464	-10,974.82	.00	-538,488.75	2.0%*
TOTAL BRIDGE STATE AID	0	-2,049,464	-2,049,464	-10,974.82	.00	-2,038,488.75	.5%
HH512244 BRIDGE FEDERAL AID							
HH512244 44597 ERRBR TRANSP CAP	0	-2,930,472	-2,930,472	-57,336.06	.00	-2,873,136.42	2.0%*

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ACCOUNTS FOR: HH CAPITAL PROJECT-ANNUAL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
HH512244 44597 HBRB TRANSP CAP	0	-2,476,280	-2,476,280	-39,233.34	.00	-2,437,046.50	1.6%*
HH512244 44597 PHBR TRANSP CAP	0	-2,267,425	-2,267,425	.00	.00	-2,267,425.00	.0%*
TOTAL BRIDGE FEDERAL AID	0	-7,674,177	-7,674,177	-96,569.40	.00	-7,577,607.92	1.3%
HH51225 BRIDGE PROJECTS							
HH51225 52100 CBCC Land	0	35,000	35,000	.00	.00	35,000.00	.0%
HH51225 52100 ERRBR Land	41,237	55,087	96,323	7,995.14	42,245.04	46,083.22	52.2%
HH51225 52100 HBRB Land	0	19,000	19,000	.00	.00	19,000.00	.0%
HH51225 52100 PHBR Land	0	14,250	14,250	.00	.00	14,250.00	.0%
HH51225 52800 CBCC Infrastruc	0	1,260,000	1,260,000	.00	.00	1,260,000.00	.0%
HH51225 52800 ERRBR Infrastruc	0	3,549,000	3,549,000	.00	.00	3,549,000.00	.0%
HH51225 52800 HBRB Infrastruc	0	2,224,408	2,224,408	.00	.00	2,224,408.00	.0%
HH51225 52800 PHBR Infrastruc	0	2,016,263	2,016,263	.00	.00	2,016,263.00	.0%
HH51225 54055 CBCC PROF SERV	0	205,000	205,000	.00	.00	205,000.00	.0%
HH51225 54055 ERRBR PROF SERV	0	129,109	129,109	63,333.31	65,775.39	.00	100.0%
HH51225 54055 HBRB PROF SERV	0	363,451	363,451	94,124.70	269,325.82	.00	100.0%
HH51225 54055 PHBR PROF SERV	0	356,250	356,250	.00	.00	356,250.00	.0%
TOTAL BRIDGE PROJECTS	41,237	10,226,817	10,268,054	165,453.15	377,346.25	9,725,254.22	5.3%
HH561043 AIRPORT MP STATE REVENUE							
HH561043 43597 100LL TRANSP CAP	0	-345,069	-345,069	-159,121.04	.00	-185,948.24	46.1%*
HH561043 43597 25CAH TRANSP CAP	0	-2,499,660	-2,499,660	.00	.00	-2,499,660.00	.0%*
HH561043 43597 TWAB TRANSP CAP	0	-23,305	-23,305	-2,317.46	.00	-20,987.54	9.9%*
TOTAL AIRPORT MP STATE REVENUE	0	-2,868,034	-2,868,034	-161,438.50	.00	-2,706,595.78	5.6%
HH561044 AIRPORT FEDERAL REVENUE							
HH561044 44597 TWAB TRANSP CAP	0	-419,482	-419,482	-41,714.28	.00	-377,767.72	9.9%*
TOTAL AIRPORT FEDERAL REVENUE	0	-419,482	-419,482	-41,714.28	.00	-377,767.72	9.9%
HH56105 AIRPORT MASTER PLAN UPDATE							
HH56105 52320 25CAH BLDG IMPRV	0	2,777,400	2,777,400	95,189.75	326,734.25	2,355,476.00	15.2%

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ACCOUNTS FOR: HH CAPITAL PROJECT-ANNUAL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
HH56105 52800 100LL Infrastruc	0	387,718	387,718	178,787.68	101,676.61	107,254.00	72.3%
HH56105 54055 TWAB PROF SERV	0	466,092	466,092	46,349.20	417,242.80	2,500.00	99.5%
TOTAL AIRPORT MASTER PLAN UPDATE	0	3,631,210	3,631,210	320,326.63	845,653.66	2,465,230.00	32.1%
HH99015 I/F TRF HH-CAP>GENL							
HH99015 45031 100LL I/F IN	0	-42,649	-42,649	-19,666.34	.00	-22,982.67	46.1%*
HH99015 45031 25CAH I/F IN	0	-277,740	-277,740	.00	.00	-277,740.00	.0%*
HH99015 45031 ERRBR I/F IN	0	-183,155	-183,155	-5,359.20	.00	-177,795.34	2.9%*
HH99015 45031 HBRB I/F IN	0	-130,579	-130,579	.00	.00	-130,578.68	.0%*
HH99015 45031 TWAB I/F IN	0	-23,305	-23,305	-2,317.46	.00	-20,987.54	9.9%*
TOTAL I/F TRF HH-CAP>GENL	0	-657,427	-657,427	-27,343.00	.00	-630,084.23	4.2%
TOTAL CAPITAL PROJECT-ANNUAL	41,237	242,148	283,385	1,119,753.69	2,550,022.50	-3,386,391.35	1295.0%
TOTAL REVENUES	0	-20,170,081	-20,170,081	-3,505,371.53	.00	-16,664,709.39	
TOTAL EXPENSES	41,237	20,412,229	20,453,466	4,625,125.22	2,550,022.50	13,278,318.04	

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ACCOUNTS FOR: S	SELF INSURANCE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
S171045 SELF INSURANCE								
S171045 42401	INT & EARN	-25,000	0	-25,000	-50,194.58	.00	25,194.58	200.8%
TOTAL SELF INSURANCE		-25,000	0	-25,000	-50,194.58	.00	25,194.58	200.8%
S171047 SELF INSURANCE								
S171047 42222	PARTICIPNT	-668,019	0	-668,019	-668,019.00	.00	.00	100.0%
S171047 42683	RECOVERY	0	0	0	-108,164.79	.00	108,164.79	100.0%
TOTAL SELF INSURANCE		-668,019	0	-668,019	-776,183.79	.00	108,164.79	116.2%
S171048 SELF INSURANCE								
S171048 42801	WC COUNTY	-877,482	0	-877,482	-877,482.00	.00	.00	100.0%
TOTAL SELF INSURANCE		-877,482	0	-877,482	-877,482.00	.00	.00	100.0%
S17105 LIABILITY INSURANCE RESERVE								
S17105 54055	PROF SERV	25,000	0	25,000	41,288.41	.00	-16,288.41	165.2%*
S17105 54070	STOP LOSS	1,030,725	0	1,030,725	975,076.00	.00	55,649.00	94.6%
S17105 54444	FEES/PERMI	0	0	0	7,571.66	.00	-7,571.66	100.0%*
S17105 54765	JUDG&CLAIM	514,776	0	514,776	256,746.70	.00	258,029.30	49.9%
S17105 58800	MED CLAIM	0	0	0	54,853.20	.00	-54,853.20	100.0%*
TOTAL LIABILITY INSURANCE RESERVE		1,570,501	0	1,570,501	1,335,535.97	.00	234,965.03	85.0%
TOTAL SELF INSURANCE		0	0	0	-368,324.40	.00	368,324.40	100.0%
	TOTAL REVENUES	-1,570,501	0	-1,570,501	-1,703,860.37	.00	133,359.37	
	TOTAL EXPENSES	1,570,501	0	1,570,501	1,335,535.97	.00	234,965.03	

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

Cortland County

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	41,237	6,653,912	6,695,148	-14,096,242.79	10,838,179.50	9,953,211.68	-48.7%

** END OF REPORT - Generated by Andrea Herzog **

Attachment: Budget-to-Actual at 10-9-25 (13270 : 2026 Cortland County Budget)

				2025			2026		
ORG	OBJ	PROJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	Request		
A10105	51010		PT PAY	214,000.00	-	214,000.00	214,000.00		
A10105	51072		MILEAGE	2,000.00	-	2,000.00	2,000.00		
A10105	52060		Comp Equip	3,000.00	-	3,000.00			
A10105	54000		TELEPHONE	264.00	-	264.00	264.00		
A10105	54005		Off Supp	2,000.00	108.46	2,108.46	2,000.00		
A10105	54035		ED & TRAIN	6,000.00	-	6,000.00	13,000.00		
A10105	54045		Travel	4,500.00	-	4,500.00	2,500.00		
A10105	54055		PROFESS	4,500.00	-	4,500.00	7,000.00		
A10105	54060		LEGAL ADV	3,500.00	-	3,500.00	4,000.00		
A10105	54070		INSURANCE	7,163.02	-	7,163.02	6,301.06		
A10105	54400		Food Supp	925.00	209.24	1,134.24	925.00		
A10105	58020		RETIREMENT	8,139.53	-	8,139.53	12,225.00		
A10105	58030		FICA	16,371.00	-	16,371.00	16,371.00		
A10105	58040		WRKS COMP	13,011.57	-	13,011.57	15,300.00		
A10105	58062		DENTAL INS	90.24	-	90.24	90.24		
A10105	58065		VISION INS	19.60	-	19.60	19.60		
			Total 1010 BOARD OF LEGISLATORS	285,483.96	317.70	285,801.66	295,995.90	10,511.94	3.7%
A10405	51005		PERS SERV	136,526.02	-	136,526.02	147,704.20		
A10405	51035		OTHER COMP	4,387.50	-	4,387.50			
A10405	54000		TELEPHONE	528.00	-	528.00	799.20		
A10405	54001		COPY/PRINT	250.00	-	250.00	50.00		
A10405	54005		Off Supp	1,700.00	-	1,700.00	1,700.00		
A10405	54015		Maint Agmt	31,065.63	17,000.00	48,065.63	10,185.00		
A10405	54020		POSTAGE	500.00	-	500.00	500.00		
A10405	54035		ED & TRAIN	2,500.00	-	2,500.00	4,500.00		
A10405	54040		DUES/MEMBE	600.00	-	600.00	600.00		
A10405	54041		PUBLICATIO	400.00	250.00	650.00	450.00		
A10405	54045		Travel	1,000.00	-	1,000.00	-		
A10405	54055		PROF SERV	500.00	(250.00)	250.00	2,500.00		
A10405	54070		LIAB INS	560.50	-	560.50	493.05		
A10405	54213		I/D COPIER	1,613.16	-	1,613.16	1,613.16		
A10405	58020		RETIREMENT	18,367.89	-	18,367.89	22,155.63		
A10405	58030		FICA	10,779.88	-	10,779.88	11,299.37		
A10405	58040		WRKS COMP	3,061.55	-	3,061.55	3,600.00		
A10405	58060		HEALTH INS	21,717.30	-	21,717.30	21,717.20		
A10405	58062		DENTAL INS	180.48	-	180.48	90.24		
A10405	58065		VISION INS	19.60	-	19.60	19.60		
			Total 1040 CLERK OF THE LEGISLATIVE	236,257.51	17,000.00	253,257.51	229,976.65	(6,280.86)	-2.7%
A116543	43030		DA SALARY	(72,189.00)	-	(72,189.00)	(72,189.00)		
A116543	43089		AID PRSCTN	(175,615.00)	-	(175,615.00)	(175,615.00)		
A132543	43389		OTHER PUBL				(165,000.00)		
A11655	42401		INT & EARN	-	-	-			
A11655	51005		PERS SERV	1,027,044.94	-	1,027,044.94	1,061,792.55		
A11655	51010		PT PAY	18,312.33	-	18,312.33	18,336.42		
A11655	51015		TEMP PAY	-	-	-			
A11655	51020		OVERTIME	3,000.00	-	3,000.00	3,000.00		
A11655	52005		Off Equip	-	3,100.00	3,100.00			
A11655	52060		Comp Equip	-	10,000.00	10,000.00			
A11655	54000		TELEPHONE	5,000.00	-	5,000.00	4,723.20		
A11655	54001		COPY SERV	1,000.00	-	1,000.00	1,000.00		
A11655	54004		SOFTWARE	1,920.00	-	1,920.00	29,296.88		
A11655	54005		Off Supp	8,000.00	-	8,000.00	8,000.00		
A11655	54020		POSTAGE	2,000.00	-	2,000.00	2,500.00		
A11655	54035		ED & TRAIN	1,500.00	-	1,500.00	2,000.00		
A11655	54040		DUES/SUB	3,000.00	-	3,000.00	3,000.00		
A11655	54041		PUBLICATIO	2,000.00	-	2,000.00	3,000.00		
A11655	54045		Travel	5,000.00	-	5,000.00	5,000.00		
A11655	54055		PROF SERV	50,000.00	-	50,000.00	60,000.00		
A11655	54060		LEGAL ADV	200.00	-	200.00	200.00		
A11655	54070		INSURANCE	12,131.77	-	12,131.77	11,170.62		
A11655	54071		MALP INS	25,000.00	-	25,000.00			
A11655	54072		INS LAW EN	11,837.32	-	11,837.32			
A11655	54213		I/D COPIER	4,500.00	-	4,500.00	4,437.96		
A11655	54215		I/D LX NX	7,056.00	-	7,056.00	3,972.03		
A11655	54615		CNTR MEDCL	150,000.00	-	150,000.00	275,000.00		
A11655	54767		EXTRADITN	1,000.00	-	1,000.00	1,000.00		
A11655	58020		RETIREMENT	141,043.55	-	141,043.55	162,469.35		
A11655	58030		FICA	80,199.33	-	80,199.33	82,859.36		
A11655	58040		WRKS COMP	17,603.89	-	17,603.89	20,700.00		
A11655	58060		HEALTH INS	93,434.04	-	93,434.04	115,561.10		
A11655	58062		DENTAL INS	721.92	-	721.92	631.68		
A11655	58065		VISION INS	156.80	-	156.80	137.20		
			Total 1165 DISTRICT ATTORNEY	1,424,857.89	13,100.00	1,437,957.89	1,466,984.35	42,126.46	3.0%
A117043	43025		SA INDLEGL	(419,977.19)	-	(419,977.19)	-		
A11705	51005		PERS SERV	792,270.50	(80,249.86)	712,020.64	690,931.68		
A11705	51010		PT PAY	16,008.90	-	16,008.90	16,441.17		
A11705	51035		OTHER COMP	-	-	-			
A11705	54000		TELEPHONE	3,102.96	-	3,102.96	3,437.20		
A11705	54001		COPY/PRINT	1,000.00	-	1,000.00	800.00		
A11705	54005		Off Supp	6,000.00	-	6,000.00	6,500.00		
A11705	54015		Maint Agmt	1,000.00	-	1,000.00	750.00		
A11705	54020		POSTAGE	1,200.00	-	1,200.00	800.00		
A11705	54035		ED & TRAIN	5,000.00	-	5,000.00	2,500.00		
A11705	54040		DUES/SUB	900.00	-	900.00	900.00		
A11705	54041		PUBLICATIO	1,000.00	-	1,000.00	900.00		
A11705	54045		Travel	4,500.00	-	4,500.00	4,500.00		
A11705	54055		PROF SERV	10,000.00	-	10,000.00	7,000.00		
A11705	54060		LEGAL ADV	1,750.00	-	1,750.00	1,700.00		
A11705	54070		INSURANCE	3,510.52	-	3,510.52	3,088.09		
A11705	54071		MALP INS	41,666.67	-	41,666.67	-		
A11705	54078		Fuel	150.00	-	150.00	150.00		
A11705	54213		I/D COPIER	1,100.00	-	1,100.00	1,812.36		
A11705	54215		I/D LX NX	985.00	-	985.00	993.03		
A11705	54444		FEES/PERMI	120.00	-	120.00	120.00		
A11705	58020		RETIREMENT	111,898.52	(26,494.27)	85,404.25	140,845.79		
A11705	58030		FICA	63,627.06	(34,624.22)	29,002.84	63,493.18		
A11705	58040		WRKS COMP	13,776.95	(8,704.08)	5,072.87	15,300.00		
A11705	58060		HEALTH INS	124,429.21	(32,104.85)	92,324.36	117,346.82		
A11705	58062		DENTAL INS	676.80	(1,140.39)	(463.59)	631.68		
A11705	58065		VISION INS	127.40	(960.60)	(833.20)	117.60		
A11705	43025	HH11	SA-ILS	(758,580.75)	249,027.54	(509,553.21)	(693,819.81)		
A11705	51005	HH11	PERS SERV	348,078.80	(161,952.34)	186,126.46	315,758.40		
A11705	51010	HH11	PT PAY	98,357.11	(54,819.79)	43,537.32	106,113.50		
A11705	52005	HH11	Off Equip	3,300.00	(3,300.00)	-	3,300.00		
A11705	52060	HH11	Comp Equip	7,500.00	(7,500.00)	-	5,500.00		
A11705	54000	HH11	TELEPHONE	2,727.12	-	2,727.12	2,412.00		
A11705	54005	HH11	Off Supp	-	5,051.24	5,051.24			
A11705	54015	HH11	Maint Agmt	11,000.00	(10,000.00)	1,000.00	3,000.00		

Attachment: FY 26 Estimate 10 20 2025 roll up budget (13270 : 2026 Cortland County Budget)

A11705	54035	HH11	ED & TRAIN	7,000.00	(1,133.00)	5,867.00	5,000.00		
A11705	54040	HH11	DUES/MEMBE	2,750.00	(1,003.30)	1,746.70	2,750.00		
A11705	54041	HH11	PUBLICATIO	3,000.00	1,350.00	4,350.00	3,000.00		
A11705	54055	HH11	PROF SERV	70,019.67	(27,717.00)	42,302.67	70,000.00		
A11705	54213	HH11	I/D COPIER	1,140.00	-	1,140.00	1,136.64		
A11705	54215	HH11	I/D LEXIS/	4,925.00	(4,722.92)	202.08	4,965.06		
A11705	58020	HH11	RETIREMENT	62,500.75	5,000.00	67,500.75	63,280.78		
A11705	58030	HH11	FICA	34,152.19	5,000.00	39,152.19	32,273.19		
A11705	58040	HH11	WRKS COMP	11,700.00	(210.88)	11,489.12	10,800.00		
A11705	58060	HH11	HEALTH INS	89,825.99	5,000.00	94,825.99	64,090.88		
A11705	58062	HH11	DENTAL INS	496.32	1,000.00	1,496.32	360.96		
A11705	58065	HH11	VISION INS	107.80	930.45	1,038.25	78.40		
A11705	43025	ILS	SA-ILS	-	(132,234.30)	(132,234.30)	(228,716.76)		
A11705	51005	ILS	PERS SERV	-	132,234.30	132,234.30	228,716.76		
A117043	43025	UFD	SA-ILS	(179,571.38)	(225,572.36)	(405,143.74)	(209,124.27)		
A11705	51005	UFD	PERS SERV	115,000.00	43,740.71	158,740.71	118,105.00		
A11705	54000	UFD	TELEPHONE	516.84	(165.84)	351.00	672.00		
A11705	54035	UFD	ED & TRAIN	2,000.00	4,000.00	6,000.00	2,000.00		
A11705	54055	UFD	PROF SERV	14,716.62	127,656.32	142,372.94	50,658.00		
A11705	54215	UFD	I/D LEXIS/	985.00	1,234.95	2,219.95	993.03		
A11705	58020	UFD	RETIREMENT	16,100.00	21,494.27	37,594.27	17,715.75		
A11705	58030	UFD	FICA	8,797.50	22,196.00	30,993.50	9,035.03		
A11705	58040	UFD	WRKS COMP	1,800.00	(32.44)	1,767.56	1,800.00		
A11705	58060	UFD	HEALTH INS	19,545.58	5,387.57	24,933.15	8,035.62		
A11705	58062	UFD	DENTAL INS	90.24	50.17	140.41	90.24		
A11705	58065	UFD	VISION INS	19.60	10.65	30.25	19.60		
A11705	43025	UQICR	SA-ILS	-	(159,249.60)	(159,249.60)	(140,961.11)		
A11705	51005	UQICR	PERS SERV	-	121,046.98	121,046.98	108,995.79		
A11705	58030	UQICR	FICA	-	7,428.22	7,428.22	8,338.18		
A11705	58040	UQICR	WRKS COMP	-	8,947.40	8,947.40	1,800.00		
A11705	58060	UQICR	HEALTH INS	-	21,717.28	21,717.28	21,717.30		
A11705	58062	UQICR	DENTAL INS	-	90.22	90.22	90.24		
A11705	58065	UQICR	VISION INS	-	19.50	19.50	19.60		
			Total 1170 PUBLIC DEFENDER	785,823.30	(184,278.27)	601,545.03	1,081,058.60	295,235.30	37.6%
A117543	43025	ILS	SA-ILS	(213,924.04)	-	(213,924.04)	(494,505.76)		
A117547	42701		REF.APPR.E	-	-	-			
A11755	51005		PERS SERV	81,691.01	60,544.87	142,235.88	90,150.94		
A11755	51010		PT PAY	61,964.00	-	61,964.00	65,437.50		
A11755	54000		TELEPHONE	396.00	-	396.00	535.20		
A11755	54005		Off Supp	1,500.00	-	1,500.00	750.00		
A11755	54020		POSTAGE	1,140.00	-	1,140.00	1,334.30		
A11755	54055		PROF SERV	800,000.00	-	800,000.00	1,200,000.00		
A11755	54070		INSURANCE	2,247.55	-	2,247.55	3,895.79		
A11755	54071		MALP INS	4,166.67	-	4,166.67	-		
A11755	54213		I/D COPIER	1,244.52	-	1,244.52	1,244.52		
A11755	58020		RETIREMENT	31,153.18	7,792.35	38,945.53	23,338.27		
A11755	58030		FICA	10,989.61	4,631.68	15,621.29	11,902.51		
A11755	58040		WRKS COMP	3,826.93	64.89	3,891.82	4,500.00		
A11755	58060		HEALTH INS	52,363.08	9,364.75	61,727.83	43,434.60		
A11755	58062		DENTAL INS	180.48	-	180.48	90.24		
A11755	58065		VISION INS	58.80	-	58.80	-		
A11755	43025	HH11	SA-ILS	(730,206.40)	325,227.38	(404,979.02)	(724,970.13)		
A11755	51005	HH11	PERS SERV	87,902.27	(60,544.87)	27,357.40	94,996.51		
A11755	54000	HH11	LONG DISTN	2,000.00	(1,472.00)	528.00	528.00		
A11755	54002	HH11	COMP MTN	2,000.00	(519.65)	1,480.35			
A11755	54004	HH11	COMP SOFT	15,000.00	(9,152.92)	5,847.08	15,000.00		
A11755	54005	HH11	Off Supp	4,500.00	(2,704.15)	1,795.85	2,646.16		
A11755	54015	HH11	Maint Agmt	-	8,000.00	8,000.00	2,000.00		
A11755	54020	HH11	POSTAGE	350.00	-	350.00	607.63		
A11755	54035	HH11	ED & TRAIN	25,000.00	(4,015.69)	20,984.31	25,000.00		
A11755	54045	HH11	Travel	22,000.00	(15,199.59)	6,800.41	22,000.00		
A11755	54055	HH11	PROF SERV	484,500.00	(197,738.82)	286,761.18	484,500.00		
A11755	54060	HH11	LEGAL ADV	7,000.00	-	7,000.00	5,000.00		
A11755	54067	HH11	RP RENT/LE	17,063.00	(12,796.92)	4,266.08	18,063.00		
A11755	54213	HH11	I/D COPIER	794.29	-	794.29	718.20		
A11755	54215	HH11	I/D LEXIS/	1,097.49	273.95	1,371.44	993.03		
A11755	58020	HH11	RETIREMENT	12,306.32	(7,792.35)	4,513.97	14,249.48		
A11755	58030	HH11	FICA	6,724.52	(4,631.68)	2,092.84	7,267.24		
A11755	58040	HH11	WRKS COMP	3,600.00	(64.89)	3,535.11	3,600.00		
A11755	58060	HH11	HEALTH INS	30,645.78	(9,364.75)	21,281.03	27,581.20		
A11755	58062	HH11	DENTAL INS	180.48	-	180.48	180.48		
A11755	58065	HH11	VISION INS	39.20	-	39.20	39.20		
			Total 1175 ASSIGNED COUNSEL	831,494.74	89,901.59	921,396.33	952,108.12	120,613.38	14.5%
A11855	43035		MedEx	-	-	-	(300.00)		
A11855	51010		PT PAY	61,609.81	-	61,609.81	58,188.00		
A11855	51015		TEMP PAY	2,000.00	-	2,000.00	2,000.00		
A11855	54000		TELEPHONE	132.00	-	132.00	132.00		
A11855	54005		Off Supp	400.00	-	400.00	700.00		
A11855	54020		POSTAGE	25.00	-	25.00	25.00		
A11855	54035		ED & TRAIN	200.00	-	200.00	200.00		
A11855	54040		DUES/SUB	440.00	-	440.00	440.00		
A11855	54045		Travel	200.00	-	200.00	-		
A11855	54070		INSURANCE	636.82	-	636.82	566.07		
A11855	54071		MALP INS	325.56	-	325.56	-		
A11855	54074		INS-AUTO	523.52	-	523.52	575.32		
A11855	54078		Fuel	500.00	-	500.00	500.00		
A11855	54300		Veh. R&M	1,000.00	-	1,000.00	1,000.00		
A11855	54615		CNTR MEDCL	100,000.00	-	100,000.00	124,700.00		
A11855	58020		Retirement				4,249.43		
A11855	58030		FICA	4,866.15	-	4,866.15	4,604.38		
A11855	58040		WRKS COMP	1,530.77	-	1,530.77	2,700.00		
A11855	58060		HEALTH INS	27,581.20	-	27,581.20	41,262.88		
A11855	58062		DENTAL INS	90.24	-	90.24	90.24		
A11855	58065		VISION INS	19.60	-	19.60	19.60		
			Total 1185 CORONERS	202,080.67	-	202,080.67	241,652.92	39,572.25	19.6%
A12305	44997		ARC Grant				(16,666.67)		
A12305	51005		PERS SERV	363,765.99	(21,000.00)	342,765.99	481,271.00		
A12305	51035		OTHER COMP	13,812.26	-	13,812.26			
A12305	54000		CELL/L/DIS	528.00	-	528.00	528.00		
A12305	54001		COPY/PRINT	500.00	-	500.00	200.00		
A12305	54004		COMP SOFT	1,000.00	-	1,000.00	1,000.00		
A12305	54005		Off Supp	300.00	-	300.00	1,500.00		
A12305	54015		Maint Agmt	150.00	-	150.00			
A12305	54020		POSTAGE	50.00	-	50.00	60.00		
A12305	54035		ED & TRAIN	3,000.00	-	3,000.00	4,500.00		
A12305	54040		DUES/MEMBE	1,000.00	-	1,000.00	1,695.50		
A12305	54045		Travel	1,000.00	-	1,000.00	2,500.00		
A12305	54055		PROF SERV	-	39,500.00	39,500.00			
A12305	54060		LEGAL ADV	-	1,500.00	1,500.00			
A12305	54070		LIAB INS	1,447.35	-	1,447.35	2,004.66		

Attachment: FY 26 Estimate 10 20 2025 roll up budget (13270 : 2026 Cortland County Budget)

A12305	54078		Fuel	50.00	-	50.00				
A12305	54213		I/D COPIER	1,300.00	-	1,300.00	913.92			
A12305	54444		Fees & Permits				1,000.00			
A12305	58020		RETIREMENT	50,798.50	-	50,798.50	72,190.65			
A12305	58030		FICA	28,884.74	-	28,884.74	36,817.24			
A12305	58040		WRKS COMP	6,123.09	-	6,123.09	7,200.00			
A12305	58060		HEALTH INS	43,434.60	-	43,434.60	51,035.67			
A12305	58062		DENTAL INS	360.96	-	360.96	315.84			
A12305	58065		VISION INS	78.40	-	78.40	68.60			
			Total 1230 COUNTY ADMINISTRATOR	517,583.89	20,000.00	537,583.89	648,134.41	130,550.52	25.2%	
A13105	42210		GEN SERV	(66,609.99)	-	(66,609.99)	(33,213.54)			
A13105	42770		OTH UNC RV	(1,900.00)	-	(1,900.00)				
A13105	51005		PERS SERV	404,445.06	-	404,445.06	495,825.65			
A13105	54000		TELEPHONE	924.00	-	924.00	1,063.20			
A13105	54001		COPY/PRINT	3,000.00	-	3,000.00	3,000.00			
A13105	54005		Off Supp	2,500.00	-	2,500.00	2,500.00			
A13105	54015		Maint Agmt	108,927.97	3,465.00	112,392.97	292,167.00			
A13105	54020		POSTAGE	5,500.00	-	5,500.00	7,500.00			
A13105	54035		ED & TRAIN	2,000.00	-	2,000.00	3,000.00			
A13105	54040		DUES/MEMBE	1,100.00	-	1,100.00	1,000.00			
A13105	54045		Travel	100.00	-	100.00	100.00			
A13105	54055		PROF SERV	59,700.00	-	59,700.00	178,500.00			
A13105	54060		Legal Notices/Advertising				500.00			
A13105	54070		Liab Ins	3,243.18	-	3,243.18	2,852.92			
A13105	54087		BAN/Bond Issue Fees				15,000.00			
A13105	54213		I/D COPIER	1,110.84	-	1,110.84	1,110.84			
A13105	54945		OVER/SHORT	-	-	-				
A13105	58020		RETIREMENT	54,413.10	-	54,413.10	74,373.85			
A13105	58030		FICA	30,940.05	-	30,940.05	37,930.66			
A13105	58040		WRKS COMP	9,184.64	-	9,184.64	14,400.00			
A13105	58060		HEALTH INS	100,382.72	-	100,382.72	107,525.48			
A13105	58062		DENTAL INS	541.44	-	541.44	631.68			
A13105	58065		VISION INS	117.60	-	117.60	117.60			
			Total 1310 FINANCE DEPARTMENT	719,620.61	3,465.00	723,085.61	1,205,885.34	486,264.73	67.6%	
A13205	42210		GEN SERV	(28,305.00)	-	(28,305.00)	(30,606.76)			
A13205	51005		PERS SERV	95,749.00	-	95,749.00	98,334.00			
A13205	52060		Computer Equipment							
A13205	54000		TELEPHONE	132.00	-	132.00	132.00			
A13205	54005		Off Supp	-	247.93	247.93	100.00			
A13205	54015		Maint Agmt	-	104.00	104.00	115.00			
A13205	54035		ED & TRAIN	200.00	(4.00)	196.00	350.00			
A13205	54045		Travel	100.00	(100.00)	-				
A13205	54070		INSURANCE	282.10	-	282.10	248.15			
A13205	58020		RETIREMENT	12,881.85	-	12,881.85	14,750.01			
A13205	58030		FICA	7,324.80	-	7,324.80	7,522.55			
A13205	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00			
A13205	58060		HEALTH INS	21,717.30	-	21,717.30	21,717.30			
A13205	58062		DENTAL INS	90.24	-	90.24	90.24			
A13205	58065		VISION INS	19.60	-	19.60	19.60			
			Total 1320 COUNTY AUDITOR	111,722.66	247.93	111,970.59	114,572.09	2,849.43	2.6%	
A132540	41001		R PROP TAX	(40,699,428.00)	-	(40,699,428.00)	(42,027,911.79)			-518821.03
A132546	41081		PILOT	(197,323.08)	-	(197,323.08)	(212,572.00)			
A132546	41090		INT&PEN RP	(425,000.00)	-	(425,000.00)	(425,000.00)			
A132541	41116		Cannabis	-	-	-	(8,000.00)			
A132547	41150		OTB SURTAX	(30,000.00)	-	(30,000.00)	(33,000.00)			
A132542	41230		TREAS FEES	(4,500.00)	-	(4,500.00)	(3,000.00)			
A132542	41235		CHGS T RED	(90,000.00)	-	(90,000.00)	(106,000.00)			
A132545	42401		INT & EARN	(1,500,000.00)	-	(1,500,000.00)	(1,000,000.00)			
A132542	42610		FINES&FORT	(500.00)	-	(500.00)	(150.00)			
A132542	42652		Sales of Forest Products				(1,000.00)			
A132547	42690	OPD	COMP LOSS	(16,574.92)	-	(16,574.92)	(16,574.92)			
A132542	42702		PY Refund	-	-	-	(50.00)			
A132547	42770		OTH UNC RV	-	-	-	(2,500.00)			
A132543	43014		INDIAN GMG	(400,000.00)	-	(400,000.00)	(450,000.00)			
A132543	43389		OTHER PUBL	(240,000.00)	-	(240,000.00)	(335,000.00)			
A132544	44089	ARP	FED REV	-	(155,978.32)	(155,978.32)				
A132544	44808		FED PILOT	(5,250.00)	-	(5,250.00)	(5,800.00)			
A13255	54055		PROF SERV	90,000.00	-	90,000.00				
A13255	54815	OPD	CONT AGNC	-	18,424.00	18,424.00				
A13255	99610	OPD					(185,000.00)			
			Total 1325 COUNTY TREASURER	(43,518,576.00)	(137,554.32)	(43,656,130.32)	(44,811,558.71)	(1,292,982.71)	3.0%	
A135542	41289		DEPT FEES	(37,500.00)	-	(37,500.00)	(38,000.00)			
A135542	42210		GEN SERV	(21,988.48)	-	(21,988.48)	(21,404.38)			
A135543	43089		Other	-	-	-				
A13555	51005		PERS SERV	197,917.40	-	197,917.40	203,702.21			
A13555	54000		TELEPHONE	528.00	-	528.00	535.20			
A13555	54001		COPY/PRINT	1,000.00	-	1,000.00	900.00			
A13555	54005		Off Supp	7,000.00	-	7,000.00	6,500.00			
A13555	54015		Maint Agmt	10,950.00	-	10,950.00	11,694.00			
A13555	54020		POSTAGE	9,000.00	-	9,000.00	700.00			
A13555	54035		ED & TRAIN	500.00	-	500.00	500.00			
A13555	54040		DUES/SUB	400.00	(40.00)	360.00	400.00			
A13555	54070		INSURANCE	2,030.00	-	2,030.00	3,307.05			
A13555	54213		I/D COPIER	830.00	-	830.00	818.04			
A13555	54444		FEES/PERMI	14,180.00	40.00	14,220.00	14,100.00			
A13555	58020		RETIREMENT	26,627.35	-	26,627.35	30,555.33			
A13555	58030		FICA	15,140.68	-	15,140.68	15,583.22			
A13555	58040		WRKS COMP	4,592.32	-	4,592.32	5,400.00			
A13555	58060		HEALTH INS	50,191.36	-	50,191.36	50,191.36			
A13555	58062		DENTAL INS	270.72	-	270.72	270.72			
A13555	58065		VISION INS	58.80	-	58.80	58.80			
			Total 1355 REAL PROPERTY TAX SERVIC	281,728.15	-	281,728.15	285,811.55	4,083.40	1.4%	
A141042	41255		CC FEE	(995,526.73)	-	(995,526.73)	(1,010,000.00)			
A141042	41255	1410	CC FEE	(2,000.00)	-	(2,000.00)	(2,000.00)			
A14105	51005		PERS SERV	275,419.41	-	275,419.41	288,278.64			
A14105	54000		TELEPHONE	930.24	-	930.24	931.20			
A14105	54001		COPY SERV	1,300.00	-	1,300.00	1,400.00			
A14105	54004		Computer Software				500.00			
A14105	54005		Off Supp	6,500.00	-	6,500.00	5,500.00			
A14105	54015		Maint Agmt	109,350.00	-	109,350.00	109,350.00			
A14105	54020		POSTAGE	3,500.00	-	3,500.00	4,100.00			
A14105	54035		ED & TRAIN	-	3,390.00	3,390.00	5,275.00			
A14105	54040		DUES/SUB	8,250.00	-	8,250.00	8,488.00			
A14105	54045		Travel	3,390.00	(3,390.00)	-	500.00			
A14105	54055		PROF SERV	43,500.00	-	43,500.00	43,000.00			
A14105	54060		LEGAL ADV	200.00	-	200.00	200.00			
A14105	54070		INSURANCE	7,138.18	-	7,138.18	7,063.93			
A14105	54213		I/D COPIER	1,856.00	-	1,856.00	1,855.08			

Attachment: FY 26 Estimate 10 20 2025 roll up budget (13270 : 2026 Cortland County Budget)

A14105	54444		EasyPass	1,575.00	-	1,575.00	1,575.00		
A14105	58020		RETIREMENT	37,054.29	-	37,054.29	43,241.80		
A14105	58030		FICA	21,069.58	-	21,069.58	22,053.32		
A14105	58040		WRKS COMP	7,653.86	-	7,653.86	9,000.00		
A14105	58060		HEALTH INS	58,226.98	-	58,226.98	58,226.88		
A14105	58062		DENTAL INS	390.96	-	390.96	360.96		
A14105	58065		VISION INS	78.40	-	78.40	78.40		
			Total 1410 COUNTY CLERK - CIVIL/REC	(410,143.83)	-	(410,143.83)	(401,021.80)	9,122.04	-2.2%
A141142	41255		DMV FEES	(681,000.00)	-	(681,000.00)	(715,000.00)		
A14115	51005		PERS SERV	350,159.38	-	350,159.38	363,493.37		
A14115	51020						3,700.00		
A14115	51035		OTHER COMP	2,500.00	-	2,500.00	3,000.00		
A14115	54000		CELL/L/DIS	2,241.24	-	2,241.24	2,323.20		
A14115	54005		Off Supp	1,000.00	-	1,000.00	1,000.00		
A14115	54020		POSTAGE	1,000.00	-	1,000.00	800.00		
A14115	54035		Ed & Train				1,975.00		
A14115	54045		Travel	1,000.00	-	1,000.00	500.00		
A14115	54050		Equip Maint & Repair				500.00		
A14115	54055		PROF SERV	499.00	-	499.00	699.00		
A14115	54070		LIAB INS	7,307.18	-	7,307.18	6,728.26		
A14115	54213		I/D COPIER	785.76	-	785.76	785.76		
A14115	58020		RETIREMENT	47,445.97	-	47,445.97	55,529.00		
A14115	58030		FICA	26,978.44	-	26,978.44	28,319.80		
A14115	58040		WRKS COMP	10,715.41	-	10,715.41	12,600.00		
A14115	58060		HEALTH INS	96,522.38	-	96,522.38	106,246.62		
A14115	58062		DENTAL INS	541.44	-	541.44	541.44		
A14115	58065		VISION INS	98.00	-	98.00	98.00		
			Total 1411 COUNTY CLERK - MOTOR VEH	(132,205.80)	-	(132,205.80)	(126,160.55)	6,045.25	-4.6%
A14205	51005		PERS SERV	332,434.00	-	332,434.00	341,410.00		
A14205	51035		OTHER COMP	11,507.87	-	11,507.87	14,358.86		
A14205	54000		TELEPHONE	1,884.00	-	1,884.00	1,045.20		
A14205	54001		COPY/PRINT	50.00	-	50.00	50.00		
A14205	54005		Off Supp	2,500.00	-	2,500.00	2,500.00		
A14205	54020		POSTAGE	300.00	-	300.00	300.00		
A14205	54035		ED & TRAIN	5,000.00	-	5,000.00	2,000.00		
A14205	54040		DUES/SUB	2,500.00	-	2,500.00	1,500.00		
A14205	54041		PUBLICATIO	1,500.00	-	1,500.00	1,500.00		
A14205	54045		Travel	1,500.00	-	1,500.00	500.00		
A14205	54055		PROF SERV	37,000.00	91,657.50	128,657.50	50,000.00		
A14205	54060		LEGAL ADV	250.00	-	250.00	250.00		
A14205	54070		INSURANCE	1,510.04	-	1,510.04	1,328.34		
A14205	54071		MALP INS	12,500.00	-	12,500.00	-		
A14205	54213		I/D COPIER	1,351.56	-	1,351.56	1,351.56		
A14205	54215		I/D LX NX	1,961.68	-	1,961.68	1,986.06		
A14205	54444		FEES/PERMI	120.00	-	120.00	120.00		
A14205	58020		RETIREMENT	44,724.90	-	44,724.90	53,365.33		
A14205	58030		FICA	25,431.20	-	25,431.20	27,216.32		
A14205	58040		WRKS COMP	4,592.32	-	4,592.32	5,400.00		
A14205	58060		HEALTH INS	61,291.56	-	61,291.56	39,574.26		
A14205	58062		DENTAL INS	360.96	-	360.96	270.72		
A14205	58065		VISION INS	78.40	-	78.40	39.20		
			Total 1420 COUNTY ATTORNEY	550,348.49	91,657.50	642,005.99	546,065.85	(4,282.64)	-0.8%
A143042	41260		PERS FEES	(3,500.00)	-	(3,500.00)	(2,000.00)		
A14305	51005		PERS SERV	402,997.42	-	402,997.42	362,977.70		
A14305	51035		OTHER COMP	23,473.50	-	23,473.50	21,120.11		
A14305	54000		TELEPHONE	924.00	-	924.00	1,063.20		
A14305	54001		COPY SERV	100.00	-	100.00	100.00		
A14305	54005		Off Supp	2,500.00	1,000.00	3,500.00	3,000.00		
A14305	54015		Maintenance Agreements				22,256.00		
A14305	54020		POSTAGE	3,000.00	-	3,000.00	3,000.00		
A14305	54035		ED & TRAIN	2,000.00	-	2,000.00	2,000.00		
A14305	54040		DUES/SUB	800.00	-	800.00	800.00		
A14305	54045		Travel	2,000.00	-	2,000.00	2,000.00		
A14305	54055		PROF SERV	46,354.00	-	46,354.00	14,000.00		
A14305	54060		LEGAL ADV	4,000.00	(500.00)	3,500.00	1,200.00		
A14305	54063		LEGAL FEES	65,000.00	18,000.00	83,000.00	95,000.00		
A14305	54070		INSURANCE	2,880.00	-	2,880.00	2,533.40		
A14305	54213		I/D COPIER	4,160.00	-	4,160.00	3,640.32		
A14305	54444		FEES/PERMI	6,000.00	-	6,000.00	6,000.00		
A14305	54615		CNTR MEDCL	45,000.00	(500.00)	44,500.00	45,050.00		
A14305	58020		RETIREMENT	57,376.41	-	57,376.41	57,614.67		
A14305	58030		FICA	32,625.03	-	32,625.03	29,383.48		
A14305	58040		WRKS COMP	9,184.64	-	9,184.64	9,000.00		
A14305	58060		HEALTH INS	80,837.14	(18,000.00)	62,837.14	47,609.88		
A14305	58062		DENTAL INS	541.44	-	541.44	451.20		
A14305	58065		VISION INS	78.40	-	78.40	78.40		
			Total 1430 PERSONNEL - CIVIL SERVIC	788,331.98	-	788,331.98	727,878.36	(60,453.62)	-7.7%
A145042	41289		ELECT FEES	(300.00)	-	(300.00)			
A145042	41289	SCH	DEPT FEES	(3,000.00)	-	(3,000.00)	(3,000.00)		
A145042	42705		GIFTS/DONA	-	(50,000.00)	(50,000.00)			
A14505	43089		GEN GOVERN	-	(33,579.62)	(33,579.62)			
A14505	51005		PERS SERV	229,129.14	-	229,129.14	250,554.25		
A14505	51010		PT PAY	75,000.00	(11,500.00)	63,500.00	72,500.00		
A14505	51015		TEMP PAY	43,000.00	-	43,000.00	45,000.00		
A14505	51020		OVERTIME	2,000.00	-	2,000.00			
A14505	52060		Comp Equip	-	23,036.58	23,036.58			
A14505	54000		TELEPHONE	6,750.00	-	6,750.00	1,279.20		
A14505	54001		COPY/PRINT	57,500.00	(3,917.00)	53,583.00	98,200.00		
A14505	54005		Off Supp	2,500.00	8,060.01	10,560.01	2,500.00		
A14505	54015		Maint Agmt	43,374.20	61,500.00	104,874.20	45,448.83		
A14505	54020		POSTAGE	25,000.00	-	25,000.00	32,500.00		
A14505	54035		ED & TRAIN	4,850.00	1,900.00	6,750.00	7,850.00		
A14505	54040		DUES/SUB	260.00	-	260.00	300.00		
A14505	54041		PUBLICATIO	350.00	-	350.00	400.00		
A14505	54045		Travel	250.00	-	250.00	250.00		
A14505	54050		Equip R&M	300.00	-	300.00	300.00		
A14505	54060		LEGAL ADV	8,500.00	-	8,500.00	9,000.00		
A14505	54065		RENT/LEASE	62,895.00	4,500.03	67,395.03	67,500.00		
A14505	54070		INSURANCE	7,628.74	-	7,628.74	6,728.26		
A14505	54078		Fuel	500.00	-	500.00	550.00		
A14505	54213		I/D COPIER	1,655.64	-	1,655.64	1,655.64		
A14505	58020		RETIREMENT	30,826.50	-	30,826.50	37,583.14		
A14505	58030		FICA	17,528.38	-	17,528.38	19,167.40		
A14505	58040		WRKS COMP	6,123.09	-	6,123.09	7,200.00		
A14505	58060		HEALTH INS	39,574.26	-	39,574.26	39,574.26		
A14505	58062		DENTAL INS	270.72	-	270.72	270.72		
A14505	58065		VISION INS	58.80	-	58.80	58.80		
			Total 1450 ELECTIONS	662,524.47	-	662,524.47	743,370.50	80,846.03	12.2%

Attachment: FY 26 Estimate 10 20 2025 roll up budget (13270 : 2026 Cortland County Budget)

A161042	41291		POSTAGE	(80,000.00)	-	(80,000.00)	(100,000.00)		
A161042	41292		I/D PHONE	(70,000.00)	-	(70,000.00)	(71,500.00)		
A161042	41295		I/D COPIER	(70,000.00)	-	(70,000.00)	(70,000.00)		
A16105	54000		TELEPHONE	70,000.00	-	70,000.00	70,000.00		
A16105	54001		COPY/PRINT	65,000.00	-	65,000.00	60,000.00		
A16105	54005		Off Supp	1,000.00	-	1,000.00	1,200.00		
A16105	54015		Maint Agmt	25,200.00	-	25,200.00	55,000.00		
A16105	54020		POSTAGE	79,750.00	-	79,750.00	100,000.00		
A16105	54065		RENT/LEASE	6,000.00	-	6,000.00	6,000.00		
			Total 1610 TELEPHONE SHARED SERVICE	26,950.00	-	26,950.00	50,700.00	23,750.00	88.1%
A162042	42410		RENTAL R.P	(17,063.00)	-	(17,063.00)	(18,063.00)		
A162042	42450		COMMISSION	(1,500.00)	-	(1,500.00)	(1,500.00)		
A162043	43021		CRT FAC IN	(142,814.00)	-	(142,814.00)	(400,000.00)		
A162046	42504		CO-OP RENT	(63,723.00)	-	(63,723.00)	(63,723.00)		
A16205	51005		PERS SERV	819,492.80	-	819,492.80	842,085.69		
A16205	51020		OVERTIME	22,250.00	-	22,250.00	22,250.00		
A16205	51025		SHIFT PAY	10,000.00	-	10,000.00	10,000.00		
A16205	51035		OTHER COMP	3,036.00	-	3,036.00	5,000.00		
A16205	52320		BLDG IMPRV	105,200.00	13,000.00	118,200.00	200,000.00		
A16205	54000		TELEPHONE	792.00	-	792.00	792.00		
A16205	54004		SOFTWARE	5,420.00	-	5,420.00	5,420.00		
A16205	54005		Off Supp	500.00	-	500.00	500.00		
A16205	54007		Jan Supp	40,000.00	798.00	40,798.00	40,000.00		
A16205	54013		SAFETY SUP	2,000.00	-	2,000.00	2,000.00		
A16205	54015		Maint Agmt	66,883.52	3,213.75	70,097.27	66,883.52		
A16205	54020		POSTAGE	50.00	-	50.00	50.00		
A16205	54025		UTILITIES	330,000.00	168.07	330,168.07	350,000.00		
A16205	54035		ED & TRAIN	300.00	-	300.00	300.00		
A16205	54050		Equip R&M	4,500.00	10,000.00	14,500.00	5,000.00		
A16205	54060		LEGAL ADV	400.00	-	400.00	400.00		
A16205	54065		RENT/LEASE	500.00	-	500.00	500.00		
A16205	54070		INSURANCE	61,260.50	-	61,260.50	51,787.62		
A16205	54074		INS-AUTO	1,269.19	-	1,269.19	1,725.98		
A16205	54076		Bldg R&M	160,000.00	(22,600.00)	137,400.00	160,000.00		
A16205	54077		C&M Supp	10,000.00	-	10,000.00	10,000.00		
A16205	54078		Fuel	8,000.00	-	8,000.00	8,000.00		
A16205	54085		UNIFORM AL	7,000.00	-	7,000.00	7,625.52		
A16205	54100		TAXES	10,000.00	-	10,000.00	10,000.00		
A16205	54213		I/D COPIER	746.88	-	746.88	746.88		
A16205	54300		Veh. R&M	3,600.00	1,500.00	5,100.00	5,000.00		
A16205	54301		Veh lease	46,311.60	-	46,311.60	46,311.60		
A16205	54444		FEES/PERMI	600.00	-	600.00	600.00		
A16205	54625		GARBAGE	16,850.00	-	16,850.00	16,850.00		
A16205	58020		RETIREMENT	110,252.66	-	110,252.66	126,312.85		
A16205	58030		FICA	62,691.20	-	62,691.20	64,419.56		
A16205	58040		WRKS COMP	27,553.91	-	27,553.91	30,600.00		
A16205	58060		HEALTH INS	119,963.92	-	119,963.92	191,161.94		
A16205	58062		DENTAL INS	812.18	-	812.18	1,082.88		
A16205	58065		VISION INS	176.40	-	176.40	235.20		
A16205	97100	SMWT	BOND PRINC	270,000.00	-	270,000.00	275,000.00		
A16205	97110	SMWT	BOND INT	88,187.50	-	88,187.50	82,737.50		
			Total 1620 BUILDING & GROUNDS	2,191,500.26	6,079.82	2,197,580.08	2,158,092.73	(33,407.53)	-1.5%
A168042	41289		DEPT FEES	(39,000.00)	-	(39,000.00)	(38,509.72)		
A168047	42701		REF.APPR.E	-	-	-			
A16805	42705		GIFTS/DONA	-	(100,000.00)	(100,000.00)			
A16805	44389	DHSES	OTHER P/S	-	(43,666.00)	(43,666.00)			
A16805	51005		PERS SERV	681,539.34	(19,000.00)	662,539.34	818,611.12		
A16805	51015		TEMP PAY	-	19,000.00	19,000.00			
A16805	51020		OVERTIME	3,000.00	-	3,000.00	3,000.00		
A16805	51025		SHIFT PAY	-	-	-			
A16805	51035		OTHER COMP	22,950.00	-	22,950.00	22,950.00		
A16805	52015		Dept Equip	5,000.00	-	5,000.00	16,000.00		
A16805	52060		Comp Equip	100,000.00	128,206.00	228,206.00	200,000.00		
A16805	54000		TELEPHONE	1,600.00	-	1,600.00	2,738.00		
A16805	54004		SOFTWARE	35,000.00	-	35,000.00	230,500.00		
A16805	54005		Off Supp	600.00	-	600.00	600.00		
A16805	54015		Maint Agmt	239,280.00	30,660.00	269,940.00	383,480.19		
A16805	54020		POSTAGE	100.00	-	100.00	25.00		
A16805	54035		ED & TRAIN	-	660.00	660.00	15,000.00		
A16805	54040		DUES/SUB	50.00	-	50.00	50.00		
A16805	54045		Travel	200.00	(200.00)	-	200.00		
A16805	54048	ARP	Prog Supp	-	59,909.90	59,909.90			
A16805	54050		Equip R&M	2,500.00	-	2,500.00	4,500.00		
A16805	54055		PROF SERV	2,500.00	21,375.00	23,875.00	48,460.00		
A16805	54060		LEGAL ADV	500.00	-	500.00	250.00		
A16805	54065		RENT/LEASE	3,500.00	-	3,500.00			
A16805	54070		INSURANCE	4,665.46	-	4,665.46	3,761.18		
A16805	58020		RETIREMENT	95,183.97	-	95,183.97	126,684.17		
A16805	58030		FICA	54,122.94	-	54,122.94	64,608.93		
A16805	58040		WRKS COMP	13,776.95	-	13,776.95	18,000.00		
A16805	58060		HEALTH INS	152,262.70	-	152,262.70	199,799.24		
A16805	58062		DENTAL INS	721.92	-	721.92	902.40		
A16805	58065		VISION INS	156.80	-	156.80	196.00		
			Total 1680 INFORMATION TECHNOLOGY	1,380,210.08	96,944.90	1,477,154.98	2,121,806.51	741,596.42	53.7%
A17115	54765		JUDG&CLAIM	10,000.00	-	10,000.00	10,000.00		
			Total 1711 LIABILITY INSURANCE RESE	10,000.00	-	10,000.00	10,000.00	-	0.0%
A198541	41110		S & U TAX	(40,363,636.36)	-	(40,363,636.36)	(41,878,129.14)		
A19855	54101		SALES TAX	16,853,636.36	-	16,853,636.36	17,163,204.88		
A19855	54101	SLTX	SALES TAX	635,000.00	-	635,000.00	635,000.00		
A19855	99610	B&G	Approp Res	194,800.00	-	194,800.00	300,000.00		
			Total 1985 SALES TAX	(21,680,200.00)	-	(21,680,200.00)	(23,779,924.25)	(2,099,724.25)	9.7%
A19905	91000		APP F/B	(2,503,737.11)	-	(2,503,737.11)			
			Total 1990 CONTINGENCY	(2,503,737.11)	-	(2,503,737.11)	-	2,503,737.11	-100.0%
A24905	54110		CHARGEBACK	350,000.00	-	350,000.00	360,000.00		
			Total 2490 COMMUNITY COLLEGE	350,000.00	-	350,000.00	360,000.00	10,000.00	2.9%
A24955	54780		CONTRIB TC	1,944,415.00	-	1,944,415.00	1,944,415.00		
			Total 2495 CONTRIBUTIONS TC3	1,944,415.00	-	1,944,415.00	1,944,415.00	-	0.0%
A249747	42770	TC07	07/08 PRIN	(146,250.00)	-	(146,250.00)	-		
A249747	42770	TC12	2012 PRINC	(48,750.00)	-	(48,750.00)	-		
A24975	97100	TC07	2007 PRINC	284,476.00	-	284,476.00	298,817.00		
A24975	97100	TC08	2008 PRINC	69,000.00	-	69,000.00	72,000.00		
A24975	97100	TC12	2012 PRINC	66,000.00	-	66,000.00	67,000.00		
A24975	97110	TC07	2007 INT	39,999.44	-	39,999.44	25,417.14		
A24975	97110	TC08	2008 INT	19,578.76	-	19,578.76	16,053.76		
A24975	97110	TC12	2012 INT	24,705.00	-	24,705.00	22,890.00		

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			Total 2497 DEBT SERVICE TOMPKINS CO	308,759.20	-	308,759.20	502,177.90	193,418.70	62.6%
A302041	41140		EMG PHN S	(40,000.00)	-	(40,000.00)	(40,000.00)		
A302043	43306	NG911	HOMELD SEC	-	(1,266,796.00)	(1,266,796.00)			
A302043	43306	PSP	HOMELD SEC	(100,000.00)	(94,635.00)	(194,635.00)	(100,000.00)		
A302046	42410		TOWER RENT	(51,000.00)	-	(51,000.00)	(65,800.00)		
A30205	41111		WSC	(160,000.00)	-	(160,000.00)	(130,000.00)		
A30205	43306	22IC	HOMELD SEC	-	-	-			
A30205	44389	SICG	OTHER P/S	-	(736,336.00)	(736,336.00)			
A30205	51005		PERS SERV	1,301,262.52	(100,000.00)	1,201,262.52	1,267,220.47		
A30205	51005	PSP	PERS SERV	-	100,000.00	100,000.00	100,000.00		
A30205	51020		OVERTIME	135,000.00	-	135,000.00	149,600.00		
A30205	51035		OTHER COMP	28,231.99	-	28,231.99	29,700.00		
A30205	52015	27SIC	Dept Equip	-	16,743.01	16,743.01			
A30205	54000		TELEPHONE	45,000.00	-	45,000.00	31,000.00		
A30205	54001		COPY/PRINT	1,500.00	-	1,500.00	1,500.00		
A30205	54005		Off Supp	7,500.00	-	7,500.00	8,000.00		
A30205	54015		Maint Agmt	441,000.00	26,657.14	467,657.14	465,500.00		
A30205	54015	SICG	Maint Agmt	-	736,336.00	736,336.00			
A30205	54020		POSTAGE	300.00	-	300.00	300.00		
A30205	54025		UTILITIES	65,000.00	-	65,000.00	70,000.00		
A30205	54035		ED & TRAIN	16,000.00	-	16,000.00	17,000.00		
A30205	54040		DUES/MEMBE	300.00	-	300.00	300.00		
A30205	54045		Travel	2,000.00	-	2,000.00	3,000.00		
A30205	54048	NG911	Prog Supp	-	1,266,796.00	1,266,796.00			
A30205	54048	PSP	Prog Supp	-	94,635.00	94,635.00			
A30205	54050		Equip R&M	82,500.00	-	82,500.00	90,750.00		
A30205	54067		RP RENT/LE	30.00	-	30.00	20.00		
A30205	54070		INSURANCE	63,400.00	-	63,400.00	80,913.55		
A30205	54213		I/D COPIER	550.00	-	550.00	521.76		
A30205	58020		RETIREMENT	193,231.42	-	193,231.42	231,978.07		
A30205	58030		FICA	112,033.83	-	112,033.83	118,308.82		
A30205	58040		WRKS COMP	27,553.91	-	27,553.91	32,400.00		
A30205	58060		HEALTH INS	217,921.00	-	217,921.00	209,888.00		
A30205	58062		DENTAL INS	1,624.32	-	1,624.32	1,534.08		
A30205	58065		VISION INS	352.80	-	352.80	313.60		
A30205	97100	2E911	BOND PRINC	119,000.00	-	119,000.00	125,800.00		
A30205	97110	2E911	BOND INT	62,832.00	-	62,832.00	59,262.00		
A30205	99610	ECTB	Approp Res	18,168.00	-	18,168.00	14,938.00		
A30205	99610	ETWR	Approp Res	9,300.00	-	9,300.00	9,300.00		
			Total 3020 EMERGENCY RSP & COMMUNIC	2,600,591.79	43,400.15	2,643,991.94	2,783,248.35	182,656.56	7.0%
A311042	41510		SHF CIVIL	(100,000.00)	-	(100,000.00)	(80,000.00)		
A311042	42401		INT & EARN	-	-	-			
A311042	42680		INS RECOV	-	-	-			
A311047	42701		REF.APPR.E	-	-	-			
A31105	51005		PERS SERV	739,400.64	-	739,400.64	784,923.63		
A31105	51010		PT PAY	74,681.82	-	74,681.82			
A31105	51020		OVERTIME	30,000.00	-	30,000.00	15,000.00		
A31105	51035		OTHER COMP	19,000.00	-	19,000.00	22,200.00		
A31105	51040		ALLOWANCES	3,300.00	-	3,300.00	4,800.00		
A31105	52015		Dept Equip	10,000.00	-	10,000.00	5,250.00		
A31105	54000		TELEPHONE	4,000.00	-	4,000.00	3,868.80		
A31105	54001		COPY/PRINT	2,800.00	-	2,800.00	2,400.00		
A31105	54005		Off Supp	3,500.00	-	3,500.00	3,500.00		
A31105	54015		Maint Agmt	2,800.00	-	2,800.00	3,000.00		
A31105	54020		POSTAGE	9,000.00	-	9,000.00	9,000.00		
A31105	54035		ED & TRAIN	7,000.00	(390.00)	6,610.00	7,000.00		
A31105	54040		DUES/SUB	1,000.00	230.00	1,230.00	2,000.00		
A31105	54041		PUBLICATIO	-	390.00	390.00			
A31105	54045		Travel	500.00	-	500.00	500.00		
A31105	54060		Legal Notices/Advertising				2,500.00		
A31105	54070		INSURANCE	32,551.00	-	32,551.00	32,540.11		
A31105	54072		INS LAW EN	9,915.00	-	9,915.00	14,574.37		
A31105	54078		Fuel	7,200.00	-	7,200.00	9,000.00		
A31105	54213		I/D COPIER	2,920.00	(230.00)	2,690.00	1,856.76		
A31105	54300		Veh. R&M	4,900.00	-	4,900.00	4,900.00		
A31105	54301		Veh lease	55,200.00	-	55,200.00	50,200.00		
A31105	54444		FEES/PERMI	250.00	-	250.00	250.00		
A31105	58020		RETIREMENT	107,423.75	-	107,423.75	124,038.54		
A31105	58030		FICA	66,795.80	-	66,795.80	63,259.66		
A31105	58040		WRKS COMP	14,542.34	-	14,542.34	16,200.00		
A31105	58060		HEALTH INS	99,080.10	-	99,080.10	116,453.96		
A31105	58062		DENTAL INS	451.20	-	451.20	451.20		
A31105	58065		VISION INS	78.40	-	78.40	98.00		
			Total 3110 SHERIFF	1,208,290.05	-	1,208,290.05	1,219,765.03	11,474.98	0.9%
			Total 3120 SHERIFF ROAD PATROL	5,499,578.18	143,809.33	5,643,387.51	6,259,035.08	759,456.90	13.8%
			Total 3140 PROBATION	1,724,875.61	-	1,724,875.61	1,563,864.79	(161,010.82)	-9.3%
			Total 3150 JAIL	7,456,689.91	187,098.32	7,643,788.23	8,994,332.00	1,537,642.09	20.6%	1,177,107.64	3 unfunded that were f
A331542	42615		STOP DWI	(70,400.00)	-	(70,400.00)	(70,400.00)		
A33155	44389	25DWI	OTHER P/S	-	(17,228.26)	(17,228.26)			
A33155	51035		OTHER COMP	5,000.00	-	5,000.00	5,000.00		
A33155	52015		Dept Equip	3,000.00	-	3,000.00	3,000.00		
A33155	54035		ED & TRAIN	3,000.00	-	3,000.00	3,000.00		
A33155	54040		DUES/SUB	400.00	-	400.00	400.00		
A33155	54048		Prog Supp	5,000.00	-	5,000.00	5,000.00		
A33155	54060		LEGAL ADV	4,000.00	-	4,000.00	4,000.00		
A33155	54800		PROG EXP	50,000.00	-	50,000.00	50,000.00		
A33155	54800	25DWI	PROG EXP	-	17,228.26	17,228.26			
			Total 3315 STOP DWI	-	-	-	-	-	
A34105	43306	CREST	HOMELD SEC	-	(200,000.00)	(200,000.00)	-		
A34105	44389	EMPG	OTHER P/S	(46,478.00)	25,000.00	(21,478.00)	(46,478.00)		
A34105	44389	SHSP	OTHER P/S	-	(51,215.00)	(51,215.00)			
A34105	44389	SICG	OTHER P/S	-	(50,000.00)	(50,000.00)			
A34105	51005		PERS SERV	203,292.00	(71,478.00)	131,814.00	163,276.00		
A34105	51005	EMPG	PERS SERV	-	21,478.00	21,478.00	46,478.00		
A34105	51005	SICG	PERS SERV	-	50,000.00	50,000.00			
A34105	51010		PT Pay				21,000.00		
A34105	51035		OTHER COMP	-	-	-			
A34105	52015	CREST	Dept Equip	-	200,000.00	200,000.00	-		
A34105	52015	SHSP	Dept Equip	-	23,215.00	23,215.00			
A34105	54000		TELEPHONE	528.00	-	528.00	264.00		
A34105	54001		COPY SERV	600.00	-	600.00	600.00		
A34105	54005		Off Supp	750.00	-	750.00	1,000.00		
A34105	54015		Maint Agmt	29,000.00	-	29,000.00	31,900.00		
A34105	54020		POSTAGE	500.00	-	500.00	500.00		
A34105	54025		UTILITIES	5,000.00	-	5,000.00	5,500.00		
A34105	54035		ED & TRAIN	15,000.00	-	15,000.00	1,500.00		

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A34105	54040		DUES/SUB	300.00	-	300.00	300.00		
A34105	54045		Travel	6,000.00	-	6,000.00	1,000.00		
A34105	54048		Prog Supp	9,000.00	-	9,000.00	10,000.00		
A34105	54048	SHSP	Prog Supp	-	41,414.50	41,414.50			
A34105	54050		Equip R&M	4,000.00	-	4,000.00	4,400.00		
A34105	54074		INS-AUTO	1,047.04	-	1,047.04	1,725.98		
A34105	54078		Fuel	3,000.00	-	3,000.00	3,300.00		
A34105	54300		Veh. R&M	3,000.00	-	3,000.00	3,300.00		
A34105	58020		RETIREMENT	27,349.59	-	27,349.59	31,463.10		
A34105	58030		FICA	15,551.00	-	15,551.00	17,652.68		
A34105	58040		WRKS COMP	3,061.55	-	3,061.55	15,300.00		
A34105	58060		HEALTH INS	30,645.00	-	30,645.00	30,645.78		
A34105	58062		DENTAL INS	180.48	-	180.48	180.48		
A34105	58065		VISION INS	39.20	-	39.20	39.20		
			Total 3410 FIRE / EMERGENCY MANAGEM	311,365.86	(11,585.50)	299,780.36	344,847.22	33,481.36	10.8%
A35105	54815		CONT AGNC	66,000.00	-	66,000.00	50,000.00		
			Total 3510 CONTROL OF DOGS	66,000.00	-	66,000.00	50,000.00	(16,000.00)	-24.2%
A36205	51005		PERS SERV	77,074.00	-	77,074.00	79,155.00		
A36205	54000		TELEPHONE	-	-	-	642.00		
A36205	54013		SAFETY SUP	9,446.72	(30.00)	9,416.72	20,000.00		
A36205	54035		ED & TRAIN	42,000.00	-	42,000.00	15,000.00		
A36205	54040		DUES/SUB	30.00	30.00	60.00	60.00		
A36205	54055		PROF SERV	15,000.00	-	15,000.00	15,000.00		
A36205	54074		INS-AUTO	523.52	-	523.52	575.32		
A36205	54078		Fuel	250.00	-	250.00	500.00		
A36205	54301		Veh lease	6,736.32	-	6,736.32	6,606.84		
A36205	58020		RETIREMENT	10,369.36	-	10,369.36	11,873.25		
A36205	58030		FICA	5,896.16	-	5,896.16	6,055.36		
A36205	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00		
A36205	58060		HEALTH INS	21,717.30	-	21,717.30	19,545.58		
A36205	58062		DENTAL INS	90.24	-	90.24	-		
A36205	58065		VISION INS	19.60	-	19.60	-		
			Total 3620 SAFETY OFFICE	190,683.99	-	190,683.99	176,813.35	(13,870.64)	-7.3%
A401042	41689	DSRIP	OTHER HLTH	-	(187,329.54)	(187,329.54)			
A40105	43401	4000	PUB HEALTH	(1,031,044.00)	(20,286.00)	(1,051,330.00)	(1,048,696.00)		
A40105	44401	BTE	HLTH FED	(52,099.00)	18,870.99	(33,228.01)	(52,099.00)		
A40105	44401	HIWDS	HLTH FED	(68,550.00)	(382,856.07)	(451,406.07)	(71,675.86)		
A40105	51005	4000	PERS SERV	424,805.00	-	424,805.00	418,645.87		
A40105	51005	HIWDS	PERS SERV	44,175.00	245,655.54	289,830.54	46,330.53		
A40105	51035	4000	OTHER COMP	10,000.00	-	10,000.00	10,000.00		
A40105	51035	HIWDS	OTHER COMP	4,000.00	-	4,000.00	4,000.00		
A40105	52005	HIWDS	Off Equip	-	1,500.00	1,500.00			
A40105	52060	4000	Comp Equip	4,500.00	-	4,500.00	-		
A40105	54000	4000	TELEPHONE	4,897.00	-	4,897.00	4,963.20		
A40105	54005	4000	Off Supp	300.00	-	300.00	300.00		
A40105	54005	HIWDS	Off Supp	-	19,492.19	19,492.19			
A40105	54015	4000	Maint Agmt	4,488.00	-	4,488.00	3,338.00		
A40105	54020	4000	POSTAGE	75.00	-	75.00	100.00		
A40105	54035	4000	ED & TRAIN	4,000.00	-	4,000.00	4,000.00		
A40105	54035	HIWDS	ED & TRAIN	-	10,181.29	10,181.29			
A40105	54040	4000	DUES/MEMBE	3,144.00	-	3,144.00	3,220.00		
A40105	54045		Travel	-	5,000.00	5,000.00			
A40105	54045	4000	Travel	5,000.00	-	5,000.00	5,000.00		
A40105	54045	HIWDS	Travel	-	7,133.93	7,133.93			
A40105	54048	DSRIP	Prog Supp	-	187,329.54	187,329.54			
A40105	54048	HIWDS	Prog Supp	-	62,617.94	62,617.94			
A40105	54060	4000	LEGAL ADV	50.00	20,286.00	20,336.00	50.00		
A40105	54065	4000	RENT/LEASE	200.00	-	200.00	200.00		
A40105	54070	4000	INSURANCE	10,132.00	-	10,132.00	11,398.68		
A40105	54071	4000	MALP INS	1,416.00	-	1,416.00	15,042.50		
A40105	54074	4000	INS-AUTO	785.00	-	785.00	862.98		
A40105	54078	4000	Fuel	300.00	-	300.00	200.00		
A40105	54213	4000	I/D COPIER	1,031.00	-	1,031.00	1,030.32		
A40105	54444	4000	FEES/PERMI	6,180.00	-	6,180.00	6,180.00		
A40105	54815	4000	CONT AGNC	36,600.00	-	36,600.00	36,600.00		
A40105	58020	4000	RETIREMENT	58,497.94	-	58,497.94	64,296.88		
A40105	58020	HIWDS	RETIREMENT	6,481.83	874.96	7,356.79	7,549.58		
A40105	58030	4000	FICA	33,263.00	-	33,263.00	32,791.41		
A40105	58030	HIWDS	FICA	3,685.00	18,793.04	22,478.04	3,850.29		
A40105	58040	4000	WRKS COMP	8,419.25	-	8,419.25	9,000.00		
A40105	58040	HIWDS	WRKS COMP	1,530.77	2,069.23	3,600.00	1,800.00		
A40105	58060	4000	HEALTH INS	95,796.00	-	95,796.00	95,797.68		
A40105	58060	HIWDS	HEALTH INS	8,035.00	8,036.24	16,071.24	8,035.62		
A40105	58062	4000	DENTAL INS	450.00	-	450.00	451.20		
A40105	58062	HIWDS	DENTAL INS	90.00	90.48	180.48	90.24		
A40105	58065	4000	VISION INS	80.00	-	80.00	78.40		
A40105	58065	HIWDS	VISION INS	20.00	19.20	39.20	19.60		
			Total 4010 HEALTH DEPARTMENT ADMIN	(369,266.21)	17,478.96	(351,787.25)	(377,247.87)	(7,981.66)	2.2%
A40115	41601	4037	PUB HLTH F	(500.00)	-	(500.00)	(500.00)		
A40115	43450	IAP	OTHER HLTH	(31,050.00)	31,050.00	-	(31,050.00)		
A40115	43450	LED	OTHER HLTH	(44,200.00)	11,050.00	(33,150.00)	(44,200.00)		
A40115	44401	HUD	HLTH FED	-	(1,933,255.30)	(1,933,255.30)			
A40115	51005	4037	PERS SERV	378,124.00	-	378,124.00	374,953.85		
A40115	51005	HUD	PERS SERV	-	62,131.48	62,131.48			
A40115	51025	4037	SHIFT PAY	40.00	-	40.00	40.00		
A40115	51035	4037	OTHER COMP	-	-	-			
A40115	54000	4032	TELEPHONE	132.00	-	132.00	132.00		
A40115	54000	4033	TELEPHONE	132.00	-	132.00	132.00		
A40115	54000	4037	TELEPHONE	402.00	-	402.00	667.20		
A40115	54005	4032	Off Supp	50.00	-	50.00	50.00		
A40115	54005	4033	Off Supp	100.00	-	100.00	100.00		
A40115	54005	4037	Off Supp	300.00	-	300.00	300.00		
A40115	54015	4037	Maint Agmt	11,638.00	-	11,638.00	9,786.00		
A40115	54020	4032	POSTAGE	25.00	-	25.00	10.00		
A40115	54020	4033	POSTAGE	350.00	-	350.00	250.00		
A40115	54020	4037	POSTAGE	50.00	-	50.00	10.00		
A40115	54045	4032	Travel	100.00	-	100.00	100.00		
A40115	54045	4037	Travel	500.00	-	500.00	300.00		
A40115	54048	4032	Prog Supp	300.00	-	300.00	300.00		
A40115	54048	4033	Prog Supp	500.00	-	500.00	750.00		
A40115	54048	4037	Prog Supp	4,600.00	-	4,600.00	4,600.00		
A40115	54065	4037	RENT/LEASE	75.00	-	75.00	75.00		
A40115	54070	4037	Liab Ins	5,843.00	-	5,843.00	2,653.42		
A40115	54078	4037	Fuel	25.00	-	25.00	25.00		
A40115	54092	4037	NURSE INS	450.00	-	450.00	163.90		
A40115	54213	4037	I/D COPIER	827.00	-	827.00	827.28		
A40115	54615	4037	CNTR MEDCL	400.00	-	400.00	400.00		
A40115	54815	4033	CONT AGNC	250.00	-	250.00	700.00		
A40115	54815	HUD	CONT AGNC	-	1,843,148.77	1,843,148.77			

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A40115	54815	STD	CONT AGNC	2,500.00	-	2,500.00	2,500.00		
A40115	58020	4037	RETIREMENT	50,877.34	-	50,877.34	56,249.08		
A40115	58020	HUD	RETIREMENT	-	8,698.41	8,698.41			
A40115	58030	4037	FICA	28,930.00	-	28,930.00	28,687.30		
A40115	58030	HUD	FICA	-	4,753.06	4,753.06			
A40115	58040	4037	WRKS COMP	7,653.86	-	7,653.86	9,000.00		
A40115	58060	4037	HEALTH INS	69,325.00	-	69,325.00	80,837.06		
A40115	58060	HUD	HEALTH INS	-	14,523.58	14,523.58			
A40115	58062	4037	DENTAL INS	450.00	-	450.00	451.20		
A40115	58065	4037	VISION INS	80.00	-	80.00	58.80		
			Total 4011 NURSING ADMINISTRATION	489,279.20	42,100.00	531,379.20	499,359.09	10,079.89	2.1%
A40125	41689	EH	OTHER HLTH	(150,000.00)	-	(150,000.00)	(150,000.00)		
A40125	43450	ATU	OTHER HLTH	(29,320.00)	21,558.54	(7,761.46)	(30,900.00)		
A40125	43450	DW	OTHER HLTH	(97,241.00)	72,930.75	(24,310.25)	(103,905.00)		
A40125	43450	RAB	OTHER HLTH	(14,852.00)	(44.72)	(14,896.72)	(14,852.00)		
A40125	43486	EH	ADDIC CONT	(1,000.00)	-	(1,000.00)	(1,000.00)		
A40125	51005	EH	PERS SERV	351,702.00	-	351,702.00	375,034.87		
A40125	51010		PT PAY	42,889.00	-	42,889.00			
A40125	51010	EH	PT PAY	-	-	-	44,047.24		
A40125	51020	EH	OVERTIME	100.00	-	100.00	100.00		
A40125	51035	EH	OTHER COMP	25,500.00	-	25,500.00	25,500.00		
A40125	54000	4021	TELEPHONE	492.00	-	492.00	708.00		
A40125	54000	EH	CELL/L/DIS	1,818.00	-	1,818.00	1,927.20		
A40125	54005	4021	Off Supp	50.00	-	50.00	50.00		
A40125	54005	EH	Off Supp	1,000.00	46.07	1,046.07	600.00		
A40125	54015	EH	Maint Agmt	600.00	-	600.00	600.00		
A40125	54020	4021	POSTAGE	800.00	-	800.00	600.00		
A40125	54020	EH	POSTAGE	1,000.00	-	1,000.00	1,000.00		
A40125	54020	RAB	POSTAGE	1,000.00	(1,000.00)	-			
A40125	54035	4021	ED & TRAIN	300.00	-	300.00	300.00		
A40125	54035	EH	ED & TRAIN	1,500.00	(143.50)	1,356.50	1,000.00		
A40125	54040	EH	DUES/MEMBE	-	143.50	143.50	144.00		
A40125	54045	4021	Travel	150.00	-	150.00	150.00		
A40125	54045	EH	Travel	1,500.00	-	1,500.00	1,500.00		
A40125	54048	4021	Prog Supp	250.00	-	250.00	500.00		
A40125	54048	EH	Prog Supp	2,000.00	-	2,000.00	2,000.00		
A40125	54048	RAB	Prog Supp	8,852.00	144.72	8,996.72	9,852.00		
A40125	54070	EH	LIAB INS	2,878.00	-	2,878.00	2,531.78		
A40125	54078	4021	Fuel	250.00	-	250.00	250.00		
A40125	54078	EH	Fuel	400.00	25.00	425.00	400.00		
A40125	54085	EH	CLOTHING U	550.00	-	550.00	550.00		
A40125	54213	EH	I/D COPIER	1,117.00	-	1,117.00	1,117.08		
A40125	54300	4021	Veh. R&M	200.00	-	200.00	200.00		
A40125	54300	EH	Veh. R&M	150.00	-	150.00	150.00		
A40125	54301	EH	Veh lease	11,293.00	56.50	11,349.50	11,293.00		
A40125	54615	4021	CNTR MEDCL	2,500.00	-	2,500.00	2,500.00		
A40125	54615	EH	CNTR MEDCL	100.00	-	100.00	100.00		
A40125	54615	RAB	CNTR MEDCL	5,000.00	900.00	5,900.00	5,000.00		
A40125	54815	EH	CONT AGNC	600.00	-	600.00	600.00		
A40125	58020	EH	RETIREMENT	56,530.81	-	56,530.81	66,702.32		
A40125	58030	EH	FICA	32,145.00	-	32,145.00	34,018.18		
A40125	58040	EH	WRKS COMP	10,715.41	-	10,715.41	11,700.00		
A40125	58060	EH	HEALTH INS	61,290.00	-	61,290.00	47,608.88		
A40125	58062	EH	DENTAL INS	450.00	-	450.00	360.96		
A40125	58065	EH	VISION INS	80.00	-	80.00	78.40		
			Total 4012 ENVIRONMENTAL HEALTH	335,339.22	94,616.86	429,956.08	350,116.91	14,777.69	4.4%
A40455	43450	CSC	OTHER HLTH	(210,000.00)	39,569.91	(170,430.09)	(210,000.00)		
A40455	43450	GTSC	OTHER HLTH	(74,596.00)	14,909.74	(59,686.26)	(74,596.00)		
A40455	43450	HNP	OTHER HLTH	(164,000.00)	89,314.49	(74,685.51)	(164,000.00)		
A40455	43450	RAD	PH Aid	(8,075.00)	1,707.00	(6,368.00)	(8,075.00)		
A40455	43450	TBC	OTHER HLTH	(335,000.00)	213,034.56	(121,965.44)	(335,000.00)		
A40455	51005		PERS SERV	383,660.00	-	383,660.00	447,750.77		
A40455	51035		OTHER COMP	10,000.00	-	10,000.00	10,000.00		
A40455	54000		TELEPHONE	2,090.00	-	2,090.00	2,503.20		
A40455	54001		COPY/PRINT	-	96.75	96.75			
A40455	54005		Off Supp	8,000.00	10,815.86	18,815.86	6,000.00		
A40455	54015		Maint Agmt	1,610.00	1,433.00	3,043.00	1,600.00		
A40455	54020		POSTAGE	1,350.00	1,986.15	3,336.15	1,650.00		
A40455	54035		ED & TRAIN	-	-	-			
A40455	54040		DUES/SUB	500.00	575.00	1,075.00	500.00		
A40455	54041		PUBLICATIO	-	368.00	368.00			
A40455	54045		Travel	14,500.00	11,935.73	26,435.73	14,500.00		
A40455	54048		Prog Supp	83,000.00	94,100.43	177,100.43	61,759.00		
A40455	54060		LEGAL ADV	57,250.00	21,228.00	78,478.00	46,768.00		
A40455	54213		I/D COPIER	495.00	-	495.00	495.00		
A40455	54815		CONT AGNC	77,500.00	18,275.02	95,775.02	85,000.00		
A40455	58020		RETIREMENT	52,962.68	-	52,962.68	68,662.62		
A40455	58030		FICA	30,115.00	-	30,115.00	35,017.93		
A40455	58040		WRKS COMP	9,626.86	-	9,626.86	12,600.00		
A40455	58060		HEALTH INS	87,083.00	-	87,083.00	88,872.76		
A40455	58062		DENTAL INS	540.00	-	540.00	541.44		
A40455	58065		VISION INS	120.00	-	120.00	117.60		
			Total 4045 HEALTH EDUCATION	28,731.54	519,349.64	548,081.18	92,667.32	63,935.78	222.5%
A40465	41689	PREK	OTHER HLTH	(500,000.00)	-	(500,000.00)	(550,000.00)		
A40465	43277	PREK	EDUC HANDI	(1,413,125.00)	-	(1,413,125.00)	(1,710,625.00)		
A40465	51005	PREK	PERS SERV	52,850.00	-	52,850.00	54,736.54		
A40465	51010	PREK	PT PAY	36,655.00	-	36,655.00	38,397.73		
A40465	54000	PREK	CELL/L/DIS	132.00	-	132.00	132.00		
A40465	54005	PREK	Off Supp	50.00	-	50.00			
A40465	54015	PREK	Maint Agmt	12,150.00	-	12,150.00	16,100.00		
A40465	54020	PREK	POSTAGE	150.00	-	150.00	50.00		
A40465	54045	PREK	Travel	200.00	-	200.00	100.00		
A40465	54213	PREK	I/D COPIER	348.00	-	348.00	348.00		
A40465	54445	PREK	TUITION	2,000,000.00	-	2,000,000.00	2,500,000.00		
A40465	54800	PREK	PROG EXP	375,000.00	-	375,000.00	375,000.00	BUS UP	
A40465	54815	PREK	CONT AGNC	350.00	-	350.00	350.00		
A40465	58020	PREK	RETIREMENT	12,042.08	-	12,042.08	13,970.14		
A40465	58030	PREK	FICA	6,847.00	-	6,847.00	7,124.77		
A40465	58040	PREK	WRKS COMP	2,296.16	-	2,296.16	2,700.00		
A40465	58060	PREK	HEALTH INS	21,717.00	-	21,717.00	21,717.30		
A40465	58062	PREK	DENTAL INS	90.00	-	90.00	90.24		
A40465	58065	PREK	VISION INS	20.00	-	20.00	19.60		
			Total 4046 PRE-K PHCP (4050 AUD)	607,772.24	-	607,772.24	770,211.32	162,439.08	26.7%
A40505	44089	LATCF					(11,836.47)		
A40505	51005		PERS SERV	6,085.36	11,337.30	17,422.66			
A40505	58020		RETIREMENT	818.71	8,675.93	9,494.64			
A40505	58030		FICA	465.53	933.98	1,399.51			
A40505	58040		WRKS COMP	229.62	134.37	363.99			
A40505	58060		HEALTH INS	2,931.84	1,827.84	4,759.68			

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A40505	58062		DENTAL INS	13.54	1.97	15.51			
A40505	58065		VISION INS	2.94	(9.92)	(6.98)			
A40505	44089	DTVF	FED REV	-	(2,577.43)	(2,577.43)			
A40505	51005	DTVF	PERS SERV	-	1,459.50	1,459.50			
A40505	58020	DTVF	RETIREMENT	-	221.84	221.84			
A40505	58030	DTVF	FICA	-	106.50	106.50			
A40505	58060	DTVF	HEALTH INS	-	436.02	436.02			
A40505	58062	DTVF	DENTAL INS	-	1.04	1.04			
A40505	58065	DTVF	VISION INS	-	0.69	0.69			
A40505	44489	MDT	OTHER HLTH	-	(66,666.00)	(66,666.00)			
A40505	54001	MDT	COPY/PRINT	-	729.00	729.00			
A40505	54035	MDT	ED & TRAIN	-	2,571.00	2,571.00			
A40505	54055	MDT	PROF SERV	-	48,250.12	48,250.12			
A40505	54076	MDT	Bldg R&M	-	11,365.88	11,365.88			
A40505	54800	MDT	PROG EXP	-	3,750.00	3,750.00			
A40505	43489	OCFS	OTHER HLTH	(172,556.00)	24,582.34	(147,973.66)	(205,032.00)		
A40505	51005	OCFS	PERS SERV	107,120.55	(19,421.09)	87,699.46	136,088.23		
A40505	54000	OCFS	LONG DISTN	352.00	53.84	405.84	337.00		
A40505	54001	OCFS	COPY/PRINT	100.00	100.00	200.00	500.00		
A40505	54005	OCFS	Off Supp	100.00	900.00	1,000.00	500.00		
A40505	54007	OCFS	Janitorial Materials & Supplies				-		
A40505	54015	OCFS	Maint Agmt	110.00	(110.00)	-	150.00		
A40505	54020	OCFS	POSTAGE	25.00	975.00	1,000.00	50.00		
A40505	54035	OCFS	Education & Training				8,000.00		
A40505	54040	OCFS	DUES/MEMBE	1,000.00	-	1,000.00	1,000.00		
A40505	54045	OCFS	Travel	800.00	1,800.00	2,600.00	800.00		
A40505	54048	OCFS	Prog Supp	-	6,183.95	6,183.95	2,234.88		
A40505	54070	OCFS	LIAB INS	3,066.91	(1,403.10)	1,663.81	1,523.85		
A40505	54078	OCFS	Fuel						
A40505	54213	OCFS	I/D COPIER	224.00	(63.34)	160.66	216.00		
A40505	54800	OCFS	PROG EXP	2,969.26	2,386.34	5,355.60	1,465.99		
A40505	58020	OCFS	RETIREMENT	15,539.87	(4,667.42)	10,872.45	20,413.23		
A40505	58030	OCFS	FICA	8,491.43	(1,781.43)	6,710.00	10,410.75		
A40505	58040	OCFS	WRKS COMP	3,926.40	(70.77)	3,855.63	4,140.00		
A40505	58060	OCFS	HEALTH INS	28,519.69	(9,358.52)	19,161.17	27,016.59		
A40505	58062	OCFS	DENTAL INS	173.26	(95.04)	78.22	112.80		
A40505	58065	OCFS	VISION INS	37.63	(10.76)	26.87	39.20		
A40505	43489	SF	OTHER HLTH	(30,000.00)	-	(30,000.00)	(16,000.00)		
A40505	51005	SF	PERS SERV	2,167.31	1,329.85	3,497.16	11,914.96		
A40505	51010	SF	PT PAY	20,691.46	(20,691.46)	-			
A40505	54000	SF	TELEPHONE	347.40	0.12	347.52	347.40		
A40505	54001	SF	COPY/PRINT	344.98	455.02	800.00	100.00		
A40505	54005	SF	Off Supp	100.00	100.00	200.00	100.00		
A40505	54035	SF	ED & TRAIN	-	750.00	750.00	390.08		
A40505	54045	SF	Travel	-	250.00	250.00	100.00		
A40505	54055	SF	PROF SERV	-	22,345.84	22,345.84			
A40505	54078	SF							
A40505	54800	SF	PROG EXP	-	760.48	760.48			
A40505	58020	SF	RETIREMENT	3,200.23	(3,200.23)	-	1,787.25		
A40505	58030	SF	FICA	1,748.70	(1,501.70)	247.00	911.49		
A40505	58040	SF	WRKS COMP	1,122.25	(1,122.25)	-	306.00		
A40505	58060	SF	HEALTH INS	272.18	526.32	798.50			
A40505	58062	SF	DENTAL INS	4.51	(3.01)	1.50			
A40505	58065	SF	VISION INS	0.98	1.02	2.00			
A40505	44489	VOCA	OTHER HLTH	(133,813.26)	10,100.87	(123,712.39)	(199,220.67)		
A40505	51005	VOCA	PERS SERV	86,183.81	(8,108.80)	78,075.01	128,389.88		
A40505	51020	VOCA	OVERTIME	500.00	(500.00)	-			
A40505	51035	VOCA	OTHER COMP	-	-	-			
A40505	54000	VOCA	LONG DISTN	439.80	-	439.80	329.46		
A40505	54001	VOCA	COPY/PRINT	-	-	-	200.00		
A40505	54005	VOCA	Off Supp	-	1,812.55	1,812.55	200.00		
A40505	54020	VOCA	POSTAGE	-	100.00	100.00	50.00		
A40505	54035	VOCA					908.28		
A40505	54045	VOCA	Travel	479.07	(348.72)	130.35	600.00		
A40505	54060	VOCA	LEGAL ADV	125.00	-	125.00			
A40505	54070	VOCA	LIAB INS	2,237.09	-	2,237.09	2,019.99		
A40505	54078	VOCA							
A40505	54213	VOCA	I/D COPIER	279.47	-	279.47	286.87		
A40505	54800	VOCA	PROG EXP	-	2,302.31	2,302.31	4,000.00		
A40505	58020	VOCA	RETIREMENT	12,065.73	(4,691.94)	7,373.79	19,258.48		
A40505	58030	VOCA	FICA	6,593.06	(620.32)	5,972.74	9,821.83		
A40505	58040	VOCA	WRKS COMP	3,844.60	-	3,844.60	4,554.00		
A40505	58060	VOCA	HEALTH INS	20,859.13	-	20,859.13	30,317.53		
A40505	58062	VOCA	DENTAL INS	169.65	-	169.65	157.92		
A40505	58065	VOCA	VISION INS	36.85	-	36.85	39.20		
			Total 4050 CAC	10,547.54	22,595.58	33,143.12	0.00	(10,547.54)	-100.0%
A40595	41621	4052	EIP FEES	(40,000.00)	-	(40,000.00)	(40,000.00)		
A40595	41621	4055	EIP FEES	(300,000.00)	-	(300,000.00)	(225,000.00)		
A40595	41689	4052	OTHER HLTH	(325,000.00)	-	(325,000.00)	(300,000.00)		
A40595	43450	4052	OTHER HLTH	(61,250.00)	-	(61,250.00)	(83,300.00)		
A40595	44451	CSH	EIP	(56,525.00)	7,815.98	(48,709.02)	(56,525.00)		
A40595	44451	CSN	EIP	(34,061.00)	8,515.25	(25,545.75)	(34,061.00)		
A40595	51005	4052	PERS SERV	277,239.00	-	277,239.00	287,929.02		
A40595	51005	4055	PERS SERV	227,857.00	-	227,857.00	233,880.83		
A40595	51010	4052	PT PAY				11,032.98		
A40595	51010	4055	PT PAY	134,809.00	-	134,809.00	129,931.16		
A40595	51035	4052	OTHER COMP	3,500.00	-	3,500.00	5,000.00		
A40595	51035	4055	OTHER COMP	1,500.00	-	1,500.00			
A40595	54000	4052	TELEPHONE	1,586.00	99.00	1,685.00	1,320.00		
A40595	54000	4055	TELEPHONE	4,732.00	-	4,732.00	4,404.00		
A40595	54005	4052	Off Supp	200.00	-	200.00	200.00		
A40595	54005	4055	Off Supp	150.00	-	150.00	150.00		
A40595	54015	4052	Maint Agmt	10,570.00	275.00	10,845.00	9,244.00		
A40595	54015	4055	Maint Agmt	11,870.00	(500.00)	11,370.00	10,820.00		
A40595	54020	4052	POSTAGE	450.00	-	450.00	300.00		
A40595	54035	4052	ED & TRAIN	-	500.00	500.00			
A40595	54035	4055	ED & TRAIN	450.00	-	450.00	200.00		
A40595	54045	4052	Travel	1,750.00	250.00	2,000.00	1,300.00		
A40595	54045	4055	Travel	11,500.00	500.00	12,000.00	11,500.00		
A40595	54048	4052	Prog Supp	1,000.00	1,000.00	2,000.00	1,000.00		
A40595	54060	4052	LEGAL ADV	500.00	-	500.00	500.00		
A40595	54070	4052	INSURANCE	2,141.00	-	2,141.00	3,457.88		
A40595	54078	4055	Fuel	25.00	-	25.00			
A40595	54213	4052	I/D COPIER	1,316.00	-	1,316.00	1,315.68		
A40595	54444	4055	FEES/PERMI	455.00	-	455.00	455.00		
A40595	54615	4052	CNTR MEDCL	125,000.00	-	125,000.00	170,000.00		
A40595	54800	4052	PROG EXP	1,000.00	-	1,000.00	1,000.00		
A40595	54815	4052	CONT AGNC	2,350.00	-	2,350.00	2,000.00		
A40595	58020	4052	RETIREMENT	37,770.49	-	37,770.49	45,369.30		
A40595	58020	4055	RETIREMENT	48,993.82	-	48,993.82	45,796.80		
A40595	58030	4052	FICA	21,477.00	-	21,477.00	23,138.34		
A40595	58030	4055	FICA	27,859.00	-	27,859.00	27,946.37		

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A40595	58040	4052	WRKS COMP	6,888.48	-	6,888.48	9,900.00		
A40595	58040	4055	WRKS COMP	9,184.64	-	9,184.64	9,000.00		
A40595	58060	4052	HEALTH INS	71,015.00	-	71,015.00	75,480.04		
A40595	58060	4055	HEALTH INS	30,645.00	-	30,645.00	35,110.02		
A40595	58062	4052	DENTAL INS	360.00	-	360.00	315.84		
A40595	58062	4055	DENTAL INS	270.00	-	270.00	255.60		
A40595	58065	4052	VISION INS	80.00	-	80.00	58.80		
A40595	58065	4055	VISION INS	20.00	-	20.00	19.60		
			Total 4059 EARLY INTERVENTION PROGR	259,677.43	18,455.23	278,132.66	420,445.26	160,767.83	61.9%
A43105	41620		MH FEES	(3,558,271.00)	-	(3,558,271.00)	(3,100,000.00)		
A43105	41689		OTHER HLTH	-	-	-			
A431042	42401		INT & EARN	-	-	-			
A43105	42690		COMP LOSS	(150,000.00)	-	(150,000.00)	(150,000.00)		
A43105	42705		GIFTS/DONA	-	(70,975.00)	(70,975.00)			
A43105	43490		MH PROGRAM	(1,721,049.00)	(2,541.00)	(1,723,590.00)	(1,768,261.00)		
A43105	43491		OPWDD	(32,130.00)	-	(32,130.00)	(32,966.00)		
A43105	43492		OASAS	(1,588,615.00)	(66,956.00)	(1,655,571.00)	(1,747,321.00)		
A43105	43601		MED ASSIST	(47,465.00)	-	(47,465.00)			
A43105	43640		SAFETY NET	(162,000.00)	-	(162,000.00)	(150,000.00)		
A43105	44490		MH FEDERAL	(125,000.00)	-	(125,000.00)	(125,000.00)		
A43105	44601		MED ASSIST	(47,465.00)	-	(47,465.00)			
A43105	51005		PERS SERV	2,879,915.31	-	2,879,915.31	3,051,129.84		
A43105	51010		PT PAY	212,401.70	-	212,401.70	258,819.00		
A43105	51020		OVERTIME	2,900.00	-	2,900.00	2,900.00		
A43105	51025		SHIFT PAY	524.00	-	524.00	770.00		
A43105	51035		OTHER COMP	66,383.23	-	66,383.23	19,788.79		
A43105	52005		Off Equip	-	70,000.00	70,000.00			
A43105	52060		Comp Equip	5,000.00	-	5,000.00	5,000.00		
A43105	54000		TELEPHONE	13,564.00	-	13,564.00	14,059.20		
A43105	54001		COPY SERV	500.00	-	500.00	500.00		
A43105	54005		Off Supp	7,137.00	-	7,137.00	7,900.00		
A43105	54006		Med Supp	3,000.00	-	3,000.00	1,500.00		
A43105	54007		Jan Supp	690.00	-	690.00	690.00		
A43105	54015		Maint Agmt	97,800.00	-	97,800.00	104,600.00		
A43105	54020		POSTAGE	1,800.00	-	1,800.00	2,000.00		
A43105	54025		UTILITIES	21,956.00	-	21,956.00	20,100.00		
A43105	54035		ED & TRAIN	8,850.00	975.00	9,825.00	8,850.00		
A43105	54040		DUES/SUB	8,365.00	-	8,365.00	8,850.00		
A43105	54045		Travel	2,750.00	-	2,750.00	1,500.00		
A43105	54048		Prog Supp	925.00	-	925.00	925.00		
A43105	54055		PROF SERV	179,960.00	-	179,960.00	202,440.00		
A43105	54060		LEGAL ADV	160.00	-	160.00	160.00		
A43105	54067		RP RENT/LE	107,379.93	-	107,379.93			
A43105	54070		INSURANCE	12,499.00	-	12,499.00	11,160.44		
A43105	54071		MALP INS	43,880.00	-	43,880.00	26,324.38		
A43105	54074		INS-AUTO	776.00	-	776.00	575.32		
A43105	54078		Fuel	1,875.00	-	1,875.00	1,875.00		
A43105	54213		I/D COPIER	5,470.64	-	5,470.64	5,468.64		
A43105	54300		Veh. R&M	2,100.00	284.08	2,384.08	2,100.00		
A43105	54301		Veh Lease	7,550.00	-	7,550.00	7,549.00		
A43105	54400		Food Supp	3,100.00	-	3,100.00	3,100.00		
A43105	54504		CLINIC EXP	47,465.00	-	47,465.00			
A43105	54615		CNTR MEDCL	40,000.00	3,523.00	43,523.00	32,000.00		
A43105	58020		RETIREMENT	425,424.86	-	425,424.86	479,016.11		
A43105	58030		FICA	241,902.51	-	241,902.51	244,298.21		
A43105	58040		WRKS COMP	65,057.84	-	65,057.84	80,100.00		
A43105	58060		HEALTH INS	523,945.72	-	523,945.72	568,112.16		
A43105	58062		DENTAL INS	3,338.88	-	3,338.88	3,350.29		
A43105	58065		VISION INS	725.20	-	725.20	708.08		
A43105	52060	4200	Comp Equip	-	157.68	157.68			
A43105	54815	4208	CONT AGNC	1,215,421.00	-	1,215,421.00	1,247,023.00		
A43105	54815	4213	CONT AGNC	1,268,672.00	65,973.00	1,334,645.00	1,414,478.00		
A43105	54815	4216	CONT AGNC	162,532.00	1.00	162,533.00	166,758.00		
A43105	54815	4219	CONT AGNC	45,603.00	1.00	45,604.00	46,789.00		
A43105	54815	4221	CONT AGNC	22,558.00	-	22,558.00	23,145.00		
A43105	54815	4222	CONT AGNC	15,000.00	-	15,000.00	10,000.00		
A43105	54815	4227	CONT AGNC	11,658.00	-	11,658.00	11,961.00		
A43105	54815	4228	CONT AGNC	51,420.00	-	51,420.00	52,757.00		
A43105	54815	427V	CONT AGNC	22,903.00	-	22,903.00	23,499.00		
A43145	54800	42RS	PROG EXP		327.34	327.34			
A43105	54815	OPD	CONT AGNC	150,000.00	-	150,000.00	150,000.00		
A43105	54815	VET	CONT AGNC	106,953.00	(1.00)	106,952.00	109,733.00		
A43105	44490	ISCEI	MH FEDERAL	-	(930,824.25)	(930,824.25)	(723,568.55)		
A43105	51005	ISCEI	PERS SERV	-	157,572.37	157,572.37	139,966.91		
A43105	51025	ISCEI	SHIFT PAY	-	50.00	50.00	32.00		
A43105	54000	ISCEI	TELEPHONE						
A43105	54005	ISCEI	Off Supp	-	4,976.41	4,976.41	4,714.00		
A43105	54035	ISCEI	ED & TRAIN	-	96,175.00	96,175.00	60,000.00		
A43105	54045	ISCEI	Travel	-	56,377.00	56,377.00			
A43105	54055	ISCEI	PROF SERV	-	137,500.00	137,500.00	4,200.00		
A43105	54815	ISCEI	CONT AGNC	-	376,248.00	376,248.00	457,526.00		
A43105	58020	ISCEI	RETIREMENT	-	24,284.00	24,284.00	20,995.03		
A43105	58030	ISCEI	FICA	-	12,141.15	12,141.15	10,707.47		
A43105	58040	ISCEI	WRKS COMP	-	6,584.00	6,584.00	3,600.00		
A43105	58060	ISCEI	HEALTH INS	-	58,572.51	58,572.51	21,717.30		
A43105	58062	ISCEI	DENTAL INS	-	280.10	280.10	90.24		
A43105	58065	ISCEI	VISION INS	-	63.71	63.71	19.60		
A43115	54035	DSHP	ED & TRAIN	25,000.00	-	25,000.00	25,000.00		
A43115	99610	DSHP	Approp Res	(25,000.00)	-	(25,000.00)	(25,000.00)		
			Total 4310 MENTAL HEALTH	687,796.82	769.10	688,565.92	1,360,814.46	673,017.64	97.9%
A561042	41770		RENTAL/FEE	(178,350.00)	-	(178,350.00)	(178,350.00)		
A561042	41776		SL OF SUPP	(175,000.00)	-	(175,000.00)	(175,000.00)		
A56105	51005		PERS SERV	55,764.22	-	55,764.22	58,314.20		
A56105	51020		OVERTIME	2,500.00	-	2,500.00	2,500.00		
A56105	51025		SHIFT PAY	30.00	-	30.00	30.00		
A56105	52015		Dept Equip	2,000.00	-	2,000.00	2,000.00		
A56105	54000		TELEPHONE	1,700.00	-	1,700.00	1,700.00		
A56105	54005		Off Supp	50.00	-	50.00	50.00		
A56105	54007		Jan Supp	1,800.00	-	1,800.00	1,800.00		
A56105	54015		Maint Agmt	5,440.00	-	5,440.00	5,440.00		
A56105	54025		UTILITIES	16,500.00	-	16,500.00	16,500.00		
A56105	54050		Equip R&M	3,000.00	1,000.00	4,000.00	3,000.00		
A56105	54060		LEGAL ADV	100.00	-	100.00	100.00		
A56105	54070		INSURANCE	19,737.77	-	19,737.77	24,881.99		
A56105	54073		INS-AVIATN	5,055.60	-	5,055.60	5,055.60		
A56105	54074		INS-AUTO	725.25	-	725.25	287.66		
A56105	54076		Bldg R&M	25,000.00	-	25,000.00	25,000.00		
A56105	54077		C&M Supp	300.00	-	300.00	300.00		
A56105	54078		Fuel	175,000.00	-	175,000.00	175,000.00		
A56105	54089		PROP TX/AM	7,000.00	-	7,000.00	8,000.00		
A56105	54300		Veh. R&M	3,000.00	-	3,000.00	3,000.00		

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A56105	58020		RETIREMENT	7,842.77	-	7,842.77	9,126.63		
A56105	58030		FICA	4,459.51	-	4,459.51	4,654.58		
A56105	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00		
A56105	58060		HEALTH INS	19,545.58	-	19,545.58	19,545.58		
A56105	58062		DENTAL INS	90.24	-	90.24	90.24		
A56105	58065		VISION INS	19.60	-	19.60	19.60		
			Total 5610 AIRPORT	4,841.31	1,000.00	5,841.31	14,846.08	10,004.77	206.7%
A563042	41289		DEPT FEES	(176,700.00)	-	(176,700.00)			
A563043	43594	RESC	BUSES/OTHE	-	-	-			
A563044	43589		MISC TRANS	(286,837.00)	(302,042.50)	(588,879.50)			
A563044	43597	MOBM	TRANSP CAP	(21,044.87)	18,864.80	(2,180.07)	(19,541.63)		
A563044	44590		OPASST REV	-	-	-			
A563044	44597	MOBM	TRANSP CAP	(168,358.93)	148,738.34	(19,620.59)	(156,333.02)		
A56305	42690		COMP LOSS	-	-	-			
A56305	44589	NADTC	Trans -Fed	-	(28,707.62)	(28,707.62)			
A56305	44589	RTAP	Trans -Fed	(12,000.00)	-	(12,000.00)	(12,000.00)		
A56305	51005	MOBM	PERS SERV	123,468.66	-	123,468.66	121,344.92		
A56305	51005	NADTC	PERS SERV	-	24,081.62	24,081.62			
A56305	54000	MOBM	TELEPHONE	264.00	(264.00)	-	264.00		
A56305	54004	MOBM	COMP SOFT	1,000.00	(1,000.00)	-	1,100.00		
A56305	54005	MOBM	Off Supp	1,500.00	(257.26)	1,242.74	750.00		
A56305	54020	MOBM	POSTAGE	1,000.00	(1,000.00)	-	300.00		
A56305	54035	MOBM	ED & TRAIN	1,000.00	(1,000.00)	-	1,000.00		
A56305	54035	RTAP	ED & TRAIN	12,000.00	-	12,000.00	12,000.00		
A56305	54040	MOBM	DUES/MEMBE	2,200.00	(2,048.64)	151.36	1,500.00		
A56305	54045	MOBM	Travel	1,000.00	(1,000.00)	-	1,000.00		
A56305	54048	MOBM	Prog Supp	6,000.00	(3,847.06)	2,152.94	6,000.00		
A56305	54048	NADTC	Prog Supp	-	4,626.00	4,626.00			
A56305	54060	MOBM	LEGAL ADV	200.00	(200.00)	-	200.00		
A56305	54213	MOBM	I/D COPIER	1,000.00	(1,000.00)	-	900.12		
A56305	54815		CONT AGNC	718,928.19	-	718,928.19	37,622.52		
A56305	58020	MOBM	RETIREMENT	16,611.56	-	16,611.56	18,201.74		
A56305	58030	MOBM	FICA	9,446.00	-	9,446.00	9,282.89		
A56305	58040	MOBM	WRKS COMP	3,061.55	-	3,061.55	3,600.00		
A56305	58060	MOBM	HEALTH INS	41,263.00	-	41,263.00	29,752.92		
A56305	58062	MOBM	DENTAL INS	181.00	-	181.00	180.48		
A56305	58065	MOBM	VISION INS	40.00	-	40.00	39.20		
			Total 5630 BUS OPERATIONS	275,223.16	(146,056.32)	129,166.84	57,164.15	(218,059.01)	-79.2%
A601042	41801		REPAY MED	(10,000.00)	-	(10,000.00)	(10,000.00)		
A601042	41809		REPAY FAM.	(225,365.00)	-	(225,365.00)	(261,597.00)		
A601042	41811		INC.EARNIN	(35,000.00)	-	(35,000.00)	(35,000.00)		
A601042	41819		REPAY CHIL	(415,770.00)	-	(415,770.00)	(330,787.00)		
A601042	41840		REPAY SAFE	(270,000.00)	-	(270,000.00)	(270,305.00)		
A601042	41841		HEAP REIMB	(40,000.00)	-	(40,000.00)	(35,000.00)		
A601042	41855		REPAY DAYC	-	-	-			
A601047	42701		REF.APPR.E	(70,000.00)	-	(70,000.00)	(70,000.00)		
A601047	42770		OTH UNC RV	(15,000.00)	-	(15,000.00)	(15,000.00)		
A601047	42771		DSS UNCLAS	(200.00)	-	(200.00)	(600.00)		
A601043	43601		MED ASSIST	10,000.00	-	10,000.00	10,000.00		
A601043	43609		FAM ASSIST	(550.00)	-	(550.00)	(3,536.00)		
A601043	43610		DSS ADMIN	(3,490,092.00)	-	(3,490,092.00)	(4,053,014.00)		
A601043	43619		CHILD CARE	(2,086,018.00)	-	(2,086,018.00)	(2,002,496.00)		
A601043	43623		JD AID	(7,840.00)	-	(7,840.00)	(6,370.00)		
A601043	43640		SAFETY NET	(935,785.00)	-	(935,785.00)	(1,467,375.00)		
A601043	43642		EAA	(15,000.00)	-	(15,000.00)	(20,000.00)		
A601043	43655		DAY CARE	(2,026,578.00)	-	(2,026,578.00)	(2,546,578.00)		
A601043	43670		SERV/RECIP	(665,000.00)	-	(665,000.00)	(798,979.00)		
A601044	44601		MED ASSIST	(25,000.00)	-	(25,000.00)	(40,000.00)		
A601044	44609		FAMLY ASST	(1,223,441.00)	-	(1,223,441.00)	(1,488,714.00)		
A601044	44610		DSS ADMIN	(2,315,494.00)	-	(2,315,494.00)	(2,880,135.00)		
A601044	44611		FOOD STAMP	(720,459.00)	-	(720,459.00)	(742,423.00)		
A601044	44615		FFFS FED	(1,921,812.00)	-	(1,921,812.00)	(1,920,000.00)		
A601044	44619		CHILD CARE	(2,097,915.00)	-	(2,097,915.00)	(2,306,082.00)		
A601044	44640		SAFETY NET	(87,935.00)	-	(87,935.00)	(109,017.00)		
A601044	44641		HME ENGY	80,000.00	-	80,000.00	80,000.00		
A601044	44661		Title IV-B	(27,000.00)	-	(27,000.00)	(27,000.00)		
A601044	44670		SERV RECIP	(205,000.00)	-	(205,000.00)	(195,972.00)		
A60105	51005		PERS SERV	6,521,628.31	(40,000.00)	6,481,628.31	6,891,856.15		
A60105	51010		PT PAY	5,918.00	-	5,918.00	59,327.75		
A60105	51015		TEMP PAY	47,809.08	-	47,809.08			
A60105	51020		OVERTIME	95,000.00	-	95,000.00	78,210.00		
A60105	51025		SHIFT PAY	500.00	-	500.00	500.00		
A60105	51035		OTHER COMP	200,000.00	-	200,000.00	286,611.00		
A60105	51070		MEALS	1,000.00	-	1,000.00	1,000.00		
A60105	52060		Comp Equip	24,863.00	-	24,863.00			
A60105	54000		TELEPHONE	47,156.00	-	47,156.00	46,500.00		
A60105	54001		COPY SERV	16,000.00	-	16,000.00	10,500.00		
A60105	54005		Off Supp	38,000.00	-	38,000.00	38,000.00		
A60105	54006		Med Supp	250.00	100.00	350.00	250.00		
A60105	54007		Jan Supp	200.00	-	200.00	200.00		
A60105	54015		Maint Agmt	2,730.00	7,999.00	10,729.00	12,800.00		
A60105	54020		POSTAGE	33,900.00	-	33,900.00	36,900.00		
A60105	54035		ED & TRAIN	34,770.00	-	34,770.00	34,100.00		
A60105	54040		DUES/SUB	6,478.00	-	6,478.00	6,645.00		
A60105	54041		PUBLICATIO	4,500.00	-	4,500.00	4,705.00		
A60105	54045		Travel	500.00	-	500.00	500.00		
A60105	54049		N/R Prog	9,400.00	-	9,400.00	9,300.00		
A60105	54050		Equip R&M	1,350.00	-	1,350.00	1,350.00		
A60105	54055		PROF SERV	7,000.00	52,000.00	59,000.00	8,000.00		
A60105	54060		LEGAL ADV	2,400.00	-	2,400.00	2,400.00		
A60105	54070		INSURANCE	42,101.00	-	42,101.00	37,043.59		
A60105	54071		MALP INS	16,667.00	(10,100.00)	6,567.00			
A60105	54074		INS-AUTO	4,189.00	-	4,189.00	5,056.90		
A60105	54076		Bldg R&M	500.00	-	500.00			
A60105	54078		Fuel	16,000.00	-	16,000.00	16,000.00		
A60105	54110		CHARGEBACK	75,000.00	-	75,000.00	76,000.00		
A60105	54213		I/D COPIER	9,700.00	2,000.00	11,700.00	11,682.96		
A60105	54215		I/D LX NX	2,945.00	-	2,945.00	2,979.00		
A60105	54300		Veh. R&M	20,000.00	-	20,000.00	18,000.00		
A60105	54301		Veh lease	81,310.00	8,000.00	89,310.00	90,000.00		
A60105	54444		FEES/PERMI	482.00	-	482.00	472.00		
A60105	54615		CNTR MEDCL	53,000.00	-	53,000.00	53,000.00		
A60105	54765		JUDG&CLAIM	4,000.00	-	4,000.00	4,000.00		
A60105	54800		PROG EXP	333,148.00	(19,999.00)	313,149.00	339,011.00		
A60105	54815		CONT AGNC	561,942.00	-	561,942.00	594,769.00		
A60105	56055		DAY CARE	2,080,000.00	-	2,080,000.00	2,600,000.00		
A60105	56070		SERV RECIP	1,246,386.00	-	1,246,386.00	1,170,966.00		
A60105	56102		MMIS	10,251,460.00	-	10,251,460.00	10,355,510.00		
A60105	56109		FAM ASSIST	2,917,548.00	-	2,917,548.00	3,502,837.00		
A60105	56119		CHILD CARE	6,508,222.00	-	6,508,222.00	7,168,993.00		
A60105	56123		JD/PINS	66,000.00	-	66,000.00	63,000.00		

Attachment: FY 26 Estimate 10 20 2025 roll up budget (13270 : 2026 Cortland County Budget)

A60105	56129		ST TRAININ	276,430.00	-	276,430.00			
A60105	56140		SAFETY NET	3,885,804.00	-	3,885,804.00	5,376,904.00		
A60105	56141		HEAP	35,000.00	-	35,000.00	35,000.00		
A60105	56142		EAA	30,000.00	-	30,000.00	40,000.00		
A60105	58020		RETIREMENT	932,090.46	-	932,090.46	1,101,928.58		
A60105	58030		FICA	530,000.00	(5,217.00)	524,783.00	559,712.62		
A60105	58040		WRKS COMP	179,100.40	-	179,100.40	214,200.00		
A60105	58060		HEALTH INS	1,292,480.00	(21,717.00)	1,270,763.00	1,229,040.14		
A60105	58062		DENTAL INS	7,039.00	-	7,039.00	6,948.48		
A60105	58065		VISION INS	1,294.00	-	1,294.00	1,234.80		
A601044	44689	4693	MISC DSS	(25,000.00)	-	(25,000.00)	(25,000.00)		
A60105	54800	4693	PROG EXP	25,000.00	-	25,000.00	25,000.00		
A601044	44689	4695	MISC DSS	(60,000.00)	-	(60,000.00)	(60,000.00)		
A60105	54800	4695	PROG EXP	60,000.00	-	60,000.00	60,000.00		
A601043	43689	RSP	OtherDSS	(200,000.00)	-	(200,000.00)	(200,000.00)		
A60105	54800	RSP	PROG EXP	200,000.00	-	200,000.00	200,000.00		
A601043	43089	RTA	GEN GOVERN	(792,000.00)	-	(792,000.00)	(792,000.00)		
A60105	56070	RTA	SERV RECIP	54,000.00	-	54,000.00	54,000.00		
A60105	56119	RTA	CHILD CARE	738,000.00	-	738,000.00	738,000.00		
A601043	43689	SAEF	OtherDSS	(43,818.00)	-	(43,818.00)	(60,000.00)		
A60105	54800	SAEF	PROG EXP	43,818.00	-	43,818.00	60,000.00		
A601043	43689	4696	Code Blue	(320,000.00)	(62,668.66)	(382,668.66)	(323,648.00)		
A60105	54800	4696	PROG EXP	320,000.00	62,668.66	382,668.66	540,526.00		
A601044	44689	FCS	MISC DSS	(175,342.00)	-	(175,342.00)	(121,166.91)		
A60105	51005	FCS	PERS SERV	57,744.00	-	57,744.00	65,612.27		
A60105	51020	FCS	OVERTIME	12,000.00	-	12,000.00	12,000.00		
A60105	54000	FCS	TELEPHONE	700.00	-	700.00	700.00		
A60105	54045	FCS	Travel	600.00	-	600.00	600.00		
A60105	54078	FCS	Fuel	600.00	-	600.00	600.00		
A60105	54300	FCS	Veh. R&M	1,000.00	-	1,000.00	1,000.00		
A60105	54301	FCS	Veh Lease	10,000.00	-	10,000.00	10,000.00		
A60105	54800	FCS	PROG EXP	56,569.00	-	56,569.00	3,000.00		
A60105	58030	FCS	FICA	-	5,217.00	5,217.00	5,937.34		
A60105	58060	FCS	HEALTH INS	-	21,717.00	21,717.00	21,717.30		
			Total 6010 DEPT.OF SOCIAL SERVICES	19,682,807.25	-	19,682,807.25	20,874,841.97	1,192,034.72	6.1%
A62935	54048	ARP	Prog Supp	-	76,340.46	76,340.46	-		
			Total 6293 Title V WI(O)A	-	76,340.46	76,340.46	-	-	
A641041	41113		OCCUP TAX	(800,000.00)	-	(800,000.00)	(800,000.00)		
A64105	54055		PROF SERV	84,914.99	-	84,914.99	91,820.30		
A64105	54815		CONT AGNC	764,234.95	-	764,234.95	764,234.95		
A64105	99610	OCC	Approp Res	(49,149.94)	-	(49,149.94)	(56,055.25)		
			Total 6410 PUBLICITY/TOURISM	-	-	-	-	-	
A64205	54815		CONT AGNC	542,643.00	-	542,643.00	569,775.00		
			Total 6420 PROMOTION OF INDUSTRY	542,643.00	-	542,643.00	569,775.00	27,132.00	5.0%
A651042	42189		OTHER COMM	(69,817.40)	-	(69,817.40)	(73,559.57)		
A651043	43710		VETERANS	(25,000.00)	-	(25,000.00)	(25,000.00)		
A65105	51005		PERS SERV	71,697.00	-	71,697.00	73,633.00		
A65105	54000		TELEPHONE	300.00	-	300.00	403.20		
A65105	54001		COPY SERV	750.00	-	750.00	250.00		
A65105	54005		Off Supp	700.00	-	700.00	200.00		
A65105	54015		Maint Agmt	-	-	-	375.00		
A65105	54020		POSTAGE	250.00	-	250.00	100.00		
A65105	54040		DUES/SUB	600.00	-	600.00	75.00		
A65105	54041		PUBLICATIO	750.00	-	750.00	250.00		
A65105	54045		Travel	1,056.00	-	1,056.00	500.00		
A65105	54070		INSURANCE	727.00	-	727.00	639.02		
A65105	54213		I/D COPIER	665.00	-	665.00	662.76		
A65105	58020		RETIREMENT	9,645.95	-	9,645.95	11,044.95		
A65105	58030		FICA	5,484.82	-	5,484.82	5,632.92		
A65105	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00		
			Total 6510 VETERANS SERVICE AGENCY	(660.86)	-	(660.86)	(2,993.72)	(2,332.86)	353.0%
A661042	41962		WTS & MEAS	(13,500.00)	-	(13,500.00)	(13,500.00)		
A661042	42389		PENALTIES	(1,500.00)	-	(1,500.00)	(200.00)		
A661042	42414		RENTAL EQU	(1,400.00)	-	(1,400.00)	(1,750.00)		
A661043	43317		PETROL PRO	(1,500.00)	-	(1,500.00)	(1,500.00)		
A66105	51005		PERS SERV	71,697.00	-	71,697.00	73,633.00		
A66105	51035		OTHER COMP	-	-	-			
A66105	54000		TELEPHONE	750.00	-	750.00	660.00		
A66105	54001		COPY SERV	400.00	(175.00)	225.00	300.00		
A66105	54005		Off Supp	100.00	(100.00)	-	100.00		
A66105	54015		Maint Agmt	250.00	300.00	550.00	250.00		
A66105	54020		POSTAGE	75.00	-	75.00	40.00		
A66105	54035		ED & TRAIN	75.00	-	75.00	825.00		
A66105	54040		DUES/SUB	150.00	-	150.00	200.00		
A66105	54045		Travel	650.00	-	650.00	-		
A66105	54048		Prog Supp	6,100.00	(849.53)	5,250.47	2,500.00		
A66105	54050		Equip R&M	600.00	824.53	1,424.53	500.00		
A66105	54070		INSURANCE	248.91	-	248.91	227.07		
A66105	54074		INS-AUTO	523.52	-	523.52	575.32		
A66105	54078		Fuel	1,250.00	-	1,250.00	1,250.00		
A66105	54085		CLOTHING U	150.00	-	150.00	150.00		
A66105	54300		Veh. R&M	1,100.00	-	1,100.00	5,000.00		
A66105	54615		CNTR MEDCL	325.00	-	325.00	325.00		
A66105	58020		RETIREMENT	9,645.95	-	9,645.95	11,044.95		
A66105	58030		FICA	5,484.82	-	5,484.82	5,632.92		
A66105	58040		WRKS COMP	1,530.77	-	1,530.77	1,800.00		
A66105	58060		HEALTH INS	19,545.58	-	19,545.58	8,035.62		
A66105	58062		DENTAL INS	90.24	-	90.24	90.24		
A66105	58065		VISION INS	19.60	-	19.60	19.60		
A66105	99610	WM	Approp Res	1,400.00	-	1,400.00	1,400.00		
			Total 6610 SEALER OF WEIGHTS & MEAS	104,261.39	-	104,261.39	97,608.72	(6,652.67)	-6.4%
A677242	41972	4324	LEGAL SERV	(500.00)	-	(500.00)	(800.00)		
A677242	41972	4326	EISEP	(6,000.00)	-	(6,000.00)	(4,400.00)		
A677242	41972	4330	TITLE 111B	(2,900.00)	-	(2,900.00)	(3,500.00)		
A677242	41972	4331	PROG AGING	(100.00)	-	(100.00)	(100.00)		
A677242	41972	4332	TITLE 111E	(500.00)	-	(500.00)	(500.00)		
A677242	41972	4338	PROG AGING	(200.00)	-	(200.00)	(500.00)		
A677242	41972	UNAS	PROG AGING	(500.00)	-	(500.00)	(600.00)		
A677243	43772	17BIP	AGING SERV	(255,522.00)	-	(255,522.00)	(255,522.00)		
A677243	43772	4322	CAREGIVERS	(19,611.00)	-	(19,611.00)	(19,611.00)		
A677243	43772	4323	CSE ADMIN	(20,000.00)	-	(20,000.00)	(20,000.00)		
A677243	43772	4324	CSE SERV	(93,865.00)	-	(93,865.00)	(91,270.00)		
A677243	43772	4325	EISEP ADMI	(20,000.00)	-	(20,000.00)	(20,000.00)		
A677243	43772	4326	EISEP SERV	(157,954.00)	-	(157,954.00)	(159,627.00)		
A677243	43772	4338	AGING SERV	(50,244.00)	(6,370.00)	(56,614.00)	(56,497.00)		
A677243	43772	4339	AGING SERV	(5,600.00)	-	(5,600.00)	(5,600.00)		
A677243	43772	UNAS	AGING SERV	(221,546.00)	-	(221,546.00)	(221,546.00)		

Attachment: FY 26 Estimate 10 20 2025 roll up budget (13270 : 2026 Cortland County Budget)

A677243	44772	4327	AGING FED	(19,500.00)	-	(19,500.00)	(19,500.00)
A677244	44772	4330	TITLE 111B	(39,926.00)	-	(39,926.00)	(38,056.00)
A677244	44772	4331	TITLE 111D	(3,574.00)	-	(3,574.00)	(3,479.00)
A677244	44772	4332	TITLE 111E	(27,546.00)	(2,524.68)	(30,070.68)	(28,180.00)
A67725	51005	17BIP	PERS SERV	164,752.11	-	164,752.11	
A67725	51005	4322	PERS SERV	19,105.46	-	19,105.46	
A67725	51005	4323	PERS SERV	13,694.00	-	13,694.00	1,028,601.48
A67725	51005	4324	PERS SERV	111,219.32	-	111,219.32	
A67725	51005	4325	PERS SERV	18,498.13	-	18,498.13	
A67725	51005	4326	PERS SERV	70,068.99	-	70,068.99	
A67725	51005	4327	PERS SERV	18,800.00	-	18,800.00	
A67725	51005	4330	PERS SERV	187,206.87	-	187,206.87	
A67725	51005	4331	PERS SERV	3,972.00	-	3,972.00	
A67725	51005	4332	PERS SERV	26,440.30	-	26,440.30	
A67725	51005	4338	PERS SERV	46,637.56	6,370.00	53,007.56	
A67725	51005	UNAS	PERS SERV	126,593.93	-	126,593.93	
A67725	51010	4330	PT PAY	9,584.02	-	9,584.02	
A67725	51010	4339	PT PAY	3,000.04	-	3,000.04	
A67725	51010	UNAS	PT PAY	8,826.02	-	8,826.02	
A67725	51020	4338	OVERTIME	1,280.44	-	1,280.44	1,238.03
A67725	51035	17BIP	OTHER COMP	7,976.06	-	7,976.06	
A67725	51035	4322	OTHER COMP	505.69	-	505.69	13,776.00
A67725	51035	4323	OTHER COMP	-	-	-	
A67725	51035	4324	OTHER COMP	1,378.37	-	1,378.37	
A67725	51035	4325	OTHER COMP	594.93	-	594.93	
A67725	51035	4326	OTHER COMP	3,035.23	-	3,035.23	
A67725	51035	4327	OTHER COMP	-	-	-	
A67725	51035	4330	OTHER COMP	6,099.26	-	6,099.26	
A67725	51035	4332	OTHER COMP	237.97	-	237.97	
A67725	51035	4338	OTHER COMP	726.53	-	726.53	
A67725	52060	4330	Comp Equip	1,019.00	-	1,019.00	
A67725	54000	17BIP	TELEPHONE	456.00	-	456.00	456.00
A67725	54000	4323	TELEPHONE	924.00	-	924.00	924.00
A67725	54000	4325	TELEPHONE	264.00	-	264.00	264.00
A67725	54000	4330	TELEPHONE	1,773.00	-	1,773.00	1,459.20
A67725	54001	17BIP	COPY/PRINT	742.00	-	742.00	742.00
A67725	54001	4323	COPY/PRINT	300.00	-	300.00	300.00
A67725	54001	4330	COPY/PRINT	2,582.00	-	2,582.00	2,582.00
A67725	54004	4330	SOFTWARE	339.00	-	339.00	
A67725	54005	17BIP	Off Supp	2,073.00	424.45	2,497.45	2,073.00
A67725	54005	4323	Off Supp	1,592.00	-	1,592.00	1,500.00
A67725	54005	4325	Off Supp	393.00	-	393.00	300.00
A67725	54005	4327	Off Supp	250.00	63.84	313.84	250.00
A67725	54005	4330	Off Supp	4,880.00	262.55	5,142.55	4,500.00
A67725	54005	4331	Off Supp	100.00	-	100.00	100.00
A67725	54005	4332	Off Supp	500.00	-	500.00	500.00
A67725	54005	4338	Off Supp	200.00	150.00	350.00	200.00
A67725	54020	17BIP	POSTAGE	300.00	-	300.00	300.00
A67725	54020	4327	POSTAGE	250.00	-	250.00	250.00
A67725	54020	4330	POSTAGE	8,400.00	-	8,400.00	8,400.00
A67725	54035	17BIP	ED & TRAIN	1,119.00	(199.00)	920.00	1,202.00
A67725	54035	4323	ED & TRAIN	550.00	-	550.00	550.00
A67725	54035	4324	ED & TRAIN	1,100.00	(250.00)	850.00	1,000.00
A67725	54035	4325	ED & TRAIN	250.00	-	250.00	250.00
A67725	54035	4330	ED & TRAIN	1,500.00	-	1,500.00	1,000.00
A67725	54035	4332	ED & TRAIN	350.00	-	350.00	350.00
A67725	54035	4338	ED & TRAIN	300.00	-	300.00	300.00
A67725	54040	4323	DUES/MEMBE	2,390.00	-	2,390.00	1,850.00
A67725	54040	4330	DUES/MEMBE	1,597.00	-	1,597.00	1,597.00
A67725	54045	17BIP	Travel	200.00	-	200.00	200.00
A67725	54045	4324	Travel	400.00	250.00	650.00	650.00
A67725	54045	4326	Travel	850.00	-	850.00	850.00
A67725	54045	4327	Travel	200.00	-	200.00	200.00
A67725	54045	4330	Travel	500.00	-	500.00	500.00
A67725	54045	4332	Travel	300.00	-	300.00	300.00
A67725	54045	4338	Travel	100.00	-	100.00	100.00
A67725	54048	4330	Prog Supp	468.00	-	468.00	468.00
A67725	54049	4339	N/R Prog	2,600.00	-	2,600.00	2,600.00
A67725	54055	4326	PROF SERV	131,852.00	-	131,852.00	131,852.00
A67725	54055	4330	PROF SERV	7,000.00	-	7,000.00	7,050.00
A67725	54055	4332	PROF SERV	3,500.00	4,050.73	7,550.73	3,500.00
A67725	54055	UNAS	PROF SERV	16,549.00	(8,982.86)	7,566.14	7,500.00
A67725	54060	17BIP	LEGAL ADV	1,100.00	86.05	1,186.05	1,100.00
A67725	54060	4323	LEGAL ADV	550.00	-	550.00	550.00
A67725	54060	4330	LEGAL ADV	600.00	-	600.00	600.00
A67725	54060	4332	LEGAL ADV	500.00	850.00	1,350.00	500.00
A67725	54060	4338	LEGAL ADV	1,200.00	-	1,200.00	1,200.00
A67725	54070	4330	INSURANCE	5,840.00	-	5,840.00	5,337.78
A67725	54213	17BIP	I/D COPIER	903.00	21.21	924.21	902.88
A67725	54213	4330	I/D COPIER	2,238.00	-	2,238.00	2,237.16
A67725	54800	17BIP	PROG EXP	983.00	91.74	1,074.74	983.00
A67725	54800	4324	PROG EXP	11,556.00	-	11,556.00	11,556.00
A67725	54800	4326	PROG EXP	10,800.00	-	10,800.00	10,800.00
A67725	54800	4332	PROG EXP	5,400.00	-	5,400.00	5,400.00
A67725	54800	UNAS	PROG EXP	7,950.00	8,982.86	16,932.86	17,000.00
A67725	58020	17BIP	RETIREMENT	23,238.44	-	23,238.44	
A67725	58020	4322	RETIREMENT	2,638.44	-	2,638.44	
A67725	58020	4323	RETIREMENT	1,842.36	-	1,842.36	
A67725	58020	4324	RETIREMENT	15,148.63	-	15,148.63	
A67725	58020	4325	RETIREMENT	2,568.74	-	2,568.74	
A67725	58020	4326	RETIREMENT	9,835.27	-	9,835.27	153,651.31
A67725	58020	4327	RETIREMENT	2,529.31	-	2,529.31	
A67725	58020	4330	RETIREMENT	26,006.96	-	26,006.96	
A67725	58020	4331	RETIREMENT	534.38	-	534.38	
A67725	58020	4332	RETIREMENT	3,589.23	-	3,589.23	
A67725	58020	4338	RETIREMENT	6,544.52	-	6,544.52	
A67725	58020	UNAS	RETIREMENT	17,031.65	-	17,031.65	
A67725	58030	17BIP	FICA	13,213.70	-	13,213.70	
A67725	58030	4322	FICA	1,500.25	-	1,500.25	
A67725	58030	4323	FICA	1,047.59	-	1,047.59	
A67725	58030	4324	FICA	8,613.72	-	8,613.72	79,836.59
A67725	58030	4325	FICA	1,460.62	-	1,460.62	
A67725	58030	4326	FICA	5,592.47	-	5,592.47	
A67725	58030	4327	FICA	1,438.20	-	1,438.20	
A67725	58030	4330	FICA	15,521.10	-	15,521.10	
A67725	58030	4331	FICA	303.86	-	303.86	
A67725	58030	4332	FICA	2,040.89	-	2,040.89	
A67725	58030	4338	FICA	3,721.31	-	3,721.31	
A67725	58030	4339	FICA	229.50	-	229.50	
A67725	58030	UNAS	FICA	10,359.63	-	10,359.63	
A67725	58040	17BIP	WRKS COMP	4,929.09	-	4,929.09	
A67725	58040	4322	WRKS COMP	597.00	-	597.00	
A67725	58040	4323	WRKS COMP	229.62	-	229.62	35,100.00

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A67725	58040	4324	WRKS COMP	3,168.70	-	3,168.70			
A67725	58040	4325	WRKS COMP	428.62	-	428.62			
A67725	58040	4326	WRKS COMP	2,112.47	-	2,112.47			
A67725	58040	4327	WRKS COMP	658.23	-	658.23			
A67725	58040	4330	WRKS COMP	5,281.17	-	5,281.17			
A67725	58040	4331	WRKS COMP	122.46	-	122.46			
A67725	58040	4332	WRKS COMP	857.23	-	857.23			
A67725	58040	4338	WRKS COMP	1,393.00	-	1,393.00			
A67725	58040	4339	WRKS COMP	137.77	-	137.77			
A67725	58040	UNAS	WRKS COMP	4,714.78	-	4,714.78			
A67725	58060	17BIP	HEALTH INS	46,118.01	-	46,118.01			
A67725	58060	4322	HEALTH INS	5,817.87	-	5,817.87			
A67725	58060	4323	HEALTH INS	2,400.98	-	2,400.98	227,285.62		
A67725	58060	4324	HEALTH INS	21,156.46	-	21,156.46			
A67725	58060	4325	HEALTH INS	2,499.97	-	2,499.97			
A67725	58060	4326	HEALTH INS	15,506.43	-	15,506.43			
A67725	58060	4327	HEALTH INS	8,404.60	-	8,404.60			
A67725	58060	4330	HEALTH INS	42,176.69	-	42,176.69			
A67725	58060	4332	HEALTH INS	10,096.16	-	10,096.16			
A67725	58060	4338	HEALTH INS	3,539.92	-	3,539.92			
A67725	58060	UNAS	HEALTH INS	34,139.74	-	34,139.74			
A67725	58062	17BIP	DENTAL INS	137.16	-	137.16			
A67725	58062	4322	DENTAL INS	35.19	-	35.19			
A67725	58062	4323	DENTAL INS	13.54	-	13.54			
A67725	58062	4324	DENTAL INS	186.80	-	186.80			
A67725	58062	4325	DENTAL INS	25.27	-	25.27			
A67725	58062	4326	DENTAL INS	124.53	-	124.53	1,443.84		
A67725	58062	4327	DENTAL INS	38.80	-	38.80			
A67725	58062	4330	DENTAL INS	244.55	-	244.55			
A67725	58062	4331	DENTAL INS	7.22	-	7.22			
A67725	58062	4332	DENTAL INS	50.53	-	50.53			
A67725	58062	4338	DENTAL INS	53.24	-	53.24			
A67725	58062	UNAS	DENTAL INS	202.14	-	202.14			
A67725	58065	17BIP	VISION INS	31.75	-	31.75			
A67725	58065	4322	VISION INS	3.33	-	3.33			
A67725	58065	4323	VISION INS	2.94	-	2.94			
A67725	58065	4324	VISION INS	29.01	-	29.01	274.40		
A67725	58065	4325	VISION INS	5.49	-	5.49			
A67725	58065	4326	VISION INS	21.17	-	21.17			
A67725	58065	4327	VISION INS	8.43	-	8.43			
A67725	58065	4330	VISION INS	60.96	-	60.96			
A67725	58065	4332	VISION INS	1.57	-	1.57			
A67725	58065	4338	VISION INS	1.96	-	1.96			
A67725	58065	UNAS	VISION INS	41.16	-	41.16			
			Total 6772 AREA AGENCY ON AGING	549,641.71	3,276.89	552,918.60	839,055.29	289,413.58	52.7%
A677442	41972	4340	TITLE 111C	(35,025.00)	-	(35,025.00)	(35,700.00)		
A677442	41972	4341	SNAP	(40,000.00)	-	(40,000.00)	(45,000.00)		
A677442	41972	4342	NUTRITION	(65,000.00)	-	(65,000.00)	(47,700.00)		
A677442	42655	EMPM	MINOR SALE	(24,000.00)	-	(24,000.00)			
A677443	43772	4341	SNAP	(281,897.00)	-	(281,897.00)	(299,263.00)		
A677444	44772	4340	TITLE 111C	(191,412.00)	-	(191,412.00)	(138,598.00)		
A67745	51005	4340	PERS SERV	253,739.05	-	253,739.05			
A67745	51005	4341	PERS SERV	151,301.12	-	151,301.12	212,437.72		
A67745	51010	4340	PT PAY	57,285.50	-	57,285.50			
A67745	51010	4341	PT PAY	122,009.69	-	122,009.69	228,366.77		
A67745	51010	4342	PT PAY	39,277.78	-	39,277.78			
A67745	51025	4340	SHIFT PAY	78.30	-	78.30	234.90		
A67745	51025	4341	SHIFT PAY	78.30	-	78.30			
A67745	51035	4340	OTHER COMP	6,029.25	-	6,029.25			
A67745	51035	4341	OTHER COMP	1,507.31	-	1,507.31			
A67745	52015	4340	Dept Equip	7,500.00	-	7,500.00	7,500.00		
A67745	54000	4340	TELEPHONE	1,015.00	-	1,015.00	876.00		
A67745	54001	4340	COPY/PRINT	300.00	-	300.00	300.00		
A67745	54001	EMPM	COPY/PRINT	-	25.00	25.00			
A67745	54005	4340	Off Supp	3,300.00	-	3,300.00	3,000.00		
A67745	54005	EMPM	Off Supp	-	100.00	100.00			
A67745	54007	4340	Jan Supp	28,000.00	1,477.58	29,477.58	26,000.00		
A67745	54007	4341	Jan Supp	10,000.00	-	10,000.00	1,000.00		
A67745	54007	EMPM	Jan Supp	4,000.00	(125.00)	3,875.00			
A67745	54015	4340	Maint Agmt	598.00	151.00	749.00	749.00		
A67745	54020	4340	POSTAGE	680.00	-	680.00	680.00		
A67745	54025	4340	UTILITIES	2,748.00	-	2,748.00	2,688.00		
A67745	54035	4340	ED & TRAIN	500.00	(151.00)	349.00	350.00		
A67745	54040	4340	DUES/MEMBE	1,414.00	-	1,414.00	920.00		
A67745	54045	4340	Travel	1,100.00	-	1,100.00	1,100.00		
A67745	54055	4340	Professional Services				33,408.00		
A67745	54060	4340	LEGAL ADV	600.00	-	600.00	600.00		
A67745	54067	4340	RP RENT/LE	26,400.00	-	26,400.00	26,400.00		
A67745	54070	4340	INSURANCE	7,888.00	-	7,888.00	6,938.47		
A67745	54074	4340	INS-AUTO	2,356.00	-	2,356.00	2,544.96		
A67745	54076	4340	Bldg R&M	8,000.00	-	8,000.00	6,000.00		
A67745	54078	4340	Fuel	12,000.00	-	12,000.00	13,000.00		
A67745	54085	4340	CLOTHING U	2,800.00	54.84	2,854.84	1,560.00		
A67745	54213	4340	I/D COPIER	1,409.00	-	1,409.00	1,408.44		
A67745	54300	4340	Veh. R&M	8,500.00	-	8,500.00	8,500.00		
A67745	54301	4340	Veh lease	46,254.12	-	46,254.12	41,520.00		
A67745	54400	4340	Food Supp	151,565.00	3,339.98	154,904.98	151,565.00		
A67745	54400	4341	Food Supp	37,000.00	-	37,000.00	37,000.00		
A67745	54400	4342	Food Supp	11,430.00	-	11,430.00	11,430.00		
A67745	54400	EMPM	Food Supp	20,000.00	204.90	20,204.90			
A67745	54444	4340	FEES/PERMI	460.00	-	460.00	460.00		
A67745	54800	4340	PROG EXP	54,500.00	-	54,500.00	66,000.00		
A67745	58020	4340	RETIREMENT	33,344.01	-	33,344.01			
A67745	58020	4341	RETIREMENT	25,307.15	-	25,307.15			
A67745	58020	4342	RETIREMENT	50.97	-	50.97	37,808.75		
A67745	58030	4340	FICA	23,167.25	-	23,167.25			
A67745	58030	4341	FICA	21,029.57	-	21,029.57	33,739.51		
A67745	58030	4342	FICA	4,098.11	-	4,098.11			
A67745	58040	4340	WRKS COMP	10,439.87	-	10,439.87	21,600.00		
A67745	58040	4341	WRKS COMP	10,064.83	-	10,064.83			
A67745	58040	4342	WRKS COMP	3,084.51	-	3,084.51			
A67745	58060	4340	HEALTH INS	54,383.01	-	54,383.01	37,788.54		
A67745	58060	4341	HEALTH INS	26,652.10	-	26,652.10			
A67745	58062	4340	DENTAL INS	268.01	-	268.01			
A67745	58062	4341	DENTAL INS	56.85	-	56.85	180.48		
A67745	58065	4340	VISION INS	73.89	-	73.89			
A67745	58065	4341	VISION INS	31.95	-	31.95	58.80		
			Total 6774 NUTRITION	658,341.50	5,077.30	663,418.80	459,452.34	(198,889.16)	-30.2%
A711042	42001		PARK & REC	(13,000.00)	-	(13,000.00)	(13,000.00)		
A711047	42701		REF.APPR.E	-	-	-			
A71105	42410		RENTAL R.P	(1,000.00)	-	(1,000.00)	(1,000.00)		

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A71105	42705		GIFTS/DONA	-	(80,000.00)	(80,000.00)			
A71105	43889		OTHER YTH	-	(5,000.00)	(5,000.00)			
A71105	51015		TEMP PAY	71,280.00	4,400.00	75,680.00	50,150.00		
A71105	51020		OVERTIME	2,000.00	-	2,000.00			
A71105	52015		Dept Equip	-	80,000.00	80,000.00			
A71105	52320		BLDG IMPRV	10,000.00	-	10,000.00	-		
A71105	54000		TELEPHONE	840.00	-	840.00	950.00		
A71105	54007		Jan Supp	3,600.00	-	3,600.00	3,600.00		
A71105	54025		UTILITIES	5,000.00	-	5,000.00	5,000.00		
A71105	54050		Equip R&M	1,000.00	-	1,000.00	1,000.00		
A71105	54055		PROF SERV	28,000.00	-	28,000.00	28,000.00		
A71105	54065		RENT/LEASE	2,000.00	-	2,000.00	2,000.00		
A71105	54070		INSURANCE	8,152.78	-	8,152.78	7,506.88		
A71105	54076		Bldg R&M	20,000.00	-	20,000.00	25,000.00		
A71105	54077		C&M Supp	2,500.00	-	2,500.00	2,500.00		
A71105	54078		Fuel	2,000.00	-	2,000.00	2,000.00		
A71105	54085		CLOTHING U	350.00	-	350.00	350.00		
A71105	54300		Veh. R&M	500.00	-	500.00	500.00		
A71105	54444		FEES/PERMI	400.00	-	400.00	400.00		
A71105	54625		GARBAGE	2,500.00	-	2,500.00	2,500.00		
A71105	58020		RETIREMENT	9,589.85	263.00	9,852.85	7,522.50		
A71105	58030		FICA	5,452.92	337.00	5,789.92	3,836.48		
A71105	58040		WRKS COMP	4,592.32	-	4,592.32	6,300.00		
			Total 7110 DWYER PARK	165,757.87	-	165,757.87	135,115.86	(30,642.01)	-18.5%
A73125	43820	YB	YTH BUREAU	(15,827.00)	(91,207.72)	(107,034.72)	(26,291.00)		
A73125	43889		Other CR	-	(20,000.00)	(20,000.00)			
A73125	51005		PERS SERV	7,887.00	-	7,887.00			
A73125	54015		Maint Agmt	170.00	(170.00)	-	170.00		
A73125	54020		POSTAGE	75.00	12.00	87.00	75.00		
A73125	54035		ED & TRAIN	700.00	(675.00)	25.00	700.00		
A73125	54040		DUES/SUB	120.00	-	120.00	120.00		
A73125	54045		Travel	2,000.00	(1,026.00)	974.00	1,500.00		
A73125	54048		Prog Supp	1,000.00	5,246.63	6,246.63	1,500.00		
A73125	54815		CONT AGNC	-	107,920.00	107,920.00			
A73125	58020		RETIREMENT	1,060.93	-	1,060.93			
A73125	58030		FICA	603.00	-	603.00			
A73125	58040		WRKS COMP	323.16	-	323.16			
A73125	58060		HEALTH INS	1,788.00	-	1,788.00			
			Total 7312 YOUTH BUREAU	(99.91)	99.91	-	-	99.91	-100.0%
A798943	43989		OTHER COMM	(119,308.00)	-	(119,308.00)	(119,308.00)		
A79895	54815		CONT AGNC	108,462.00	-	108,462.00	107,377.20		
			Total 7989 SNOWMOBILE CLUBS	(10,846.00)	-	(10,846.00)	(11,930.80)	(1,084.80)	10.0%
A802042	42189		OTHER COMM	(50.00)	-	(50.00)			
A80205	51005		PERS SERV	350,074.61	-	350,074.61	349,952.28		
A80205	51035		OTHER COMP	-	-	-			
A80205	54000		TELEPHONE	660.00	-	660.00	660.00		
A80205	54001		COPY/PRINT	2,000.00	-	2,000.00	2,000.00		
A80205	54004		SOFTWARE	4,000.00	2,200.00	6,200.00	4,000.00		
A80205	54005		Off Supp	5,000.00	-	5,000.00	5,000.00		
A80205	54015		Maint Agmt	150.00	-	150.00	150.00		
A80205	54020		POSTAGE	200.00	-	200.00	200.00		
A80205	54035		ED & TRAIN	4,000.00	-	4,000.00	4,000.00		
A80205	54040		DUES/SUB	46,134.00	-	46,134.00	45,818.00		
A80205	54041		Publications				150.00		
A80205	54045		Travel	1,500.00	-	1,500.00	750.00		
A80205	54055		PROF SERV	-	186,342.00	186,342.00			
A80205	54060		LEGAL ADV	200.00	-	200.00	200.00		
A80205	54070		INSURANCE	2,265.61	-	2,265.61	3,307.05		
A80205	54078		Fuel	50.00	-	50.00	50.00		
A80205	54213		I/D COPIER	2,337.12	-	2,337.12	2,337.12		
A80205	54444		Fees & Permits				1,500.00		
A80205	58020		RETIREMENT	47,098.23	-	47,098.23	52,492.84		
A80205	58030		FICA	26,780.71	-	26,780.71	26,771.35		
A80205	58040		WRKS COMP	7,653.86	-	7,653.86	9,000.00		
A80205	58060		HEALTH INS	55,162.40	-	55,162.40	45,824.16		
A80205	58062		DENTAL INS	451.20	-	451.20	451.20		
A80205	58065		VISION INS	98.00	-	98.00	78.40		
			Total 8020 PLANNING	555,765.74	188,542.00	744,307.74	554,692.40	(1,073.34)	-0.2%
A87105	54815		CONT AGNC	240,000.00	-	240,000.00	240,000.00		
			Total 8710 CONSERVATION PROGRAMS	240,000.00	-	240,000.00	240,000.00	-	0.0%
A87405	41001		R PROP TAX	(18,242.21)	-	(18,242.21)	(19,284.63)		
A87405	54815		CONT AGNC	18,242.21	-	18,242.21	19,284.63		
			Total 8740 Small Watershed Protecti	-	-	-	-	-	#DIV/0!
A87505	54815		CONT AGNC	331,000.00	-	331,000.00	331,000.00		
			Total 8750 COOPERATIVE EXTENSION	331,000.00	-	331,000.00	331,000.00	-	0.0%
A90105	99610	RTR	Approp Res	(600,000.00)	-	(600,000.00)			
			Total 9010 REPAYMENTS P/R DEDUCTION	(600,000.00)	-	(600,000.00)	-	600,000.00	-100.0%
A90505	58050		UNEMPLOYME	50,000.00	-	50,000.00	40,000.00		
			Total 9050 UNEMPLOYMENT INSURANCE	50,000.00	-	50,000.00	40,000.00	(10,000.00)	-20.0%
A90605	58060		HEALTH INS	3,906,548.13	2,300,000.00	6,206,548.13	6,206,548.13		
			Total 9060 HEALTH,DENTAL,VISION INS	3,906,548.13	2,300,000.00	6,206,548.13	6,206,548.13	2,300,000.00	58.9%
A99015	99014		I/F OUT D	7,071,992.42	-	7,071,992.42	7,071,163.93		
			Total 9901 INTERFUND TRANSFERS	7,071,992.42	-	7,071,992.42	7,071,163.93	(828.49)	0.0%
A99095	59950	100LL	I/F Out HH	-	42,649.01	42,649.01	-		
A99095	59950	25CAH	I/F Out HH	-	277,740.00	277,740.00	250,000.00		
A99095	59950	ERRBR	I/F Out HH	-	183,154.54	183,154.54	50,000.00		
A99095	59950	HBRB	I/F Out HH	-	130,578.68	130,578.68	-		
A99095	59950	TWAB	I/F Out HH	-	23,305.00	23,305.00	15,000.00		
			Total 9909 TRANSFER TO CAPITAL PROJ	-	657,427.23	657,427.23	315,000.00	315,000.00	100.0%
			GRAND TOTAL	**(0.00)**			**8,867,633.12**	**8,867,633.12**	

(961,991.66) 10 FTE county funded

-

(1,000,000.00) DSS revenue account
(2,000,000.00) unappropriated fund
(2,500,000.00) retirement reserve
(500,000.00) Jail Reserve Fund
(100,000.00) Dwyer Tourism funds
(175,000.00) Sheriff equipment - Diversion

(82,373.76) Enterprise Fund Retiree Health

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973,411.87	8 % increase in Health Premimuns
2,521,679.57	Deficit
6.20%	
3.27%	
9.47%	Estimate Tax Levy

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Attachment: FY 26 Estimate 10 20 2025 roll up budget (13270 : 2026 Cortland County Budget)

funded

Attachment: FY 26 Estimate 10 20 2025 roll up budget (13270 : 2026 Cortland County Budget)

County Departments/Cost Centers Less Shifts	County Departments/Cost Center Moderate Shifts	County Departments/Cost Center Significant Shifts
Clerk of the Legislature/Legislature	District Attorney	Department of Social Services
County Administrator	County Attorney – Risk Management	County Attorney – Litigation Outside
County Clerk	County Attorney – Safety Office	Public Defender
County Auditor	Board of Elections	Assigned Counsel
Real Property	Building & Grounds	County Infrastructure
Budget & Finance	Mental Health	Information Technology
Sheriff – Civil & Admin	Sheriff - Road Patrol	Sheriff - Jail
Probation	Emergency Medical/911	Public Health – Pre K
Planning/Mobility	Public Health	Public Health - EI
Veterans Services	Highway/Airport	Landfill/Recycling
Weights & Measures	Agency on Aging	Health insurance
Employment & Training	TC 3 – Community College	County Office Building
Personnel	Personnel Training & Staff Development	Personnel - Vacancies
Child Advocacy Center		

Attachment: 2025 Budget Monitoring Buckets_ (13270 : 2026 Cortland County Budget)

		2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2026 ESTIMATED
1175	ASSIGNED COUNSEL					
A117542 41289	ASSIGNED COUNSEL FEES	-	(393.89)	(322.50)		-
A117543 43025 ILS	SA -INDIGENT LEGAL SVCS	-	(80,571.74)	(373,198.05)	(213,924.04)	(494,505.76)
A11755 43025 HH11	SA -INDIGENT LEGAL SVCS	(461,352.82)	(256,117.06)	(388,115.03)	(730,206.40)	(460,660.38)
A11755 52060 HH11	Capital Computer Equipment	-	1,911.99	210.03		-
A11755 54000	TELEPHONE	528.00	619.36	534.24	396.00	535.20
A11755 54000 HH11	LONG DISTANCE CALLS	528.00	528.00	528.00	2,000.00	528.00
A11755 54002 HH11	COMPUTER MTN/AGREEMENTS	-	-	519.65	2,000.00	-
A11755 54004 HH11	COMPUTER SOFTWARE	4,962.50	620.51	1,787.77	15,000.00	15,000.00
A11755 54005	Office Materials & Supplies	1,174.27	1,432.37	864.27	1,500.00	750.00
A11755 54005 HH11	Office Materials & Supplies	14.22	98.57	1,454.14	4,500.00	4,500.00
A11755 54015	Maintenance Agreements	1,000.00	2,000.00	-		-
A11755 54015 HH11	Maintenance Agreements	1,600.00	-	2,000.00		2,000.00
A11755 54020	POSTAGE	894.63	1,262.37	1,298.08	1,140.00	1,334.30
A11755 54020 HH11	POSTAGE	169.59	267.96	418.44	350.00	607.63
A11755 54035 HH11	EDUCATION & TRAINING	-	1,334.42	4,177.67	25,000.00	25,000.00
A11755 54040	ASSOC/MEMBERSHIP DUES	40.00	-	-		-
A11755 54045 HH11	Travel & Sustenance	9,506.15	15,378.89	25,588.47	22,000.00	22,000.00
A11755 54055	PROFESSIONAL SERVICES	379,914.21	628,940.67	1,824,533.40	800,000.00	$1,200,000.00
A11755 54055 HH11	PROFESSIONAL SERVICES	110,383.17	149,875.67	202,027.17	484,500.00	484,500.00
A11755 54059 HH11	COURT RELATED EXP	3,877.70	-	-		-
A11755 54060 HH11	Legal Adv				7,000.00	7,000.00
A11755 54063 HH11	LEGAL FEES	2,925.25	-	-		-
A11755 54067 HH11	REAL PROPERTY RENT/LEASE	17,062.56	17,062.56	17,062.56	17,063.00	17,062.56
A11755 54070	INSURANCE	811.42	-	-	2,247.55	3,895.79
A11755 54070 HH11	LIABILITY INSURANCE	947.00	1,850.47	1,737.31		-
A11755 54071	MALP INS				4,166.67	
A11755 54213	I/D COPIER	1,519.44	1,267.43	1,244.52	1,244.52	1,244.52
A11755 54213 HH11	I/D COPIER	843.72	728.66	718.20	794.29	718.20
A11755 54215 HH11	I/D LEXIS/NEXIS	897.60	924.52	942.84	1,097.49	993.03

Attachment: Assigned Council FY26 History F & A meeting (13270 : 2026 Cortland County Budget)

2026 Budget Preparation	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 BUDGET	2026 ESTIMATED	/ SIGNIFICANT DIFFERENCE FROM PRIOR YEAR
6010 DEPT.OF SOCIAL SERVICES						
A601042 41233 BOUNCED CK FEES	(20.00)	-	-		-	0%
A601042 41801 REPAYMENTS MEDICAL ASSISTANCE	(60,455.27)	(38,213.51)	(15,010.67)	(10,000.00)	(10,000.00)	0%
A601042 41809 REPAYMENT OF FAMILY ASSISTANCE	(210,190.93)	(204,622.50)	(248,202.38)	(225,365.00)	(261,597.00)	16% Support revenue on FC trending higher and m
A601042 41811 INCENTIVE EARNINGS	(28,603.66)	(92,316.93)	(31,910.65)	(35,000.00)	(35,000.00)	0%
A601042 41819 REPAYMENT CHILD CARE	(265,307.50)	(284,284.22)	(300,574.46)	(415,770.00)	(330,787.00)	-20% Less CSE expenditures budgeted, so less revei
A601042 41823 REPAY JUVENILE DELINQUENT AID	(19.42)	-	-		-	0%
A601042 41840 REPAYMENT OF SAFETY NET ASSIST	(309,539.87)	(177,888.91)	(356,294.25)	(270,000.00)	(270,305.00)	0%
A601042 41841 REPAYMENT HEAP	(83,918.10)	(71,984.28)	(48,203.98)	(40,000.00)	(35,000.00)	-13%
A601042 41842 REPAY OF EMERG. AID FOR ADULTS	(40.34)	-	-		-	0%
A601042 41855 REPAYMENT DAY CARE	-	-	(1,212.00)		-	0%
A601042 41870 REPAY SERVICES FOR RECIPIENT	(62,505.64)	(51,495.64)	-		-	0%
A601042 42680 INSURANCE RECOVERY	(1,530.93)	-	(1,220.73)		-	0%
A601043 43089 STATE AID - GENERAL GOVERNMENT	(4,486.00)	-	-	(792,000.00)	(792,000.00)	0%
A601043 43601 MEDICAL ASSISTANCE	32,366.00	20,453.00	9,650.00	10,000.00	10,000.00	0%
A601043 43609 FAMILY ASSISTANCE	(6,247.00)	(5,654.00)	(3,054.00)	(550.00)	(3,536.00)	543% 2025 was budgeted too low
A601043 43610 DSS ADMIN	(1,164,742.00)	(2,601,822.00)	(2,536,573.00)	(3,490,092.00)	(4,053,014.00)	16%
A601043 43619 CHILD CARE	(1,166,762.00)	(1,828,971.00)	(2,139,243.00)	(2,086,018.00)	(2,002,496.00)	-4%
A601043 43623 JUVENILE DELINQUENT AID	(2,649.21)	(261.82)	(182.91)	(7,840.00)	(6,370.00)	-19% Transport expenses lowered, so 49% revenue
A601043 43640 SAFETY NET	(452,176.00)	(715,355.00)	(880,118.00)	(935,785.00)	(1,467,375.00)	57% Higher expenditures, so higher revenue at 29
A601043 43642 EMERGENCY AID TO ADULTS	(342.00)	(2,007.00)	(10,024.00)	(15,000.00)	(20,000.00)	33%
A601043 43655 DSS DAY CARE	(505,253.00)	(1,115,146.00)	(1,815,553.00)	(2,026,578.00)	(2,546,578.00)	26% Higher expenditures, so higher revenue at 10
A601043 43670 SEVICES FOR RECIPIENTS	(35,488.57)	(398,178.40)	(278,820.00)	(665,000.00)	(798,979.00)	20% More CW 62% revenue budgeted
A601043 43689 Code Blue	(239,630.00)	(279,241.00)	(305,183.00)	(320,000.00)	(323,648.00)	1%
A601043 43689 Families First	-	-	-		-	0%
A601043 43689 Other Social Services	(7,195.00)	(60,321.00)	(57,352.00)	(200,000.00)	(200,000.00)	0%
A601043 43689 Other DSS	-	-	-	(43,818.00)	(60,000.00)	37% New program started in 2025- 2026 is for 2 pi
A601044 44601 MEDICAL ASSISTANCE	(16,287.00)	(27,786.00)	(66,404.00)	(25,000.00)	(40,000.00)	60% Budget based on 2024 actual and 2025 projec
A601044 44609 FAMILY ASSISTANCE	(1,193,961.00)	(1,189,157.00)	(1,246,252.00)	(1,223,441.00)	(1,488,714.00)	22% Increase in cash assistance expenditures, so i
A601044 44610 SOCIAL SERVICES ADMIN	(2,037,162.00)	(2,052,409.00)	(2,205,386.00)	(2,315,494.00)	(2,880,135.00)	24% Increase in IV-E foster care admin, daycare ac
A601044 44611 FOOD STAMP PROGRAM ADMIN	(704,807.00)	(691,518.00)	(699,131.00)	(720,459.00)	(742,423.00)	3% Based on mock claim- likely to be much lowei
A601044 44615 FFFS FEDERAL REVENUE	(1,932,054.00)	(1,674,300.00)	(1,803,902.00)	(1,921,812.00)	(1,920,000.00)	0%
A601044 44619 CHILD CARE	(1,266,817.00)	(1,740,167.00)	(2,101,444.00)	(2,097,915.00)	(2,306,082.00)	10%
A601044 44640 SAFETY NET FEDERAL AID	(68,977.00)	(66,430.00)	(69,807.00)	(87,935.00)	(109,017.00)	24% Higher expenditures, so higher revenue
A601044 44641 HOME ENERGY ASSISTANCE	134,195.00	102,423.00	89,086.00	80,000.00	80,000.00	0%
A601044 44661 Title IV-B Funds	(62,631.00)	(54,888.00)	(61,411.00)	(27,000.00)	(27,000.00)	0%
A601044 44670 SERVICES FOR RECIPIENTS	(215,061.00)	(378,401.00)	(366,790.00)	(205,000.00)	(195,972.00)	-4%
A601044 44689 MISC SOCIAL SERVICES - FEDERAL	(24,999.00)	(27,080.00)	(22,915.00)	(25,000.00)	(25,000.00)	0%
A601044 44689 MISC SOCIAL SERVICES - FEDERAL	(25,154.00)	(44,790.00)	(24,896.00)	(60,000.00)	(60,000.00)	0%
A601044 44689 MISC SOCIAL SERVICES - FEDERAL	(12,361.00)	(1,357.00)	-		-	0%
A601044 44689 MISC SOCIAL SERVICES - FEDERAL	-	-	(37,095.00)	(175,342.00)	(120,455.00)	-31% Expenditures are less, revenue is less
A601047 42701 REFUND APPROP EXPENSE	(60,800.65)	(68,299.36)	(90,793.24)	(70,000.00)	(70,000.00)	0%

Attachment: DSS FY 22-26 Actuals (13270 : 2026 Cortland County Budget)

A601047 42770	OTHER UNCLASSIFIED REVENUE	(18,344.12)	(20,411.89)	(25,574.72)	(15,000.00)	(15,000.00)	0%	
A601047 42771	DSS SALARY REIMB	(125.00)	(66.12)	(1,879.54)	(200.00)	(600.00)	200%	Union employee getting reimbursed more tha
A60105 51070	MEALS REIMBURSEMENT	404.00	337.00	884.00	1,000.00	1,000.00	0%	
A60105 52005	Capital Office Equipment	-	618.61	-		-	0%	
A60105 52005 F	Capital Office Equipment	-	-	641.30		-	0%	
A60105 52060	Capital Computer Equipment	25,044.37	9,553.24	10,117.40	24,863.00	-	-100%	No expenses budgeted per budget packet ins
A60105 52060 A	Capital Computer Equipment	5,192.67	-	-		-	0%	
A60105 52060 F	Capital Computer Equipment	-	-	1,522.19		-	0%	
A60105 54000	TELEPHONE	35,076.09	44,498.34	45,545.43	47,156.00	47,156.00	0%	
A60105 54000 F	TELEPHONE				700.00	700.00	0%	
A60105 54001	PRINTING/COPYING	3,022.50	8,051.86	7,514.82	16,000.00	10,500.00	-34%	Budget based on actuals and 2025 projection
A60105 54004	COMPUTER SOFTWARE	390.54	-	-		-	0%	
A60105 54005	Office Materials & Supplies	25,670.91	29,820.67	35,997.31	38,000.00	38,000.00	0%	
A60105 54005 A	Office Materials & Supplies	3,339.04	-	-		-	0%	
A60105 54005 F	Office Materials & Supplies	-	-	618.55		-	0%	
A60105 54006	Medical Materials & Supplies	20.38	15.68	20.93	250.00	250.00	0%	
A60105 54007	Janitorial Materials & Supp	108.90	119.64	95.84	200.00	200.00	0%	
A60105 54015	Maintenance Agreements	1,375.65	1,629.45	1,479.56	2,730.00	12,800.00	369%	New Accufund software in 2025- yearly subsc
A60105 54020	POSTAGE	29,843.61	32,111.34	31,406.05	33,900.00	36,900.00	9%	
A60105 54035	EDUCATION & TRAINING	23,004.65	32,785.62	22,050.41	34,770.00	34,100.00	-2%	
A60105 54040	ASSOC/MEMBERSHIP DUES	5,858.42	5,673.21	6,290.42	6,478.00	6,645.00	3%	
A60105 54041	PUBLICATIONS	3,579.82	4,293.48	5,626.51	4,500.00	4,705.00	5%	
A60105 54045	Travel & Sustenance	71.72	387.85	452.05	500.00	500.00	0%	
A60105 54045 F	Travel & Sustenance				600.00	600.00	0%	
A60105 54049	Non-Reim Program Expenditures	4,996.33	7,758.26	5,685.14	9,400.00	9,300.00	-1%	
A60105 54050	Equip. Repairs & Maintenance	540.28	202.30	1,319.45	1,350.00	1,350.00	0%	
A60105 54055	PROFESSIONAL SERVICES	6,250.00	6,250.00	7,000.00	7,000.00	8,000.00	14%	
A60105 54060	LEGAL NOTICES / ADVERTISING	355.21	523.17	958.50	2,400.00	2,400.00	0%	
A60105 54070	INSURANCE	40,709.38	42,840.39	32,544.98	42,101.00	37,044.00	-12%	
A60105 54071	Malp Ins				16,667.00	-	-100%	No longer needed per budget meeting, includ
A60105 54074	VEHICLE INSURANCE	2,430.61	2,622.33	4,007.64	4,189.00	5,060.00	21%	This is 10% more than 2025 actual per budge
A60105 54076	Building Repairs and Maint	60.00	-	-	500.00	-	-100%	No longer budgeting for pest control
A60105 54078	Fuel	13,961.18	12,133.62	13,209.00	16,000.00	16,000.00	0%	
A60105 54078 F	Fuel				600.00	600.00	0%	
A60105 54110	CHARGE BACKS	53,145.00	78,741.00	76,921.00	75,000.00	76,000.00	1%	
A60105 54213	I/D COPIER	8,981.39	9,548.53	9,609.48	9,700.00	11,783.00	21%	We added a copier in 2025 to allow for color
A60105 54215	I/D LEXIS NEXIS	2,692.80	2,773.56	2,828.52	2,945.00	3,035.00	3%	
A60105 54300	Vehicle Repairs & Maintenance	17,033.74	7,394.81	3,860.39	20,000.00	18,000.00	-10%	
A60105 54300 F	Vehicle Repairs & Maintenance				1,000.00	1,000.00	0%	
A60105 54301	Vehicle Rent/Lease	51,232.98	65,082.18	77,673.95	81,310.00	90,000.00	11%	
A60105 54301 F	Vehicle Rent/Lease	-	-	1,223.07	10,000.00	10,000.00	0%	
A60105 54444	FEES & PERMITS	404.00	373.00	326.00	482.00	472.00	-2%	
A60105 54615	CONTRACTED MEDICAL SVCS	29,229.90	40,624.00	44,780.00	53,000.00	53,000.00	0%	

Attachment: DSS FY 22-26 Actuals (13270 : 2026 Cortland County Budget)

A60105 54765	Judgements & Claims				4,000.00	4,000.00	0%	
A60105 54800	DSS PROGRAM CLAIMING EXPENSES	262,129.78	281,619.42	294,819.41	333,148.00	339,011.00	2%	
A60105 54800 4	DSS PROGRAM CLAIMING EXPENSES	24,999.96	24,999.96	24,999.96	25,000.00	25,000.00	0%	
A60105 54800 4	DSS PROGRAM CLAIMING EXPENSE	37,128.49	35,867.17	29,622.84	60,000.00	60,000.00	0%	
A60105 54800 4	PROGRAM EXPENSE	173,452.10	249,863.62	262,059.98	320,000.00	540,526.00	69%	Additional expenses of security & staff for wa
A60105 54800 A	PROGRAM EXPENSE	5,185.07	-	-		-	0%	
A60105 54800 F	PROGRAM EXPENSE				56,569.00	3,000.00	-95%	State restricting what we can pay for
A60105 54800 F	PROGRAM EXPENSE	3,687.55	44,478.63	23,954.83	200,000.00	200,000.00	0%	
A60105 54800 S	PROGRAM EXPENSE				43,818.00	60,000.00	37%	2025 will be amended to include 24-25 and 2
A60105 54815	CONTRACTED AGENCIES	485,647.10	492,451.66	471,564.23	561,942.00	594,769.00	6%	Sheriff's Dept and Veteran's contract increase
A60105 56055	DAY CARE	615,143.27	1,224,680.07	1,911,090.54	2,080,000.00	2,600,000.00	25%	Expenditures rising
A60105 56070	SERVICES FOR RECIPIENTS	1,059,716.41	1,028,576.70	872,214.07	1,246,386.00	1,170,966.00	-6%	
A60105 56070 F	SERVICES FOR RECIPIENTS				54,000.00	54,000.00	0%	
A60105 56102	MEDICAL ASSISTANCE MMIS	8,505,700.00	9,375,085.00	10,042,592.00	10,251,460.00	10,355,510.00	1%	Increase is over $100,000- all local share
A60105 56109	FAMILY ASSISTANCE	2,384,531.51	3,271,338.70	2,739,605.79	2,917,548.00	3,502,837.00	20%	Increase in TA expenses as well as foster care
A60105 56119	CHILD CARE	3,939,468.39	5,174,827.28	6,025,324.24	6,508,222.00	7,168,993.00	10%	Increase in foster care expenditures
A60105 56119 F	CHILD CARE	4,485.98	-	-	738,000.00	738,000.00	0%	
A60105 56123	JD/PINS	2,782.13	21,387.93	-	66,000.00	63,000.00	-5%	
A60105 56129	STATE TRAINING SCHOOL	-	37,655.52	255,289.59	276,430.00	-	-100%	No placements in 2024 so no bill in 2026 but
A60105 56140	SAFETY NET	2,037,142.54	2,770,655.91	3,606,226.68	3,885,804.00	5,376,904.00	38%	Increase in temporary housing costs
A60105 56141	HEAP	6,227.48	27,386.43	29,318.18	35,000.00	35,000.00	0%	
A60105 56142	EMERGENCY AID TO ADULTS	2,289.94	4,009.60	20,039.04	30,000.00	40,000.00	33%	Potential for more emergencies depending o

Attachment: DSS FY 22-26 Actuals (13270 : 2026 Cortland County Budget)

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Attachment: DSS FY 22-26 Actuals (13270 : 2026 Cortland County Budget)

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Attachment: DSS FY 22-26 Actuals (13270 : 2026 Cortland County Budget)

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5-26 allocations

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n HEAP program availability

Attachment: DSS FY 22-26 Actuals (13270 : 2026 Cortland County Budget)

	2024 Expenditures	2025 Projection	2025 Adopted	2026 Request	2026 Request Increase(Decrease)
Safety Net Grants	1,446,888	1,526,575	1,452,159	1,563,540	111,381
Average Monthly Caseload	236	250	235	253	
Average Monthly Case Cost	$511	$509	$515	$515	
Temporary Housing Costs	1,957,980	2,808,414	2,200,000	3,520,689	1,320,689
Burials	201,359	221,709	233,645	292,675	59,030
Number of burials paid	70	70	83	83	
Total	3,606,227	4,556,698	3,885,804	5,376,904	1,491,100

2025 Adopted Budget	$3,885,804
Increase(Decrease)	$1,491,100
2026 Budget Request	$5,376,904
% of Inc (Dec)	38.4%

Information:

Year	Safety Net	Burials	Total Expenditures	% of Inc(Dec)
2019	2,223,338	185,237	2,408,575	
2020	1,818,078	167,760	1,985,838	-17.6%
2021	1,417,573	206,679	1,624,252	-18.2%
2022	1,823,976	213,166	2,037,142	25.4%
2023	2,631,637	139,019	2,770,656	36.0%
2024	3,404,972	201,359	3,606,331	30.2%
Proj 2025	4,334,989	221,709	4,556,698	26.4%
Budget 2026	5,084,229	292,675	5,376,904	18.0%

Justification:

- Safety Net caseloads decreased through 2020 and 2021, but increased in 2022 and continue to rise.
- It should be noted that approximately 7% of the current SN caseload (18 cases) are FA households that have timed out of TANF eligibility. This number has stayed fairly level.
- Burials dipped in 2023 but rose in 2024 and are projected to continue increasing in 2025.
- Rehabilitation facility costs dropped in 2020 & 2021 but have slowly been increasing. 2025 is projecting to be back to pre-pandemic level spending at approximately $453,000 a year.

Attachment: DSS FY 22-26 Actuals Budget - Safety Net (13270 : 2026 Cortland County Budget)

CORTLAND COUNTY

Office of the County Administrator

60 Central Avenue

Cortland, NY 13045

Morgan Spaulding (607) 756-3484

Grant Administrator mspaulding@cortlandcountyny.gov

Monthly Report for October 2025

Committee Meeting Date: November 10th, 2025

The following report highlights the Grant Administrator's work throughout October 2025, including participation in meetings, recent grant awards, submitted applications, and ongoing grant efforts.

Meetings/ Trainings Attended:

- ARC Grants to Grow Planning Meetings – Multiple
- ESD County Infrastructure Grant Meeting
- Microenterprise Assistance Program Meeting – Multiple
- 5310 Grant Application Discussion with Mobility & Planning – Multiple
- Attended Housing and Homelessness Coalition
- NYSAC Planning Director's Monthly Meeting
- SAMHSA Monthly Check In
- All Standing Legislative Committees and Session
- Meeting with CNYRPDB to discuss funding opportunities for Courthouse HVAC system
- CNYRPDB Board Meeting

Education & Outreach

- Attended Village of McGraw Board Meeting
- Attended Leadership Cortland orientation
- Attended ESD & DOS Community Planning Summit in Syracuse
- Presented to Cortland Rotary about Kiwanis Community Playground Project

Grants Awarded:

- $50,000 grant awarded through ARC for personnel services supporting the Grant Administrator position.
- $25,000 grant awarded through DOS NYSWIMS program to support lifeguard certifications and salaries for both the County and City.
    - Final reimbursement submitted
- $500,000 grant awarded through Empire State Development (ESD) County Infrastructure grant program on behalf of the Town of Cortlandville for a new municipal well.
- $61,000 awarded in grants and donations for playground at Dwyer Park in partnership with Kiwanis Club.
    - Playground equipment ordered. Planning for spring installation.
- $834,000 awarded from NYS Department of State for Countywide Shared Services Initiative.
- $100,000 awarded through Appalachian Regional Commission (ARC) for additional Laserfiche licenses, scanners, and training.
    - Working with County Clerk and various departments to implement effectively.
- $50,000 awarded through the Department of Homeland Security & Emergency Services (DHSES) for cybersecurity.

CORTLAND COUNTY

Office of the County Administrator

60 Central Avenue

Cortland, NY 13045

Morgan Spaulding (607) 756-3484

Grant Administrator mspaulding@cortlandcountyny.gov

Monthly Report for October 2025

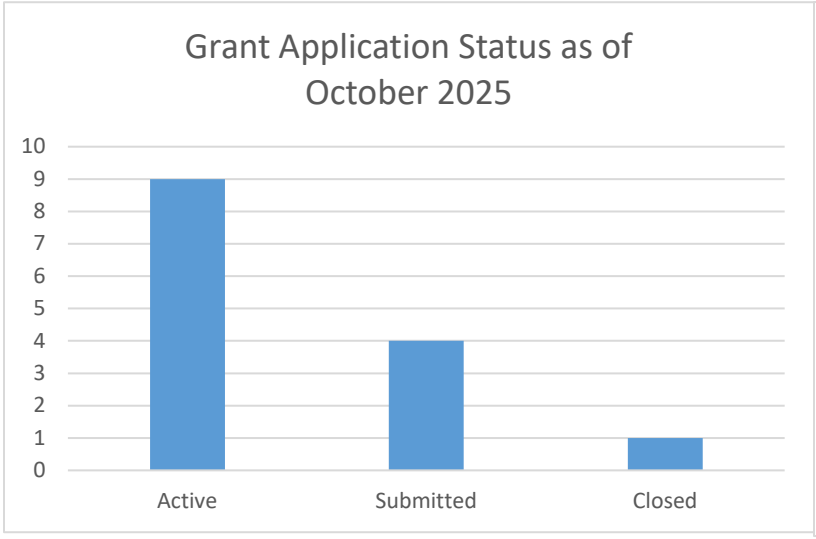
Committee Meeting Date: November 10th, 2025

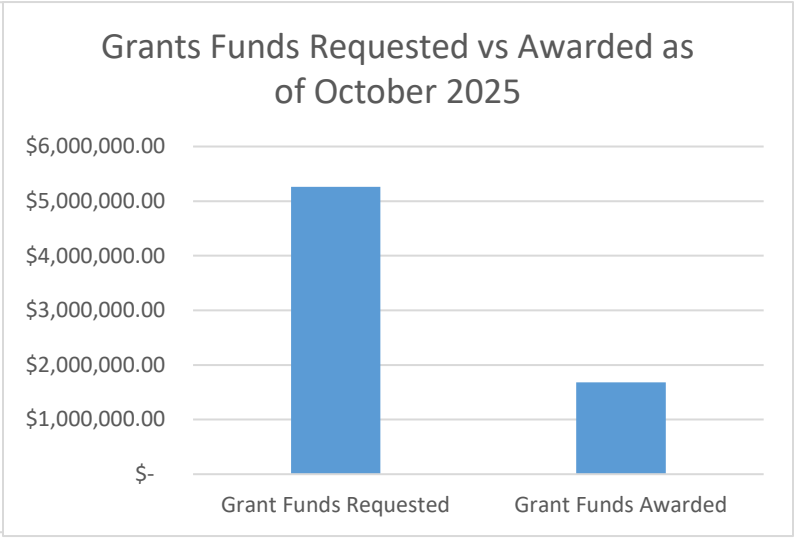
Grant Applications Submitted:

- Congressionally Directed Spending funding requests submitted for the construction fees related to the Cortlandville well.
- Application submitted to DEC Water Quality Improvement Program on behalf of the Cortland County Highway Department for the purchase of new plow blades that reduce salt usage.
- Application submitted to Department of State (DOS) Brownfield Opportunity Area Grant Program for a Countywide Brownfield Pre Planning Inventory and Analysis Initiative in partnership with Cortland County Planning Department.
- Village of Marathon submitted application to ARC POWER for funding for a substation.

Grant Applications in Progress:

- Exploring Funding Opportunities for new HVAC system for the Courthouse.
- Exploring CDBG funding for various projects.
- Developing Microenterprise Assistance Program and application.
- Aiding in 5310 application with Planning & Mobility for transportation programs.
- Working with Cortland Repertory Theater on a New York State Council on the Arts Small Capital Grant for bathroom renovations at Dwyer Park.
- Working on DHSES State and Local Cybersecurity grant program with IT – Multi Factor Authentication funding.
- Working on DHSES Cybersecurity Grant Program for various cybersecurity needs.
- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.





TO THE HONORABLE CORTLAND COUNTY LEGISLATURE:

I hereby report the following detailed amounts as to the Deficit or Surplus to the specified Town or City as shown on the City and Towns of the General Fund Ledger as of November 1, 2025.

Municipality		Debit	Credit	Deficit
CITY OF CORTLAND				
Real Property Chargeback		$ 1,500.00		
2nd Notice Letters		$ 1,621.24		
Surplus on Extension of Roll			$ 0.70	
	Total			$ 3,120.54
TOWN OF CINCINNATUS				
Real Property Chargeback		$ 850.00		
2nd Notice Letters		$ 175.15		
Assessment Changes		$ 4,325.80		
Surplus on Extension of Roll		$ 0.28	$ 0.06	
	Total			$ 5,351.17
TOWN OF CORTLANDVILLE				
Real Property Chargeback		$ 1,500.00		
2nd Notice Letters		$ 1,186.42		
Surplus on Extension of Roll		$ 0.39	$ 4.56	
	Total			$ 2,682.25
TOWN OF CUYLER				
Real Property Chargeback		$ 850.00		
2nd Notice Letters		$ 180.48		
Surplus on Extension of Roll		$ 0.23		
	Total			$ 1,030.71
TOWN OF FREETOWN				
Real Property Chargeback		$ 850.00		
2nd Notice Letters		$ 140.12		
Surplus on Extension of Roll		$ 0.17	$ 0.02	
	Total			$ 990.27
TOWN OF HARFORD				
Real Property Chargeback		$ 850.00		
2nd Notice Letters		$ 166.01		
Surplus on Extension of Roll		$ 0.04	$ 0.19	
	Total			$ 1,015.86
TOWN OF HOMER				
Real Property Chargeback		$ 1,300.00		
2nd Notice Letters		$ 1,378.33		
Surplus on Extension of Roll		$ 0.38	$ 0.26	
	Total			$ 2,678.45
TOWN OF LAPEER				
Real Property Chargeback		$ 500.00		
2nd Notice Letters		$ 167.53		
Surplus on Extension of Roll			$ 0.25	
	Total			$ 667.28

TOWN OF MARATHON					
Real Property Chargeback		$ 500.00			
2nd Notice Letters		$ 431.02			
Surplus on Extension of Roll		$ 0.13	$ 0.29		
	Total			$	930.86
TOWN OF PREBLE					
Real Property Chargeback		$ 500.00			
2nd Notice Letters		$ 291.66			
Surplus on Extension of Roll		$ 0.22	$ 0.10		
	Total			$	791.78
TOWN OF SCOTT					
Real Property Chargeback		$ 500.00			
2nd Notice Letters		$ 251.30			
Surplus on Extension of Roll			$ 0.19		
	Total			$	751.11
TOWN OF SOLON					
Real Property Chargeback		$ 850.00			
2nd Notice Letters		$ 193.42			
Surplus on Extension of Roll		$ 0.12	$ 0.04		
	Total			$	1,043.50
TOWN OF TAYLOR					
Real Property Chargeback		$ 850.00			
2nd Notice Letters		$ 86.81			
Surplus on Extension of Roll			$ 0.19		
	Total			$	936.62
TOWN OF TRUXTON					
Real Property Chargeback		$ 850.00			
2nd Notice Letters		$ 204.85			
Surplus on Extension of Roll		$ 0.31			
	Total			$	1,055.16
TOWN OF VIRGIL					
Real Property Chargeback		$ 1,000.00			
2nd Notice Letters		$ 608.44			
Surplus on Extension of Roll		$ 0:59	$ 0.20		
	Total			$	1,608.83
TOWN OF WILLET					
Real Property Chargeback		$ 850.00			
2nd Notice Letters		$ 221.60			
Surplus on Extension of Roll		$ 0.04	$ 0.32		
	Total			$	1,071.32
GRAND TOTALS		**$ 25,733.08**	**$ 7.37**	**$**	**25,725.71**

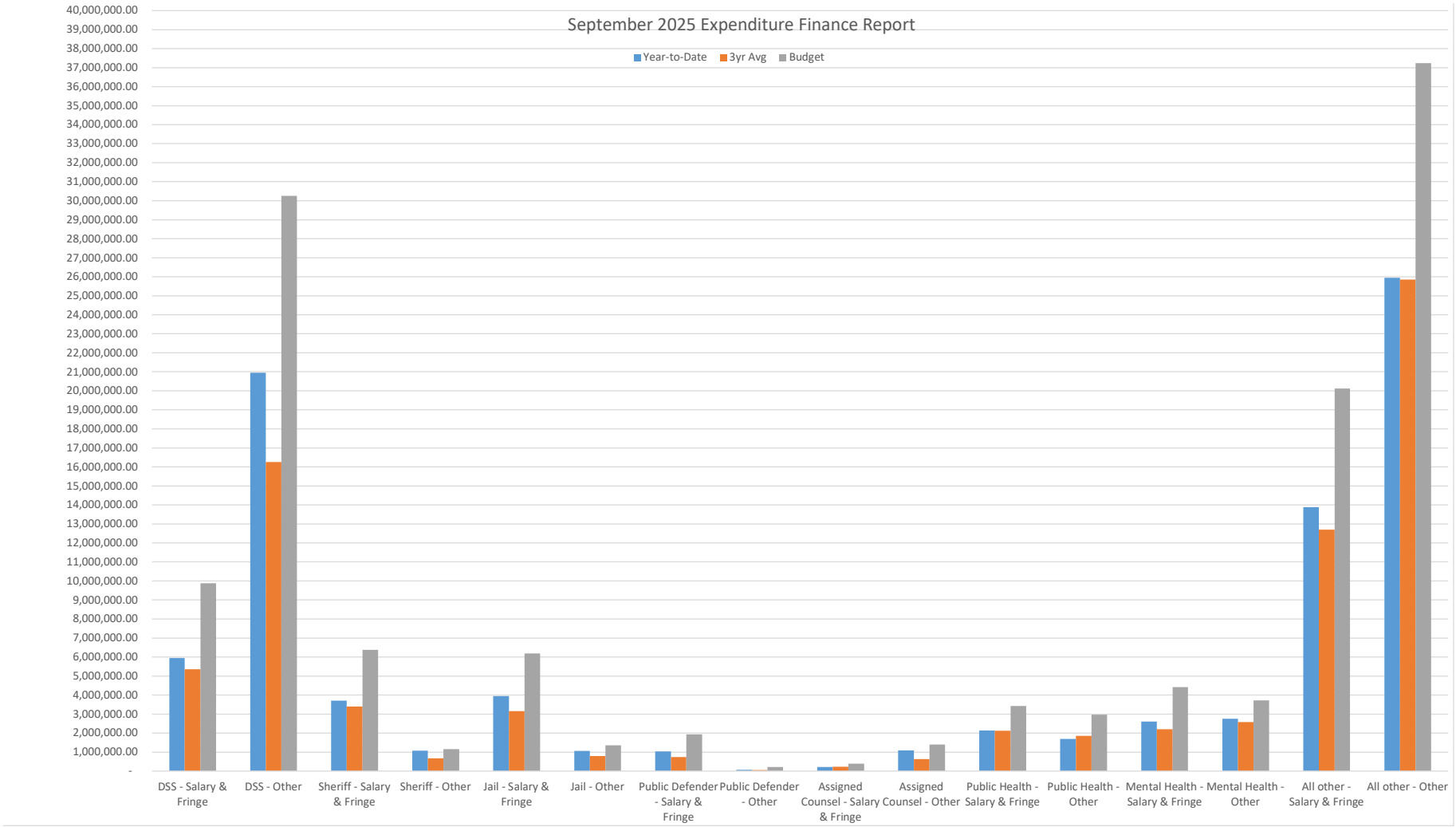
Andrea H. Herzog

Andrea Herzog
Cortland County Director of Finance

10/31/25
Date

Cortland County					
Reserve Funds					
				12/31/2024	**9/30/2025**
Reserve Title	**Authorizing Resolution**	**Purpose**	**Funding**	**Balance**	**Balance**
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	343,792.25	354,541.41
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,567,108.88	1,797,415.35
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	4,539,945.76	5,431,365.12
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	16,082.52	17,308.66
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,679.49	43,686.02
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	4,568.70	4,568.70
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	138,615.15	136,454.19
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	88,973.41	91,780.80
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	113,842.67	116,926.64
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	112,862.57	86,274.05
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	55,872.37	67,525.34
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	630.17	650.58
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Secton 5311 funding	28,107.97	46,540.27
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,767,352.95	1,746,499.22
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	352,430.54	463,716.47
Public Safety Reserve	85-25	One time law enforcement expenditures	Traffic Safety program		180,488.56
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	5,160,225.20	5,326,484.62
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	45,562.74	44,812.74
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	232,497.95	176,455.83
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	10,383.69	10,925.53
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	251,343.69	136,800.58

Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	10,763.55	11,108.43
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing $100,000 or more	Assigned fund balance over $750,000	941,905.06	972,450.23
Road Machinery Fuel Farm Reserve	152-24	Repair & replacement of Highway fuel farm	$0.25/gallon fuel sold at Highway fuel farm	12,248.08	12,645.28
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,865,453.75	993,210.71
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	816,121.61	846,595.61
NOTE:					
Occupancy Tax Reserve	$826,382.71 to Tourism in 2026 and $599,640.72 in 2027; $21,228.74 County admin in 2025, $91,820.30 in 2026 and $66,626.75 in 2027; $140,800 returned from Cortland Regional Sports Council				
Opioid Settlement Reserve	Resolution 169-24 authorized up to $25,000 for warming center. At 9/30/25, $17,442.66 has been paid for the warming Center.				
	Resolution 188-25 authorized $184,000 in contracts. As of 9/30/25, $-0- has been paid on these contracts.				
Landfill Closure Reserve	Resolution 4-25 authorized up to $1,695,232 for cell closure. At 9/30/25, $930,582.35 has been paid.				


September 2025 Expenditure Finance Report
Year-to-Date
3yr Avg
Budget
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36,000,000.00
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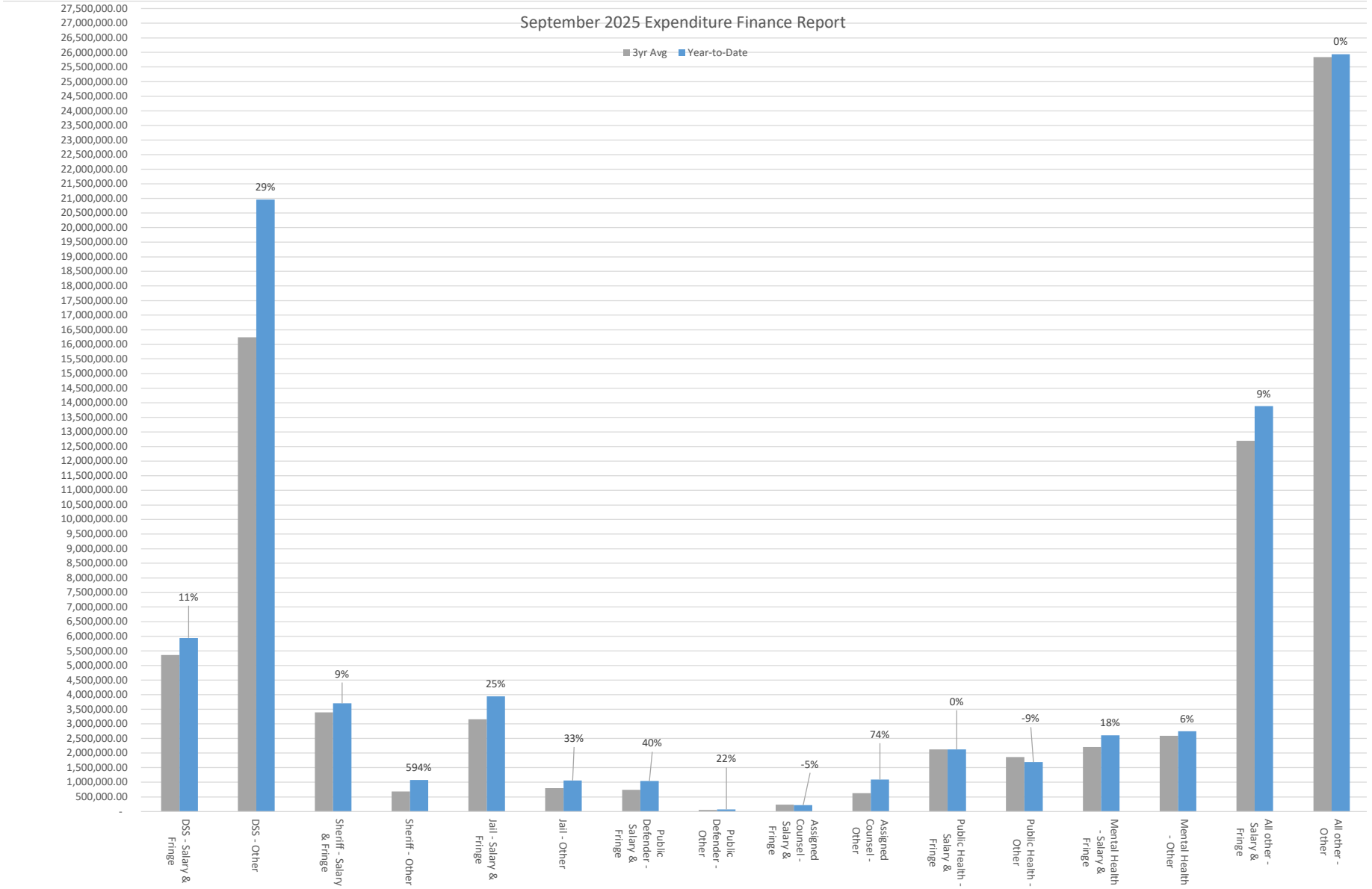
DSS - Salary & Fringe
DSS - Other
Sheriff - Salary & Fringe
Sheriff - Other
Jail - Salary & Fringe
Jail - Other
Public Defender - Salary & Fringe
Public Defender - Other
Assigned Counsel - Salary & Fringe
Assigned Counsel - Other
Public Health - Salary & Fringe
Public Health - Other
Mental Health - Salary & Fringe
Mental Health - Other
All other - Salary & Fringe
All other - Other


September 2025 Expenditure Finance Report
3yr Avg
Year-to-Date
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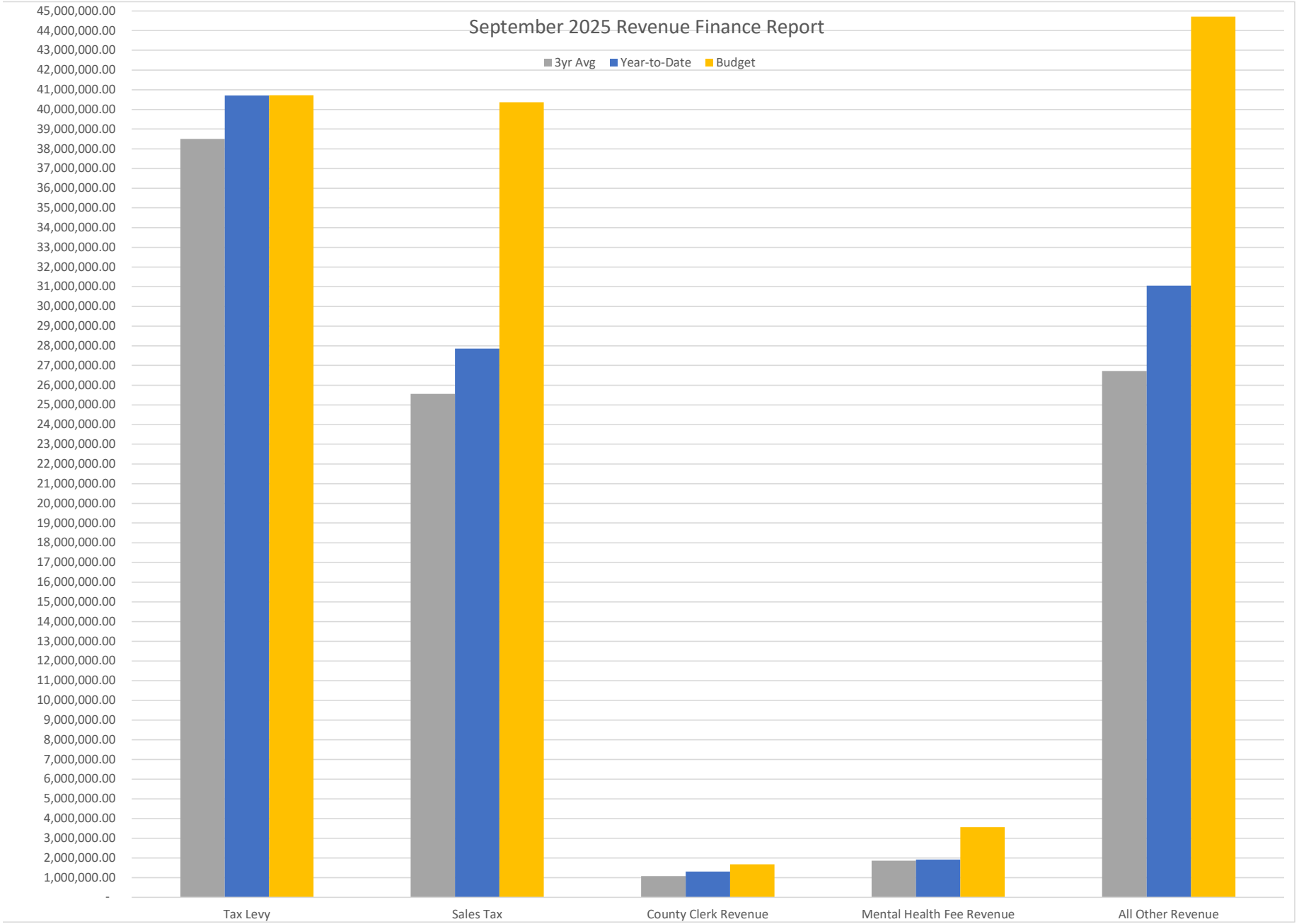
DSS - Salary & Fringe
DSS - Other
Sheriff - Salary & Fringe
Sheriff - Other
Jail - Salary & Fringe
Jail - Other
Public Defender - Salary & Fringe
Public Defender - Other
Assigned Counsel - Salary & Fringe
Assigned Counsel - Other
Public Health - Salary & Fringe
Public Health - Other
Mental Health - Salary & Fringe
Mental Health - Other
All other - Salary & Fringe
All other - Other


September 2025 Revenue Finance Report
3yr Avg
Year-to-Date
Budget
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44,000,000.00
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41,000,000.00
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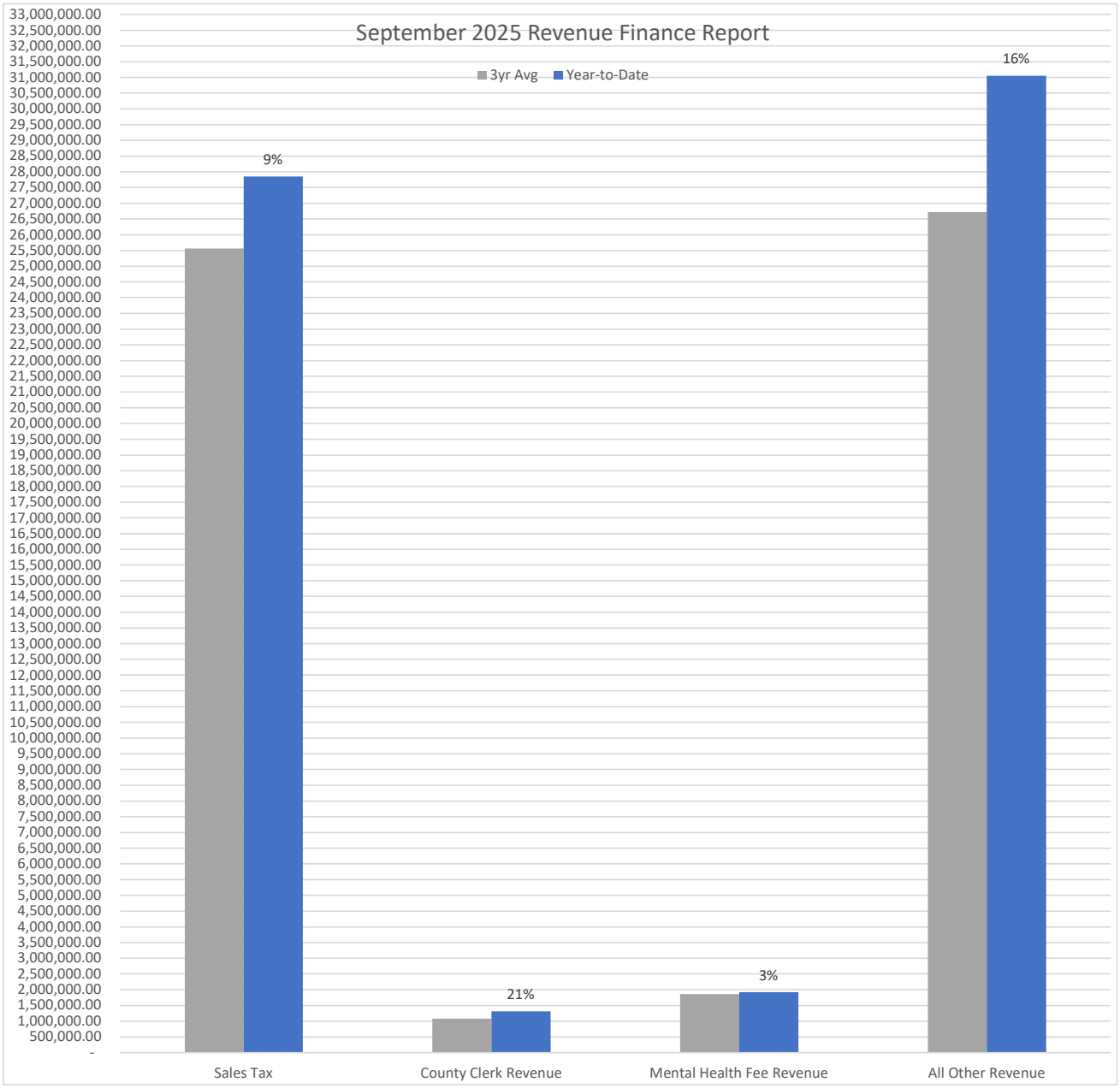
Tax Levy
Sales Tax
County Clerk Revenue
Mental Health Fee Revenue
All Other Revenue


September 2025 Revenue Finance Report
3yr Avg
Year-to-Date
33,000,000.00
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-
9%
21%
3%
16%
Sales Tax
County Clerk Revenue
Mental Health Fee Revenue
All Other Revenue

2024 Data per OpenBook NY

* Includes all counties with a population between 30k - 125k

Employee Benefits Expenditures per Capita

(lowest to highest)

	County	Employee Benefits per Capita
1	Tompkins	$ 254
2	Washington	259
3	Genesee	263
4	Herkimer	272
5	Orleans	278
6	Madison	278
7	Cayuga	280
8	Steuben	281
9	Ontario	301
10	Wayne	307
11	Oswego	315
12	Tioga	324
13	Chautauqua	330
14	Warren	332
15	Clinton	345
16	Jefferson	346
17	Putnam	355
18	Fulton	359
19	Delaware	359
20	Otsego	361
21	Chemung	362
22	Livingston	364
23	Allegany	368
24	Seneca	378
25	St. Lawrence	391
26	Greene	394
27	Chenango	402
28	Cortland	425
29	Franklin	437
30	Columbia	438
31	Montgomery	463
32	Essex	487
33	Sullivan	502
34	Cattaraugus	527
35	Schoharie	548
36	Wyoming	660

2024 Data per OpenBook NY

* Includes all counties with a population between 30k - 125k

Personal Services Expenditures per Capita

(lowest to highest)

	County	Personal Services per Capita
1	Herkimer	$ 399
2	Jefferson	443
3	Otsego	454
4	St. Lawrence	472
5	Tioga	505
6	Fulton	519
7	Montgomery	535
8	Steuben	556
9	Tompkins	557
10	Cayuga	558
11	Orleans	565
12	Oswego	568
13	Franklin	575
14	Putnam	589
15	Ontario	592
16	Clinton	611
17	Chautauqua	644
18	Genesee	654
19	Washington	654
20	Madison	662
21	Wayne	667
22	Allegany	671
23	Chenango	685
24	Chemung	721
25	Delaware	732
26	Greene	749
27	Cortland	758
28	Sullivan	778
29	Warren	795
30	Columbia	798
31	Schoharie	826
32	Essex	845
33	Seneca	930
34	Cattaraugus	979
35	Livingston	1,022
36	Wyoming	1,608

OpenBook New York

Trend Report for Cortland County

Expenditures

	2024	2023	2022	2021	% Change 2021 to 2024
Employee Benefits	19,534,721	17,626,531	16,688,028	17,352,356	12.6%
Personal Services	34,825,154	31,721,821	29,545,029	27,413,922	27.0%

Revenues

	2024	2023	2022	2021	% Change 2021 to 2024
Sales Taxes (Gross)	40,251,950	39,224,354	39,167,825	37,072,668	8.6%
Real Property Taxes	37,209,344	36,892,925	37,823,488	36,744,304	1.3%
State Aid	26,777,159	26,356,823	18,110,872	17,180,352	55.9%
Federal Aid	14,493,045	13,460,403	16,645,017	12,835,938	12.9%

2024 Data per OpenBook NY

* Includes all counties with a population between 30k - 125k

Gross Sales Tax Revenues per Capita

(highest to lowest)

	County	Gross Sales Tax per Capita
1	Essex	$ 1,170
2	Warren	1,136
3	Greene	1,068
4	Ontario	1,023
5	Seneca	1,010
6	Columbia	1,007
7	Sullivan	997
8	Montgomery	982
9	Genesee	969
10	Clinton	959
11	Jefferson	918
12	Chemung	918
13	Cortland	876
14	Putnam	875
15	Otsego	864
16	Cayuga	812
17	Schoharie	807
18	St. Lawrence	796
19	Livingston	785
20	Herkimer	778
21	Chautauqua	746
22	Wayne	722
23	Delaware	721
24	Franklin	707
25	Steuben	697
26	Chenango	691
27	Wyoming	678
28	Cattaraugus	673
29	Tioga	668
30	Tompkins	631
31	Allegany	622
32	Madison	620
33	Orleans	590
34	Fulton	581
35	Oswego	527
36	Washington	507

2024 Data per OpenBook NY

* Includes all counties with a population between 30k - 125k

Sales Tax Revenues, Net of Distributions, per Capita

(highest to lowest)

	County	Net Sales Tax per Capita
1	Essex	$ 1,096
2	Greene	1,068
3	Seneca	1,010
4	Sullivan	997
5	Putnam	875
6	Livingston	746
7	Schoharie	742
8	Delaware	721
9	Franklin	707
10	Columbia	697
11	Chemung	687
12	Wyoming	678
13	Otsego	677
14	Clinton	672
15	Genesee	660
16	Allegany	622
17	Warren	607
18	Montgomery	570
19	Herkimer	567
20	Orleans	556
21	Ontario	548
22	St. Lawrence	516
23	Wayne	516
24	Tioga	499
25	Cortland	497
26	Cattaraugus	478
27	Steuben	475
28	Washington	473
29	Chenango	461
30	Chautauqua	441
31	Jefferson	432
32	Tompkins	432
33	Oswego	418
34	Cayuga	406
35	Fulton	392
36	Madison	361

2024 Data per OpenBook NY

* Includes all counties with a population between 30k - 125k

Percentage of Sales Tax Revenues Distributed

(highest to lowest)

	County	% Sales Tax Distributed
1	Jefferson	53%
2	Cayuga	50%
3	Warren	47%
4	Ontario	46%
5	Cortland	43%
6	Montgomery	42%
7	Madison	42%
8	Chautauqua	41%
9	St. Lawrence	35%
10	Chenango	33%
11	Fulton	33%
12	Genesee	32%
13	Steuben	32%
14	Tompkins	32%
15	Columbia	31%
16	Clinton	30%
17	Cattaraugus	29%
18	Wayne	29%
19	Herkimer	27%
20	Tioga	25%
21	Chemung	25%
22	Otsego	22%
23	Oswego	21%
24	Schoharie	8%
25	Washington	7%
26	Essex	6%
27	Orleans	6%
28	Livingston	5%
29	Putnam	0%
30	Sullivan	0%
31	Allegany	0%
32	Franklin	0%
33	Greene	0%
34	Delaware	0%
35	Wyoming	0%
36	Seneca	0%

2024 Data per OpenBook NY

* Includes all counties with a population between 30k - 125k

Property Tax Revenues per Capita

(highest to lowest)

	County	Property Tax per Capita
1	Sullivan	$ 883
2	Cortland	810
3	Cattaraugus	740
4	Columbia	739
5	Warren	734
6	Delaware	729
7	Schoharie	729
8	Ontario	717
9	Madison	704
10	Wyoming	684
11	Essex	659
12	Chenango	645
13	Montgomery	614
14	Allegany	612
15	Washington	611
16	Cayuga	576
17	Chautauqua	567
18	Genesee	564
19	Jefferson	557
20	Greene	556
21	Tioga	549
22	Livingston	519
23	Putnam	516
24	Tompkins	497
25	St. Lawrence	486
26	Fulton	485
27	Orleans	474
28	Steuben	463
29	Herkimer	438
30	Wayne	425
31	Oswego	404
32	Franklin	380
33	Chemung	350
34	Seneca	339
35	Clinton	262
36	Otsego	239

2024 Data per OpenBook NY

* Includes all counties with a population between 30k - 125k

State Aid Revenues per Capita

(highest to lowest)

	County	State Aid per Capita
1	Chemung	$ 882
2	Wyoming	836
3	Schoharie	753
4	Cattaraugus	692
5	Seneca	624
6	Sullivan	613
7	Livingston	606
8	Greene	599
9	Montgomery	597
10	Franklin	583
11	Cortland	583
12	Columbia	569
13	Essex	561
14	St. Lawrence	528
15	Chenango	522
16	Clinton	515
17	Genesee	512
18	Orleans	500
19	Oswego	495
20	Jefferson	490
21	Wayne	484
22	Tompkins	483
23	Cayuga	481
24	Delaware	481
25	Madison	474
26	Allegany	474
27	Otsego	443
28	Warren	436
29	Steuben	429
30	Herkimer	427
31	Chautauqua	426
32	Fulton	404
33	Washington	390
34	Ontario	385
35	Tioga	355
36	Putnam	349

2024 Data per OpenBook NY

* Includes all counties with a population between 30k - 125k

Federal Aid Revenues per Capita

(highest to lowest)

	County	Federal Aid per Capita
1	Allegany	$ 538
2	Chemung	488
3	Clinton	450
4	Seneca	446
5	Cattaraugus	420
6	Livingston	408
7	Washington	394
8	Tompkins	383
9	Chautauqua	378
10	Steuben	367
11	Essex	365
12	Schoharie	363
13	Sullivan	344
14	Fulton	339
15	Ontario	333
16	Oswego	329
17	Franklin	327
18	Greene	326
19	Cortland	315
20	Cayuga	315
21	St. Lawrence	311
22	Tioga	309
23	Jefferson	303
24	Orleans	299
25	Columbia	298
26	Chenango	280
27	Putnam	270
28	Delaware	263
29	Montgomery	244
30	Warren	243
31	Wyoming	243
32	Herkimer	242
33	Wayne	210
34	Genesee	192
35	Madison	177
36	Otsego	174

Name: County of Cortland
MuniCode: 110100000000
County: Cortland

Fiscal Year End: 31-Dec
Year Last Filed: 2024

Fiscal Stress Financial Indicator Data Inputs				Data		
Financial Indicators	**Components**	**Account Code(s)**	**Fund(s)**	**2022**	**2023**	**2024**
1	Assigned Unappropriated and Unassigned Fund Balance	915 & 917	General Fund	25,433,762	22,725,708	16,786,597
2	Total Fund Balance	8029		37,970,494	41,109,300	37,906,703
1, 2	Gross Expenditures (includes transfers out)			109,579,968	119,321,225	129,799,231
3, 5	Gross Expenditures (includes transfers out)		Combined Funds	124,334,968	142,350,929	148,021,920
3	Gross Revenues (includes transfers in)			137,364,768	139,887,674	144,280,902
6	Total Revenues (does not include transfers in)		General Fund	117,111,828	122,460,031	126,596,634
8, 9	Total Revenues (does not include transfers in)		All Funds Except Capital Projects Fund	152,938,481	150,878,912	161,250,075
4	Cash and Investments	200-223, 450 & 451	Combined Funds	31,673,394	34,071,533	31,904,471
5		200, 201, 450 & 451		31,668,194	34,066,550	31,899,271
4	Current Liabilities	600-626, 631-637, 639-668		9,409,815	12,019,427	12,180,014
4	Taxes Receivable	280, 290 & 295		1,720,412	1,902,900	1,711,072
6, 7	Short-Term Cash-Flow Debt	Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes Only	All Funds	0	0	0
8	Personal Service and Employee Benefits	Expenditure Object Codes: .1 (Personal Services) and .8 (Employee Benefits)	All Funds Except Capital Projects Fund	57,994,300	56,866,343	67,169,956
9	Debt Service	Expenditure Object Codes: .6 (Debt Principal) and .7 (Debt Interest)		2,285,610	2,272,516	1,972,468
9	Current Refunding Bond Proceeds	5792				

		Public Scores		
Financial Indicators	**Fiscal Stress Financial Indicators**	**2022**	**2023**	**2024**
1	Assigned and Unassigned Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0
2	Total Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0
3	Operating Deficits	0	3.33	6.67
4	Cash Ratio - Cash and Investments as a Percentage (%) of Current Liabilities	0	0	0
5	Cash as a Percentage (%) of Monthly Gross Expenditures	0	0	0
6	Short-Term Cash-Flow Debt Issuance as a Percentage (%) of Total Revenues	0	0	0
7	Short-Term Cash-Flow Debt Issuance Trend	0	0	0
8	Personal Service and Employee Benefits as a Percentage (%) of Total Revenues (3 year avg)	0	0	0
9	Debt Service as a Percentage (%) of Total Revenues (3 year avg)	0	0	0

Total Points*	**0**	**3.3**	**6.7**
Score Classification	**No Designation**	**No Designation**	**No Designation**

Counties

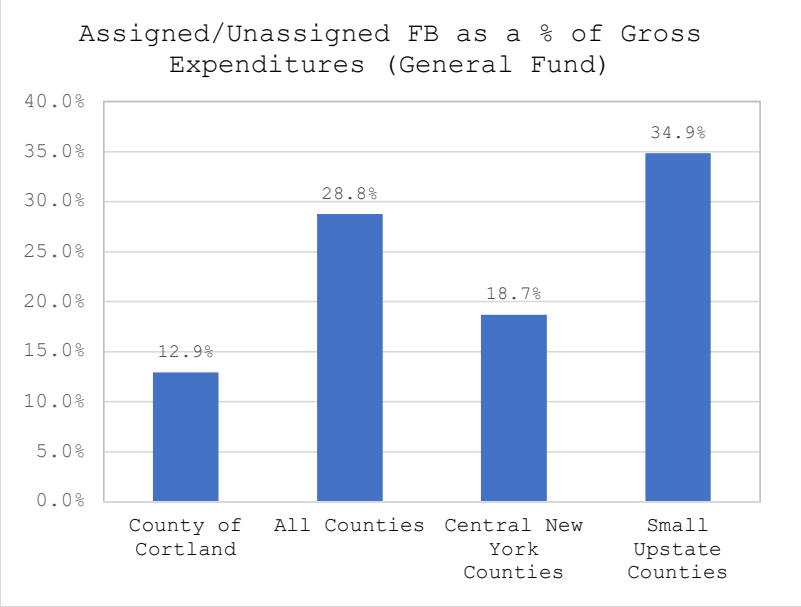
General Fund
A

Combined Funds
A, D, DM, FX, G, + All Enterprise Funds

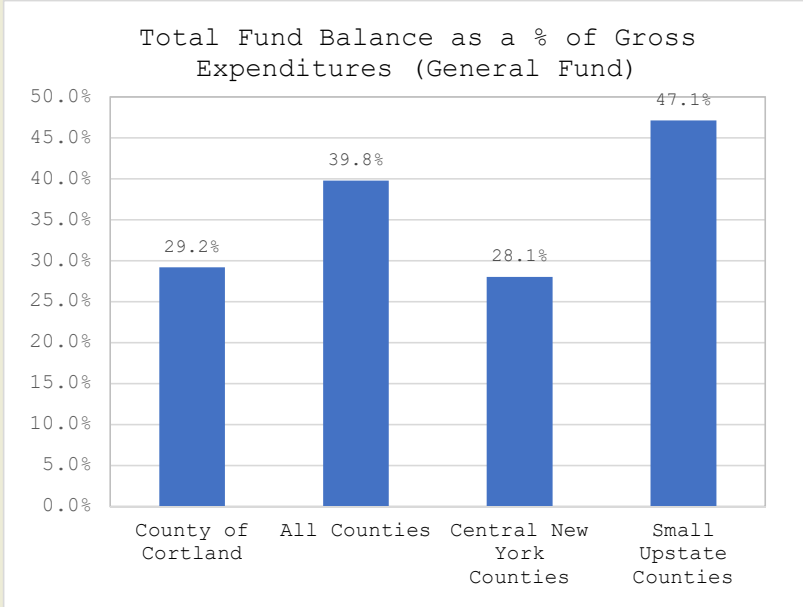
Revenue and Expenditure Definitions
Gross Revenues = Revenues and Other Sources
Total Revenues = Revenues
Gross Expenditures = Expenditures and Other Uses

County of Cortland

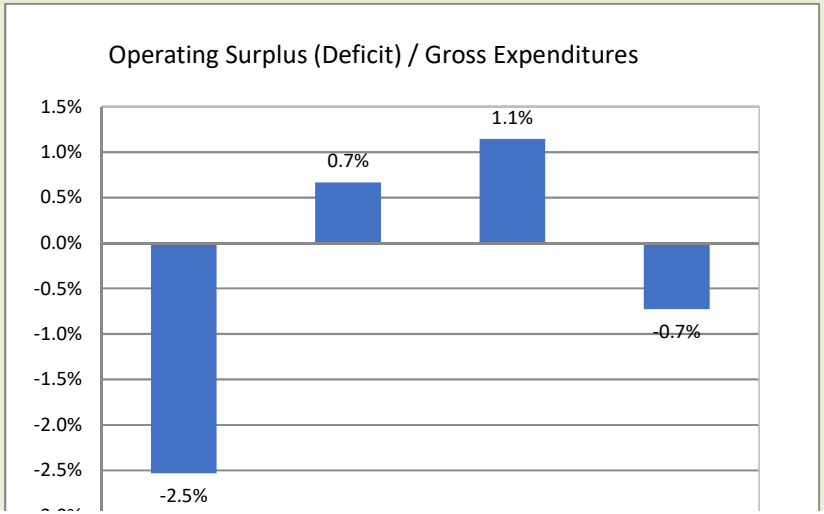
Indicator 1



Indicator 2



Indicator 3

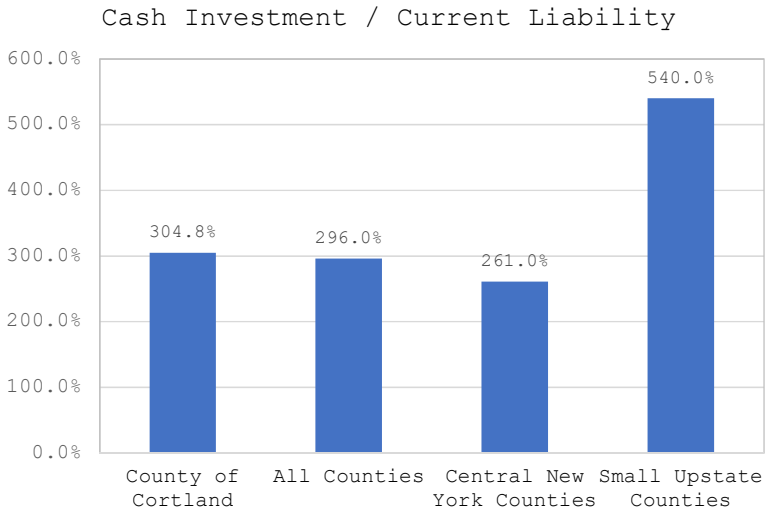


Peer Group Used in Comparison for all Indicators

All Counties	57
Central New York Counties	5
Small Upstate Counties	20

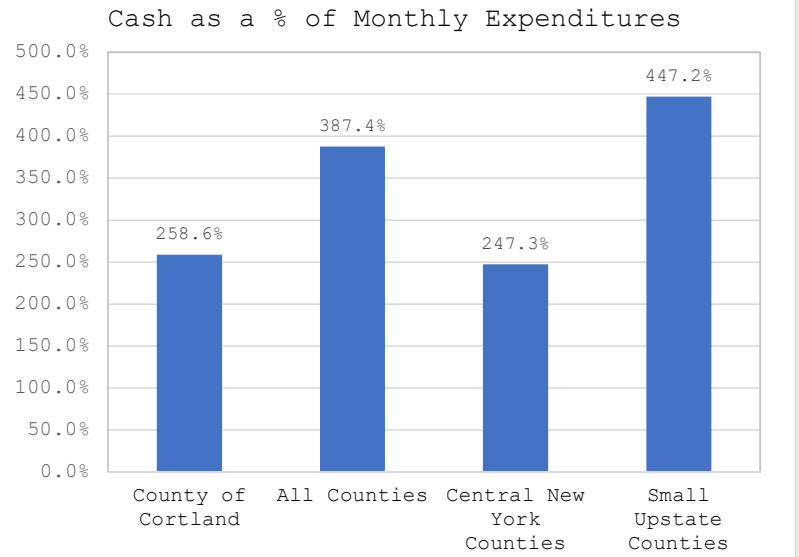
County of Cortland

Indicator 4



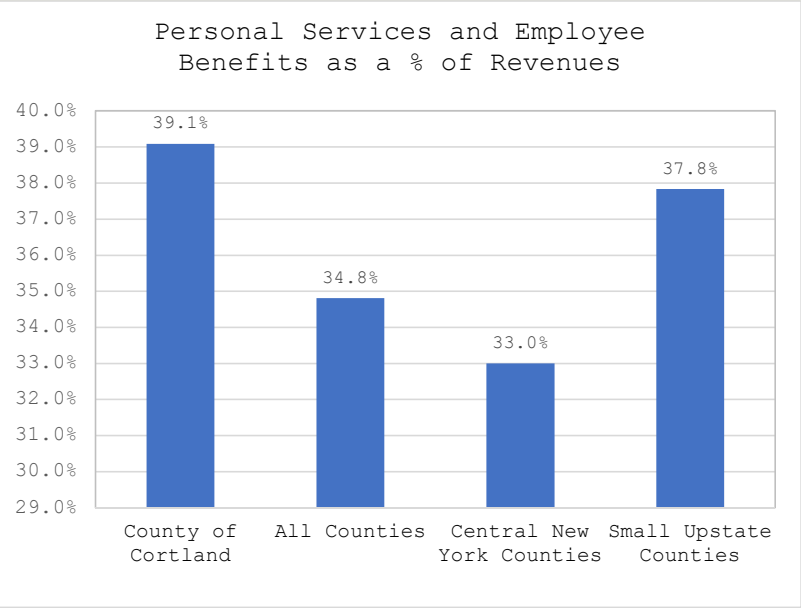
Indicator 4's Peer Group scores are based on the median instead of

Indicator 5

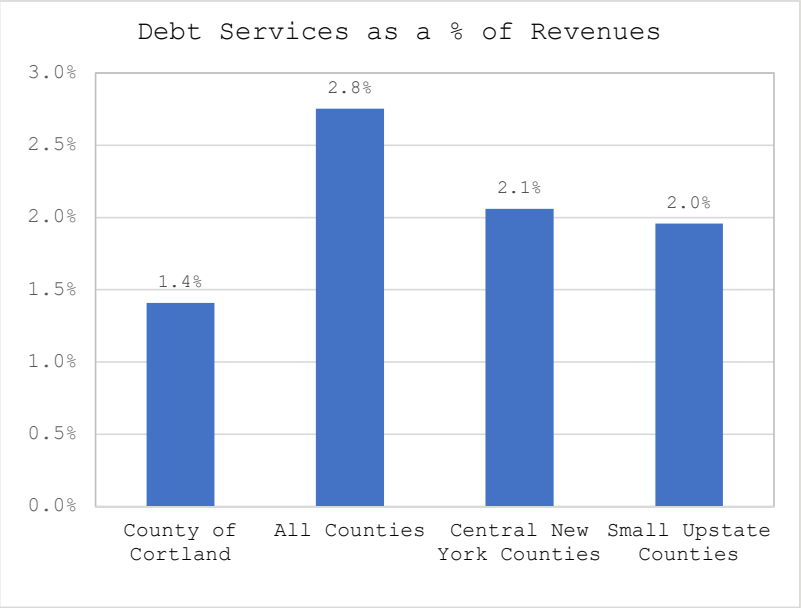


County of Cortland

Indicator 8

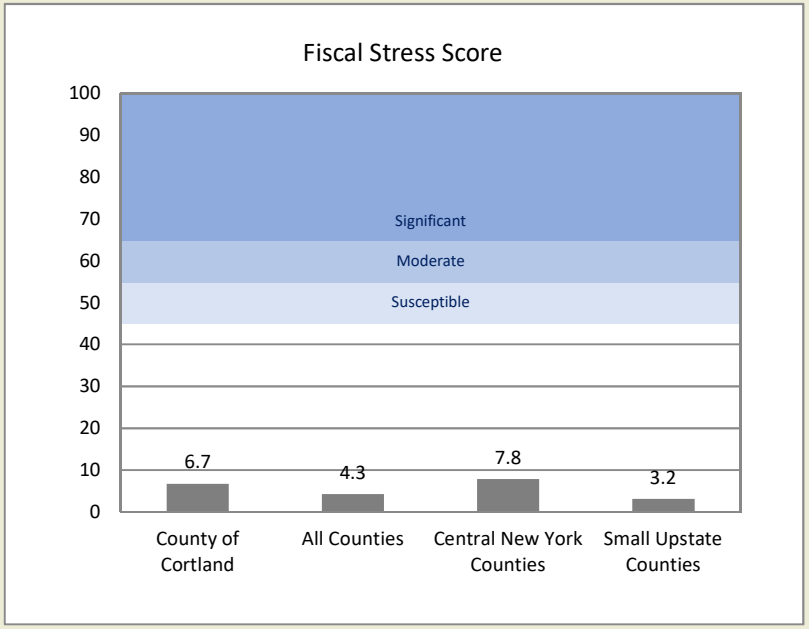


Indicator 9



County of Cortland

Fiscal Stress Score



This page provides graphical comparisons of financial indicators for the selected municipality against selected peer groups. Peer groups include data for municipalities for which current AUDs have been filed. The tables show the number of municipalities which are included in each selected peer group. Greater caution should be taken when the number of units in the comparison group is small.

Data as of 8/29/2025

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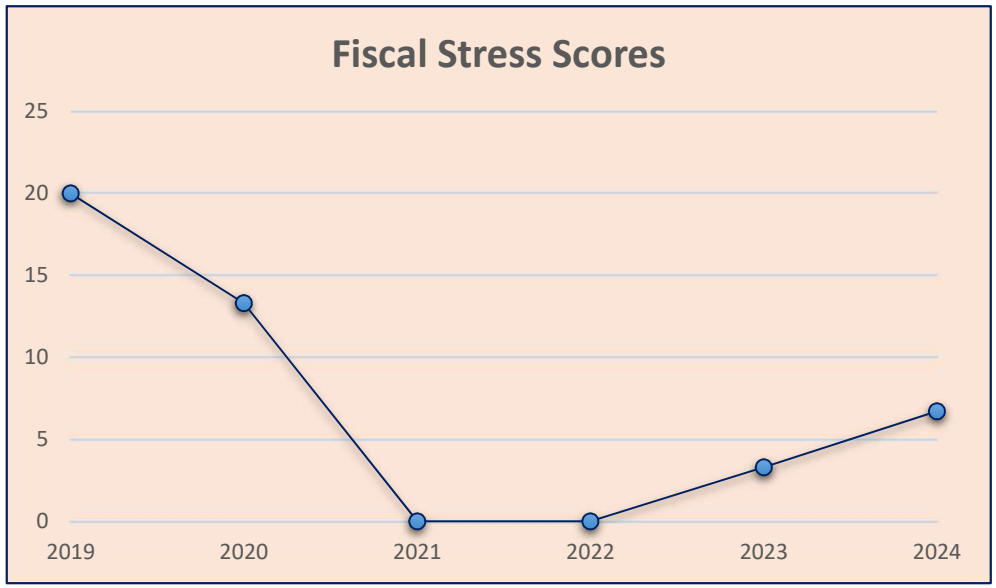
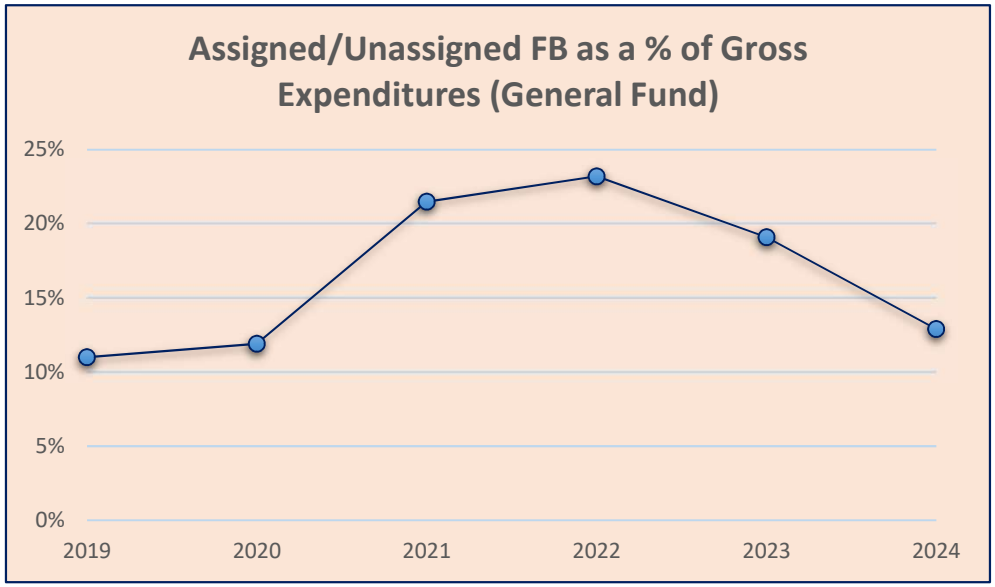
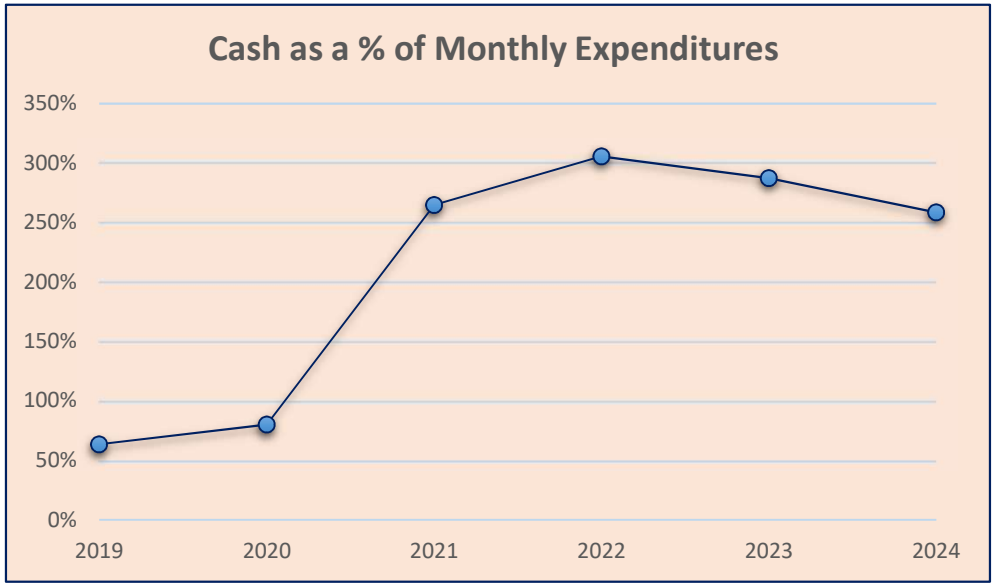
NOTE: Data per the chart below obtained from NYS OSC

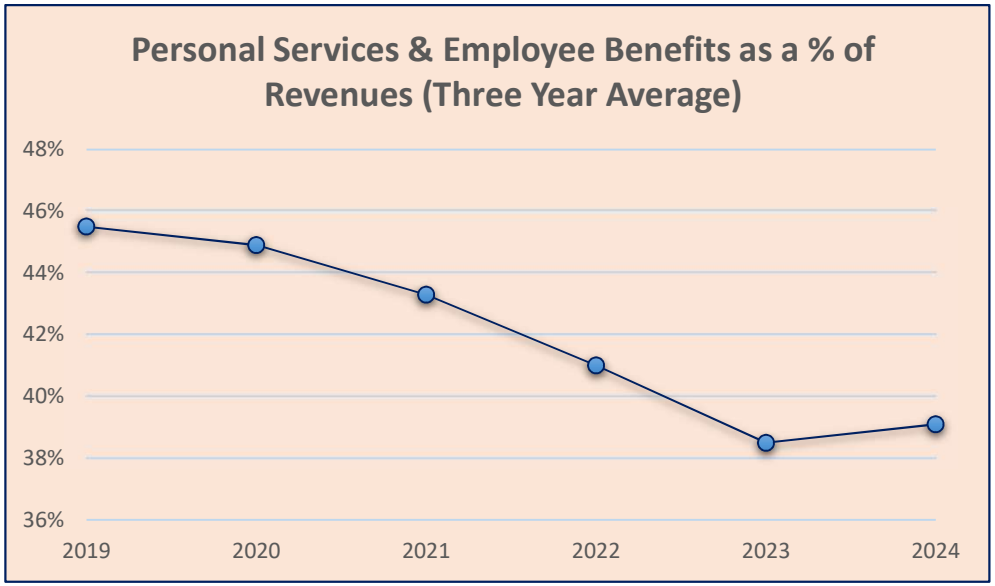


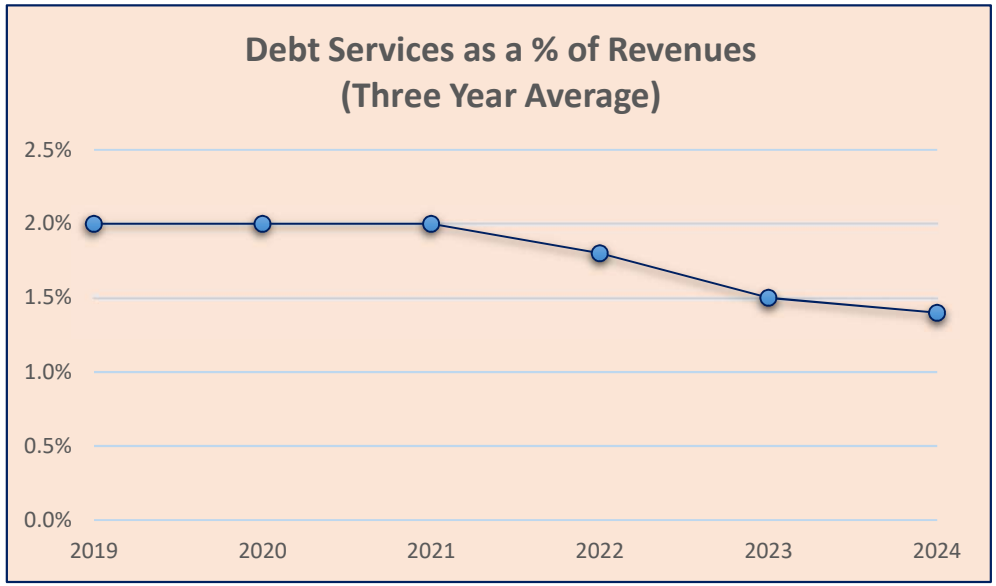
NOTE: Data per the charts below obtained from NYS OSC





NOTE: Data per the charts below obtained from NYS OSC





Name: County of Cortland
MuniCode: 110100000000
County: Cortland

Fiscal Year End: 31-Dec
Year Last Filed: 2024

	Fiscal Stress Environmental Indicators	Value 2023	Value 2024	Score 2023	Score 2024
1	Change in Population	-3.57%	-3.70%	6.67	6.67
2	Percent of Households with Public Assistance	14.53%	15.40%	0	0
3	Percent of Population Under 18 & Over 65	35.40%	35.40%	0	0
4	Percent Change in Home Value	30.11%	33.87%	0	0
5	Median Household Income	$65,029	$67,527	0	0
6	Unemployment Rate	5.40%	1.00%	0	0
7	Reliance on State and Federal Aid	21.37%	23.29%	13.33	13.33
	Total Points*			20.0	20.0
	Score Classification			No Designation	No Designation

Environmental Stress Classification	Point Range (Out of 100 total pts)
Significant	50 - 100
Moderate	40 - 49.9
Susceptible	30 - 39.9
No Designation	0 - 29.9

**Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.*

Data as of 8/29/2025

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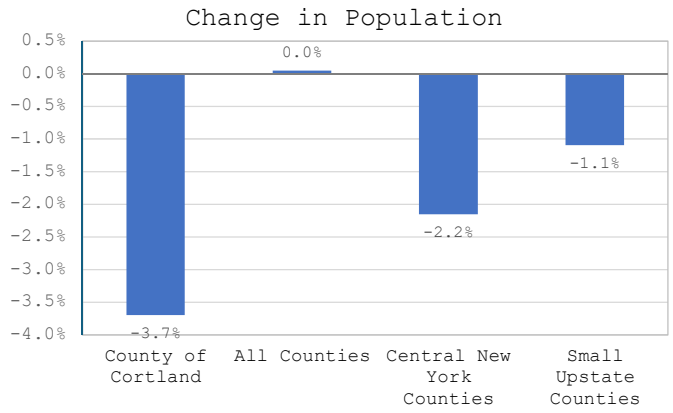
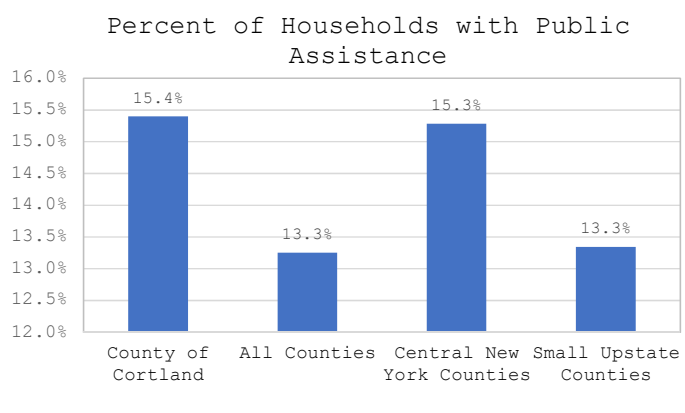
County of Cortland

Indicator 1



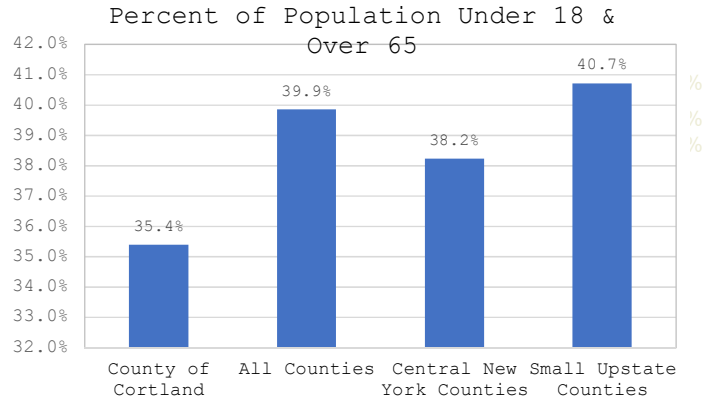
Peer Group Size*:	57	5	20

Indicator 2



Peer Group Size*:	57	5	20

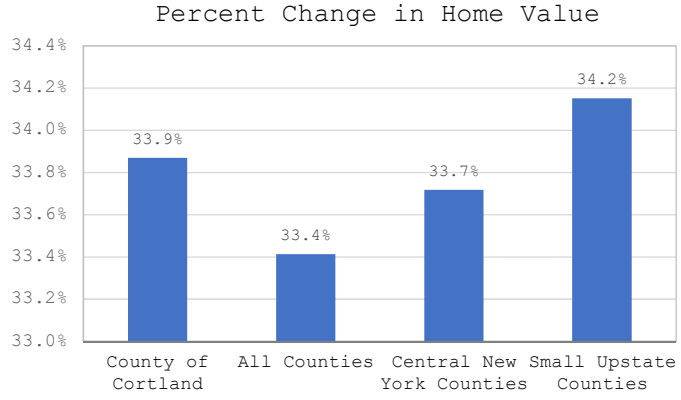
Indicator 3



Peer Group Size*:	57	5	20

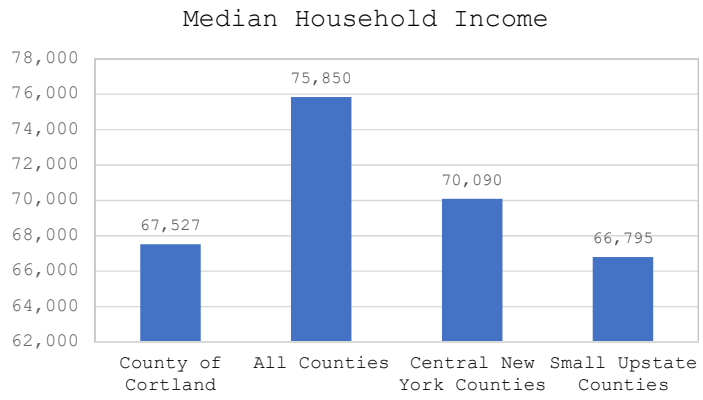
County of Cortland

Indicator 4



Peer Group Size*:	57	5	20

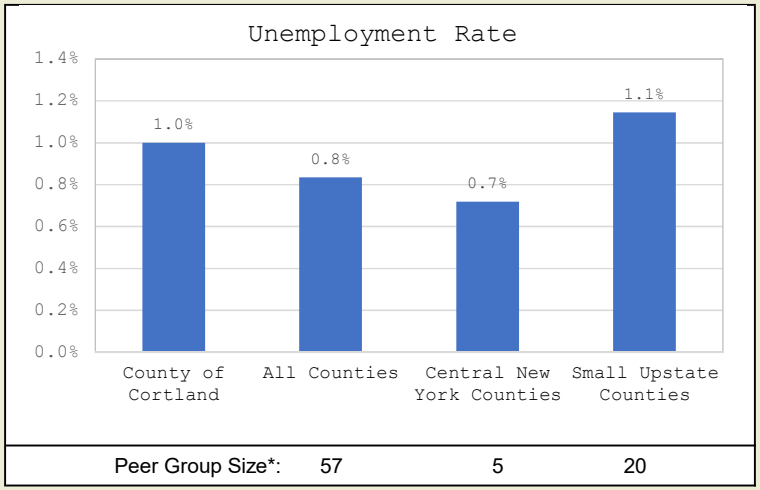
Indicator 5



Peer Group Size*:	57	5	20

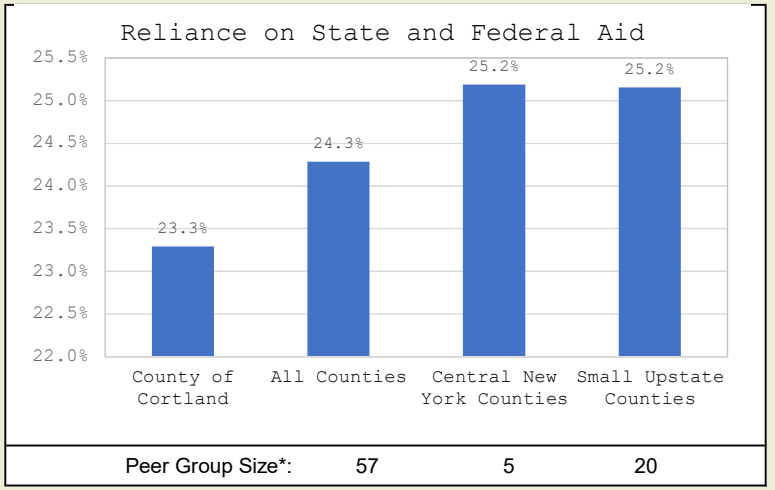
County of Cortland

Indicator 6



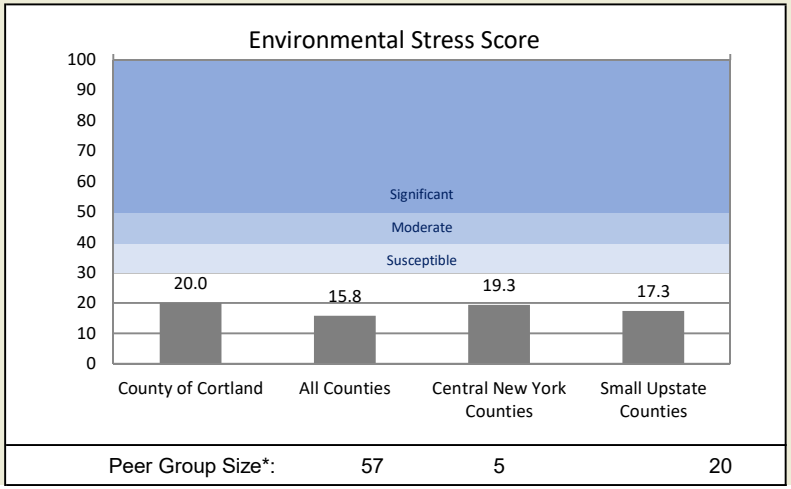
Peer Group Size*:	57	5	20

Indicator 7



Peer Group Size*:	57	5	20

Environmental Stress Score



Peer Group Size*:	57	5	20

Cortland County Finance and Administration Committee

Committee Meeting
~ Minutes ~

60 Central Ave.
Cortland, NY 13045
www.cortlandcountyny.gov

Thursday, November 20, 2025 **4:30 PM** **Room 302**

Call to Order

The meeting was called to order at 04:30 PM by Committee Chair Bischoff.

1. Roll Call

PRESENT:	Legislator Linda Jones, Legislator Joseph Nauseef, Legislator Sandra Price, Legislator Eugene Waldbauer, Legislator William McGovern, Legislator Cathy Bischoff
ABSENT:	
EXCUSED:	Minority Leader Beau Harbin

Others Present:	
Michael Ponticiello	County Administrator
Kevin Fitch	Chair of the Legislature
Savannah Hempstead	Clerk of the Legislature
Melanie Vilardi	Executive Director, Cortland County Business Development Corporation
Paul Lutwak	Chief Information Officer
Christopher Newell	Legislator
Keith VanGorder	Legislator
Andrea Herzog	Director of Finance (Remote)

Resolutions

ON MOTION OF PAUL HEIDER **AGENDA ITEM NO. 1.**

Abolish/Create Various Positions – Information Technology Department

WHEREAS, the needs of the agency will be better served by abolishing and creating several positions in the Information Technology Department; AND

WHEREAS, the Public Works Committee recommends the abolishment of the following full-time positions:

- One – Computer Support Specialist (CSEA, Grade 9, $19.5557-24.7524/hr, competitive class)
- Two – Network Technicians (CSEA, Grade 18, $26.3374-33.3363/hr, competitive class)
- One – Computer Programmer (CSEA, Grade 24, $32.8231-41.5458/hr, competitive class)

; AND

WHEREAS, the Public Works Committee recommends the creation of the following full-time positions:

- Two – Computer Support Technicians (CSEA, Grade 18, $26.3374-33.3363/hr, competitive class)
- One – Network Specialist (CSEA, Grade 22, $30.4484-38.5398/hr, competitive class)
- One – Senior Network Specialist (CSEA, Grade 25, $34.1035-43.1664/hr, competitive class)
- One – Administrative Assistant (Management, Grade 5H, $23.4039-31.1506/hr, competitive class)
- Two – Senior Computer Support Specialists (CSEA Grade 25, $34.1035-43.1664/hr, competitive class)

; AND

WHEREAS, existing funds are available in A16805.51005 for these changes; NOW THEREFORE BE IT

RESOLVED, that the following positions are abolished effective November 23, 2025:

- One – Computer Support Specialist (CSEA, Grade 9, $19.5557-24.7524/hr, competitive class)
- Two – Network Technicians (CSEA, Grade 18, $26.3374-33.3363/hr, competitive class)

; AND BE IT FURTHER

RESOLVED, that the following position is abolished effective December 31, 2025:

- One – Computer Programmer (CSEA, Grade 24, $32.8231-41.5458/hr, competitive class)

; AND BE IT FURTHER

RESOLVED, that the following positions are created with approval to fill effective November 24, 2025:

- Two – Computer Support Technicians (CSEA, Grade 18, $26.3374-33.3363/hr, competitive class)
- One – Network Specialist (CSEA, Grade 22, $30.4484-38.5398/hr, competitive class)
- One – Senior Network Specialist (CSEA, Grade 25, $34.1035-43.1664/hr, competitive class)
- One – Administrative Assistant (Management, Grade 5H, $23.4039-31.1506/hr, competitive class)
- Two – Senior Computer Support Specialists (CSEA Grade 25, $34.1035-43.1664/hr, competitive

class)

RESULT:	**APPROVED (6 TO 0)**
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator Linda Jones
AYES:	Linda Jones, Joseph Nauseef, Sandra Price, Eugene Waldbauer, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

Adjournment

The meeting was adjourned at 04:31 PM.

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☐ Abolish ☒ Create

Position Name (s): Create Senior Network Specialist Abolish _____

Bargaining Unit: CSEA

Purpose and Background:

Fiscal Impact: ☒ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 25 Salary Range $ 34.1035 - 43.1664/hr.

Requested Grade/Salary of Position: Grade ____ Salary Range $ _____

Annual Increase: $_____ County Share: $_____ # of Positions Affected: _____

Goals: To better define the job duties

Operational Impact: Better service and accountability

Requested By: _____ 10/27/2025
Signature of Requesting Department Head — Date

Personnel Officer Approval _____ 10/28/25
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval _____ 10/28/25
Signature of County Administrator — Date

Statutory Committee Approval _____ _____
Signature of Committee Chair after Committee Vote — Date

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☐ Abolish ☒ Create

Position Name (s): Create Computer Support Technician (2) Abolish _____

Bargaining Unit: CSEA

Purpose and Background:

Fiscal Impact: ☒ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 18 Salary Range $ 26.3374 - 33.3363/hr.

Requested Grade/Salary of Position: Grade ____ Salary Range $_____

Annual Increase: $_____ County Share: $_____ # of Positions Affected: _____

Goals: To bette define job duties

Operational Impact: Bette Service and accountability

Requested By: _____ 10/27/2025
Signature of Requesting Department Head — Date

Personnel Officer Approval _____ 10/28/25
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval _____ 10/28/25
Signature of County Administrator — Date

Statutory Committee Approval _____ _____
Signature of Committee Chair after Committee Vote — Date

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☐ Abolish ☒ Create

Position Name (s): Create Network Specialist Abolish _____

Bargaining Unit: CSEA

Purpose and Background:

Fiscal Impact: ☒ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 22 Salary Range $ 30.4484 - 38.5398 /hr

Requested Grade/Salary of Position: Grade ____ Salary Range $_____

Annual Increase: $_____ County Share: $_____ # of Positions Affected: _____

Goals: To better define the job duties

Operational Impact: Better service and accountability

Requested By: _____ 10/27/2025
Signature of Requesting Department Head — Date

Personnel Officer Approval _____ 10/28/25
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval _____ 10/28/25
Signature of County Administrator — Date

Statutory Committee Approval _____ _____
Signature of Committee Chair after Committee Vote — Date

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☐ Abolish ☒ Create

Position Name (s): Create Administrative Assistant Abolish _____

Bargaining Unit: Management

Purpose and Background:

Fiscal Impact: ☒ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 5H Salary Range $ 23.4039 - 31.1506/hr

Requested Grade/Salary of Position: Grade ____ Salary Range $_____

Annual Increase: $_____ County Share: $_____ # of Positions Affected: _____

Goals: To assist the managerial staff

Operational Impact: To be more efficient and allow Managerial staff To focus on IT issues.

Requested By: _____ 10/27/2025
Signature of Requesting Department Head — Date

Personnel Officer Approval _____ 10/28/25
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval _____ 10/28/25
Signature of County Administrator — Date

Statutory Committee Approval _____ _____
Signature of Committee Chair after Committee Vote — Date

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☐ Abolish ☒ Create

Position Name (s): Create Information Systems Engineer (2) Abolish _____

Bargaining Unit: CSEA

Purpose and Background:

Fiscal Impact: ☒ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 26 Salary Range $ 35,444 - 44.8637/hr

Requested Grade/Salary of Position: Grade ____ Salary Range $_____

Annual Increase: $_____ County Share: $_____ # of Positions Affected: _____

Goals: To better define job duties

Operational Impact: Better service and accountability

Requested By: _____ 10/27/2025
Signature of Requesting Department Head — Date

Personnel Officer Approval: Laurie Lenard 10/28/25
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval: _____ 10/28/25
Signature of County Administrator — Date

Statutory Committee Approval: _____ _____
Signature of Committee Chair after Committee Vote — Date

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☒ Abolish ☐ Create

Position Name (s): Create _____ Abolish Computer Programmer

Bargaining Unit: CSEA

Purpose and Background: Position is no longer needed in the organizational goals of the Information Technology Department

Fiscal Impact: ☒ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 24 Salary Range $ 32.8231 - 41.5458/hr

Requested Grade/Salary of Position: Grade ____ Salary Range $_____

Annual Increase: $_____ County Share: $_____ # of Positions Affected: _____

Goals:

Operational Impact:

Requested By: _____ Signature of Requesting Department Head — 10/27/2025 Date

Personnel Officer Approval _____ Signature of Personnel Officer — 10/28/25 Date

County Administrator Budget Impact Statement:

County Administrator Approval _____ Signature of County Administrator — 10/28/25 Date

Statutory Committee Approval _____ Signature of Committee Chair after Committee Vote — _____ Date

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☒ Abolish ☐ Create

Position Name (s): Create _____ Abolish Network Technicians (2)

Bargaining Unit: CSEA

Purpose and Background: This position supplied Broad IT services to Cortland County

Fiscal Impact: ☒ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 18 Salary Range $ 26.3374 - 33.3363/hr

Requested Grade/Salary of Position: Grade ____ Salary Range $_____

Annual Increase: $_____ County Share: $_____ # of Positions Affected: _____

Goals: To bette define the job duties

Operational Impact:

Requested By: _____ 10/27/2025
Signature of Requesting Department Head — Date

Personnel Officer Approval _____ 10/28/25
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval _____ 10/29/25
Signature of County Administrator — Date

Statutory Committee Approval _____ _____
Signature of Committee Chair after Committee Vote — Date

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☒ Abolish ☐ Create

Position Name (s): Create _____ Abolish Information Systems Administrator

Bargaining Unit: CSEA

Purpose and Background: This position supplied broad IT services to Cortland County

Fiscal Impact: ☒ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 25 Salary Range $ 34.1035-43.1664 /hr

Requested Grade/Salary of Position: Grade ____ Salary Range $_____

Annual Increase: $_____ County Share: $_____ # of Positions Affected: _____

Goals: To better define the job duties

Operational Impact:

Requested By: _____ 10/27/2025
Signature of Requesting Department Head — Date

Personnel Officer Approval _____ 10/28/25
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval _____ 10/28/25
Signature of County Administrator — Date

Statutory Committee Approval _____ _____
Signature of Committee Chair after Committee Vote — Date

Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☒ Abolish ☐ Create

Position Name (s): Create _____ **Abolish** Computer Support Specialist

Bargaining Unit: CSEA

Purpose and Background: This position supplied broad IT services to Cortland County

Fiscal Impact: ☒ County Funded 100% ☐ Grant Funded ____% Grant Exp. Date _____

Current Grade/Salary of Position: Grade 9 Salary Range $ 19.5557 - 24.7524 /hr

Requested Grade/Salary of Position: Grade ____ Salary Range $_____

Annual Increase: $_____ County Share: $_____ # of Positions Affected: _____

Goals: To better define the job duties

Operational Impact:

Requested By: _____ Signature of Requesting Department Head — 10/27/2025 Date

Personnel Officer Approval _____ Signature of Personnel Officer — 10/28/25 Date

County Administrator Budget Impact Statement:

County Administrator Approval Michael Rodriguez Signature of County Administrator — 10/28/25 Date

Statutory Committee Approval _____ Signature of Committee Chair after Committee Vote — _____ Date

Jurisdiction: Cortland County
Jurisdictional Class: Competitive
Adopted:

SENIOR NETWORK SPECIALIST

DISTINGUISHING FEATURES OF THE CLASS:

The work involves responsibility for the installation and maintenance of Local Area Network (LAN) components, end-user network services and basic network administration activities in one or more county departments. The incumbent installs, modifies and maintains a variety of network hardware, (including firewalls, switches, access points) software and peripheral components; diagnoses and resolves network problems. The work is performed under the supervision of a higher level administrator with leeway allowed for the exercise of independent judgment in carrying out details of the work and differs from Network Specialist by virtue of the level of responsibility and the increased level of independent judgment. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Installs, modifies and maintains Local Area Network (LAN) and Wide Area Network (WAN) components;
Coordinates with commercial vendors and State agencies regarding network problems and upgrades as required;
Oversees projects related to LAN components, end-user network services and basic network administration;
Assists with ordering new network equipment and/or software
Monitors network logs, identifies and mediates network congestion. Performs backups of all network equipment.
Installs, monitors and maintains wireless system.
Works closely with security professionals to maintain a secure network.
Creates and maintains a variety of records and reports related to network installation, maintenance and user support activities;
Attends training classes and seminars to remain current in the field;
Perform inventory control and maintenance for hardware and software;
Runs, installs, and tests network drops and patching where needed;
Identifies and troubleshoots hardware and software technical problems related to network LANs/WANs;
Creates, edits, and modifies network documentation to accurately reflect the current environment;
Provides software support or direction to end users as appropriate;
May oversee the work of subordinate personnel.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of LAN hardware, software and peripheral equipment;
Thorough knowledge of Wireless Access systems and equipment;
Thorough knowledge of door access systems and other physical security systems;
Thorough knowledge of the principles and practices of installing, modifying and maintaining local area network hardware, network cabling, software and peripheral equipment;

Thorough knowledge of the operation of personal computer hardware and software;
Thorough knowledge of Windows operating systems;
Working knowledge of county programs, priorities and initiatives as they relate to information technology;
Ability to follow and adhere to security protocols and policies;
Ability to install, update and maintain LAN hardware, software and peripheral equipment;
Ability to diagnose hardware and software problems and devise a resolution for the problem;
Ability to understand and interpret complex oral instructions and/or written directions;
Ability to create clean and concise written directions and protocols;
Ability to establish and maintain effective working relationships with others;
Ability to communicate effectively both orally and in writing;
Physical condition commensurate with the demands of the position;

MINIMUM QUALIFICATIONS: Either:

(a) Possession of a Bachelor's degree or higher in computer science or computer information systems, or closely related field, and (2) years of experience installing, modifying and maintaining a local area network; OR

(b) Possession of an Associate's degree or higher as defined in (a) and three (3) years of experience as defined in (a); OR

(c) Possession of a high school diploma or equivalency diploma and five (5) years of experience as defined in (a); OF

(d) An equivalent combination of training and experience as defined by the limits of (a), (b), and (c), or other experience that can demonstrate the ability to perform all duties.

NOTE:
Your degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If your degree was awarded by an educational institution outside the United States and its territories, you must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the Internet at http://www.cs.ny.gov/jobseeker/degrees.cfm. You must pay the required evaluation fee.

Jurisdiction: Cortland County
Jurisdictional Class: Competitive
Adopted:

NETWORK SPECIALIST

DISTINGUISHING FEATURES OF THE CLASS:

The work involves responsibility for the installation and maintenance of Local Area Network (LAN) components, end-user network services and basic network administration activities in one or more county departments. The incumbent installs, modifies and maintains a variety of network hardware, (including firewalls, switches, access points) software and peripheral components; diagnoses and resolves network problems. The work is performed under the supervision of a higher level administrator with leeway allowed for the exercise of independent judgment in carrying out details of the work. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Installs, modifies and maintains Local Area Network (LAN) and Wide Area Network (WAN) components;
Coordinates with commercial vendors and State agencies regarding network problems and upgrades as required;
Assists with ordering new network equipment and/or software;
Monitors network logs, identifies network congestion. Performs backups of all network equipment;
Installs, monitors and maintains wireless system;
Works closely with security professionals to maintain a secure network;
Creates and maintains a variety of records and reports related to network installation, maintenance and user support activities;
Attends training classes and seminars to remain current in the field;
Performs inventory control and maintenance for hardware and software;
Runs, installs, and tests network drops and patching where needed;
Identifies and troubleshoots hardware and software technical problems related to network LANs/WANs;
Creates, edits, and modifies network documentation to accurately reflect the current environment;
Provides software support or direction to end users as appropriate.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Good knowledge of LAN hardware, software and peripheral equipment;
Good knowledge of Wireless Access systems and equipment;
Good knowledge of the principles and practices of installing, modifying and maintaining local area network hardware, network cabling, software and peripheral equipment;
Good knowledge of the operation of personal computer hardware and software;
Good knowledge of Windows operating systems;
Working knowledge of county programs, priorities and initiatives as they relate to information technology;
Ability to follow and adhere to security protocols and policies;
Ability to install, update and maintain LAN hardware, software and peripheral equipment;
Ability to diagnose hardware and software problems and devise a resolution for the problem;

Ability to understand and interpret oral instructions and/or written directions;
Ability to establish and maintain effective working relationships with others;
Ability to communicate effectively both orally and in writing;
Physical condition commensurate with the demands of the position;

MINIMUM QUALIFICATIONS: Either:

(a) Possession of an Associate's degree or higher in computer science or computer information systems, or closely related field and two (2) years of experience installing, modifying and maintaining a local area network; OR

(b) Possession of a high school diploma or equivalency diploma and three (3) years of experience as defined in (a); OR

(c) An equivalent combination of training and experience as defined by the limits of (a) and (b), or other experience that can demonstrate the ability to perform all duties

NOTE:
Your degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If your degree was awarded by an educational institution outside the United States and its territories, you must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the Internet at http://www.cs.ny.gov/jobseeker/degrees.cfm. You must pay the required evaluation fee.

Jurisdiction: Cortland County
Jurisdictional Class: Competitive
Adopted:

COMPUTER SUPPORT TECHNICIAN

DISTINGUISHING FEATURES OF THE CLASS:

This is a technical support position focused on adapting computers to departmental and user needs. The incumbent is responsible for adapting both computer hardware and software to meet the specific needs of the department or user and for troubleshooting, maintenance and repairing of computer hardware and software. The work is performed under the general supervision of a higher level staff person or the department head with some leeway allowed for the exercises of independent judgment. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Responds to calls and support tickets from departments for malfunctions in computer hardware and/or software;
Provides first-line diagnosing/trouble-shooting of computer problems relating to software packages, basic hardware issues, and/or security and password problems;
Diagnoses and repairs computer hardware and peripheral equipment;
Installs, configures, and maintains computer hardware, associated operating system software and peripheral equipment;
Tests and evaluates new desktop computer hardware, associated operating system software and peripheral equipment;
Performs routine minor computer and peripheral equipment maintenance;
Refers questions and non-routine problems involving computer hardware, connectivity, software and peripheral equipment associated with the computer system to the appropriate technician;
Collects information with municipal and State personnel as part of software support;
Recommends computer hardware and software to support the user's requests;
Communicates with vendors and other technical support personnel to aid in the solution of problems regarding computer hardware, software, telecommunications equipment, lines, service options, maintenance, etc;
Conducts follow-up checks to ensure that problems are resolved to each user's satisfaction;
Completes forms and maintains a variety of records.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Good knowledge of the use and operation of computers and related peripheral equipment;
Good knowledge of principles and practices of diagnosis, maintenance and repair of computers and related peripheral equipment;
Working knowledge of office terminology and procedures;
Ability to operate a computer and related peripheral equipment;
Ability to follow oral and written instructions; ability to develop effective working relationships and deal diplomatically with the public, employees, and other work contacts;
Ability to express oneself clearly and concisely, both orally and in writing; integrity and sound judgment;
Good computer skills;

Good ability and willingness to train others in the use of new computer programs and operations;
Good knowledge of policies, procedures and regulations;
Good knowledge of departmental programs and projects;
Ability to understand and follow written and oral instructions and materials;
Ability to work effectively with others;
Ability to work in groups and independently;
Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: Either:

(a) Graduation from a regionally accredited college or university or one accredited by the New York State Board of Regents to grant degrees with an Associate's degree in Computer Science, Information Technology or a closely related field; OR

(b) Graduation from high school or possession of a high school equivalency diploma and two (2) years of full-time, paid experience, or its part-time equivalent, in the operation of a computer which shall have involved diagnosing and/or preventive maintenance of hardware, software and related peripheral equipment; OR

(c) An equivalent combination of training and experience as defined by the limits of (a) and (b), or other experience that can demonstrate the ability to perform all duties

NOTE:
Degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If the degree was awarded by an educational institution outside of the United States and its territories, applicant must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found at http://www.cs.ny.gov/jobseeker/degrees.cfm. Applicants must pay the required evaluation fee.

Jurisdiction: Cortland County
Jurisdictional Class: Competitive
Adopted:

INFORMATION SYSTEMS ENGINEER

DISTINGUISHING FEATURES OF THE CLASS:

The work involves responsibility for designing, creating, maintaining, administrating, upgrading, patching, and monitoring the performance of virtual and physical servers. Designing, creating, maintaining, revising, and testing of backup strategies for local, cloud and DR sites. Maintaining the security and efficiency of network devices. Creating and maintaining user accounts. Managing active directory, email, and phone systems. The work is performed under the supervision of a higher level administrator with leeway allowed for the exercise of independent judgment in carrying out details of the work. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Analyzes information technology needs including projects proposed for computerization or automation, and determines the most effective and secure methods for meeting those needs; Researches, identifies and/or modifies existing computer hardware, software and peripheral equipment to meet information technology needs;
Performs network systems administration including performing system backups, deleting unauthorized applications and surplus files, and upgrading hardware and software;
Trains end-users to use network hardware, software and peripheral equipment;
Provides end-user support including diagnosing and resolving hardware and software problems;
Meets and consults with vendors, consultants and others regarding information technology needs;
Creates and maintains a variety of records and reports related to information technology;
Attends training conferences and seminars to remain current in the field.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of LAN hardware, Windows server software and peripheral equipment;
Thorough knowledge of the principles and practices of designing, installing, modifying and local area network hardware, software and peripheral equipment;
Thorough knowledge of the operation of personal computer hardware and software;
Working knowledge of county programs, priorities and initiatives as they relate to information technology;
Ability to analyze programs and services in need of computerization or automation;
Ability to design, install, update and maintain server hardware, software and peripheral equipment;
Ability to diagnose hardware and software problems and devise a resolution for the problem;
Ability to communicate effectively both orally and in writing;
Ability to establish and maintain effective working relationships with others;
Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: Either:

(a) Possession of a Bachelor's degree or higher in information systems management, computer science, information technology or closely related field and two (2) years of

experience in network administration, information systems management, or analyzing business processes for computerization or automation; OR

(b) Possession of an Associate's degree or higher and three (3) years of experience as defined in (a); OR

(c) Possession of a high school diploma or equivalency diploma and five (5) years of experience as defined in (a); OR

(a) An equivalent combination of training and experience as defined by the limits of (a), (b), and (c), or other experience that can demonstrate the ability to perform all duties.

NOTE:

Degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If the degree was awarded by an educational institution outside of the United States and its territories, applicant must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found at http://www.cs.ny.gov/jobseeker/degrees.cfm. Applicants must pay the required evaluation fee.

Project Summary

Cortland Area Communities That Care, Inc. dba Rural Health Institute of New York (RHI) is requesting Opioid Settlement Funding to support extended morning operations at the Grace Space Day Center during the Code Blue period (January through April 30).

Funding will allow Grace Space to open Monday–Friday, 8:30–11:00 a.m., complementing existing hours of 11:00 a.m.–4:00 p.m., so that people experiencing homelessness have a safe, warm, low-barrier space throughout the day.

Budget Summary (Code Blue Period: January – April 30)

Total Request: $26,788

Line Item	Amount	Notes
Personnel – Grace Space Assistants (3)	$19,125	Three part-time Grace Space Assistants covering 8:30–11:30 a.m., M–F
Fringe Benefits (approx. 14%)	$2,678	Payroll taxes, workers' compensation, and other mandatory benefits
Supplies	$2,550	Bathroom, cleaning, and food supplies (150/week x 17 weeks)
Administration & Supervision (10%)	$2,435	Program supervision, fiscal management, reporting, insurance
Total	**$26,788**	

Budget Justification

1. Personnel – Grace Space Assistants: $19,125

- **Positions and schedule:**
  - Three Grace Space Assistants
  - Hours: 8:30 a.m. – 11:30 a.m., Monday through Friday, during the Code Blue period (approximately 17 weeks).

- **Coverage model:**
  - The staffing pattern ensures adequate coverage for guests during morning hours (including winter weather days when demand is highest), while also providing

backup for staff illness, appointments, and training.

- **Rate and calculation:**
    - Each Assistant is budgeted at approximately **$25/hour**.
    - 3 hours/day × 5 days/week = 15 hours/week
    - 15 hours/week × 17 weeks = 255 hours per position
      255 hours × $25/hour = **$6,375** per position
    - Three positions × $6,375 = **$19,125** total personnel

2. Fringe Benefits: $2,678

- Fringe is calculated at approximately **14% of salaries** for these part-time positions.
- This includes:
    - Employer payroll taxes (FICA, Medicare, unemployment)
      Workers' compensation and disability insurance
    - Required employer contributions and administrative costs associated with staffing

- Calculation:
    - $19,125 (Personnel) × 14% = **$2,678**

3. Supplies: $2,550

Supplies will support basic needs and maintain a safe, sanitary environment for guests during morning operations.

- **Scope of supplies:**
    - **Bathroom and hygiene supplies:** toilet paper, soap, paper towels, menstrual products, basic hygiene items.
    - **Cleaning supplies:** disinfectants, trash bags, gloves, cleaning cloths, and other janitorial items required to maintain a healthy, low-barrier space with high daily foot traffic.
    - **Food and beverages:** Coffee, coffee supplies, and light snacks.

- **Calculation:**
    - Approximately **$150 per week** in supplies
    - 17 weeks × $150/week = **$2,550**

4. Administration & Supervision (10%): $2,435

A 10% administrative rate is requested to support indirect costs necessary for safe and compliant program operations.

- **Use of funds:**

    - Direct supervision and support of Grace Space Assistants (scheduling, performance management, coaching around harm reduction and trauma-informed care).
    - Fiscal management (payroll, invoicing, budget tracking, audit preparation).
    - Data collection and reporting related to opioid settlement outcomes (e.g., number of individuals served, referrals to treatment and harm reduction, connections to shelters and healthcare).
      General liability insurance, technology support, and other shared infrastructure that enables Grace Space to operate effectively.

- **Calculation:**
    - 10% of direct costs (Personnel + Fringe + Supplies)
    - Direct costs: $19,125 + $2,678 + $2,550 = $24,353
    - 10% × $24,353 = **$2,435**

Personnel Change Justification Form

Requested Change: ☑ Abolish/Create ☐ Reallocation ☐ Abolish ☑ Create

Position Name (s): Create Accounting Manager Abolish Asst. Director of Admin Services

Bargaining Unit: CSEA from Management Comp

Purpose and Background:

Please see attached justification. The Accounting Manager would be created 1/5/26 and the Assistant Director of Administrative Services would be abolished 7/31/26.

Fiscal Impact: ☑ County Funded 35 % ☐ Grant Funded ___ % Grant Exp. Date ___

Current Grade/Salary of Position: Grade 10 MC Salary Range $ 60,854 - 80,995

Requested Grade/Salary of Position: Grade 30 CSEA Salary Range $ 29.0528 - 36.7735/hr

Annual Increase: $ (13,860) County Share: $ (4,851) # of Positions Affected: 2

Goals:

Please see attached.

Operational Impact:

Please see attached.

Requested By: _____ Signature of Requesting Department Head _____ Date

Personnel Officer Approval _____ Signature of Personnel Officer 11/20/25 Date

County Administrator Budget Impact Statement:

County Administrator Approval _____ Signature of County Administrator 11/20/25 Date

Statutory Committee Approval _____ Signature of Committee Chair after Committee Vote 12-9-25 Date

11/07/2025

Michael Ponticiello, County Administrator
Cortland County | 60 Central Ave. | Cortland, NY, 13045

Review and Confirmation of County Jail Schematic Design

Dear Michael,

It was a pleasure to meet with you and The County Leadership to discuss restarting the Cortland County Jail design process. SMRT worked with The County between 2015 and 2017 to site, program, and begin the design of a new county jail. Upon completion of the 'Schematic Design' phase (roughly 30% of the way through the full design process), Cortland County elected to pause the design process to reconsider priorities. We understand that following a review of the previous work, as well as various operational studies, the county has asked SMRT to update the previous work to get a current expectation of project size and associates construction cost expectations.

The design contract between SMRT and Cortland County is still open, enabling us to pick up where we left off at the request of The County. As eight years have passed we recommend this relatively brief (compared to the full design phases) undertaking to confirm the scope of the project is still appropriate and reflects current operational requirements, building codes, and construction costs. SMRT is joined by Pike Construction Services on this contract, to serve as the Construction Manager-as-Advisor. Pike will be performing the cost estimate update.

Understanding of the Project

Before diving back into the full design process SMRT recommends the following three tasks be undertaken.

1. Program validation and schematic design layout confirmation
   The last eight years have seen dramatic changes in the population profile of the incarcerated population and may necessitate reconsideration of the overall number of cells, housing pods, and separations within each pod. We also anticipate The County may consider adding an arraignment room to the facility, amongst other potential changes based on the contemporary operational procedures of the Sheriff's department.

   We will meet with the Jail and Sheriff's department leadership to walk through all the spaces within the 2017 design and reconfigure the proposed program and footprint based on the updated information.

2. Updated Code Analysis
   Our engineering team will review all the code summaries and associated building systems and bring the recommendations up to current code requirements and industry best practices.

3. Updated Cost Estimate
   Our partners at Pike Construction Services will provide an updated schematic design estimate based on the 2017 package with the updated layout and code requirements.

Proposed Schedule

We propose a four-week schedule to complete the three tasks listed above. Our engineers will immediately update the code evaluation and system recommendation. We will schedule a virtual meeting with the Sheriff's leadership team to walk through the 2017 design, make the changes, and meet again virtually to review the update proposed design. Upon confirmation of the updated design and code review, Pike will update the cost estimate and deliver to the County for consideration of next steps.

Fee Summary

We propose to perform three tasks listed in this proposal for the fixed-fee of $18,000.

Terms and Conditions

The Scope of Work included in this proposal will be executed subject to the terms and conditions of the existing design contract between SMRT and Cortland County, dated 10/06/2016. If you are in agreement with the Scope of Work included, please provide SMRT with Authorization to Proceed by signing and returning a copy of the attached authorization statement.

We appreciate the opportunity to get back to work for the people of Cortland County. Please reach out with any questions at your convenience.

Sincerely,

Lance Lowell, AIA NCARB
Associate Principal, Senior Architect

SMRT Architects and Engineers | 433 State Street, 5th Floor | Schenectady, NY 1230
p 207.321.3869 | c 518.496.8652 | email: llowell@smrtinc.com

CC: Graham Vickers

AUTHORIZATION STATEMENT

For Scope of Professional Services

ORDERED BY:

Michael Ponticiello, County Administrator
Cortland County
60 Central Ave.
Cortland, NY 13045

DESCRIPTION OF WORK:

Confirm Cortland County Jail program and provide an updated schematic design layout reflecting current operational requirements and building code analysis. Upon confirmation, an updated construction cost estimate will be provided as described in the attached proposal letter dated November 7, 2025.

FEE BASIS:

SMRT proposes to provide these services for a fixed fee of $18,000, plus customary reimbursable expenses (see attached SMRT schedule of professional hourly billing rates).

TERMS:

Terms and conditions shall be as described in the attached SMRT standard terms and conditions document and prime contract agreement dated 10/06/2016.

APPROVED AND ACCEPTED BY:

Michael Ponticiello

Signature Date

Lance Lowell
SMRT Architects & Engineers

11/7/2025

Signature Date

SMRT Standard Terms and Conditions

ARTICLE 1
SMRT RESPONSIBILITIES

1.1 SMRT shall perform its services consistent with the professional skill and care ordinarily provided by such design professionals practicing in the same or similar locality under the same or similar circumstances. SMRT makes no warranty, express or implied, as to its professional services rendered under this Agreement. Accordingly, the Client should prepare and plan for clarifications and modifications to the construction documents, which may impact both the cost and schedule of the Project.

1.2 SMRT's services shall be performed as expeditiously as is consistent with professional skill and care and the orderly progress of the Work.SMRT's services consist of those services performed by SMRT, SMRT's employees and SMRT's consultants as may be enumerated in the attached scope of work description.

1.3 Upon request of the Client, SMRT shall submit for the Client's approval a schedule for the performance of SMRT's services which may be adjusted as the Project proceeds, and shall include allowances for periods of time required for the Client's review and for approval of submissions by authorities having jurisdiction over the Project.

ARTICLE 2
ADDITIONAL SERVICES

2.1 Services additional to attached scope of work descriptions shall be provided if authorized or confirmed in writing by the Client and shall be paid for by the Client as mutually agreed with SMRT.

2.2 Client-directed revisions to the Project that necessitate redesign, after the construction document phase has commenced, shall be considered additional services.

ARTICLE 3
CLIENT'S RESPONSIBILITIES

3.1 The Client shall provide information which shall set forth the Client's objectives, schedule, constraints, budget with reasonable contingencies, and criteria.

3.2 The Client shall furnish surveys describing physical characteristics, legal limitations and utility locations for the site of the Project, a written legal description of the site and the services of geotechnical engineers or other consultants when such services are requested by SMRT.

3.3 SMRT will rely on the Client supplied information in carrying out its services.

3.4 The Client shall designate a representative authorized to act on the Client's behalf with respect to the Project. The Client or such authorized representative shall render decisions in a timely manner pertaining to documents submitted by SMRT in order to avoid unreasonable delay in the orderly and sequential progress of SMRT's services.

3.5 The Client hereby grants permission, or if the Client is not the record Client of the property, has obtained permission for SMRT to enter upon subject premises to take necessary measurements or perform necessary tests.

ARTICLE 4
USE OF SMRT'S DOCUMENTS

4.1 Documents prepared by SMRT, including all electronically created documents, are Instruments of Service for use solely with respect to this Project. SMRT shall retain all common law, statutory and other reserved rights, including the copyright. The Client shall not reuse or permit the reuse of SMRT's documents except by mutual agreement in writing.

4.2 SMRT's materials shall not include the Client's confidential or propriety information if the Client has previously advised SMRT in writing of the specific information considered by the Client to be confidential or propriety. The Client shall provide professional credit to SMRT in the Client's promotional materials for the Project.

ARTICLE 5
MEDIATION

5.1 In an effort to resolve any conflicts that arise during the design or construction of the Project or following the completion of the Project, the Client and SMRT agree that all disputes between them arising out of or relating to this Agreement shall be submitted to mediation as a condition precedent to litigation and within 90 days of discovery unless the parties mutually agree otherwise.

5.2 The Client and SMRT further agree to include a similar mediation provision in all agreements with independent contractors and consultants retained for the project and to require all independent contractors and consultants also to include a similar mediation provision in all agreements with subcontractors, subconsultants, suppliers or fabricators so retained, thereby providing for mediation as the primary method for dispute resolution between the parties to those agreements.

5.3 All claims, counter claims, disputes and other matters in question between the parties hereto arising out of or relating to this agreement, or the breach thereof, if not settled by mediation, shall be resolved by litigation, unless otherwise agreed by the parties at that time.

5.4 Mediation shall be held in the place where the Project is located and all costs of the mediation shall be shared equally by both parties.

ARTICLE 6
TERMINATION, SUSPENSION OR ABANDONMENT

6.1 In the event of termination, suspension or abandonment of the Project, SMRT shall be equitably compensated for services performed. Failure of the Client to make payments to SMRT in accordance with this Agreement shall be considered substantial nonperformance and is sufficient cause for SMRT to withhold design documents, suspend or terminate services. Either SMRT or the Client may terminate this agreement after giving no less than seven (7) days written notice if the other party substantially fails to perform in accordance with the terms of this Agreement.

ARTICLE 7
MISCELLANEOUS PROVISIONS

7.1 This Agreement shall be governed by the laws of the state where the project is located unless otherwise mutually agreed upon.

7.2 The Client and SMRT, respectively, bind themselves, their partners, successors, assigns and legal representatives to this Agreement. Neither party to this Agreement shall assign the contract as a whole without written consent of the other.

7.3 SMRT and SMRT's consultants shall have no responsibility for the identification, discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials in any form at the Project site.

7.4 In no event shall the total aggregate liability arising from professional acts, errors and omissions exceed the total fee for services rendered on the project.

7.5 The Client and SMRT waive consequential damages for claims, disputes or other matters in question arising out of or related to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement.

7.6 To the extent damages are covered by property insurance, the Client and SMRT waive all rights against each other and against the contractors, agents, employees of the other for damage. The Client and SMRT shall require contractors, consultants, agents and employees of any of them similar waivers in favor of the other parties enumerated herein.

7.7 If a required item or component of the Project is omitted from the construction documents, SMRT shall not be responsible for paying the cost required to add such an item or component to the extent that such item or component would have been required and included in the original construction documents. In no event will SMRT be responsible for any cost or expense that provides betterment or upgrades or enhances the value of the Project.

ARTICLE 8
PAYMENTS TO SMRT

8.1 An initial payment may be required and described in an attachment to this Agreement. This initial payment shall be credited toward SMRT's final invoice.

8.2 Payments on account of SMRT's services, reimbursable expenses and additional services when authorized shall be made monthly upon presentation of SMRT's statement of services rendered or expenses incurred.

8.3 Payments are due and payable upon receipt of SMRT's invoice. Amounts unpaid thirty (30) days after the invoice date shall bear interest at the rate of eighteen percent (18%) per annum.

ARTICLE 9
OTHER CONDITIONS AND SERVICES

9.1 Purchase Orders, when duly executed by the Client's authorized personnel, shall constitute for SMRT an acceptable notice to proceed with services. Terms and Conditions defined herein shall supersede those defined in any Purchase Order identified with SMRT services. The Purchase Order Number shall be used by SMRT as the Client's project identification number.

9.2 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations.

CORTLAND COUNTY

Office of the County Administrator

60 Central Avenue

Cortland, NY 13045

Morgan Spaulding (607) 756-3484

Grant Administrator mspaulding@cortlandcountyny.gov

Monthly Report for November 2025

Committee Meeting Date: December 9th, 2025

The following report highlights the Grant Administrator's work throughout November 2025, including participation in meetings, recent grant awards, submitted applications, and ongoing grant efforts.

Meetings/Trainings Attended:

- ARC Grants to Grow Steering Committee Meeting
- Meeting with National Grid to discuss funding opportunities for Courthouse HVAC system
- Micron Game Plan Meeting
- NYS Association of County Planning Director's Monthly Meeting
- CFA Planning with County Planning Department
- All Standing Legislative Committees and Session

Education & Outreach

- Met with Village of McGraw to discuss water infrastructure funding opportunities
- Cortland Breakfast Rotary – Salvation Army Kickoff
- Central New York Community Foundation Announcement & Roundtable
- TC3 Veteran's Lunch Celebration
- Chamber Annual Dinner & Afterhours
- Leadership Cortland – Forkey's Fabrication & iSpice Tours
- Southern Tier 8 Developers Summit on Workforce, Housing, & Infrastructure

Grants Awarded:

- $50,000 grant awarded through ARC for personnel services supporting the Grant Administrator position.
- $25,000 grant awarded through DOS NYSWIMS program to support lifeguard certifications and salaries for both the County and City.
    - Final reimbursement submitted
- $500,000 grant awarded through Empire State Development (ESD) County Infrastructure grant program on behalf of the Town of Cortlandville for a new municipal well.
- $61,000 awarded in grants and donations for playground at Dwyer Park in partnership with Kiwanis Club.
    - Playground equipment ordered. Planning for spring installation.
- $834,000 awarded from NYS Department of State for Countywide Shared Services Initiative.
- $100,000 awarded through Appalachian Regional Commission (ARC) for additional Laserfiche licenses, scanners, and training.
    - Working with County Clerk and various departments to implement effectively.
- $50,000 awarded through the Department of Homeland Security & Emergency Services (DHSES) for cybersecurity.

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Monthly Report for November 2025

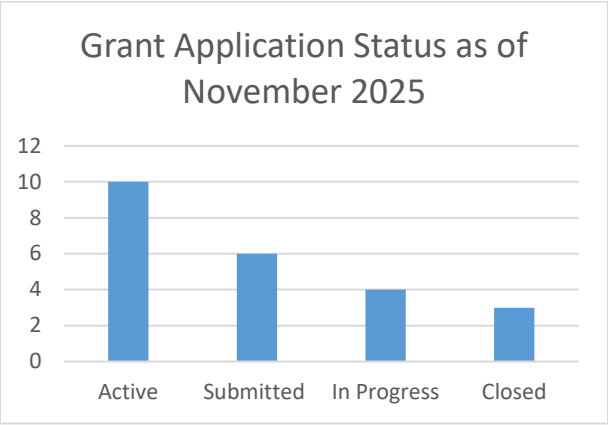
Committee Meeting Date: December 9th, 2025

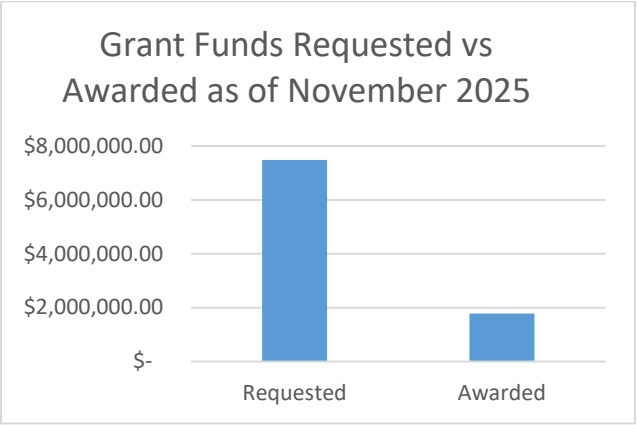
Grant Applications Submitted:

- Congressionally Directed Spending funding requests submitted for the construction fees related to the Cortlandville well.
- Application submitted to Department of State (DOS) Brownfield Opportunity Area Grant Program for a Countywide Brownfield Pre Planning Inventory and Analysis Initiative in partnership with Cortland County Planning Department.
- Aided in submitting various applications alongside County Planning and the Village of Marathon for funding for a substation.

Grant Applications in Progress:

- Exploring Funding Opportunities for new HVAC system for the Courthouse.
- Developing Microenterprise Assistance Program and application.
- Working with Cortland Repertory Theater on a New York State Council on the Arts Small Capital Grant for bathroom renovations at Dwyer Park.
- Working on DHSES Cybersecurity Grant Program for various cybersecurity needs including phishing software, training and email security.
- Working on DHSES Critical Infrastructure Grant Program for new security cameras at the County Office Building.
- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.





OFFICE OF COUNTY AUDITOR
CORTLAND COUNTY
60 CENTRAL AVENUE, CORTLAND, NY 13045
607-753-5020

Stephen M. Trobert, CPA
Manager of Audit & Financial Projects

November 2025 Quarterly Update

Summary of Reports Drafted for Discussion

- **DSS Code Blue program** – The Audit office conducted a routine fiscal review with the contracted agency providing space, staffing and administration of the program. Several discussions were held with the Commissioner of Social Services and the agency's director and accounting team. The Audit office documented an understanding of the program's operations and the fiscal processes and controls in place at the agency. Additionally, performed certain analytical procedures over 2024-2025 program expenditures determined in scope for review. These procedures included testing a sample of payroll, occupancy, food and supplies expenditures. No significant findings were noted.

In Process Reviews

- **Business Development Corporation** – The Audit office is performing a routine review with the contracted agency. To date, a meeting has been held with the BDC's Executive Director and Chief Financial Officer to discuss the agency's operations and the objectives of the review. The Audit office will continue to gather an understanding of the administration of the contract between the agency and the County, the fiscal operations of the BDC, and the relationship between the BDC and IDA. Additionally, analytical procedures and requests for additional documentation are in process.

County Comparisons

- Utilizing data obtained from OpenBook NY, the Audit office performed comparisons of key financial metrics between the County and a subset of other NYS counties with a population between 44k – 57k. The analysis was performed on a per capita basis, and a report summarizing the results of the comparisons was presented at the November Finance & Administration committee meeting. The Audit office is also in the process of expanding the analysis to include departmental level data. The office is comparing expenditure data by department to this same subset of counties. The reports and data from this analysis will be shared at an upcoming committee meeting.

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Other Items

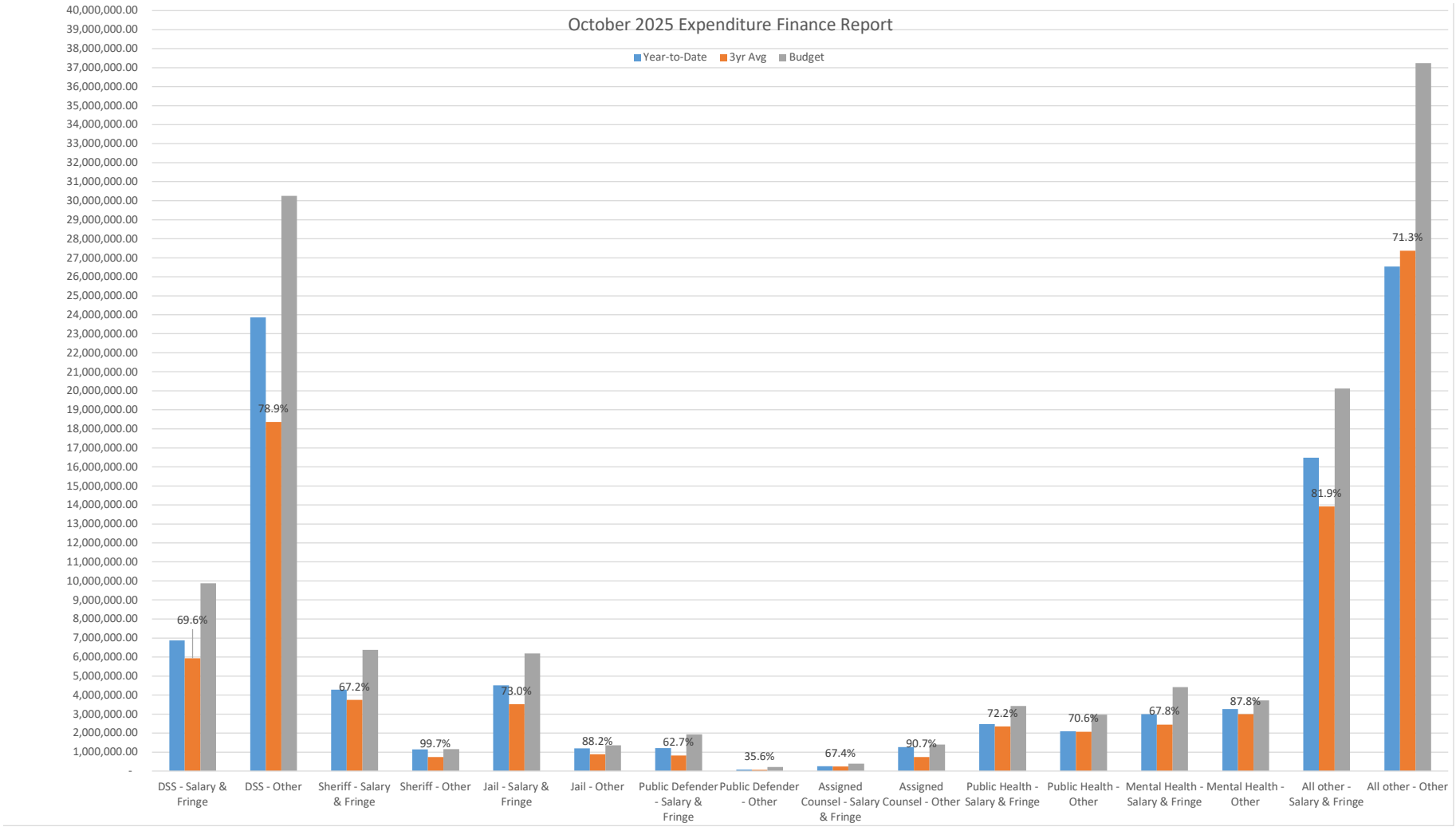
- **Departmental payroll processes & controls** – The office has continued to perform reviews of the payroll processes of larger and/or more complex County departments. The reviews involve meeting with departmental staff involved in the payroll process and shadowing the process from start to finish. To date, reviews have been performed with DSS, Emergency Response, Highway, and the Sheriff's office. Additionally, the Audit office is continuing to perform analytical procedures over employee accrual balances.

- **Cybersecurity** – Met with the County's Chief Information Officer and noted key cybersecurity initiatives of the County and the timeline for implementation. My office will follow up to ensure that these initiatives are completed and will continue to monitor the County's cybersecurity preparedness through ongoing discussions with the IT department and County Administration.

- **Assigned Counsel** – Continued discussions with the Assigned Counsel Plan Administrator as to policies and procedures in place for the review of case vouchers submitted by attorneys participating in the 18-B program. The department is considering the use of third-party software to standardize the submission of attorney vouchers. Additionally, the Audit office held discussions with the department to gain an understanding of the process for program eligibility determinations. The Audit office will be performing testing over eligibility determinations for a sample of client applications.

- **Financial software controls** – Coordinated an assessment of processes and controls with respect to user roles and permissions within the County's third-party financial software. The trainings were conducted by the software provider and attended by the Director of Finance and Chief Information Officer. The software provider will produce a report with their findings and recommendations to improve user access controls.

- **Opioid settlement funding** – The Audit office has commenced routine procedures over Opioid Settlement Funds received by the County through OASAS. The office will be selecting a sample of contracted agencies allocated funding by the County Legislature. For each selected agency, the contract between the agency and County will be reviewed along with available fiscal reporting as to the how the funds were utilized.


October 2025 Expenditure Finance Report
Year-to-Date
3yr Avg
Budget
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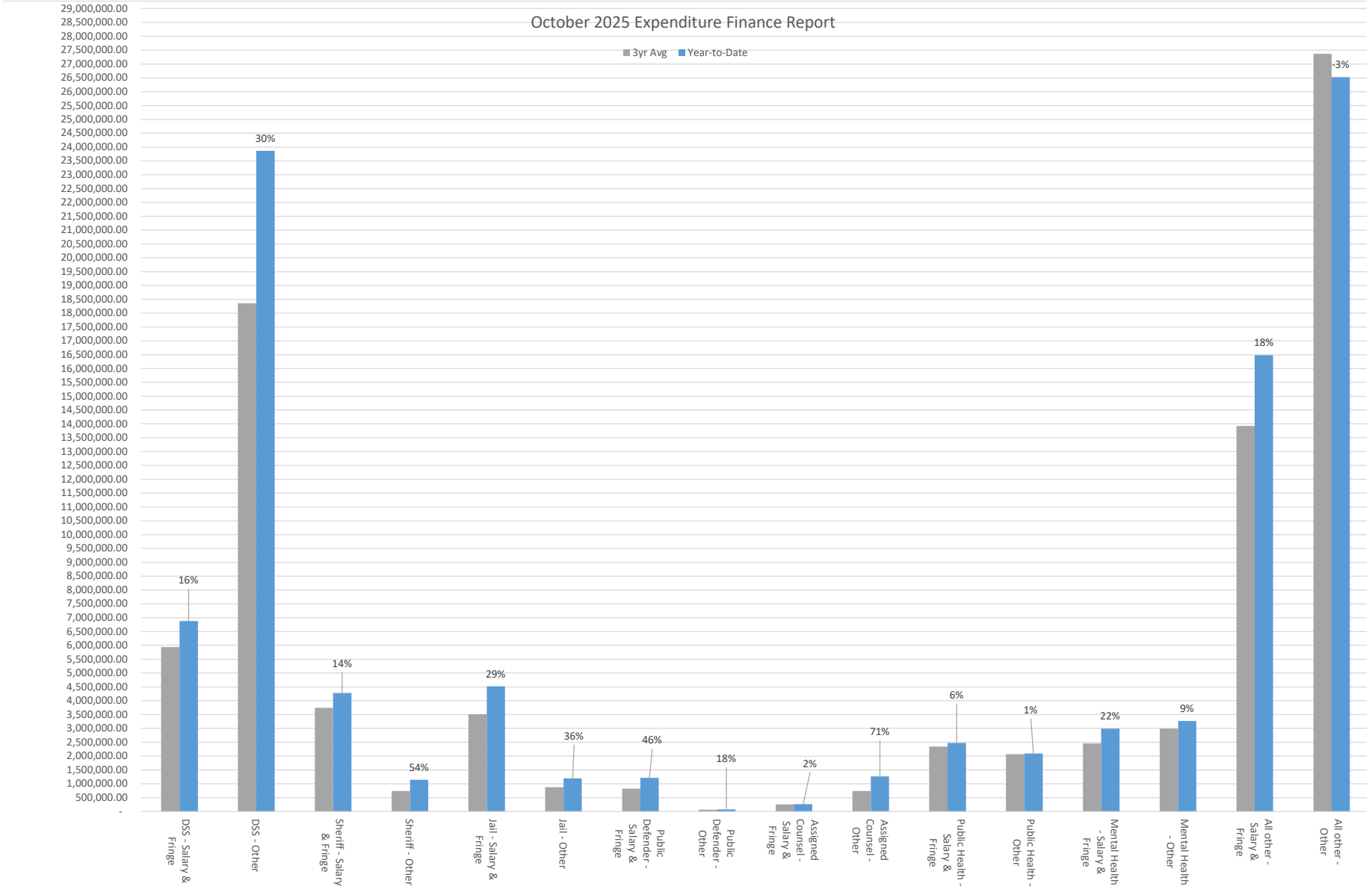
DSS - Salary & Fringe
DSS - Other
Sheriff - Salary & Fringe
Sheriff - Other
Jail - Salary & Fringe
Jail - Other
Public Defender - Salary & Fringe
Public Defender - Other
Assigned Counsel - Salary & Fringe
Assigned Counsel - Other
Public Health - Salary & Fringe
Public Health - Other
Mental Health - Salary & Fringe
Mental Health - Other
All other - Salary & Fringe
All other - Other


October 2025 Expenditure Finance Report
3yr Avg
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DSS - Salary & Fringe
DSS - Other
Sheriff - Salary & Fringe
Sheriff - Other
Jail - Salary & Fringe
Jail - Other
Public Defender - Salary & Fringe
Public Defender - Other
Assigned Counsel - Salary & Fringe
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Public Health - Salary & Fringe
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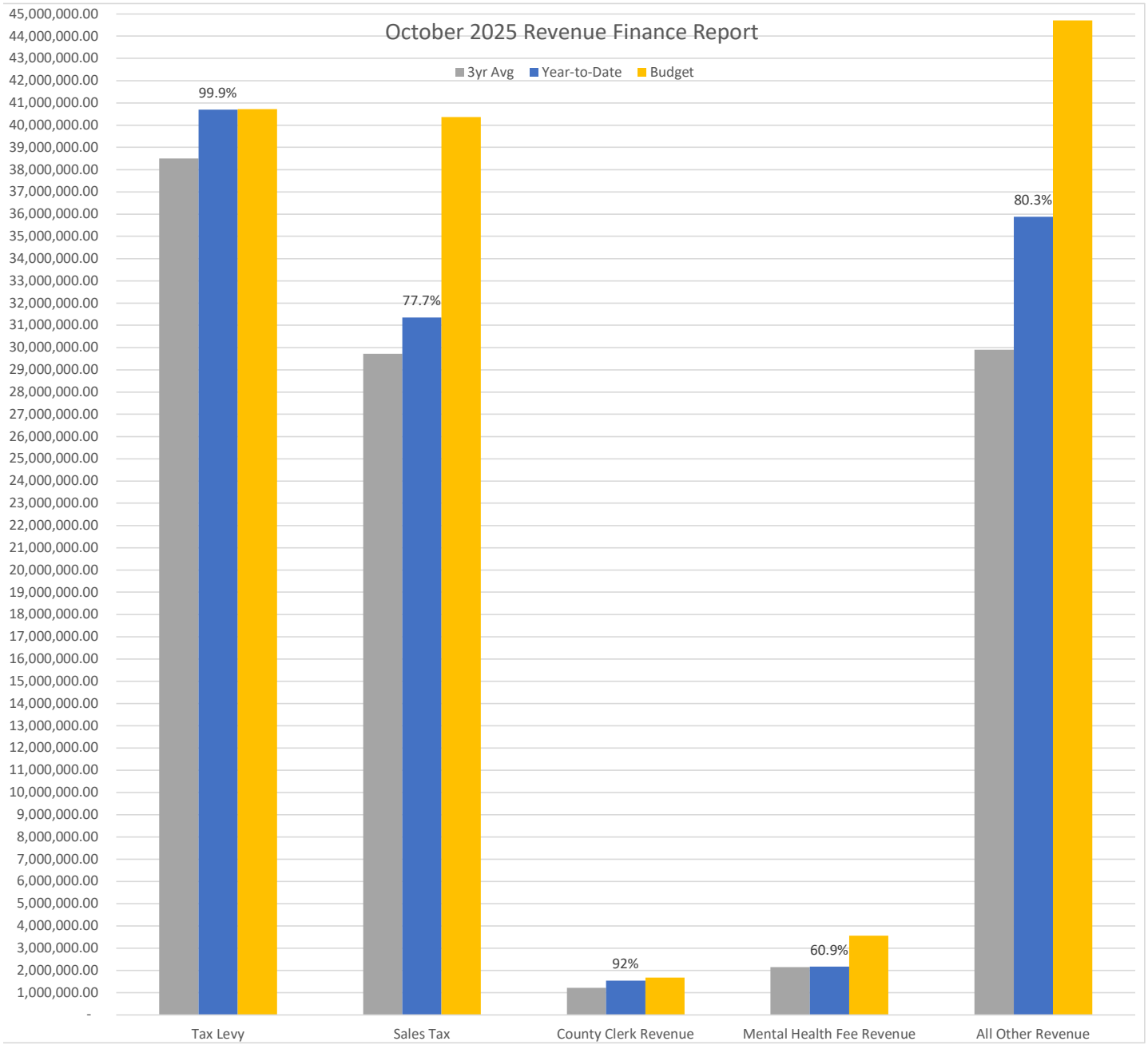
All other - Salary & Fringe
All other - Other


October 2025 Revenue Finance Report
3yr Avg
Year-to-Date
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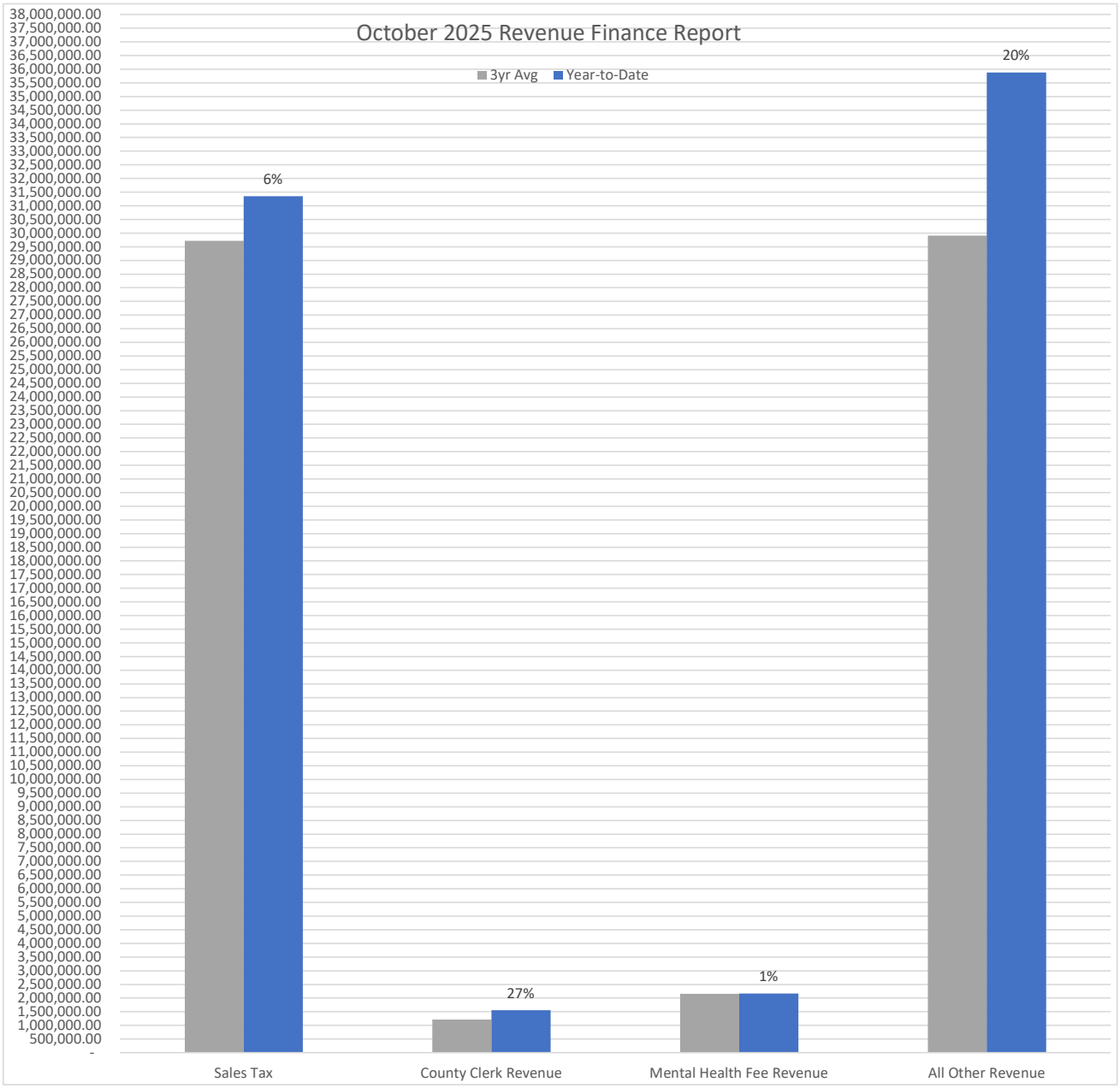
92%
60.9%
80.3%
Tax Levy
Sales Tax
County Clerk Revenue
Mental Health Fee Revenue
All Other Revenue


October 2025 Revenue Finance Report
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-
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27%
1%
20%
Sales Tax
County Clerk Revenue
Mental Health Fee Revenue
All Other Revenue

Cortland County					
Reserve Funds					
				12/31/2024	**10/31/2025**
Reserve Title	**Authorizing Resolution**	**Purpose**	**Funding**	**Balance**	**Balance**
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	343,792.25	355,774.67
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,567,108.88	1,803,393.13
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	4,539,945.76	5,447,303.37
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	16,082.52	17,308.98
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,679.49	43,686.76
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	4,568.70	4,568.70
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	138,615.15	136,951.68
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	88,973.41	92,100.06
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	113,842.67	117,333.37
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	112,862.57	87,032.73
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	55,872.37	67,742.04
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	630.17	652.84
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Secton 5311 funding	28,107.97	46,641.29
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,767,352.95	1,755,527.77
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	352,430.54	465,431.50
Public Safety Reserve	85-25	One time law enforcement expenditures	Traffic Safety program		181,116.38
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	5,160,225.20	5,345,012.66
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	45,562.74	44,812.74
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	232,497.95	177,045.93
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	10,383.69	11,162.84
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	251,343.69	137,276.44

Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	10,763.55	11,147.07
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing $100,000 or more	Assigned fund balance over $750,000	941,905.06	975,725.87
Road Machinery Fuel Farm Reserve	152-24	Repair & replacement of Highway fuel farm	$0.25/gallon fuel sold at Highway fuel farm	12,248.08	12,687.87
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,865,453.75	748,949.92
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	816,121.61	850,933.06
NOTE:					
B&G Reserve	$58,500 budgeted for Higway roof top units. At 10/31/25, $-0- has spent on this project.				
Jail Reserve	Resolution 19-25 authorized up to $20,000 for a needs study. At 10/31/25, $14,910 has been paid.				
Occupancy Tax Reserve	$826,382.71 to Tourism in 2026 and $607,766.42 in 2027; $21,228.74 County admin in 2025, $91,820.30 in 2026 and $67,529.60 in 2027; $140,800 returned from Cortland Regional Sports Council				
Opioid Settlement Reserve	Resolution 169-24 authorized up to $25,000 for warming center. At 10/31/25, $17,442.66 has been paid for the warming Center.				
	Resolution 188-25 authorized $184,000 in contracts. As of 10/31/25, $-0- has been paid on these contracts.				
Sheriff Phone Account	$58,420 budgeted for new van. At 10/31/25, $-0- has been paid.				
Motor Vehicle Equipment Reserve	Resolution 218-25 authorized $37,622.52 be paid from this reserve for 18B match. At 10/31/25, this ha not been paid.				
Landfill Closure Reserve	Resolution 4-25 authorized up to $365,500 and Resolution 77-25 authorized up to $1,695,232 for cell closure. At 10/31/25, $1,181,045.98 has been paid.				