



**Cortland County Finance
and Administration
Committee
Committee Meeting
~ Minutes ~**

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

Thursday, March 26, 2026

2:30 PM

Room 302

Call to Order

The meeting was called to order at 02:30 PM by Committee Chair Cathy Bischoff.

1. Roll Call

PRESENT:	Legislator Beau Harbin, Legislator Linda Jones, Legislator Eugene Waldbauer, Legislator William McGovern, Legislator Cathy Bischoff, Legislator Reed Cleland, Legislator Joseph Nauseef (Late - arrived at 3:33 PM)
ABSENT:	
EXCUSED:	

OTHERS PRESENT:	
Kevin Fitch	Chair of the Legislature
Savannah Hempstead	Clerk of the Legislature
Michael Ponticiello	County Administrator
Carlita Withers	Deputy Director of Finance
Stephen Trobert	Manager of Audit & Financial Projects
Paul Heider	Legislator
Laura Fox	Director of Real Property
Kristen Monroe	Commissioner of Social Services
Nicole Anjeski	Public Health Director
Lisa McGee	Fiscal McGee (Remote)
Kellie Green	Delinquent Tax Collector (Remote)

Approval of Minutes

1. Finance & Administration Committee Minutes — February 17, 2026

RESULT:	APPROVED
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Committee Updates

1. Convention & Visitor's Bureau Updates

RESULT:	COMPLETED
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2. Cortland Regional Sports Council Update

RESULT:	COMPLETED
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Resolutions

Referred from Finance & Administration Committee

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 1

Confirm Methodology for Distribution of Town and Village Share Under Sales Tax Sharing Agreement Authorized by Resolution No. 190-25

WHEREAS, the Cortland County Legislature adopted Resolution No. 190-25 on August 28, 2025 authorizing a Sales Tax Sharing Agreement between the County of Cortland and the City of Cortland for the distribution of sales tax revenues collected within Cortland County; AND

WHEREAS, said agreement establishes the percentage of sales tax revenues to be distributed for County purposes, City purposes, and Town and Village purposes for the term of the agreement commencing January 1, 2026 and continuing through December 31, 2035; AND

WHEREAS, pursuant to the agreement, the City of Cortland receives a fixed percentage of 18% of the total sales tax revenues collected in Cortland County as specified in the agreement; AND

WHEREAS, the remaining municipal share allocated for Town and Village purposes is distributed among the towns and villages of Cortland County according to a formula established by the County; AND

WHEREAS, the Cortland County Legislature desires to confirm the methodology used to calculate the distribution of the Town and Village share of sales tax revenues during the term of the agreement; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby confirms that for the first two (2) years of the agreement, covering the period January 1, 2026 through December 31, 2027, the distribution of the Town and Village share shall be calculated based solely upon the proportionate share of total assessed property value within Cortland County; AND BE IT FURTHER

RESOLVED, that for the remainder of the agreement term, beginning January 1, 2028 and continuing through December 31, 2035, the distribution of the Town and Village share shall be calculated using a formula consisting of fifty percent (50%) based on the proportionate share of total assessed property value and fifty percent (50%) based on the proportionate share of population for each municipality; AND BE IT

FURTHER

RESOLVED, that this resolution is intended to clarify and confirm the methodology used for the distribution of the Town and Village share under the Sales Tax Sharing Agreement authorized by Resolution No. 190-25 and shall be effective immediately.

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

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 2

Designate Public Funds Deposit Institution

WHEREAS, County Law Section 212 and General Municipal Law Section 10 requires that the Cortland County Legislature designate one or more banks or trust companies for the deposit of public funds received by the County Director of Finance; AND

WHEREAS, such designation must specify the maximum amount which may be kept on deposit at any time in each bank designated by the Cortland County Legislature; AND

WHEREAS, NY MuniTrust, a local government investment pool, provides investment funds for Counties in fixed income investments permissible under NYS General Municipal Law; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby adds as a designated bank for the deposit of public funds received by the County Director of Finance and that the County Director of Finance is authorized to utilize this institution for said purpose not to exceed maximum amount listed below:

<u>BANK NAME</u>	<u>MAXIMUM AMOUNT</u>
NY MuniTrust	\$ 10,000,000

; AND BE IT FURTHER

RESOLVED, that collateral agreements, municipal funds protection and bank acknowledgements of the understanding of New York State Municipal and Finance Law be established with said bank.

RESULT:	APPROVED (0 TO 0)
MOVER:	Legislator William McGovern
SECONDER:	Legislator Reed Cleland
AYES:	None
NAYS:	None

EXCUSED:

ABSENT: Joseph Nauseef

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 3

Authorizing the County Administrator to Enter into an Agreement with Cleargov, Inc. for Budget Transparency and Financial Reporting Software

WHEREAS, Cortland County seeks to enhance transparency, accessibility, and public understanding of the County's budget and financial information; AND

WHEREAS, ClearGov, Inc., 2 Mill & Main, Suite 630, Maynard, Massachusetts, provides municipal budget transparency and financial reporting software designed specifically for local governments; AND

WHEREAS, the ClearGov Civic Edition platform includes modules for Capital Budgeting, Digital Budget Book creation, and Disclosure Studio for financial reporting; AND

WHEREAS, the proposed agreement includes implementation, onboarding, and subscription services necessary to deploy the ClearGov platform for Cortland County; AND

WHEREAS, the ClearGov Service Order provides for a pro-rated subscription period beginning June 1, 2026, followed by annual subscription services beginning January 1, 2027; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator to enter into an agreement with ClearGov, Inc. for the provision of budget transparency and financial reporting software and related services; AND BE IT FURTHER

RESOLVED, that the financial terms of the agreement shall include:

- A pro-rated subscription fee for the period June 1, 2026 through December 31, 2026 in the amount of \$19,150.83; and
- A one-time implementation and onboarding fee of \$10,000, billed January 1, 2027; and
- An annual subscription fee of \$41,810 beginning January 1, 2027, and continuing annually thereafter; and
- Annual subscription increases of 3% during the initial service period through December 31, 2031, as provided in the agreement

; AND BE IT FURTHER

RESOLVED, that the costs associated with this agreement shall be charged to Account No. A12305.54015, County Administration, Maintenance Agreements, subject to annual appropriation by the Cortland County Legislature; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, and subject to any appropriation of funding by the Legislature, are authorized to execute agreements to implement this program.

RESULT: APPROVED (0 TO 0)

MOVER:	Legislator William McGovern
SECONDER:	Legislator Eugene Waldbauer
AYES:	None
NAYS:	None
EXCUSED:	
ABSENT:	Joseph Nauseef

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 4

Award Bid/Authorize Agreement for Cortland County Auctioneer Services

WHEREAS, the County advertised for and issued a Request for Proposals (RFP) for Auctioneer Services (RFP 25-FIN-002) on January 27, 2026; AND

WHEREAS, all proposals were solicited in accordance with County policy; AND

WHEREAS, sealed proposals were received by and opened in the Office of the Clerk of the Legislature on February 25, 2026; AND

WHEREAS, the County received the following bids from the following for Auctioneer Services for Cortland County for a three (3) year term:

Company	Address	Fee Schedule
Absolute Auctions & Realty, Inc.	45 South Avenue, PO Box 1739 Pleasant Valley, NY 12569	7% Buyer's Premium Optional 1.5% Ad Recapture Fee for each property sold
Auctions International	11167 Big Tree Road East Aurora, NY 14052	Option A: 6% Buyer's Premium Option B: 10% Buyer's Premium w/ Revenue Share Option (4% revenue share back to County from Premium)
Bang Realty	600 3rd Avenue, 2nd Floor New York, NY 10016	6% Buyer's Premium
Collar City Auctions	9423 Western Turnpike Delanson, NY 12053	5% Buyer's Premium

; AND

WHEREAS, based upon the results of the bid, the bid is to be awarded to the best value bidder; AND

WHEREAS, it is the recommendation of the Finance and Administration Committee of the Cortland County Legislature to award the bid to Auctions International, of 11167 Big Tree Road, East Aurora, NY

14052; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby awards the bid for the Cortland County Auctioneer Services to Auctions International, of 11167 Big Tree Road, East Aurora, NY 14052; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, be and hereby is authorized to enter into a three (3) year agreement with Auctions International, of 11167 Big Tree Road, East Aurora, NY 14052, for the Cortland County Auctioneer Services.

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

Referred from Public Works Committee

ON MOTION OF PAUL HEIDER

AGENDA ITEM NO. 5

Amend 2026 Budget to Transfer Social Services Information Technology Responsibilities to the Department of Information Technology - Information Technology

WHEREAS, the needs of the Department of Social Services will be better served by having the Department of Information Technology assume Information Technology duties needed for the Department of Social Services; AND

WHEREAS, it is the recommendation of the Department of Social Services to no longer have the position of Information Systems Administrator in the Department as of April 1, 2026 and to move the position to the Department of Information Technology; AND

WHEREAS, the Department of Social Services has entered into a Memorandum of Understanding commencing on April 1, 2026 to pay the costs of the Department of Information Technology taking on this work and position; NOW THEREFORE BE IT

RESOLVED, that one (1) position of Information Systems Administrator (Grade 25, CSEA, \$35,0243 – 44.3319/hr, competitive class, full time with benefits) be moved to the Department of Information Technology effective April 1, 2026; AND BE IT FURTHER

RESOLVED, the 2026 Cortland County budget be amended as follows:

Increase:

A16805.51005	Salary	\$ 71,299
A16805.58020	Retirement	\$ 10,695
A16805.58030	FICA	\$ 5,454
A16805.58040	Workers' Compensation	\$ 1,350
A16805.58060	Health Insurance	\$ 16,288
A16805.58062	Dental Insurance	\$ 68
A16805.58065	Vision Insurance	\$ 15
A168042.41289	Departmental fees (revenue)	\$ 105,169

A60105.54815	Contracted Agencies	\$ 105,169
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Decrease:

A60105.51005	Salary	\$ 71,299
A60105.58020	Retirement	\$ 10,695
A60105.58030	FICA	\$ 5,454
A60105.58040	Workers Compensation	\$ 1,350
A60105.58060	Health Insurance	\$ 16,288
A60105.58062	Dental Insurance	\$ 68
A60105.58065	Vision Insurance	\$ 15

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

Referred from Government Operations Committee

Referred from Judiciary & Public Safety Committee

Referred from Agriculture/Planning/Environment Committee

Referred from Health & Human Services Committee

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 6

Abolish Two (2) Case Aids and One (1) Child Support Investigator/Create Two (2) Social Welfare Examiners and One (1) Senior Case Aid - Department Of Social Services

WHEREAS, the needs of the agency will be better served by abolishing and creating several positions in the Social Services Department; AND

WHEREAS, the Health and Human Services Committee recommends the abolishment of the following full-time positions:

- Two - Case Aide (CSEA, Grade 8, \$19.4812-24.6583/hr, competitive class)
- One - Child Support Investigator (CSEA, Grade 12, \$22.0744-27.9406/hr, competitive class)

; AND

WHEREAS, the Health and Human Services Committee recommends the creation of the following full-time positions:

- Two - Social Welfare Examiner (CSEA, Grade 12, \$22.0744-27.9406/hr, competitive class)
- One - Senior Case Aide (CSEA, Grade 10, \$20.7185-26.2244/hr, competitive class)

; NOW THEREFORE BE IT

RESOLVED, that the following positions are abolished effective April 13, 2026:

- Two - Case Aide (CSEA, Grade 8, \$19.4812-24.6583/hr, competitive class)
- One - Child Support Investigator (CSEA, Grade 12, \$22.0744-27.9406/hr, competitive class)

; AND BE IT FURTHER

RESOLVED, that the following positions are created with approval to fill effective April 13, 2026:

- Two - Social Welfare Examiner (CSEA, Grade 12, \$22.0744-27.9406/hr, competitive class)
- One - Senior Case Aide (CSEA, Grade 10, \$20.7185-26.2244/hr, competitive class).

RESULT:	NO ACTION
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ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 7

**Authorize Additional Hours for Medical Director/Psychiatrist Positions for Section 730
Examination Coverage - Mental Health Department**

WHEREAS, Resolution No. 40-25 created one Medical Director/Psychiatrist position at four (4) hours per week and one Medical Director/Psychiatrist position at ten (10) hours per week; AND

WHEREAS, Resolution No. 170-25 authorized an increase in hours to allow up to fourteen (14) hours per week, provided that the aggregate number of hours worked between the two positions did not exceed fourteen (14) hours in any given week; AND

WHEREAS, the Mental Health Department has identified a need for additional psychiatric coverage specifically related to the completion of Section 730 examinations as required by the New York State Criminal Procedure Law; AND

WHEREAS, the additional hours associated with the completion of Section 730 examinations will be compensated utilizing funds already budgeted within the Department's Professional Services line and will not require additional appropriations; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the two Medical Director/Psychiatrist positions to each work up to seventeen (17) hours per week effective March 30, 2026, with any additional hours worked beyond the previously authorized schedule to be utilized for the completion of Section 730 examinations and paid from funds budgeted in the Mental Health Department's Professional Services line.

RESULT:	NO ACTION
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ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 8

Authorize the Creation of One (1) Forensic Counselor Position and the Reallocation of the Forensic Counselor Position - Mental Health Department

WHEREAS, the Mental Health Department currently has one (1) position of Forensic Counselor; AND

WHEREAS, the needs of the agency will be better served by creating one (1) additional full-time position of Forensic Counselor, which will be 100% grant funded; AND

WHEREAS, the Health and Human Services Committee of the Cortland County Legislature recommends the creation of this position; AND

WHEREAS, the Personnel/Civil Service Department has reviewed the salary grade for the position of Forensic Counselor, and has recommended that the aforesaid position be reallocated from CSEA Grade 22 (\$31.2705-39.5804) to CSEA Grade 26 (\$36.4015-46.0750); NOW THEREFORE BE IT

RESOLVED, that the position of Forensic Counselor is hereby reallocated from Grade 22 to Grade 26 in the CSEA #6550 labor contract effective March 30, 2026; AND BE IT FURTHER

RESOLVED, that one (1) full-time position of Forensic Counselor (Grade 26, 36.4015-46.0750/hr, CSEA, competitive class), be created with approval to fill on March 30, 2026; AND BE IT FURTHER

RESOLVED, the 2026 budget be amended as follows:

INCREASE:

A43105.43490	OMH State Aid	\$333,208.00
A43105.51005	Personal Services	\$ 81,031.48

A43105.58020	Retirement	\$ 12,154.72
A43105.58030	FICA	\$ 6,198.91
A43105.58060	Health Insurance	\$ 19,545.58
A43105.58062	Dental Insurance	\$ 90.24
A43105.58065	Vision Insurance	\$ 19.60

RESOLVED, that the position shall exist only for the duration of the grant funding and shall be abolished upon termination of such funding.

RESULT:	NO ACTION
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ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 9

Accept Funds Performance Incentive Initiative 2025 - Health Department

WHEREAS, the New York State Department of Health has awarded the Cortland County Health Department \$19,034 for the 2025 Article Six Year 13 Performance Incentive; AND

WHEREAS, these funds will be used to support costs to strengthen outreach and targeted marketing efforts for climate and extreme weather education in Cortland County; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby accepts this funding; AND BE IT FURTHER

RESOLVED, that the 2026 County Budget be amended as follows:

Increase Expenditure:		
A40105.54048.4000	Program Supplies	\$15,000
A40105.54060.4000	Advertising	\$4,034

Increase Revenue:

A40105.43401.4000	Public Health State Aid	\$19,034
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RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator William McGovern

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

Monthly Reports

1. Grant Administrator Monthly Report

RESULT:	COMPLETED
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2. Finance Monthly Report

RESULT:	COMPLETED
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Discussion Items

1. Benchmarking Analysis - Departmental Comparisons

RESULT:	COMPLETED
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2. Draft 2026 Audit Department Schedule

RESULT:	COMPLETED
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3. Update on Occupancy Tax Discussion

RESULT:	COMPLETED
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4. Update on Financial Status

RESULT:	POSTPONED TO APRIL MEETING
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5. Property Tax Discussion

RESULT:	COMPLETED
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Adjournment

The meeting was adjourned at 04:29 PM.



**Cortland County Finance
and Administration
Committee
Committee Meeting
~ Minutes ~**

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

Tuesday, February 17, 2026

9:00 AM

Room 302

Call to Order

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

Roll Call

PRESENT:	Legislator Reed Cleland, Legislator Beau Harbin, Legislator Linda Jones, Legislator Joseph Nauseef, Legislator Eugene Waldbauer, Committee Vice Chair William McGovern, Committee Chair Cathy Bischoff
ABSENT:	
EXCUSED:	
OTHERS PRESENT:	
Kevin Fitch	Chair of the Legislature
Savannah Hempstead	Clerk of the Legislature
Michael Ponticiello	County Administrator
Andrea Herzog	Director of Finance
Stephen Trobert	Manager of Audit & Finance
Morgan Spaulding	Grants Administrator
Machelle Phelps	Director of the Cortland Regional Sports Council
Paul Heider	Legislator
Michelle Enright	Executive Director Cortland Visitors Bureau
Laura Fox	Director of Real Property
Don Chu	Cortland County Resident
Sidney Lee	Cortland Standard Reporter
Kim Cameron	Cortland County Resident
Sandra Price	Legislator
Ron Van Dee	Legislator (Late 10:32 a.m.)
Kristin Monroe	Department of Social Services Commissioner (Remote)
Melanie Vilardi	Executive Director of BDC (Remote)
Nicole Compton	Executive Assistant to the County Attorney (Remote)
Carlita Withers	Deputy Director of Finance (Remote)
Jessica Leet	Planning Administrative Assistant

Approval of Minutes

1. January 13, 2026 Finance & Administration Committee Minutes

RESULT:	APPROVED
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2. January 22, 2026 Special Finance & Administration Committee Minutes

RESULT:	APPROVED
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Committee Updates

1. Cortland Regional Sports Council

RESULT:	COMPLETED
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2. Cortland County IDA/BDC

RESULT:	COMPLETED
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3. Cortland County Convention & Visitor's Bureau

RESULT:	COMPLETED
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Resolutions

Referred from Finance & Administration Committee

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 1

Authorize 2026 Cortland County Tourism Marketing Grants

WHEREAS, the Cortland County Legislature adopted Resolution No. 235-25 which authorized an agreement with the Cortland County Convention & Visitors Bureau for provision of public benefits services for promotion and publicity; AND

WHEREAS, the Convention & Visitors Bureau, per Resolution No. 235-25, shall be responsible for the distribution of occupancy funds as outlined in the Cortland County Occupancy Tax Funding Request Guidelines; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 179-25 designating the Cortland County Convention & Visitors Bureau as the Official Tourism Promotion Agency for Cortland County in accordance with New York State Tourism Promotion Act 5A; AND

WHEREAS, the Cortland County Convention and Visitor Bureau's Tourism Marketing Grant Review Group met to review applications for use of occupancy tax funding for tourism marketing which encourages overnight stays at Cortland County lodging properties, and has recommended that certain amounts of funding be made available to the agencies that sought funding; AND

WHEREAS, that recommendation has been presented to the Legislature's Finance and Administration Committee for review and consideration as follows:

1890 House Museum	\$11,000
Brockway Truck Preservation Society	\$13,000
Center for the Arts of Homer	\$85,000
Central NY Maple Festival	\$3,000
Cortland County Historical Society	\$16,500
Cortland Main Street Music Series	\$2,000
Cortland Repertory Theatre	\$55,000
Cortland Arts Connect	\$8,000
Holiday in Homer	\$3,500
Homer Cortland Community Agency (CNYLHC)	\$30,000
Homeville Museum	\$3,000
Lime Hollow Nature Center	\$30,000

; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby approves the 2026 Tourism Marketing Grants as presented and authorizes the Cortland County Convention & Visitor's Bureau to distribute the funds to the listed agencies shown above upon these agencies securing a signed contract with the Convention & Visitor's Bureau and providing eligible invoices and supporting documentation.

RESULT:	APPROVED (7 TO 0)
MOVER:	Legislator William McGovern
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 2

Authorize Agreement with Pracademic Partners for Recruiting Services for the Position of Deputy County Administrator

WHEREAS, the current Deputy County Administrator position is vacant and included in the 2026 budget; AND

WHEREAS, the Cortland County Legislature recognizes the importance of an efficient and professional search process to identify qualified candidates for the position of Deputy County Administrator; AND

WHEREAS, Pracademic Partners, located at 6534 Florence Lane, Livonia, NY 14487, has been identified as a qualified recruitment agency specializing in public sector executive searches; AND

WHEREAS, the County Legislature finds it in the best interest of Cortland County to enter into an agreement with Pracademic Partners to conduct a comprehensive recruitment process; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into an agreement with Pracademic Partners of 6534 Florence Lane, Livonia, NY 14487, for professional recruitment services to assist in the hiring of a Deputy County Administrator, in an amount not to exceed \$15,000.00, to be paid from Account No. A14305.54055; AND BE IT FURTHER

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

INCREASE

A14305.54055 Professional Services \$13,000.00

DECREASE

A14305.51005 Personnel Services \$13,000.00

RESULT:	APPROVED (7 TO 0)
MOVER:	Legislator Beau Harbin
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	
ABSENT:	

ON MOTION OF CATHY BISCHOFF AGENDA ITEM NO. 3

Authorize Fourth Quarter 2025 Sales Tax Distribution - Finance Department

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 provided for quarterly; AND

WHEREAS, the 2025 fourth quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for fourth quarter 2025 to be \$10,512,527.57; AND

WHEREAS, the total amount available for distribution is \$10,137,527.57, 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 \$5,575,640.16 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 fourth 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	\$1,761,902.29	\$-0-	\$1,761,902.29	\$-0-
Cincinnatus, Town of	\$74,529.51	\$-0-	\$74,529.51	\$-0-
Cortlandville, Town of	\$870,992.12	\$-0-	\$870,992.12	\$-0-
Cuyler, Town of	\$72,782.50	\$(28,750.00)	\$44,032.50	\$-0-
Freetown, Town of	\$59,883.45	\$-0-	\$59,883.45	\$-0-
Harford, Town of	\$85,410.23	\$-0-	\$85,410.23	\$-0-
Homer, Town of	\$292,871.69	\$-0-	\$292,871.69	\$-0-
Homer, Village of	\$204,972.19	\$-0-	\$204,972.19	\$-0-
Lapeer, Town of	\$112,764.35	\$-0-	\$112,764.35	\$-0-
Marathon, Town of	\$86,950.69	\$-0-	\$86,950.69	\$-0-
Marathon, Village of	\$44,193.46	\$-0-	\$44,193.46	\$-0-
McGraw, Village of	\$38,235.53	\$-0-	\$38,235.53	\$-0-
Preble, Town of	\$164,297.84	\$-0-	\$164,297.84	\$-0-
Scott, Town of	\$93,959.04	\$-0-	\$93,959.04	\$-0-
Solon, Town of	\$88,101.92	\$-0-	\$88,101.92	\$-0-
Taylor, Town of	\$44,042.83	\$-0-	\$44,042.83	\$-0-
Truxton, Town of	\$116,703.63	\$-0-	\$116,703.63	\$-0-
Virgil, Town of	\$272,949.89	\$(25,000.00)	\$247,949.89	\$-0-
Willet, Town of	\$76,344.25	\$-0-	\$76,344.25	\$-0-
Total	\$4,561,887.41	\$(53,750.00)	\$4,508,137.41	\$-0-

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or her designee, be and hereby is authorized to enter into any agreements necessary relative to the distribution of sales tax with a municipality; 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 1)
MOVER:	Legislator Joseph Nauseef
SECONDER:	Legislator Linda Jones
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	Beau Harbin
EXCUSED:	
ABSENT:	

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 4

Award Bid/Authorize Agreement - Animal Transportation and Sheltering Services - County Administration

WHEREAS, the County of Cortland, in limited circumstances, is responsible for providing animal transportation and sheltering services; AND

WHEREAS, the County issued a Request for Proposals (RFP) for animal transportation and sheltering services for the 2026-2027 contract year, with four (4) one-year renewals for a maximum length of five (5) years; AND

WHEREAS, all proposals were solicited in accordance with County policy; AND

WHEREAS, one (1) proposal was received and the contractor meets all the County's requirements; AND

WHEREAS, the funding for this agreement is available in account number A35105.54815; NOW THEREFORE BE IT

RESOLVED, that the contract for animal transportation and sheltering services for the 2026-2027 contract year be and hereby is awarded to Cortland County SPCA, of 879 McLean Road, Cortland, NY 13045 at the bid prices as listed per the RFP response; AND BE IT FURTHER

RESOLVED, the Cortland County Legislature authorizes the County Administrator, upon review and approval of the County Attorney or designee, to enter into an agreement with Cortland County SPCA, of 879 McLean Road, Cortland, NY 13045, for a one-year term, with an optional four (4) one-year extensions.

RESULT:	APPROVED (7 TO 0)
MOVER:	Legislator Reed Cleland
SECONDER:	Legislator Beau Harbin

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

Referred from Public Works Committee

ON MOTION OF PAUL HEIDER

AGENDA ITEM NO. 5

Amend 2026 County Road Fund Budget with Rollover Consolidated Local Street and Highway Improvement Program (CHIPS) Funding - Public Works

WHEREAS, there are funds remaining for the Consolidated Local Street and Highway Improvement Program (CHIPS) from the 2025 County Road Fund Budget, in an amount of \$3,152,819.51; AND

WHEREAS, these remaining funds are eligible to be rolled-over to the 2026 County Road Fund Budget; AND

WHEREAS, these funds may be used for Construction Projects; NOW THEREFORE BE IT

RESOLVED that the 2026 County Road Fund Budget be amended as follows:

Increase Revenues

D511243.43501	County Road Fund CHIPS Revenue	\$2,050,033.54
D511243.43501.PAVE	County Road Fund PAVE Revenue	\$ 556,327.74
D511243.43501.POP	County Road Fund POP Revenue	\$ 176,460.98
D511243.43501.EWR	County Road Fund EWR Revenue	\$ 369,997.25

Increase Expenses

D51125.54077	Construction Expenses	\$3,152,819.51
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RESULT:	APPROVED (7 TO 0)
MOVER:	Legislator Joseph Nauseef
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	
ABSENT:	

ON MOTION OF PAUL HEIDER

AGENDA ITEM NO. 6

**Authorize Supplemental Agreement No. 2 with Barton & Loguidice, D.P.C. for East River Crossing Over
Tioughnioga River Bridge (BIN 3312310) Replacement - Department of Public Works**

WHEREAS, the Cortland County Legislature authorized an agreement with the New York State Department of Transportation for the East River Crossing Bridge (BIN 3312310) Replacement, PIN 375687, through Resolution No. 44-24; AND

WHEREAS, the East River Crossing Bridge Replacement Project is eligible for funding under Title 23 U.S. Code, as amended which calls for the apportionment of the costs of such program to be borne at the ratio of 80% Federal Funds, 20% non-federal funds; AND

WHEREAS, the said projects costs may also be eligible for reimbursement of 15% of the project costs through NYSDOT AID (Marchiselli Aid) provided the funds are appropriated by the State of New York; AND

WHEREAS, the Department of Public Works solicited and received proposals from firms interested in providing design services for said project; AND

WHEREAS, the Public Works Committee appointed a Selection Committee to review said proposals, and make a recommendation to the Public Works Committee of a firm that would best provide Professional Engineering Services; AND

WHEREAS, the Public Works Committee recommended that Barton and Loguidice Engineers, D.P.C. of 443 Electronics Parkway Liverpool, NY 13088 provide Professional Engineering Services to the Cortland County Public Works; AND

WHEREAS, the Cortland County Legislature approved said agreement with Barton and Loguidice, D.P.C through Resolution No. 244-20; AND

WHEREAS, the Cortland County Legislature approved an agreement with the New York State Department of Transportation (NYSDOT) for the Acquisition of Right of Way (ROW) property through Resolution No. 57-21; AND

WHEREAS, during the course of the Design Phase of said project, it was determined that the Bridge carrying East River Crossing was eligible for the National Register of Historic Places, which requires the preparation of a finding document, an alternative analysis and a memorandum of agreement to meet section 106 a 4 (f) requirements; AND

WHEREAS, during the preliminary design phase it was also determined that the right of way phase of the project would be completed by the consultant instead of the NYSDOT because of possible schedule concerns; AND

WHEREAS, the additional scope of work for the design phase of the said project needs to be changed to include the ROW incidentals and acquisition; AND

WHEREAS, contingent upon funding by the NYSDOT, the Cortland County Public Works Committee wishes to further said project, by authorizing Supplemental Agreement # 2 with Barton and

Loguidice, D.P.C. which adds \$252,000.00 to the Construction Agreement; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney, or designee, is hereby authorized to execute Supplemental Agreement No. 2 with Barton and Loguidice, D.P.C, for the continued Construction, Construction Inspection, and Construction Services of the East River Crossing Bridge Replacement; AND BE IT FURTHER

RESOLVED, that the 2026 Capital Project Budget be amended as follows:
Increase:

HH5122554055.ERRBR	Professional Services	\$252,000.00
HH512244.44597.ERRBR	Federal Revenue	\$201,600.00
HH99015.45031.ERRBR	Interfund Transfer In	\$ 50,400.00
A99095.59950.ERRBR	Interfund Transfer Out	\$ 50,400.00
A359900	Appropriated Fund Balance	\$ 50,400.00

RESULT:	APPROVED (7 TO 0)
MOVER:	Legislator Beau Harbin
SECONDER:	Legislator Reed Cleland
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	
ABSENT:	

Referred from Government Operations Committee

Referred from Judiciary & Public Safety Committee

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 7

Authorize Agreement with Axon Justice Premier Plus - Public Defender

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 \$127,983.00, for a total of \$257,292.00; 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 Public Defender's Office at a cost of \$72,229.60 for five years, January 1, 2026 – December 31, 2030; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or her designee, be and hereby is authorized to sign the AXON Justice Premier+ contract, as discussed above, for the period from January 1, 2026 through December 31, 2030 for a cost of at the rate of \$72,229.60 for the period of January 1, 2026 through December 31, 2030; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby authorizes the Director of Finance to amend the 2026 Cortland County Budget as follows:

Increase:

A117055.43389	Other Public Safety State Aid	\$72,229.60
A117055.54015	Maintenance Agreements	\$72,229.60

RESULT:	APPROVED (7 TO 0)
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	
ABSENT:	

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 8

Accept and Authorize Emergency Services Information (ESI) Grant Award - Department of Emergency Response & Communications

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYS DHSES) has awarded the Cortland County Department of Emergency Response and Communications an Emergency Services Information Network 911 Grant (ESI) grant for FY2026 in the amount of \$689,655 resulting in no new county costs, in support of strengthening 911 operations; AND

WHEREAS, the grant performance period for the ESI grant is January 1, 2026 to December 31, 2030; NOW THEREFORE BE IT

RESOLVED, that Cortland County Department of Emergency Response and Communications is

hereby directed to expend the grant funds according to the stated grant guidance; AND BE IT FURTHER

RESOLVED, that the 2026 budget is amended as follows:

Current Change Revised

INCREASE REVENUE BUDGET:

A302043.43306.ESI	DHSES Grant	\$0	\$0	\$689,655
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INCREASE EXPENDITURE BUDGET:

A30205.52015.ESI	Dept Specific Equipment	\$0	\$0	\$689,655
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; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee and subject to appropriation of funding, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services at an amount not to exceed \$689,655; AND BE IT FURTHER

RESOLVED, 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 (7 TO 0)
MOVER:	Legislator Beau Harbin
SECONDER:	Legislator Eugene Waldbauer
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	
ABSENT:	

Referred from Agriculture/Planning/Environment Committee

Referred from Health & Human Services Committee

Monthly Reports

1. Grant Administrator Monthly Report

RESULT:	COMPLETED
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2. Claims Audit Report for July 1, 2025 - December 31, 2025

RESULT:	COMPLETED
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Discussion Items

1. Occupancy Tax Stakeholder Meeting Recap

RESULT:	COMPLETED
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2. **2022-2025 Occupancy Tax Statistics**

RESULT:	COMPLETED
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3. **Grant Calendar 2026 - Presentation from Grant Administrator, Morgan Spaulding**

RESULT:	COMPLETED
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4. **Benchmarking Analysis - Departmental Comparisons**

RESULT:	COMPLETED
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Adjournment

The meeting was adjourned at 11:05 AM.

Cortland County Tourism Marketing Grants

Tourism Marketing Grants Recommendations 2026

Organization/Event	Requested	Recommendation
1890 House Museum	\$ 10,000.00	\$ 11,000.00
Brockway Truck Preservation	\$ 13,000.00	\$ 13,000.00
Center for the Arts of Homer	\$ 90,000.00	\$ 85,000.00
CNY Maple Festival	\$ 5,000.00	\$ 3,000.00
Cortland County Historical Society	\$ 16,423.00	\$ 16,500.00
Cortland Main Street Music Series	\$ 4,000.00	\$ 2,000.00
Cortland Repertory Theatre	\$ 60,000.00	\$ 55,000.00
Cortland Arts Connect	\$ 10,000.00	\$ 8,000.00
Holiday in Homer	\$ 3,500.00	\$ 3,500.00
Homer Cortland Community Agency (CNYLHC)	\$ 40,000.00	\$ 30,000.00
Homeville Museum	\$ 5,000.00	\$ 3,000.00
Lime Hollow Nature Center	\$ 30,000.00	\$ 30,000.00
	\$ 286,923.00	\$ 260,000.00

2026 Tourism Marketing Grant: Application Details

Summary

For the 2026 Tourism Marketing Grants, the committee reviewed 12 applications across arts and culture, heritage tourism, festivals, downtown events, and outdoor recreation. Requests ranged from smaller community events looking for a few thousand dollars for basic promotion to larger organizations with more developed, data-driven marketing plans and wider regional reach. Across the board, applicants focused on attracting out-of-county visitors through a mix of print, radio, digital, and in some cases TV, with increasing attention to tracking visitor origin through ticket sales, zip codes, and sign-ins.

In making recommendations, the committee prioritized proposals that most clearly support out-of-county visitation and overnight stays, demonstrate a clear marketing strategy, and include solid visitor tracking. The committee began with the largest requests, then moved through the remaining applicants while weighing tourism impact, prior-year spending, and whether marketing dollars were clearly aimed at audiences beyond Cortland County.

Recommendations included \$85,000 for Center for the Arts and \$55,000 for CRT based on proven regional draw and spillover impact, along with full funding for Lime Hollow at \$30,000 for innovative programming and ADA-accessible offerings. The Historical Society was recommended at \$16,500 for its partnerships and heritage tie-ins, research-driven visitation, and expanded capacity through the Grace Street purchase. The Brockway Truck Show was fully funded at \$13,000 with an emphasis on documenting out-of-county distribution. CNY Living History Center was reduced to \$30,000 due to overlap with related promotions, and Homeville Museum was recommended at \$3,000. The committee increased the 1890 House Museum recommendation to \$11,000, adding \$1,000 to support a stronger emphasis on paid social. Smaller awards generally stayed near 2025 base levels: Arts Connect at \$8,000, Holiday in Homer at \$3,500, CNY Maple Festival at \$3,000, and Main Street Music at \$2,000 (with some caution if the series does not move forward).

1890 House Museum

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$10,000	\$10,000	\$10,000	\$11,000

Background

Historic museum showcasing the Wickwire Mansion and Victorian living. The museum focuses on tourism, education, community programming, and private event rentals.

Progress Highlights 2025

- 20% increase in attendance attributed to advertising in the Finger Lakes Visitor Guide.
- A feature spread in *What's Hot* that they observed driving visits.
- Multiple well-attended and/or sold-out events promoted heavily through social media, including paranormal investigations, a Victorian tea, and a murder mystery collaboration.

Marketing Approach 2026

- Print (regional Finger Lakes guide and Cortland County tourism guide).
- Shifting away from general advertising and moving toward targeted radio advertising for specific events.
- Expanded social media presence, including event promotion and occasional paid boosts.
- CAT and The Standard
- Visitor tracking by asking guests where they're from, how they heard about the museum, and what brought them to Cortland.

Goals

- Increasing community-facing events and partnerships (teas, murder mysteries, paranormal events, co-hosted events with other organizations).
- Growing education programming.
- Maintaining and building on regional marketing efforts.
- Connecting out-of-county visitors to other local restaurants and attractions to extend local economic impact.

Committee Notes

- Noted the success of the museum's paranormal investigation-related programming; were not aware of all the well attended/sold out events throughout the year.
- The museum does not have a marketing budget outside of the grant funding.
- Initial recommendation later adjusted in final allocation to support additional paid social.

Brockway Truck Preservation Society

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$13,000	\$13,000	\$13,000	\$13,000

Background

Focused on preserving Brockway truck history and promoting and executing The Annual Brockway Truck Show (August).

Progress 2026

Continued investment in multi-channel promotion, including billboards, radio, print, and event-specific materials like the program book and flyers.

Marketing Approach 2026

- Newspaper and magazine advertising in Cortland Standard, Homer News, What's Hot, and The Shopper.
- Radio advertising and billboards.

- Truck Show Program Book and Truck Show flyers.

Goals

Strengthen awareness and turnout, both locally and outside of the County, for its truck show by maintaining a visible, wide-reach marketing mix including print, radio, billboards, and regional tourism channels.

Committee Notes

- Considered the county's largest event, attracting visitors from out of county and out of state.
- Noted that organization must show where promotional materials/programs are distributed outside the county, not only during the event for voucher to be accepted.

Cortland County Historical Society

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$16,000	\$16,000	\$16,423	\$16,500

Background

Operates the Suggett House Museum, the Kellogg Memorial Research Center, and recently the CCHS at Grace Street, offering museum exhibits, genealogical/archival research services, and expanded programming and private events.

Progress 2025

- Social media growth, with Facebook post views rising from 30k–50k to 100k+ monthly, and follower increases on Facebook (+11.37%), Instagram (+8.93%), and YouTube (+12.72%).
- A monthly editorial and ad in What's Hot, bi-weekly historical trivia in the Cortland Area Tribune (distributed across 7 counties), and monthly historical articles in the Homer News that have generated research visits from outside the area.
- Captured 1,123 visitor log entries (self-reported), representing 21 states and 50 NY communities, plus Canadian visitors; they plan to shift to collecting zip codes to improve participation and data quality.
- Purchased additional facility - CCHS at Grace Street - to expand programming, fundraising capacity, and community partnerships, including a planned Past Times Memory Preservation Lab.

Marketing Approach 2026

- Print ads in Life in the Finger Lakes, What's Hot, Cortland County Travel Guide, Upstate Summer Guide, CNY Best of Upstate Summer Guide, Ithaca Child, and programs for Center for the Arts and Cortland Repertory Theatre.
- Radio promotion through Cayuga Radio Group and Eves Broadcasting.
- Facebook ads/events and rack cards.
- "Getaways on Display" rack card placements (PA Turnpike plazas).

- Stronger use of press releases and online calendars, a website update/redesign.
- Continued multi-platform social content (Facebook, Instagram, TikTok, YouTube).

Goals

- Develop deeper relationships with local and regional media (press releases, event calendars, broader surrounding-county outreach).
- Leverage reciprocal museum programs (NARM and Empire State Museums Reciprocal Program) to help draw visitors from across NYS and beyond.
- Continue positioning the research center as destination for genealogists, including promoting archival discovery tools and offering workshops that encourage travel to Cortland for research.
- Launch and grow programming at CCHS at Grace Street, including America 250-related events, Lunch & Learns, workshops, book sale, and hosting the Region 9 Historians spring conference in May, while also promoting the space as a walkable-to-downtown venue rental option.
- Refresh/rotate museum exhibits and keep the children's room updated on a six-month cycle to encourage repeat family visits.

Committee Notes

- Strong partnership and event tie-ins (e.g. Cortland Curiosity Trail, historical societies, museums).
- Museum programming attracts out-of-state visitors, as well as America 250 programming and research events.
- Purchase of Grace Street Church noted as expanding capacity for programming and private events; stated this type of organization aligns well with program goals.

Center for the Arts

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$79,800	\$79,800	\$90,000	\$85,000

Background

Regional arts and performance venue, drawing audiences from across CNY, Pennsylvania, and other markets for live performances and cultural programming.

Progress 2025

- Since January 2025, reported selling approximately 25,000 tickets, with 88% of ticket buyers outside of County.
- Patrons routinely travel 2–4 hours to attend events, supporting the Center's role as a regional destination venue.
- Tracked performance using ticketing data and plan to use ZIP-code level analysis to refine where marketing dollars perform best.

Marketing Approach 2026

- Primary geographic focus is the I-81 corridor (Oswego, NY to Scranton, PA) plus a 50-mile east/west radius, which they note has performed well over multiple grant cycles.
- Grow secondary/expansion markets based on ticketing data (Syracuse, Rochester, Buffalo, parts of PA, and select border markets).
- Limited, performance-based testing in high-density markets like NYC and Philadelphia using national touring acts as a draw.
- Digital advertising through regional media partners, targeted social advertising, artist-fan targeting, enhanced video/artist-driven content, and retargeting to prior visitors and engaged audiences.
- Pre-event guest communications include links to Experience Cortland resources to promote local dining, lodging, and recreation before/after shows

Goals

- Increase first-time attendees from target and expansion regions.
- Strengthen repeat visitation patterns across seasons through retargeting and improved content.
- Test high-density markets (NYC/Philadelphia) and then reallocate spending toward the strongest-performing regions.
- Reinforce “extended stays” by connecting visitors with local trip-planning resources.

Committee Notes

- Strong track record of attracting out-of-county visitors and coordinating with hotels.
- Effective tracking of visitor origin; draws visitors mid-week and Sundays (typically slower periods).
- Viewed as a strong “heads in beds” driver; events often align with other community events.

CNY Maple Festival

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$3,000	\$2,950	\$5,000	\$3,000

Background

Community festival that brings families together to learn about maple syrup and the history behind it, while also drawing visitors to Marathon and the surrounding area for the weekend.

Progress 2025

- Reached multiple newspapers, radio stations, and news channels.
- Kept the website active and updated so both crafters/visitors could find key information, including local lodging options.
- For visitor tracking, used a sign-in book at the breakfast and also estimated participation by tracking how many people go through the sugar shack based on the number of sample cups used.

Marketing Approach 2026

- Advertising in newspapers, local radio stations, and local news channels.
- Printing brochures/schedule of events to distribute to local businesses.
- Keeping festival website updated and using the festival's Facebook page for event updates and promotion.

Goals

Continue expanding awareness and keeping event information easy to access and up to date through the website and Facebook.

Committee Notes

- The festival's only marketing budget comes from grants awards.
- Committee noted \$50 of the prior grant was not spent and could have been used for a paid social media boost.
- Recognized it as a well-established event; majority of overnights attributed to vendors.

Homer-Cortland Community Agency, Inc. (CNY Living History Center)

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$30,000	\$30,000	\$40,000	\$30,000

Background

Promoting a museum complex housing the Brockway Truck Preservation Association, Homeville Museum, the Antique Firehouse Museum & First Responder display, and agricultural heritage exhibits.

Progress 2025

- Welcomed 10,000+ visitors, including visitors from every NY county, 35 states, Puerto Rico and Washington, DC, and visitors from 12 countries.
- First-ever Home-Grown Music Festival drew 600+, with attendees from across NYS and 14 states; they also provided lodging/dining/shopping information with ticket sales to encourage extended stays.
- Growth in social/media presence (expanding Facebook use and additional community calendars), plus distribution of flyers to over 100 locations to support awareness.
- Continued rebuild of their website to better promote the facility's different components; online store launched contributing to a lift in gift shop activity.

Marketing Approach 2026

- Radio and TV advertising, plus billboards.
- Print and general advertising, including seasonal/regional travel guides with wide distribution and online presence.
- Trade shows and consumer events, often in collaboration with partner organizations within the complex.

- Continued promotion focused on attracting group travel (motorcoach/tour planners), school and specialty groups, and the growing homeschool market.
- Target-market expansion in PA and northern NJ, plus continued reach in WNY, Hudson Valley/Upstate via I-87, and broader Tri-State/New England exposure.

Goals

- Stronger promotion of the Antique Firehouse Museum and expanded agricultural heritage displays.
- Grow group tours and facility rentals (meetings, conferences, gatherings), which they note often bring visitors from outside the area and state.
- Continue expanding reach through TV/radio partnerships and regional ad placement.
- Collaborate with partner organizations to market the museum complex as a multi-attraction destination.
- Improving online visibility and marketing materials so each component of the facility is easier to discover and promote.

Committee Notes

- The only organization that takes part in trade shows and television advertising.
- Noted that Homeville and Brockway benefit from CNYLHC promotion.
- Concern that some of the requested funding may support activities with limited overnight-visitor impact (such as blood drives or smaller, locally focused events).

Cortland Arts Connect

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$8,000	\$7,846	\$10,000	\$8,000

Background

Supports and promotes arts, artists, and audiences through programs and events (Arts Off Main) that bring people into Downtown Cortland and across the county.

Progress 2025

- Arts Off Main drew visitors from across the region, including Syracuse, Binghamton, Ithaca, Rochester, NYC, and Pennsylvania. Vendors stayed Friday and Saturday nights in hotels and spend locally.
- Saw website traffic spikes tied to First Friday programming and during a December radio campaign that drove visitors to the website; strong turnout for December First Friday events, including visitors from Ithaca, Rochester, and Florida, with many attendees citing the radio spots.

Marketing Approach 2026

- Print ads (July focus for Arts off Main) in the Life in the Finger Lakes (summer issue), CNY Summer Guide, What's Hot, Cortland Area Tribune, Homer News, and Cortland Standard.

- Radio spots (July) on WRVO and WSKG to reach regional audiences.
- Facebook ad boosting during July; continued use of CAC’s website and digital arts trail to promote events.
- Print and distribute festival posters, festival guides, and additional arts trail materials, locally and into Syracuse, Ithaca, and Binghamton.
- Marketing support for other initiatives, including First Friday events, a Fall Studio Tour, and campaigns tied to the Digital Arts Trail/Arts Trail Scavenger Hunt.

Goals

- Maintain and grow Arts Off Main as a regional draw, including improved promotion earlier in the season and continued outreach into Finger Lakes and neighboring markets.
- Increase participation in First Friday events and drive awareness of the Digital Arts Trail, using targeted campaigns and radio to reach new and repeat visitors.
- Build out and promote a Fall Studio Tour and related Arts Trail programming to encourage additional trips into County outside the summer festival season.
- Put together a more structured system for tracking where attendees are coming from and what led to their visit (booth outreach, website analytics, and vendor address data).

Committee Notes

- Noted CAC did not spend the full 2025 award.
- Questioned whether the request was high for one primary event, but acknowledged additional initiatives (First Fridays, fall studio tours, digital arts trail) that support traffic and visitation.
- Suggested keeping CAC at base-level funding with potential to increase in future years depending on how 2026 funds are spent.

Cortland Main Street Music Series

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$0	\$0	\$4,000	\$2,000

Background

A free summer concert series held in downtown Cortland, designed to bring visitors to downtown on peak summer weekends and draw visitors who will also spend time and money at local restaurants, bars, shops, and lodging. **Last applied for funding in 2023.**

Progress

Prior grant support was used for external marketing placements, including ads through Center for the Arts of Homer, What’s Hot, Cayuga Radio Group, WXHC X101, and professional graphic design for event assets.

Marketing Approach 2026

- Geo-targeted Facebook/Instagram campaigns aimed at out-of-county zip codes, promoting named performers, the downtown setting, dining, and the “weekend add-on” message.
- Radio in one or two proven feeder markets to reinforce awareness, especially with older/higher-spending audiences.
- Target markets include Ithaca, Syracuse, Binghamton, plus Chenango, Madison, Tioga, and Cayuga Counties, markets within an easy drive.
- Invest in graphic design and limited print materials placed outside Cortland County.

Goals

- Increase out-of-county attendance by concentrating marketing on proven feeder markets, and those who are likely to contribute to downtown spending/lodging.
- Align concert messaging with weekend travel behavior.
- Track attendance counts, zip collection, and digital campaign performance by geography, and use that information to guide future tourism marketing decisions.

Committee Notes

- The committee wants to support downtown events now that downtown improvements are complete.
- Raised concern about what happens if the event does not move forward. Prior year’s funding was not vouchered for (\$3,000 in 2023).
- Suggested a split approach: fund a portion now and supplement later via CVB event sponsorship if the series proceeds (marketing-only).

Cortland Repertory Theatre

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$50,000	\$50,000	\$60,000	\$55,000

Background

Professional theatre organization offering affordable live theatre and entertainment. Operates two seasons: a downtown season (Sept–May) at CRT Downtown and a summer season (June–Aug) at the Little York Pavilion.

Progress 2025

- While overall audience numbers haven’t returned to pre-COVID levels, they are strengthening each year, with growth especially from Ithaca, Syracuse, and Skaneateles.
- 61% of attendance came from outside Cortland County (up from 49% in 2024).
- Summer ticket sales were 69% out-of-county (up from 51%).
- Downtown ticket sales were 53% out-of-county (up from 31%).
- CRT tracks visitor origin through its ETIX online ticketing system, which provides audience origin data by zip code.

Marketing Approach 2026

- Website updates, Facebook/Instagram advertising, and email marketing through Constant Contact. Noted e-blast list of 7,504 recipients, up by 2,000+ from last year.
- Ads in outlets including What's Hot, The Syracuse Post-Standard, and other spring/summer/fall entertainment guides.
- In-house flyers for both downtown and summer seasons, plus bookmarks for summer and Fall Fiber Arts Festival; distributed by board/guild volunteers in Tompkins, Cayuga, Onondaga, Broome Counties.
- Continued buys with Cayuga Radio Group and WXHC X101.
- Playbills used not only at performances, but also distributed in businesses outside Cortland County as a marketing tool.

Goals

- Continue strengthening the summer season's reach (largest programming) while also growing CRT Downtown as a year-round driver of visitors into the City.
- Use a consistent marketing mix (digital, email, regional print, radio, distributed materials) to keep CRT visible in surrounding markets and convert interest into ticket sales.

Committee Notes

- Noted the summer season is the primary tourism driver; downtown performances appear more locally driven at other times. Is there opportunity to diversify programming in downtown?
- Recognized spillover spending at local restaurants and businesses during summer shows.

Holiday in Homer

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$3,500	\$3,500	\$3,500	\$3,500

Background

Festival in the Village of Homer that functions as an arts and crafts festival with a full day of shopping, food, and free entertainment.

Progress 2025

- Strong results from social media and website presence, including increased followers/engagement and broader sharing across surrounding counties.
- Radio promotion performed well, including a live radio component that they describe as a huge success.
- Ongoing value from the Bridge Street/NewsChannel 9 segment, which they consider a major traffic driver and visibility boost across CNY.

- Attendance in 2025 exceeded expectations. No gates for an exact count, but estimate 9,000+ attendees. Visitors were from Syracuse, Rochester, Buffalo, Watertown, Binghamton, and PA markets (Wilkes-Barre, Scranton, Erie), plus out-of-state visitors (including FL, GA, NC, ME, MA, NH, VT).
- Most vendor spaces to date, requiring them to redraw the event map to fit everyone in.

Marketing Approach 2026

- Cortland Standard (Summer Event issue and pre-event ads), Homer News (“save the date” and full page ad two weeks out), and newspapers with reach into Binghamton, Ithaca, and Rochester (print and online).
- WXHC ads begin about two weeks before the event, with spots running multiple times daily; they also note would like to continue with live broadcast.
- Daily updates through their website (holidayinhomer.org) and ongoing social media promotion.
- Event booklet (1,200 copies) distributed throughout the community and surrounding counties, plus banners, lawn signs, posters, and signage.
- Continued appearances on Bridge Street/NewsChannel 9 in Syracuse (no cost).

Goals

- Continue growing reach and attendance, while keeping the event easy to find and well-promoted in nearby markets.
- They also plan to keep improving visibility for downtown and village businesses.

Committee Notes

- One of the largest events in Cortland County; has seen tremendous growth in recent years.
- Committee noted out-of-county vendors that stay within the hotels.

Homeville Museum

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$3,000	\$3,000	\$5,000	\$3,000

Background

Component of the CNY Living History Center and focuses on maintaining and interpreting collections tied to military history, local railroad/model train history, NYC local history, and local educational/industrial/small business history.

Progress

- Refreshed museum layout and cases.
- Added an electronic kiosk in 2023 to promote Cortland County music and musicians; in 2024, a \$5,000 Bright Ideas grant supported purchase of 4 additional electronic kiosks, which were used to expand displays further in 2025.

- Expanded programming to broader mix of recurring events, including Civil War-focused programming, model train events, Vietnam War commemoration, Veterans Day programming, and “Homeville Presents” Saturday presentations.
- Coordinated with larger CNY Living History Center events to add value, including expanded children’s programming.

Marketing Approach 2026

- Website and Facebook promotion through both the CNYLHC and Homeville pages, including Facebook boosts and regular social posts.
- Event posters and flyers distributed locally and by email to a wider region; ongoing use of free online/community calendar listings.
- Continued collaboration with groups that help amplify key events (e.g. reenactors and veteran organizations).
- Cortland Standard, Cortland Area Tribune, The Shopper, Homer News, plus regional publications including Ithaca Journal/Times, Auburn Citizen, Binghamton Press, Syracuse New Times, and other online calendars.
- Target military reenactment groups, model train groups, veteran groups, historical societies, museum associations.

Goals

- Expand “Homeville Presents” into bi-monthly series to bring more traffic.
- Build on veteran-focused events and collaborative programming with CNYLHC.
- Reinvigorate and expand model train displays, and promote the Holiday Model Train Day and Sale as a key draw for that audience.
- Continue expanding local music and local history displays, and explore new programming.

Committee Notes

- Noted Homeville already receives promotional support through CNYLHC.
- Emphasized the need to clearly show how funds will be used more effectively for out-of-county reach.
- Initial recommendation was later adjusted in final allocation to keep them at base funding.

Lime Hollow Nature Center

2025 Award	2025 Vouchered	2026 Request	2026 Recommendation
\$25,000	\$25,000	\$30,000	\$30,000

Background

A year-round nature destination with free public trails, education programming, and conservation-based recreation. A key distinguishing feature is its accessibility offerings: Trails for All and two Action TrackChairs.

Progress 2025

- Expanded outreach into the Syracuse market through a mix of print, digital, and NBC3 “It’s Our Town” series sponsorship, which they report drove new visitor traffic (including visitors specifically citing ads seen on TV or in magazines).
- Promotion of the Action TrackChairs helped attract visitors from out of state (NJ, MA, VA, TX, PA, DC, TN) and from surrounding counties (Tompkins, Broome, Onondaga). Noted some families visited Cortland County multiple times specifically to use the chairs.
- Improved outcomes for their holiday market; advertising helped shift it from being tree-sale-driven to a destination market where people attended specifically for the market itself.
- Invested in upgraded visitor-facing materials by working with Forest Floor Creatives to redesign maps and printed 2,500+ new hand-held maps, which were already distributed.
- Marketing has increased awareness among locals as well, with visitors still saying they didn’t know Lime Hollow existed despite living in Cortland for years.

Marketing Approach 2026

- Print advertising with placements that reach regional visitors and families (Ithaca Times, Syracuse papers, and Ithaca Child), plus print promotion for public programs and the holiday market.
- Radio advertising on regional stations.
- Digital/social media campaigns (Facebook and Instagram).
- Streaming/TV advertising through NBC3 focused on out-of-county reach.
- Print production for flyers/posters and trail maps with public program info.
- Creative services including graphic design, website improvements, and photography and filming.

Goals

- Continue promoting the TrackChairs as a signature amenity that brings visitors to Cortland.
- Increase attendance in youth and adult education programs (camps, forest preschool, naturalist series) that already draw participants from outside the county.
- Maintain a commitment to driving overnight stays and building partnerships with local businesses and tourism-related nonprofits.

Committee Notes

- Committee highlighted strong data collection and reporting.
- Recognized innovative program/event marketing such as moonlit walks, Women in Woods, adult naturalist series).
- Noted ADA-accessible programming and opportunity for cross-promotion with other attractions/events (examples mentioned: Greek Peak, PBR).
- Some members supported increasing the award level.



CORTLAND COUNTY
Office of the County Administrator
60 Central Avenue
Cortland, NY 13045

Morgan Spaulding
Grant Administrator

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mspaulding@cortlandcountyny.gov

Monthly Report for January 2026
Committee Meeting Date: February 17th, 2026

The following report highlights the Grant Administrator's work throughout January 2026, including participation in meetings, recent grant awards, submitted applications, and ongoing grant efforts.

Meetings/Trainings Attended:

- Legislative Organizational Meeting
- Consolidated Funding Application & Strategic Development Plan Alignment Meeting with Planning and County Administrator
- All Standing Legislative Committees, Special Finance Meeting, and Legislative Session
- Debrief with Environmental Facilities Corporation regarding Village of McGraw Engineering Planning Grant Application
- ARC Grants to Grow Meetings with County Clerk and other key personnel - multiple
- Housing Needs Assessment Update
- NYS Association of County Planning Directors Monthly Meeting
- Environmental Facilities Corporation Q&A
- NYFORWARD Meeting with Village of McGraw
- Future Development & Micron: What it could mean for our Community Meeting
- Broadband Discussions – Multiple
- Community Discussion – Expanding the Uses of Occupancy Tax Funds
- Met with Emergency Response & Communications for Grant Opportunity
- Mobility Update Meeting with Planning and Mobility regarding funding opportunities
- Strategic Plan Progress Meeting with Planning and County Administrator

Education & Outreach

- Town of Preble Board Meeting
- Future Development & Micron Meeting – CNY Living History Museum
- Cortland Chamber Business After Hours – Greek Peak
- Cortland Breakfast Rotary – Seven Valley's Health Coalition & Mayor Pat Clune Presentations
- Leadership Cortland – County Courthouse and Cortland County Office Building

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.



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Committee Meeting Date: February 17th, 2026

- \$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.
- \$101,000 awarded through NYS Department of State Brownfield Opportunity Area Grant Program for Countywide Brownfield Pre-Planning Inventory and Analysis.

Grant Applications Submitted:

- Congressionally Directed Spending funding requests submitted for the construction fees related to the Cortlandville well.
- Aided in submitting various applications alongside County Planning and the Village of Marathon for funding for a substation.
- DHSES Cybersecurity Grant for various cybersecurity needs including phishing software, training, and email security.
- DHSES Critical Infrastructure Grant Program for new security cameras at the County Office Building.
- Urban Land Institute Technical Assistance Program application for Economic Development Plan in Cortland County.
- FY26 Criminal Justice Discovery Reform application submitted to Division of Criminal Justice Services in coordination with County Administration, Finance, District Attorney, Emergency Services, Probation and Sheriff.
- NYS Department of State Local Government Efficiency Grant Program for a county run ambulance service.

Grant Applications in Progress:

- Exploring Funding Opportunities for new HVAC system for the Courthouse.
- Developing Microenterprise Assistance Program and application.
- Working on funding request for Senator Webb's Office for county office building improvements.
- Developing ESD County Infrastructure Grant Program R2 application.
 - Cortland County put out Letter of Interest to Developers and Municipalities to gather projects. Deadline for developers and municipalities to send in LOI in February 20th, 2026.
- Working with County Clerk on NYS Archives Local Government Records Management Improvement Fund Grant Application.



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Committee Meeting Date: February 17th, 2026

- Working with Village of McGraw on EFC Engineering Planning Grant to conduct I&I study.
- Developing application for DEC Municipal Waste Reduction and Recycling Program (MWR&R) for equipment in coordination with DPW.
- Working on CREST Funding Application with County Administrator for Assemblymember Anna Kelles' Office for HVAC needs at the Courthouse.
- Aiding in ConnectAll Municipal Infrastructure Program Grant with Planning Department
- 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

Summary of Report Drafted for Discussion

- **Claims audit report for the period of July 1, 2025 – December 31, 2025** – For the six month period, the Audit office reviewed approximately 3,700 checks totaling approximately \$23.5M and reviewed approximately one hundred external wires totaling approximately \$21.2M. This population included all disbursements by the County Finance office for the following significant funds: General, Capital, Road & Machinery, County Road, and Solid Waste / Recycling. During the period, fifty-one disbursements totaling approximately \$40,800 were disallowed. Presented below is a comparative summary of claims denied by my office through the claims audit process.

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
# claims denied	19	32	54	79	92
Total \$ amount	\$61,200	\$56,800	\$58,500	\$86,900	\$70,900

Claims Denied by Type					
	FY 2024			FY 2025	
1	Contract inconsistencies	30%		Contract inconsistencies	26%
2	Grant reimbursements	27%		Duplicate claims	25%
3	Duplicate claims	22%		Insurance claim	16%
4	Utility bills	13%		Utility bills	12%
5	Employee reimbursements	4%		Previous balances	9%

Additionally, during the six month period, the Audit department noted that approximately 11% of disbursements lacked a valid purchase order where required. Also, in terms of dollar value, approximately 4% of total disbursements lacked a valid PO where required. Presented below is a comparative summary of County-wide purchase order compliance.

	FY 2022	FY 2023	FY 2024	FY2025
% of total claims	13%	12%	12%	11%
% of total \$	8%	6%	7%	3%

Occupancy Tax Community Discussion

Thursday, January 22, 2026 McNeil Hub

Below follows a list of suggestions and comments provided by a group of Cortland County stakeholders while discussing the Cortland County proposal to broaden the current definition for Occupancy Tax fund uses to include economic development.

- Avoid repeating history – potential recipients stood in line at COB begging for funds prior to marketing grant transfer over to Convention & Visitor's Bureau administration
- Concern there will be insufficient guardrails on funding uses if economic development is included as a term which can be broadly applied; fear there will be a significant disinvestment in tourism related efforts
- Receiving organizations which are currently focused on marketing for tourists as opposed to building for tourists need sustainability (year to year funding doesn't promote long term stability) in order to adequately plan long term
- How much state money available for other types of tourism funding is currently being missed by Cortland County
- Where do matching funds come from if State tourism funds are obtained
- Tourism & Economic Development is the same and should not be referred to separately
- Using Occupancy Tax funding should prioritize those activities which have a track record of putting heads in beds
- Consider allowing Occupancy Tax funds to be spent on infrastructure linked in some way to tourism
- Economic development is driven by those visiting for the day
- Bang for the buck is greater by using funds for advertising versus capital infrastructure
- Could the lens be wider (i.e., can occupancy tax uses be broaden) without impacting currently funded local organizations
- What will legislature look like in 10 years – who will be making these decisions in the future and how those decisions could be harmful for sustaining an investment in tourism marketing
- Explore reasons for a decrease in the rate of growth in occupancy tax in 2025
- Learn from other counties but remember Cortland is not identical to any other county
- Make sure the community is aware of CVB resources (example was "Manny" wants to start a bicycle riding group)
- Realize the importance of pamphlets located outside the County
- Draft local law should be reviewed by outsiders (other than Legislators)

- Use the Entrepreneurship program at SUNY Cortland to look for ways to appropriately marry marketing tourism with more economically development-oriented projects.

Occupancy Tax Community Discussion

Attendees Thursday, January 22, 2026

McNeil Hub

Name	Email
Spaulding, Jon	jspaulding@greekpeakmtnresort.com
Thayer, Kim	kthayer@greekpeakmtnresort.com
Galutz, Dianne	Dhl1951@twcny.rr.com
Shmulenson, Ilya	ilya@limehollow.org
Burke, Kathleen	Kathleen.burke@cortland.edu
Benson, Lee	thequag@twcny.rr.com
Marshal, Ty	tymarshal@center4art.org
Haight, Bob	bob@cortlandareachamber.com
Enright, Michelle	michelle@experiencecortland.com
Rozansky, Candace	candace@experiencecortland.com
Heider, Paul	pheider@cortlandcountyny.gov
Boylan, Jeremy	jboyland@baileyplace.com
Stoker, Cindy	cindy@cnylivinghistory.org
Burke, Jackie	Jackieburke22@gmail.com
Spaulding, Morgan	mspaulding@cortlandcountyny.gov
Buggs, Amy	abuggs@cortlandcountyny.gov
Kremenek, Amy	Ale082@tc3.edu
Millard, Ashley	amillard@cortlandcountyny.gov
Coates Whitmore, Carrie	clw@tc3.edu
Gibbons, Emily	admin@cortlandartsconnect.org
Ferro, Sam	Sam.ferro@hilton.com
Lee, Sydney	slee@cortlandstandard.com
Steve, Scott	mayorsteve@cortlandny.gov
Vilardi, Melanie	melanie@cortlandbusiness.com
Cleland, Reed	rcleland@cortlandcountyny.gov
Fitch, Kevin	Kfitch@cortlandcountyny.gov
Ponticiello, Michael	mponticiello@cortlandcountyny.gov
Hempstead, Savannah	shempstead@cortlandcountyny.gov

2022-2025 Quarterly Occupany Tax Returns

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
2025	155,635.03 -4.41%	226,351.37 4.82%	296,149.39 * -9.26%	198,232.28 * -11.03%	876,368.07 -5.56%
2024	162,819.79 -2.79%	215,949.23 10.60%	326,354.41 5.55%	222,810.25 16.18%	927,933.68 7.44%
2023	167,486.86 12.40%	195,255.30 -0.39%	309,186.07 9.48%	191,780.55 -4.09%	863,708.78 4.39%
2022	149,009.47	196,011.61	282,407.36	199,949.28	827,377.72

* Still waiting for payment from two hotels/motels

Cortland County Grant Planning Calendar 2026

January						
Grant Program	Project	Due Date	Lead Dept/Partner	SDP Alignment	Funding/Match	Status/Notes
ESD ConnectAll Municipal Infrastructure Program	Broadband	ASAP	Planning	Connectivity & Infrastructure	\$26 million	In Progress
February						
Grant Program	Project	Due Date	Lead Dept/Partner	SDP Alignment	Funding/Match	Status/Notes
DOS Local Gov. Efficiency Grant	EMS / Ambulance Service	Feb. 4th	Emergency Response & Communications/Grant Admin	Connectivity & Infrastructure	Up to \$1.25 mil, 10% match	Submitted
March						
April						
Grant Program	Project	Due Date	Lead Dept/Partner	SDP Alignment	Funding/Match	Status/Notes
ESD County Infrastructure	TBD – LOI being sent out	April 1st	Planning / Grant Admin	Housing	Up to \$1 mil, 50% match	In Progress
May						
June						
July						
Grant Program	Project	Due Date	Lead Dept/Partner	SDP Alignment	Funding/Match	Status/Notes
ESD Strategic Planning/Feasibility Study	Municipality Comp Plans (ex. Scott, Town of Homer,	July 31st	Muni. & Planning/Grant Admin	Housing	Up to \$100,000, 50% match, 10% cash match	

	Preble, Truxton, Cuyler)					
CDBG Microenterprise	Microenterprise Assistance Program	July 31st	Grant Admin	Economic Development & Workforce	Up to \$300,000	Planned
HCR CDBG Public Infrastructure	Partner with Developers for Infrastructure Build Out	July 31 st	TDB	Connectivity & Infrastructure	Up to \$1.25 million, 20% match	
OPRHP Recreational Trails Program	Rail to Trail Project	July 31 st	BDC/IDA	Sustainability & Open Spaces	Up to \$300,000, 20% match	
OPRHP EPF for Parks, Preservation, and Heritage	Court House HVAC Upgrades? Dwyer Park Bathrooms	July 31st	Grant Admin/Public Works	Connectivity & Infrastructure	Up to \$675,000, 50% match	
DOS Brownfield Opportunity Area	Cortland County BOA Planning	July 31 st	Planning/Grant Admin	Economic Development & Workforce	Up to \$300,000, 10% match	Planned
DOS Local Waterfront Revitalization Program (LWRP)	Marathon LWRP	July 31 st	Planning/Grant Admin/Marathon	Sustainability & Open Spaces	\$50,000-\$2 million, 25% match	
DEC Water Quality Improvement Project (WQIP)	Cortland County Highway Snow Plow Blades and/or Salt Shed	July 31st	Highway/Grant Admin	Sustainability & Open Spaces	Wastewater Treatment Improvement up to \$15 million, 25% match. Salt Storage & Road Salt Reduction up to \$600,000, 25% match	Planned
DEC Climate Smart Communities	Cortland County CSC	July 31 st	Planning	Sustainability & Open Spaces	Up to \$2 million, 20-50% match	
HCR Pro Housing Supply Funds	Cortland County Pro Housing	July 31 st	Planning/Grant Admin	Housing	Up to \$10 million, 50% match	
NYSERDA Building Cleaner	Courthouse HVAC	July 31 st	Grant Admin/Public Works	Connectivity & Infrastructure	Up to \$2 million	Planned

Communities Competition						
August						
Grant Program	Project	Due Date	Lead Dept/Partner	SDP Alignment	Funding/Match	Status/Notes
EFC Engineering Planning Grant	Village of McGraw EPG for Inflow & Infiltration Study	August 15th	Village of McGraw/Grant Admin	Connectivity & Infrastructure	Up to \$90,000	Planned
EFC Engineering Planning Grant	Leachate Pipeline Feasibility Study	August 15th	DPWGrant Admin	Connectivity & Infrastructure	Up to \$90,000	Planned
September						
Grant Program	Project	Due Date	Lead Dept/Partner	SDP Alignment	Funding/Match	Status/Notes
EFC Water Infrastructure Improvement Grant	Village of Homer Water Tank Repairs/Upgrade	September 12th	Village of Homer/Planning/Grant Admin	Connectivity & Infrastructure	25% of costs, up to \$25 million	
October						
November						
Grant Program	Project	Due Date	Lead Dept/Partner	SDP Alignment	Funding/Match	Status/Notes
NYFORWARD	Village of McGraw	November7th	Village of McGraw, BDC/IDA, Grant Admin	Economic Development & Workforce	\$4.5 million	Planned
December						

2026 Cortland County Grant Planning Calendar

The 2026 Cortland County Grant Planning Calendar outlines anticipated funding opportunities aligned with the County's Strategic Development Plan. While many grant initiatives require advance planning and coordination, additional funding opportunities may arise throughout the year. Those opportunities are not reflected in this calendar; however, they will be evaluated and pursued when feasible and consistent with County priorities and available capacity.

Grant Status Key

Status	Definition
Monitoring	Opportunity Identified. Eligibility, requirements, match, and departmental capacity under review.
Planned	Decision made to apply for a defined project. Departments and partners aligned.
In Development	Application in development. Budget, narrative, and required documentation in progress.
Submitted	Application formally submitted. Awaiting funding decision.

January						
Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
ConnectAll: Municipal Infrastructure Program Relaunch	Broadband Infrastructure Build Out	ASAP	Planning	Connectivity & Infrastructure	\$28 million, \$0 match	In Development
February						
Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
Department of State: Local Government Efficiency Grant	County EMS / Ambulance Service	February 4 th	Emergency Response & Communications	Connectivity & Infrastructure	Up to \$1.25 mil, 10% match	Submitted. Notice of Award Expected Fall 2026.
April						
Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
Empire State Development: County Infrastructure	TBD – Cortland County's Call for Projects Due February 20 th .	April 1 st	Planning	Housing	Up to \$1 mil, 50% match	In Development

Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
NYS Archives: Local Government Records Management Improvement Fund	Records Digitization	April 1 st	County Clerk	Economic Development & Workforce	Up to \$75,000, \$0 match	In Development
Environmental Facilities Corporation: Engineering Planning Grant	Village of McGraw Sewer Infiltration Repair Project	April 11 th	Village of McGraw	Connectivity & Infrastructure	Up to \$90,000, 20% match	Planned
Environmental Facilities Corporation: Engineering Planning Grant	Leachate Pipeline Feasibility Study	April 11 th	Public Works	Connectivity & Infrastructure	Up to \$90,000, 20% match	Planned
June						
Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
NYS Parks & Recreation: NY Places for Learning, Activity, and Youth Socialization (NY PLAYS)	Dwyer Park Multiuse Pickle Ball & Basketball Courts	June 15 th	Public Works	Sustainability & Open Spaces	Up to \$2.5 million, 20% match	Monitoring

July

Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
Empire State Development: Strategic Planning/Feasibility Study	Municipality Comp Plans (ex. Scott, Town of Homer, Preble, Truxton, Cuyler)	July 31 st	Municipality & Planning	Housing & Economic Development	Up to \$100,000, 50% match, 10% cash match	Monitoring
Homes and Community Renewal: Community Development Block Grant - Microenterprise	Microenterprise Assistance Program	July 31 st	Grant Admin	Economic Development & Workforce	Up to \$300,000, \$0 match	Planned. Cortland County is a prior awardee under this program and will pursue funding again in 2026.
Homes and Community Renewal: Community Development Block Grant - Public Infrastructure	Partner with Developers for Infrastructure Build Out	July 31 st	TDB & Planning	Connectivity & Infrastructure	Up to \$1.25 million, 20% match	Monitoring
NYS Parks & Recreation: Recreational Trails Program	Rail to Trail Project	July 31 st	BDC/IDA	Sustainability & Open Spaces	Up to \$300,000, 20% match	Monitoring

Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
NYS Parks & Recreation: Historical Preservation Grant	Court House HVAC Upgrades	July 31 st	Public Works	Connectivity & Infrastructure	Up to \$675,000, 50% match	Monitoring
Department of State: Brownfield Opportunity Area	Cortland County BOA Planning	July 31 st	Planning	Economic Development & Workforce	Up to \$300,000, 10% match	Planned. Current awardee of DOS Brownfield Pre-Planning Grant.
Department of State: Local Waterfront Revitalization Program (LWRP)	Marathon LWRP	July 31 st	Marathon & Planning	Sustainability & Open Spaces	\$50,000-\$2 million, 25% match	Monitoring. Marathon is a current awardee of the NY Forward grant. Opportunity to braid funding.
Department of Environmental Conservation: Water Quality Improvement Project (WQIP)	Cortland County Highway Snow Plow Blades and/or Salt Shed	July 31 st	Highway	Sustainability & Open Spaces	Up to \$600,000, 25% match	Planned. Applied in 2025 and did not receive.
Department of Environmental Conservation: Climate Smart Communities	Cortland County Climate Smart Communities	July 31 st	Planning	Sustainability & Open Spaces	Up to \$2 million, 20-50% match	Monitoring

Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
Homes and Community Renewal: Pro Housing Supply Funds	Housing	July 31 st	Planning	Housing	Up to \$10 million, 50% match	Monitoring
NYSERDA: Building Cleaner Communities Competition	Courthouse HVAC	July 31 st	Grant Admin/Public Works	Connectivity & Infrastructure	Up to \$2 million, applicant to pay the remaining percentage of project costs.	Monitoring
September						
Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
EFC Water Infrastructure Improvement Grant	Village of Homer Water Tank Repairs/Upgrade	September 12 th	Village of Homer	Connectivity & Infrastructure	25% of costs, up to \$25 million	Monitoring. Village has been awarded some monies, but looking to fund braid.

November						
Grant Program	Project	Due Date	Partner(s)	Strategic Development Plan Alignment	Funding/Match	Status/Notes
NYFORWARD	Village of McGraw	November 7 th	Village of McGraw & BDC/IDA	Economic Development & Workforce	\$4.5 million	Planned

2024 Data per OpenBook NY

A1010 - Legislative Board / A1040 - Clerk of the Legislative Board / A1230 - Municipal Executive

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Allegany	\$	1,058,572	Montgomery	\$	605,687	Allegany	\$	1,367,513
Greene		930,594	Allegany		308,941	Montgomery		1,079,967
Livingston		885,240	Delaware		304,438	Livingston		1,005,305
Madison		757,774	Madison		233,112	Madison		990,886
Genesee		725,314	Genesee		211,126	Greene		978,674
Cortland		672,297	Herkimer		180,467	Genesee		936,440
Franklin		566,623	Livingston		120,065	Delaware		838,847
Delaware		534,409	Franklin		97,253	Cortland		746,533
Herkimer		533,775	Cortland		74,236	Herkimer		714,242
Chenango		490,705	Chenango		54,120	Franklin		663,876
Fulton		490,383	Greene		48,080	Chenango		544,825
Montgomery		474,280	Tioga		40,786	Fulton		528,998
Tioga		335,761	Fulton		38,615	Tioga		376,547

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Legislature / Administrator Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Madison	\$	1,424,360	Greene	\$	29
Herkimer	\$	687,392	Herkimer		1,401,634	Delaware		24
Madison		433,474	Greene		1,361,961	Herkimer		24
Greene		383,287	Genesee		1,301,950	Genesee		23
Genesee		365,510	Livingston		1,245,533	Cortland		21
Fulton		363,209	Delaware		1,062,277	Madison		21
Tioga		258,855	Cortland		960,536	Livingston		20
Livingston		240,228	Fulton		892,207	Franklin		17
Delaware		223,430	Franklin		820,309	Fulton		17
Cortland		214,003	Tioga		635,402	Tioga		13
Franklin		156,433						

2024 Data per OpenBook NY

A1165 - District Attorney

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual				
Montgomery	\$	1,480,325	Cortland	\$	311,328	*	146,729	Montgomery	\$	1,591,474
Greene		1,402,478	Allegany		288,262			Greene		1,553,354
Madison		1,375,995	Franklin		276,875			Madison		1,501,254
Genesee		1,259,258	Livingston		256,766			Allegany		1,403,818
Allegany		1,115,556	Chenango		195,514			Livingston		1,339,981
Livingston		1,083,215	Greene		150,876			Genesee		1,329,023
Chenango		927,496	Herkimer		140,023			Chenango		1,123,010
Delaware		883,340	Madison		125,259			Cortland		1,108,621
Fulton		877,905	Tioga		123,281			Franklin		1,047,700
Herkimer		871,840	Montgomery		111,149			Herkimer		1,011,863
Cortland		797,293	Fulton		99,606			Fulton		977,511
Franklin		770,825	Delaware		85,336			Delaware		968,676
Tioga		631,805	Genesee		69,765			Tioga		755,086

* 2024 actuals include \$232k in costs associated with NYS CPL 730 restorations

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total DA Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Herkimer	\$	516,581	Madison	\$	1,995,989	Greene	\$	42
Madison		494,735	Greene		1,967,108	Cortland		30
Greene		413,754	Livingston		1,725,071	Genesee		30
Genesee		392,834	Genesee		1,721,857	Madison		30
Livingston		385,090	Herkimer		1,528,444	Livingston		28
Cortland		264,241	Cortland		1,372,862	1,658,017	Delaware	27
Fulton		261,419	Franklin		1,286,283	Franklin		27
Franklin		238,583	Fulton		1,238,930	Herkimer		26
Delaware		219,745	Delaware		1,188,421	Fulton		24
Tioga		203,233	Tioga		958,319	Tioga		20

2024 Data per OpenBook NY

A1170 - Indigent Legal Services (Public Defender / Assigned Counsel)

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual			
Livingston	\$	1,804,003	Madison	\$	3,151,994	Madison	\$	3,504,877	
Genesee		1,553,408	Cortland		2,174,355	1,967,353	Cortland		3,373,588
Montgomery		1,423,406	Greene		1,724,021		Livingston		2,567,476
Franklin		1,257,170	Allegany		1,465,847		Franklin		2,501,655
Cortland		1,199,233	1,621,728	Herkimer		1,278,626	Montgomery		2,486,706
Fulton		986,716	Franklin		1,244,485		Greene		2,246,035
Delaware		801,003	Fulton		1,207,699		Allegany		2,243,285
Allegany		777,438	Montgomery		1,063,300		Fulton		2,194,415
Chenango		741,090	Tioga		993,861		Delaware		1,792,946
Tioga		658,335	Delaware		991,943		Genesee		1,735,735
Greene		522,014	Chenango		852,889		Tioga		1,652,196
Madison		352,883	Livingston		763,473		Chenango		1,593,979
Herkimer		52,702	Genesee		182,327		Herkimer		1,331,328

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total PD / AC Operating Costs Per Capita			
(Allegany, Chenango, Montgomery not available)									
Livingston	\$	572,149	Cortland	\$	3,849,725	4,276,077	Cortland	\$	84
Franklin		478,954	Madison		3,639,499		Franklin		63
Cortland		476,137	686,996	Livingston		3,139,625	Madison		54
Genesee		475,710	Franklin		2,980,609		Livingston		51
Fulton		355,437	Fulton		2,549,852		Greene		50
Tioga		340,039	Greene		2,334,058		Fulton		49
Delaware		195,510	Genesee		2,211,445		Delaware		45
Madison		134,622	Delaware		1,988,456		Tioga		42
Greene		88,023	Tioga		1,992,235		Genesee		38
Herkimer		53,699	Herkimer		1,385,027		Herkimer		23

2024 Data per OpenBook NY

A1170 - Indigent Legal Services (Public Defender / Assigned Counsel)

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

State Aid Revenues

(Franklin not available)

Fulton	\$ 1,650,800
Cortland	1,616,626
Greene	1,592,418
Livingston	1,563,436
Genesee	1,518,339
Montgomery	1,482,635
Allegany	1,455,837
Madison	1,438,608
Delaware	1,357,363
Tioga	969,798
Herkimer	615,055
Chenango	567,383

**State Aid Revenues as a %
of Total Operating Costs**

Genesee	69%
Delaware	68%
Greene	68%
Fulton	65%
Livingston	50%
Tioga	49%
Herkimer	44%
Cortland	42%
Madison	40%

**Total Operating Costs Less
State Aid Revenues**

Cortland	\$ 2,233,099
Madison	2,200,891
Livingston	1,576,189
Tioga	1,022,437
Fulton	899,052
Herkimer	817,644
Greene	741,640
Genesee	693,106
Delaware	631,093

**Total PD / AC Net Operating
Costs Per Capita**

Cortland	\$ 49
Madison	33
Livingston	26
Tioga	21
Fulton	17
Greene	16
Delaware	14
Herkimer	14
Genesee	12

2024 Data per OpenBook NY
A1185 - Medical Examiners / Coroners

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Delaware	\$	102,100	Greene	\$	223,646	Franklin	\$	279,028
Livingston		66,400	Franklin		215,545	Greene		223,646
Franklin		63,483	Madison		164,062	Madison		213,591
Chenango		56,265	Fulton		149,178	Herkimer		192,315
Herkimer		54,882	Herkimer		137,433	Fulton		185,678
Cortland		54,759	Allegany		131,221	Allegany		181,471
Allegany		50,250	Tioga		127,494	Chenango		178,772
Madison		49,529	Chenango		122,507	Delaware		171,888
Fulton		36,500	Genesee		120,314	Tioga		161,351
Tioga		33,857	Montgomery		105,584	Genesee		150,964
Genesee		30,650	Cortland		91,568	Cortland		146,327
Montgomery		19,500	Delaware		69,788	Montgomery		125,084
Greene		-	Livingston		16,024	Livingston		82,424

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Coroners Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Cortland	\$	48,048	Franklin	\$	284,676	Franklin	\$	6.0
Tioga		13,964	Greene		223,646	Greene		4.8
Delaware		12,541	Madison		223,327	Cortland		4.2
Livingston		11,174	Herkimer		199,597	Delaware		4.2
Madison		9,736	Cortland		194,375	Fulton		3.7
Fulton		7,593	Fulton		193,271	Tioga		3.7
Herkimer		7,282	Delaware		184,429	Herkimer		3.3
Franklin		5,648	Tioga		175,315	Madison		3.3
Genesee		4,565	Genesee		155,529	Genesee		2.7
Greene		-	Livingston		93,598	Livingston		1.5

2024 Data per OpenBook NY

A1310 - Finance / A1320 - Auditor / A1325 - Treasurer

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Madison	\$	1,060,870	Allegany	\$	1,181,947	Madison	\$	1,834,059
Chenango		714,058	Herkimer		1,045,531	Allegany		1,813,446
Greene		702,131	Madison		773,189	Herkimer		1,691,421
Herkimer		645,890	Greene		543,928	Greene		1,246,059
Franklin		643,233	Tioga		467,672	Chenango		978,540
Allegany		631,499	Cortland		321,046	Tioga		871,362
Fulton		573,570	Livingston		312,747	Livingston		797,822
Genesee		558,984	Chenango		264,482	Franklin		779,297
Delaware		506,073	Delaware		230,736	Cortland		766,418
Livingston		485,075	Franklin		136,064	Delaware		736,809
Montgomery		478,012	Fulton		116,927	Fulton		690,497
Cortland		445,372	Genesee		88,350	Genesee		647,334
Tioga		403,690	Montgomery		43,038	Montgomery		521,050

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Finance Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Madison	\$	2,264,706	Herkimer	\$	36
Herkimer	\$	480,795	Herkimer		2,172,216	Greene		34.27
Madison		430,647	Greene		1,607,586	Madison		34
Greene		361,527	Tioga		1,123,905	Franklin		23.53
Franklin		328,865	Franklin		1,108,162	Tioga		23.62
Genesee		260,437	Livingston		1,050,052	Cortland		21.06
Tioga		252,543	Cortland		967,533	Delaware		20.39
Livingston		252,230	Genesee		907,771	Fulton		17.31
Fulton		210,667	Fulton		901,164	Livingston		17.06
Cortland		201,115	Delaware		901,154	Genesee		15.76
Delaware		164,345						

2024 Data per OpenBook NY

A1355 - Assessment

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services *			Contractual			Personal Services & Contractual		
Greene	\$	400,710	Delaware	\$	204,171	Delaware	\$	548,187
Delaware		344,016	Herkimer		121,843	Greene		408,608
Allegany		321,338	Madison		89,342	Allegany		394,952
Madison		266,771	Allegany		73,614	Herkimer		382,296
Chenango		261,216	Chenango		68,469	Madison		356,113
Herkimer		260,453	Livingston		54,751	Chenango		329,685
Livingston		244,698	Franklin		52,221	Livingston		299,449
Fulton		221,030	Montgomery		49,625	Fulton		247,798
Franklin		186,396	Cortland		41,168	Franklin		238,617
Montgomery		176,456	Fulton		26,768	Montgomery		226,081
Cortland		176,167	Tioga		16,270	Cortland		217,335
Tioga		111,295	Greene		7,898	Tioga		127,565

* Costs for Genesee not separately accounted for

Employee Benefits (Allegany, Chenango, Montgomery not available)			Personal Services, Contractual, & Employee Benefits			Total Real Property Services Operating Costs Per Capita		
Delaware	\$	203,097	Delaware	\$	751,284	Delaware	\$	17
Greene		186,751	Greene		595,359	Greene		13
Herkimer		178,566	Herkimer		560,862	Herkimer		9.4
Livingston		125,409	Madison		463,521	Franklin		7.4
Franklin		112,045	Livingston		424,858	Livingston		6.9
Madison		107,408	Franklin		350,662	Madison		6.9
Fulton		101,348	Fulton		349,146	Cortland		6.7
Cortland		89,223	Cortland		306,558	Fulton		6.7
Tioga		54,973	Tioga		182,538	Tioga		3.8

2024 Data per OpenBook NY

A1410 - County Clerk / Department of Motor Vehicles

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Madison	\$	1,122,341	Chenango	\$	536,500	Madison	\$	1,230,216
Greene		1,015,119	Franklin		224,092	Greene		1,136,514
Genesee		958,517	Livingston		199,404	Franklin		1,107,201
Franklin		883,109	Allegany		145,599	Genesee		1,091,667
Delaware		865,893	Herkimer		141,842	Chenango		1,069,916
Livingston		821,433	Genesee		133,150	Livingston		1,020,837
Allegany		813,529	Cortland		130,220	Delaware		978,231
Herkimer		705,985	Greene		121,395	Allegany		959,128
Montgomery		667,411	Delaware		112,338	Herkimer		847,827
Cortland		632,839	Madison		107,875	Cortland		763,059
Tioga		578,716	Fulton		92,397	Montgomery		722,076
Fulton		573,699	Tioga		85,078	Fulton		666,096
Chenango		533,416	Montgomery		54,665	Tioga		663,794

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total CC / DMV Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Greene	\$	1,730,859	Greene	\$	37
Greene	\$	594,345	Madison		1,708,912	Delaware		35
Delaware		558,737	Delaware		1,536,968	Franklin		31
Madison		478,696	Franklin		1,461,247	Genesee		25
Herkimer		466,172	Genesee		1,431,326	Madison		25
Livingston		392,285	Livingston		1,413,122	Cortland		23
Tioga		366,276	Herkimer		1,313,999	Livingston		23
Franklin		354,046	Cortland		1,062,566	Herkimer		22
Genesee		339,659	Tioga		1,030,070	Tioga		22
Cortland		299,507	Fulton		897,367	Fulton		17
Fulton		231,271						

2024 Data per OpenBook NY

A1410 - County Clerk / Department of Motor Vehicles

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

CC / DMV Fees Collected

Madison	\$	2,413,340
Livingston		2,021,000
Franklin		1,713,574
Cortland		1,697,313
Greene		1,576,077
Genesee		1,570,375
Tioga		1,389,012
Delaware		1,276,795
Montgomery		1,235,490
Fulton		1,223,980
Chenango		1,120,450
Herkimer		1,088,340
Allegany		910,482

**Total Revenues as a % of
Total Operating Costs**

Cortland	160%
Livingston	143%
Madison	141%
Fulton	136%
Tioga	135%
Franklin	117%
Genesee	110%
Greene	91%
Delaware	83%
Herkimer	83%

**Total Fees Collected Less
Total Operating Costs**

Madison	\$	704,428
Cortland		634,747
Livingston		607,878
Tioga		358,942
Fulton		326,613
Franklin		252,327
Genesee		139,049
Greene		(154,782)
Herkimer		(225,659)
Delaware		(260,173)

**Total CC / DMV Net Operating
Revenues Per Capita**

Cortland	\$	14
Madison		11
Livingston		9.9
Tioga		7.5
Fulton		6.3
Franklin		5.4
Genesee		2.4
Greene		(3.3)
Herkimer		(3.8)
Delaware		(5.9)

2024 Data per OpenBook NY

A1420 - Legal

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual			
Delaware	\$	553,636	Madison	\$	218,344	Madison	\$	666,427	
Madison		448,083	Cortland		155,239	**	64,431	Delaware	565,214
Greene		391,164	Tioga		79,289			Cortland	533,698
Cortland		378,459	*	407,119	Livingston			Greene	411,798
Herkimer		325,373	Genesee		58,339			Allegany	353,535
Allegany		324,929	Fulton		47,052			Herkimer	353,256
Montgomery		310,931	Allegany		28,606			Tioga	343,220
Chenango		280,607	Herkimer		27,883			Montgomery	333,205
Livingston		266,163	Montgomery		22,274			Livingston	327,446
Tioga		263,931	Greene		20,634			Genesee	305,128
Genesee		246,789	Chenango		19,013			Chenango	299,620
Franklin		135,694	Delaware		11,578			Franklin	139,007
Fulton		78,825	Franklin		3,313			Fulton	125,877

* Includes Safety Officer who commenced employment on 6/3/2024

** Includes \$108k in costs associated with one-time event

Employee Benefits (Allegany, Chenango, Montgomery not available)			Personal Services, Contractual, & Employee Benefits			Total County Attorney Operating Costs Per Capita		
Herkimer	\$	234,520	Madison	\$	831,232	Delaware	\$	18
Delaware		233,203	Delaware		798,417	Cortland		15
Madison		164,805	Cortland		669,674	622,035	Madison	12
Tioga		148,956	Herkimer		587,776		Greene	11
Cortland		135,976	Greene		504,608		Herkimer	10
Greene		92,810	Tioga		492,176		Tioga	10
Genesee		78,403	Livingston		387,132		Genesee	6.7
Livingston		59,686	Genesee		383,531		Livingston	6.3
Fulton		44,163	Fulton		170,040		Franklin	3.5
Franklin		26,362	Franklin		165,369		Fulton	3.3

2024 Data per OpenBook NY

A1430 - Personnel

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Montgomery	\$	730,260	Montgomery	\$	487,319	Montgomery	\$	1,217,579
Madison		536,481	Genesee		161,816	Madison		611,002
Livingston		491,602	Cortland		109,140	Livingston		552,788
Fulton		451,158	Fulton		94,016	Fulton		545,174
Cortland		394,108	Greene		85,805	Genesee		523,946
		442,701	Herkimer		78,291	Cortland		503,248
Allegany		388,029	Tioga		75,059	Greene		437,783
Genesee		362,130	Madison		74,521	Allegany		423,247
Greene		351,978	Livingston		61,186	Chenango		333,292
Chenango		315,760	Allegany		35,218	Delaware		316,860
Delaware		298,528	Franklin		19,340	Tioga		301,519
Tioga		226,460	Delaware		18,332	Herkimer		294,632
Herkimer		216,341	Chenango		17,532	Franklin		220,725
Franklin		201,385						

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Personnel Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Madison	\$	310,076	Madison	\$	921,078	Cortland	\$	15
Fulton		225,893	Fulton		771,067	Fulton		15
Livingston		179,451	Livingston		732,239	Madison		14
Delaware		174,555	Cortland		671,059	Greene		13
Cortland		167,811			870,874	Livingston		12
		163,030	Genesee		649,092	Delaware		11
Herkimer		159,414	Greene		593,411	Genesee		11
Greene		155,628	Delaware		491,415	Tioga		8.6
Genesee		125,146	Herkimer		454,046	Herkimer		7.6
Franklin		116,774	Tioga		411,293	Franklin		7.2
Tioga		109,774	Franklin		337,499			

2024 Data per OpenBook NY

A1450 - Elections

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services				Contractual				Personal Services & Contractual			
Madison	\$	594,767		Greene	\$	361,906		Madison	\$	928,404	
Livingston		475,258		Chenango		351,395		Chenango		649,866	
Tioga		423,942		Madison		333,637		Livingston		644,450	
Montgomery		416,487		Genesee		330,777		Greene		638,869	
Franklin		394,307		Herkimer		284,183		Genesee		632,974	
Cortland		376,790	372,554	Delaware		207,344		Tioga		597,806	
Delaware		326,163		Cortland		205,607	294,662	Cortland		582,397	
Allegany		306,091		Fulton		199,141		Franklin		569,710	
Genesee		302,197		Franklin		175,403		Delaware		533,507	
Chenango		298,471		Tioga		173,864		Montgomery		526,262	
Greene		276,963		Livingston		169,192		Herkimer		519,052	
Herkimer		234,869		Allegany		127,835		Allegany		433,926	
Fulton		217,306		Montgomery		109,775		Fulton		416,447	
Employee Benefits				Personal Services, Contractual, & Employee Benefits				Total Elections Operating Costs Per Capita			
(Allegany, Chenango, Montgomery not available)				Madison	\$	1,113,470		Greene	\$	17	
Tioga	\$	199,074		Greene		799,253		Madison		17	
Herkimer		188,200		Tioga		796,880		Tioga		17	
Madison		185,066		Livingston		792,989		Cortland		15	
Greene		160,384		Genesee		739,960		Delaware		15	
Livingston		148,539		Herkimer		707,252		Franklin		15	
Delaware		141,966		Franklin		689,732		Genesee		13	
Franklin		120,022		Cortland		684,415	776,287	Livingston		13	
Genesee		106,986		Delaware		675,473		Herkimer		12	
Fulton		105,678		Fulton		522,125		Fulton		10	
Cortland		102,018	109,071								

**2024 Data per OpenBook NY
A1620 - Operation of Plant**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Madison	\$	1,304,689	Madison	\$	2,214,066	Madison	\$	3,518,755
Delaware		1,045,221	Montgomery		1,638,467	Montgomery		2,591,657
Montgomery		953,190	Delaware		1,138,155	Delaware		2,183,376
Greene		945,538	Chenango		1,115,232	Greene		1,816,893
Cortland		818,239	Livingston		940,612	Cortland		1,668,613
Tioga		775,499	Greene		871,355	Tioga		1,531,809
Fulton		638,462	Cortland		850,374	Chenango		1,496,251
Allegany		604,253	Fulton		769,887	Fulton		1,408,349
Franklin		581,168	Tioga		756,310	Allegany		1,240,888
Genesee		467,209	Allegany		636,635	Franklin		1,090,794
Herkimer		450,128	Franklin		509,626	Livingston		940,612
Chenango		381,019	Herkimer		370,954	Herkimer		821,082
Livingston		-	Genesee		233,564	Genesee		700,773

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Buildings & Grounds Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Delaware	\$	571,648	Madison	\$	3,965,849	Delaware	\$	62
Greene		524,322	Delaware		2,755,024	Madison		59
Tioga		505,240	Greene		2,341,215	Greene		50
Madison		447,094	Tioga		2,037,049	Cortland		44
Cortland		339,770	Cortland		2,008,383	Tioga		43
Franklin		332,696	Fulton		1,699,796	Fulton		33
Fulton		291,447	Franklin		1,423,490	Franklin		30
Herkimer		256,053	Herkimer		1,077,135	Herkimer		18
Genesee		223,509	Livingston		940,612	Genesee		16
Livingston		-	Genesee		924,282	Livingston		15

**2024 Data per OpenBook NY
A1680 - Central Data Processing**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual		Personal Services & Contractual			
Livingston	\$	1,014,437	Delaware	\$	2,258,252	Delaware	\$	3,013,898
Madison		992,078	Montgomery		1,299,705	Montgomery		2,002,060
Delaware		755,646	Genesee		1,224,987	Genesee		1,913,504
Montgomery		702,355	Madison		851,142	Madison		1,843,220
Genesee		688,517	Livingston		585,293	Livingston		1,599,730
Cortland		679,978	Tioga		560,111	Tioga		1,115,971
		1,037,712	Franklin		473,043	Cortland		971,184
Tioga		555,860	Chenango		452,473	Chenango		920,071
Fulton		473,713	Fulton		403,965	Fulton		877,678
Chenango		467,598	Cortland		291,206	Franklin		832,106
Franklin		359,063			688,674	Herkimer		515,903
Allegany		333,463	Herkimer		185,640	Herkimer		515,903
Greene		330,355	Allegany		168,390	Allegany		501,853
Herkimer		330,263	Greene		52,110	Greene		382,465

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Information Technology Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Livingston	\$	440,940	Delaware	\$	3,367,322	Delaware	\$	76
Delaware		353,424	Genesee		2,169,960	Genesee		38
Madison		323,127	Madison		2,166,347	Livingston		33
Cortland		269,621	Livingston		2,040,670	Madison		32
Genesee		256,456	Tioga		1,372,398	Tioga		29
Tioga		256,427	Cortland		1,240,805	Cortland		27
Fulton		232,607	Fulton		1,110,285	Fulton		21
Herkimer		222,954	Franklin		958,481	Franklin		20
Greene		152,174	Herkimer		738,857	Herkimer		12
Franklin		126,375	Greene		534,639	Greene		11

**2024 Data per OpenBook NY
A2490 - Community College**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Tuition Chargebacks		Comm College Contributions *		Total Community College	
Tioga	\$ 3,098,727	Greene	\$ 3,122,664	Greene	\$ 3,798,449
Livingston	2,564,087	Genesee	2,786,374	Genesee	3,344,896
Madison	2,326,932	Cortland	1,955,217	Tioga	3,098,727
Chenango	1,800,204	Herkimer	1,830,612	Herkimer	3,091,773
Herkimer	1,261,161	Fulton	1,670,821	Livingston	2,564,087
Delaware	1,055,181	Montgomery	1,645,821	Montgomery	2,516,030
Allegany	1,050,405	Franklin	1,340,000	Fulton	2,359,607
Montgomery	870,209	Allegany	-	Madison	2,326,932
Fulton	688,786	Chenango	-	Cortland	2,310,600
Greene	675,785	Delaware	-	Chenango	1,800,204
Genesee	558,522	Livingston	-	Franklin	1,655,480
Cortland	355,383	Madison	-	Delaware	1,055,181
Franklin	315,480	Tioga	-	Allegany	1,050,405

* Excludes direct costs for capital projects

Community College Contributions Per Capita		Total Community College Per Capita	
Greene	\$ 67	Greene	\$ 81
Genesee	48	Tioga	65
Cortland	43	Genesee	58
Montgomery	33	Herkimer	52
Fulton	32	Montgomery	51
Herkimer	31	Cortland	50
Franklin	28	Fulton	45
		Livingston	42
		Chenango	39
		Franklin	35
		Madison	35
		Delaware	24
		Allegany	22

2024 Data per OpenBook NY

A3020, A3410 - Emergency Response / Public Safety Communication Systems

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Costs associated with ambulance service noted in **RED** below, where applicable

Personal Services				Contractual				Personal Services & Contractual			
Livingston	\$	3,939,570	2,155,317	Madison	\$	3,280,129	2,005,727	Madison	\$	6,881,213	
Madison		3,601,084	2,002,059	Delaware		2,575,096	1,192,411	Livingston		5,067,215	
Allegany		1,788,651		Fulton		2,083,864	1,874,695	Delaware		3,619,929	
Genesee		1,778,197		Genesee		1,512,275	491,662	Genesee		3,290,472	
Cortland		1,706,411	1,777,274	Cortland		1,254,874	833,459	Cortland		2,961,285	
Greene		1,658,847		Livingston		1,127,645	586,022	Chenango		2,643,961	
Chenango		1,573,276		Chenango		1,070,685		Greene		2,435,226	
Montgomery		1,493,517		Montgomery		792,504		Allegany		2,317,671	
Franklin		1,064,434		Greene		776,379		Montgomery		2,286,021	
Delaware		1,044,833		Allegany		529,020		Fulton		2,250,187	
Herkimer		1,041,640		Franklin		450,774		Franklin		1,515,208	
Tioga		814,755		Tioga		276,752		Herkimer		1,214,610	
Fulton		166,323		Herkimer		172,970		Tioga		1,091,507	

Employee Benefits				Personal Services, Contractual, & Employee Benefits				Total Emergency Response Operating Costs Per Capita			
(Allegany, Chenango, Montgomery not available)											
Livingston	\$	1,403,372	715,677	Madison	\$	7,992,789		Madison	\$	119	
Madison		1,111,576	588,762	Livingston		6,470,587		Livingston		105	
Genesee		681,058		Delaware		4,044,403		Delaware		92	
Cortland		572,489	690,936	Genesee		3,971,530		Cortland		77	
Greene		569,276		Cortland		3,533,774	3,301,669	Genesee		69	
Herkimer		511,416		Greene		3,004,502		Greene		64	
Franklin		493,587		Fulton		2,293,956		Fulton		44	
Delaware		424,474		Franklin		2,008,795		Franklin		43	
Tioga		388,343		Herkimer		1,726,026		Tioga		31	
Fulton		43,769		Tioga		1,479,850		Herkimer		29	

2024 Data per OpenBook NY

A3110-A3120 - Sheriff

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Livingston	\$	6,199,856	Madison	\$	1,373,261	Livingston	\$	7,398,786
Madison		5,970,092	Livingston		1,198,930	Madison		7,343,353
Genesee		5,920,979	Cortland		870,064	Genesee		6,771,048
Greene		4,711,217	Genesee		850,069	Greene		5,489,544
Cortland		4,266,967	Greene		778,327	Cortland		5,137,031
		5,094,263	Fulton		630,917	Fulton		4,520,866
Fulton		3,889,949	Delaware		621,482	Tioga		3,879,035
Tioga		3,535,317	Allegany		613,708	Montgomery		3,454,062
Montgomery		3,012,672	Montgomery		441,390	Chenango		2,680,379
Chenango		2,446,643	Tioga		343,718	Delaware		2,661,641
Delaware		2,040,159	Herkimer		259,981	Allegany		2,072,582
Allegany		1,458,874	Chenango		233,736	Herkimer		1,402,912
Herkimer		1,142,931	Franklin		87,234	Franklin		828,681
Franklin		741,447						
Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Sheriff Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Livingston	\$	11,930,615	Livingston	\$	194
Livingston	\$	4,531,829	Madison		9,585,656	Genesee		162
Genesee		2,539,246	Genesee		9,310,294	Greene		158
Madison		2,242,303	Greene		7,393,021	Cortland		143
Tioga		1,995,737	Cortland		6,591,211	Madison		143
Greene		1,903,477			7,961,406	Tioga		123
Cortland		1,454,180	Tioga		5,874,772	Fulton		110
		1,756,773	Fulton		5,741,197	Delaware		83
Fulton		1,220,331	Delaware		3,677,703	Herkimer		36
Delaware		1,016,062	Herkimer		2,154,220	Franklin		23
Herkimer		751,308	Franklin		1,095,295			
Franklin		266,614						

2024 Data per OpenBook NY

A3140 - Probation

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services				Contractual				Personal Services & Contractual			
Cortland	\$	1,382,615	1,383,612	Allegany	\$	282,617		Cortland	\$	1,428,339	
Genesee		1,132,511		Delaware		259,946		Allegany		1,310,195	
Franklin		1,114,270		Tioga		181,624		Franklin		1,229,561	
Greene		1,049,714		Franklin		115,291		Genesee		1,165,629	
Herkimer		1,032,347		Herkimer		104,027		Greene		1,148,962	
Allegany		1,027,578		Greene		99,248		Herkimer		1,136,374	
Madison		983,398		Livingston		77,585		Delaware		1,049,149	
Fulton		929,063		Madison		64,961		Madison		1,048,359	
Livingston		912,577		Cortland		45,724	63,867	Livingston		990,162	
Tioga		796,599		Chenango		44,469		Tioga		978,223	
Delaware		789,203		Fulton		37,467		Fulton		966,530	
Montgomery		714,734		Montgomery		36,486		Montgomery		751,220	
Chenango		628,769		Genesee		33,118		Chenango		673,238	

Employee Benefits (Allegany, Chenango, Montgomery not available)				Personal Services, Contractual, & Employee Benefits				Total Probation Operating Costs Per Capita			
Herkimer	\$	899,865		Cortland	\$	2,037,533	2,057,864	Cortland		44	
Cortland		609,194	610,385	Herkimer		2,036,239		Franklin		37	
Greene		518,379		Franklin		1,733,712		Greene		36	
Franklin		504,151		Greene		1,667,341		Herkimer		34	
Genesee		494,099		Genesee		1,659,728		Delaware		33	
Madison		444,834		Madison		1,493,193		Tioga		30	
Tioga		426,871		Delaware		1,471,768		Genesee		29	
Delaware		422,619		Tioga		1,405,094		Fulton		26	
Fulton		379,328		Livingston		1,357,947		Livingston		22	
Livingston		367,785		Fulton		1,345,858		Madison		22	

2024 Data per OpenBook NY

A3140 - Probation

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

State Aid Revenues			State Aid Revenues as a % of Total Operating Costs	
Cortland	\$	552,453 *	Cortland	27%
Franklin		459,066	Franklin	26%
Allegany		422,755	Fulton	25%
Montgomery		373,513	Madison	25%
Madison		370,083	Tioga	17%
Fulton		336,764	Livingston	14%
Tioga		238,069	Genesee	11%
Chenango		218,290	Delaware	8%
Livingston		189,492	Greene	8%
Genesee		176,466	Herkimer	7%
Herkimer		151,297		
Greene		130,849		
Delaware		124,032		

* Includes \$226k in juvenile detention fees (DSS PINS) also received by the department

Total Operating Costs Less State Aid Revenues			Total Probation Net Operating Costs Per Capita	
Herkimer	\$	1,884,942	Greene	\$ 33
Greene		1,536,492	Cortland	32
Cortland		1,485,080	Herkimer	32
Genesee		1,483,262	Delaware	30
Delaware		1,347,736	Franklin	27
Franklin		1,274,646	Genesee	26
Livingston		1,168,455	Tioga	25
Tioga		1,167,025	Fulton	19
Madison		1,123,110	Livingston	19
Fulton		1,009,094	Madison	17

2024 Data per OpenBook NY

A3150 - Jail

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Allegany	\$	5,773,077	Genesee	\$	2,279,208	Allegany	\$	7,807,216
Livingston		5,392,438	Allegany		2,034,139	Livingston		7,133,655
Chenango		5,279,613	Montgomery		1,987,807	Chenango		6,971,587
Fulton		4,893,262	Greene		1,914,011	Genesee		6,922,232
Madison		4,809,680	Livingston		1,741,217	Fulton		6,616,772
Genesee		4,643,024	Fulton		1,723,510	Montgomery		6,239,577
Franklin		4,268,425	Chenango		1,691,974	Madison		5,707,677
Montgomery		4,251,770	Franklin		1,331,464	Franklin		5,599,889
Delaware		4,165,635	Tioga		1,130,587	Greene		5,141,791
Cortland		3,694,292	Cortland		1,082,395	Delaware		4,987,676
Herkimer		3,291,891	Herkimer		951,494	Cortland		4,776,687
Greene		3,227,780	Madison		897,997	Tioga		4,295,776
Tioga		3,165,189	Delaware		822,041	Herkimer		4,243,385

Employee Benefits (Allegany, Chenango, Montgomery not available)			Personal Services, Contractual, & Employee Benefits			Total Jail Operating Costs Per Capita		
Franklin	\$	2,119,134	Livingston	\$	9,194,909	Franklin	\$	164
Livingston		2,061,254	Genesee		8,567,369	Fulton		161
Fulton		1,745,701	Fulton		8,362,473	Genesee		149
Madison		1,703,922	Franklin		7,719,023	Livingston		149
Genesee		1,645,137	Madison		7,411,599	Delaware		145
Tioga		1,641,850	Greene		6,432,688	Greene		137
Herkimer		1,596,433	Delaware		6,421,968	Cortland		134
Delaware		1,434,292	Cortland		6,153,876	Tioga		125
Cortland		1,377,189	Tioga		5,937,626	Madison		111
Greene		1,290,897	Herkimer		5,839,818	Herkimer		98

2024 Data per OpenBook NY

A4010 - Public Health

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Cortland	\$	2,327,942	2,529,743	Livingston	\$	5,930,266	Livingston	\$ 7,929,541
Madison		2,269,233		Genesee		5,565,210	Genesee	7,553,996
Greene		2,108,477		Greene		4,859,981	Greene	6,968,458
Livingston		1,999,275		Montgomery		4,850,321	Madison	6,796,017
Genesee		1,988,786		Herkimer		4,568,186	Herkimer	5,932,972
Chenango		1,815,546		Madison		4,526,784	Cortland	5,610,240
Allegany		1,658,311		Fulton		4,470,539	Tioga	5,586,009
Franklin		1,543,189		Tioga		4,072,159	Montgomery	5,565,598
Tioga		1,513,850		Allegany		3,460,150	Fulton	5,450,101
Herkimer		1,364,786		Delaware		3,411,978	Allegany	5,118,461
Fulton		979,562		Cortland		3,282,298	Chenango	4,849,583
Delaware		885,312		Franklin		3,127,058	Franklin	4,670,247
Montgomery		715,277		Chenango		3,034,037	Delaware	4,297,290

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Public Health Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Cortland	\$	973,412	1,104,701	Livingston	\$	8,849,094	Greene	\$ 169
Greene		972,765		Genesee		8,320,498	Genesee	144
Livingston		919,553		Greene		7,941,223	Livingston	144
Madison		905,204		Madison		7,701,221	Cortland	143
Tioga		829,644		Herkimer		6,691,864	Tioga	135
Genesee		766,502		Cortland		6,583,652	Madison	115
Herkimer		758,892		Tioga		6,415,653	Fulton	113
Franklin		618,859		Fulton		5,897,922	Franklin	112
Delaware		465,780		Franklin		5,289,106	Herkimer	112
Fulton		447,821		Delaware		4,763,070	Delaware	108

2024 Data per OpenBook NY**A4010 - Public Health**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

**Federal Aid, State Aid, &
Program Fees Revenues**

Livingston	\$ 9,667,061
Genesee	6,313,675
Fulton	4,911,197
Cortland	4,593,500
Montgomery	4,075,379
Madison	4,072,982
Greene	3,873,667
Herkimer	3,758,823
Tioga	3,653,266
Allegany	3,209,061
Franklin	3,112,455
Chenango	3,108,170
Delaware	2,813,990

**Total Revenues as a % of
Total Operating Costs**

Livingston	109%
Fulton	83%
Genesee	76%
Cortland	70%
Delaware	59%
Franklin	59%
Tioga	57%
Herkimer	56%
Madison	53%
Greene	49%

**Total Operating Costs Less
Total Revenues**

Greene	\$ 4,067,556
Madison	3,628,239
Herkimer	2,933,041
Tioga	2,762,387
Franklin	2,176,651
Genesee	2,006,823
Cortland	1,990,152
Delaware	1,949,080
Fulton	986,725
Livingston	(817,967)

**Total Public Health Net
Operating Costs Per Capita**

Greene	\$ 87
Tioga	58
Madison	54
Herkimer	49
Franklin	46
Delaware	44
Cortland	43
Genesee	35
Fulton	19
Livingston	(13)

**2024 Data per OpenBook NY
A4310-A4320 - Mental Health**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Madison	\$	3,072,162	Franklin	\$	7,925,502	Franklin	\$	8,294,039
Genesee		2,862,120	Montgomery		4,101,341	Cortland		6,504,853
Chenango		2,854,970	Cortland		3,699,184	4,831,605	Chenango	6,217,998
Cortland		2,805,669	3,338,851	Fulton		3,384,711	Genesee	6,027,524
Greene		2,759,044	Chenango		3,363,028	Madison		5,238,426
Tioga		2,296,310	Herkimer		3,261,869	Greene		4,623,800
Delaware		1,933,824	Genesee		3,165,404	Livingston		4,515,374
Livingston		1,768,430	Allegany		3,011,127	Montgomery		4,146,727
Herkimer		863,201	Livingston		2,746,944	Herkimer		4,125,070
Allegany		559,198	Madison		2,166,264	Tioga		4,004,663
Franklin		368,537	Delaware		1,879,009	Delaware		3,812,833
Fulton		199,331	Greene		1,864,756	Fulton		3,584,042
Montgomery		45,386	Tioga		1,708,353	Allegany		3,570,325

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total MH Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Franklin	\$	8,461,165	Franklin	\$	180
Madison	\$	1,287,897	Cortland		7,577,432	9,622,495	Cortland	165
Genesee		1,187,971	Genesee		7,215,495	Genesee		125
Greene		1,112,816	Madison		6,526,323	Greene		122
Cortland		1,072,579	1,452,039	Greene		5,736,616	Delaware	106
Tioga		1,022,296	Livingston		5,142,544	Tioga		106
Delaware		868,701	Tioga		5,026,959	Madison		97
Livingston		627,170	Herkimer		4,722,893	Livingston		84
Herkimer		597,823	Delaware		4,681,534	Herkimer		79
Franklin		167,126	Fulton		3,677,161	Fulton		71
Fulton		93,119						

2024 Data per OpenBook NY
A4310-A4320 - Mental Health

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

**Federal Aid, State Aid, &
Program Fees Revenues**

Genesee	\$ 8,166,719
Cortland	6,701,468
Madison	6,484,442
Greene	6,344,814
Chenango	6,030,163
Franklin	6,022,014
Livingston	4,943,531
Tioga	4,226,101
Delaware	4,077,583
Herkimer	3,961,350
Allegany	2,387,881
Montgomery	2,342,028
Fulton	1,611,740

**Total Revenues as a % of
Total Operating Costs**

Genesee	113%
Greene	111%
Madison	99%
Livingston	96%
Cortland	88%
Delaware	87%
Herkimer	84%
Tioga	84%
Franklin	71%
Fulton	44%

**Total Operating Costs Less
Total Revenues**

Franklin	\$ 2,439,151
Fulton	2,065,421
Cortland	875,964
Tioga	800,858
Herkimer	761,543
Delaware	603,951
Livingston	199,013
Madison	41,881
Greene	(608,198)
Genesee	(951,224)

**Total MH Net Operating
Costs Per Capita**

Franklin	\$ 52
Fulton	40
Cortland	19
Tioga	17
Delaware	14
Herkimer	13
Livingston	3.2
Madison	0.6
Greene	(13)
Genesee	(17)

2024 Data per OpenBook NY

5010 - Highway

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

NOTE: The data below per OpenBook NY excludes time and materials recorded to capital projects

Capital projects amounts for Cortland noted in **RED**

Personal Services			Contractual			Personal Services & Contractual	
Madison	\$	5,172,323	Livingston	\$	10,925,842	Madison	\$ 15,238,871
Delaware		4,319,318	Madison		10,066,548	Livingston	13,063,043
Chenango		3,705,973	Chenango		9,137,239	Chenango	12,843,212
Allegany		3,633,099	Herkimer		8,780,065	Herkimer	11,806,577
Greene		3,127,381	Cortland		6,032,035	Delaware	10,264,585
Herkimer		3,026,512	Allegany		6,030,321	Allegany	9,663,420
Genesee		2,581,042	Delaware		5,945,267	Cortland	8,228,981
Cortland		2,196,946	Genesee		5,473,910	Genesee	8,054,952
Livingston		2,137,201	Montgomery		4,789,026	Greene	6,789,203
Franklin		1,877,528	Fulton		4,662,502	Montgomery	6,366,886
Tioga		1,609,898	Greene		3,661,822	Fulton	5,997,636
Montgomery		1,577,860	Franklin		3,138,365	Franklin	5,015,893
Fulton		1,335,134	Tioga		1,221,433	Tioga	2,831,331
Employee Benefits			Personal Services, Contractual,			Total Highway Operating	
			& Employee Benefits			Costs Per Capita	
(Allegany, Chenango, Montgomery not available)			Madison	\$	17,574,279	Delaware	\$ 287
Herkimer	\$	2,520,132	Herkimer		14,326,709	Madison	262
Greene		2,430,032	Livingston		14,068,017	Herkimer	240
Delaware		2,417,505	Delaware		12,682,090	Livingston	229
Madison		2,335,408	Greene		9,219,235	Cortland	200
Genesee		1,160,943	Genesee		9,215,895	Greene	197
Livingston		1,004,974	Cortland		9,169,580	Genesee	160
Cortland		940,599	Fulton		6,761,746	Fulton	130
Tioga		852,902	Franklin		5,828,518	Franklin	124
Franklin		812,625	Tioga		3,684,233	Tioga	77
Fulton		764,110					

2024 Data per OpenBook NY**5010 - Highway**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

CHIPS Revenues

Herkimer	\$ 7,752,331
Madison	4,854,386
Montgomery	4,727,761
Chenango	4,689,882
Allegany	4,616,814
Livingston	3,938,806
Greene	3,669,701
Genesee	3,243,552
Cortland	2,768,410
Delaware	2,300,792
Franklin	2,016,563
Tioga	1,517,940
Fulton	1,135,323

**CHIPS Revenues as a %
of Total Operating Costs**

Herkimer	54%
Tioga	41%
Greene	40%
Franklin	35%
Genesee	35%
Cortland	30%
Livingston	28%
Madison	28%
Delaware	18%
Fulton	17%

**Total Operating Costs Less
CHIPS Revenues**

Madison	\$ 12,719,893
Delaware	10,381,298
Livingston	10,129,211
Herkimer	6,574,378
Cortland	6,401,170
Genesee	5,972,343
Fulton	5,626,423
Greene	5,549,534
Franklin	3,811,955
Tioga	2,166,293

**Total Highway Net Operating
Costs Per Capita**

Delaware	\$ 235
Madison	190
Livingston	165
Cortland	139
Greene	118
Herkimer	110
Fulton	108
Genesee	104
Franklin	81
Tioga	46

2024 Data per OpenBook NY

A5630 - Bus Operations

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services				Contractual			Personal Services & Contractual			
Franklin	\$	822,840		Cortland	\$	2,621,984	62,637	Cortland	\$	2,717,206
Cortland		95,222	121,345	Chenango		1,944,108		Chenango		1,944,108
Allegany		-		Greene		1,578,542		Greene		1,578,542
Chenango		-		Allegany		1,532,950		Allegany		1,532,950
Delaware		-		Franklin		431,607		Franklin		1,254,447
Fulton		-		Montgomery		397,115		Montgomery		397,115
Genesee		-		Tioga		263,996		Tioga		263,996
Greene		-		Fulton		128,991		Fulton		128,991
Herkimer		-		Genesee		81,891		Genesee		81,891
Livingston		-		Delaware		-		Delaware		-
Madison		-		Herkimer		-		Herkimer		-
Montgomery		-		Livingston		-		Livingston		-
Tioga		-		Madison		-		Madison		-

Employee Benefits (Allegany, Chenango, Montgomery not available)			Personal Services, Contractual, & Employee Benefits			Total Bus Operating Costs Per Capita			
Franklin	\$	299,315	Cortland	\$	2,772,033	246,024	Cortland	\$	60
Cortland		54,827	62,042	Greene	1,578,542		Greene		34
Delaware		-	Franklin	1,553,762		Franklin		33	
Fulton		-	Tioga	263,996		Tioga		5.5	
Genesee		-	Fulton	128,991		Fulton		2.5	
Greene		-	Genesee	81,891		Genesee		1.4	
Herkimer		-	Delaware	-		Delaware		-	
Livingston		-	Herkimer	-		Herkimer		-	
Madison		-	Livingston	-		Livingston		-	
Tioga		-	Madison	-		Madison		-	

2024 Data per OpenBook NY
A6010 - Department of Social Services

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services

Franklin	\$	7,207,608
Madison		6,464,780
Livingston		6,383,803
Cortland		6,345,060
Genesee		6,002,989
Fulton		5,518,192
Allegany		5,435,309
Herkimer		5,247,653
Montgomery		5,178,481
Delaware		5,070,381
Greene		4,984,577
Tioga		4,283,335
Chenango		4,137,373

Employee Benefits

(Allegany, Chenango, Montgomery not available)	
Herkimer	\$ 3,698,664
Livingston	3,242,266
Franklin	3,154,772
Madison	2,792,850
Cortland	2,677,749
Tioga	2,665,902
Delaware	2,657,040
Genesee	2,519,292
Fulton	2,431,958
Greene	2,283,116

Medicaid Program Costs

Fulton	\$	14,149,449
Herkimer		13,718,089
Livingston		13,575,871
Montgomery		12,313,859
Madison		11,427,513
Chenango		10,473,455
Allegany		10,264,172
Franklin		10,221,985
Cortland		10,052,242
Genesee		9,927,777
Greene		9,925,592
Delaware		8,989,165
Tioga		8,144,277

FA & Safety Net Program Costs

(Delaware not available)		
Franklin	\$	6,875,303
Herkimer		6,869,524
Cortland		6,345,833
Livingston		4,748,612
Montgomery		4,225,108
Fulton		3,694,404
Greene		3,120,507
Allegany		3,040,643
Chenango		2,986,385
Genesee		2,616,857
Tioga		2,401,607
Madison		2,262,227

Child Care Program Costs

Franklin	\$	6,615,345
Cortland		6,025,324
Delaware		5,956,789
Herkimer		4,934,433
Chenango		4,362,730
Genesee		3,517,650
Madison		3,477,230
Montgomery		3,448,173
Greene		3,422,277
Allegany		2,996,876
Tioga		2,963,337
Fulton		2,850,805
Livingston		2,346,868

Administration Contractual

Delaware	\$	4,777,769
Livingston		4,364,365
Chenango		2,730,559
Allegany		2,497,954
Montgomery		2,412,165
Franklin		2,181,031
Tioga		1,794,597
Herkimer		1,559,668
Cortland		1,546,512
Madison		1,495,102
Greene		1,390,496
Fulton		907,021
Genesee		865,581

2024 Data per OpenBook NY
A6010 - Department of Social Services

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Total DSS Operating Costs (net of repayments)		Total DSS Operating Costs Per Capita		Federal & State Aid Revenues	
Livingston	\$ 38,640,726	Franklin	\$ 813	Montgomery	\$ 20,905,575
Franklin	38,282,870	Cortland	761	Livingston	19,830,061
Herkimer	37,811,074	Delaware	725	Franklin	19,167,563
Cortland	34,944,970	Herkimer	635	Allegany	17,001,626
Delaware	32,050,751	Livingston	628	Cortland	16,992,243
Madison	30,699,319	Fulton	577	Herkimer	16,012,435
Fulton	30,030,355	Greene	557	Delaware	15,675,498
Genesee	27,096,487	Tioga	508	Chenango	15,495,850
Greene	26,125,598	Genesee	470	Genesee	14,271,757
Tioga	24,174,701	Madison	458	Madison	13,597,491
				Fulton	12,553,500
				Greene	12,496,275
				Tioga	12,304,071
Federal & State Aid Revenues as a % of Total Operating Costs		Total Operating Costs Less Federal & State Aid Revenues		Total DSS Net Operating Costs Per Capita	
Genesee	53%	Herkimer	\$ 21,798,639	Franklin	\$ 406
Livingston	51%	Franklin	19,115,307	Cortland	391
Tioga	51%	Livingston	18,810,665	Delaware	371
Franklin	50%	Cortland	17,952,727	Herkimer	366
Cortland	49%	Fulton	17,476,855	Fulton	336
Delaware	49%	Madison	17,101,828	Livingston	306
Greene	48%	Delaware	16,375,253	Greene	291
Madison	44%	Greene	13,629,323	Madison	255
Fulton	42%	Genesee	12,824,730	Tioga	250
Herkimer	42%	Tioga	11,870,630	Genesee	223

**2024 Data per OpenBook NY
6290 - Employment Services**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

NOTE: Fulton, Greene, and Montgomery had no revenues or expenses reported for employment services

Personal Services			Contractual			Personal Services & Contractual		
Allegany	\$	710,692	Livingston	\$	1,443,393	Livingston	\$	1,866,195
Genesee		540,375	Allegany		703,725	Allegany		1,414,417
Cortland		482,790	Delaware		523,073	Herkimer		878,495
		606,704	Herkimer		474,958	Madison		835,904
Livingston		422,802	Madison		427,257	Delaware		804,841
Madison		408,647	Cortland		256,249	Cortland		739,039
Herkimer		403,537	Genesee		78,921	Genesee		619,296
Chenango		342,093	Franklin		31,000	Chenango		342,093
Delaware		281,768	Tioga		13,163	Tioga		162,670
Tioga		149,507	Chenango		-	Franklin		158,238
Franklin		127,238						

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total WIA Operating Costs Per Capita		
(Allegany, Chenango not available)			Livingston	\$	2,041,344	Livingston	\$	33
Herkimer	\$	198,783	Herkimer		1,077,278	Delaware		21
Genesee		176,850	Madison		950,133	Cortland		19
Livingston		175,149	Delaware		930,139	Herkimer		18
Cortland		154,508	Cortland		893,547	Genesee		14
		202,016	Genesee		796,146	Madison		14
Delaware		125,298	Tioga		252,604	Tioga		5.3
Madison		114,229	Franklin		169,098	Franklin		3.6
Tioga		89,934						
Franklin		10,860						

2024 Data per OpenBook NY

A6410-A6420 - Promotion of Industry / Promotion of Tourism

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Promotion of Industry / Economic Development *		Promotion of Tourism (Greene, Madison, Montgomery Tioga not available)	
Montgomery	\$ 2,864,658	Franklin	\$ 1,418,676
Herkimer	1,798,771	Cortland	741,171
Greene	1,422,793	Genesee	484,000
Chenango	1,159,724	Delaware	464,425
Madison	1,142,853	Livingston	343,945
Livingston	732,631	Chenango	289,207
Fulton	618,355	Herkimer	82,994
Cortland	529,762	Allegany	71,337
Delaware	528,005	Fulton	6,375
Tioga	424,468		
Genesee	270,023		
Allegany	63,713		
Franklin	-		

* Excludes development infrastructure and capital outlay

Total Industry / Tourism Promotion Costs		Total Promotion Operating Costs Per Capita	
Herkimer	\$ 1,881,765	Chenango	\$ 32
Chenango	1,448,931	Herkimer	32
Franklin	1,418,676	Franklin	30
Cortland	1,270,933	Cortland	28
Livingston	1,076,576	Delaware	22
Delaware	992,430	Livingston	17
Genesee	754,023	Genesee	13
Fulton	624,730	Fulton	12
Allegany	135,050	Allegany	2.9

A6510 - Veterans Services

FY 2026 original budgeted appropriations in **GREEN**

Employee Benefits				Personal Services, Contractual, & Employee Benefits			Total Veterans Operating Costs Per Capita			
(Allegany, Chenango, Montgomery not available)										
Tioga	\$	99,513		Greene	\$	416,058		Greene	\$	8.9
Herkimer		93,530		Madison		399,518		Tioga		7.4
Madison		84,389		Tioga		352,606		Madison		6.0
Franklin		75,456		Livingston		350,744		Livingston		5.7
Greene		63,598		Herkimer		200,405		Delaware		3.9
Livingston		50,464		Franklin		185,542		Franklin		3.9
Delaware		31,507		Delaware		170,165		Herkimer		3.4
Fulton		30,280		Genesee		165,299		Genesee		2.9
Genesee		27,566		Fulton		141,704		Fulton		2.7
Cortland		16,113	18,078	Cortland		88,183	95,166	Cortland		1.9

2024 Data per OpenBook NY

A6610 - Consumer Affairs

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Allegany	\$	95,937	Livingston	\$	70,914	Allegany	\$	104,501
Cortland		90,180	Genesee		61,135	Cortland		95,111
Greene		69,544	Chenango		39,557	Greene		75,863
Montgomery		67,059	Allegany		8,564	Montgomery		74,264
Fulton		61,360	Montgomery		7,205	Livingston		70,914
Franklin		57,696	Greene		6,319	Fulton		66,361
Madison		54,774	Herkimer		5,709	Franklin		62,784
Herkimer		47,278	Franklin		5,088	Genesee		62,043
Delaware		25,890	Fulton		5,001	Madison		57,400
Tioga		17,225	Cortland		4,931	Herkimer		52,987
Genesee		908	Delaware		4,707	Chenango		39,557
Chenango		-	Madison		2,626	Delaware		30,597
Livingston		-	Tioga		272	Tioga		17,497

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Weights & Measures Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Herkimer	\$	141,232	Cortland	\$	3.0
Herkimer		88,245	Cortland		137,658	Greene		2.5
Cortland		42,547	Greene		117,070	Herkimer		2.4
Greene		41,207	Franklin		99,151	Franklin		2.1
Franklin		36,367	Fulton		96,324	Fulton		1.8
Madison		36,259	Madison		93,659	Madison		1.4
Fulton		29,963	Livingston		70,914	Livingston		1.2
Delaware		3,954	Genesee		62,527	Genesee		1.1
Tioga		2,409	Delaware		34,551	Delaware		0.8
Genesee		484	Tioga		19,906	Tioga		0.4
Livingston		-						

**2024 Data per OpenBook NY
A6772 - Programs for the Aging**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Cortland	\$	1,397,437	1,495,944	Franklin	\$	2,190,923	Franklin	\$ 2,980,486
Allegany		1,305,701		Delaware		1,554,659	Allegany	2,793,649
Greene		1,182,993		Allegany		1,487,948	Greene	2,433,639
Livingston		1,180,315		Greene		1,250,646	Livingston	2,260,019
Genesee		1,102,312		Herkimer		1,107,556	Delaware	2,189,933
Chenango		867,071		Fulton		1,099,120	Cortland	2,050,873
Franklin		789,563		Livingston		1,079,704	Genesee	1,974,615
Herkimer		728,822		Genesee		872,303	Herkimer	1,836,378
Delaware		635,274		Chenango		793,651	Chenango	1,660,722
Fulton		544,228		Cortland		653,436	Fulton	1,643,348
Madison	-	*		Madison		288,045	Madison	288,045
Montgomery	-	*		Montgomery	-		Montgomery	-
Tioga	-	*		Tioga	-		Tioga	-

* Programming offered through a third-party nonprofit

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total OFA Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Cortland	\$	590,052	633,834	Franklin	\$	3,308,678	Franklin	\$ 70
Greene		537,380		Greene		2,971,019	Greene	63
Livingston		432,041		Livingston		2,692,060	Cortland	57
Genesee		411,961		Cortland		2,640,925	Delaware	55
Herkimer		330,233		Delaware		2,451,364	Livingston	44
Franklin		328,192		Genesee		2,386,576	Genesee	41
Delaware		261,431		Herkimer		2,166,611	Fulton	36
Fulton		214,027		Fulton		1,857,375	Herkimer	36
Madison	-			Madison		288,045	Madison	4.3
Tioga	-			Tioga	-		Tioga	-

**2024 Data per OpenBook NY
A6772 - Programs for the Aging**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

**Federal Aid, State Aid, &
Program Fees Revenues**

Genesee	\$ 2,247,425
Allegany	1,999,055
Herkimer	1,880,810
Chenango	1,649,447
Cortland	1,517,154
Greene	1,501,027
Livingston	1,331,444
Franklin	1,305,451
Fulton	1,246,093
Delaware	1,045,623

**Total Revenues as a % of
Total Operating Costs**

Genesee	94%
Herkimer	87%
Fulton	67%
Cortland	57%
Greene	51%
Livingston	49%
Delaware	43%
Franklin	39%

**Total Operating Costs Less
Total Revenues**

Franklin	\$ 2,003,227
Greene	1,469,992
Delaware	1,405,741
Livingston	1,360,616
Cortland	1,123,771
Fulton	611,282
Herkimer	285,801
Genesee	139,151

**Total OFA Net Operating
Costs Per Capita**

Franklin	\$ 43
Delaware	32
Greene	31
Cortland	24
Livingston	22
Fulton	12
Herkimer	4.8
Genesee	2.4

**2024 Data per OpenBook NY
A8020 - Planning and Surveys**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Delaware	\$	664,496	Livingston	\$	636,483	Livingston	\$	1,253,467
Livingston		616,984	Madison		471,343	Delaware		1,068,577
Greene		595,560	Greene		450,931	Greene		1,046,491
Madison		401,588	Delaware		404,081	Madison		872,931
Fulton		386,890	Fulton		283,089	Fulton		669,979
Cortland		318,929	Cortland		253,653	Cortland		572,582
Allegany		291,430	Franklin		184,149	Allegany		376,545
Genesee		200,910	Allegany		85,115	Genesee		261,984
Chenango		182,192	Genesee		61,074	Chenango		218,264
Tioga		137,903	Tioga		40,546	Franklin		184,149
Franklin		-	Chenango		36,072	Tioga		178,449
Herkimer		-	Herkimer		32,255	Herkimer		32,255
Montgomery		-	Montgomery		-	Montgomery		-

* Includes \$180k in one-time costs associated with development of strategic plan

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Planning Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Livingston	\$	1,571,737	Delaware	\$	31
Livingston	\$	318,270	Delaware		1,383,654	Greene		27
Delaware		315,077	Greene		1,279,935	Livingston		26
Greene		233,444	Madison		1,032,378	Fulton		16
Fulton		174,018	Fulton		843,997	Cortland		15
Madison		159,447	Cortland		684,511	Madison		15
Cortland		111,929	Genesee		340,190	Genesee		5.9
Genesee		78,206	Tioga		242,934	Tioga		5.1
Tioga		64,485	Franklin		184,149	Franklin		3.9
Franklin		-	Herkimer		32,255	Herkimer		0.5
Herkimer		-						

2024 Data per OpenBook NY

8160 - Refuse and Garbage

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

NOTE: Genesee, Herkimer, and Livingston had no revenues or expenses reported for refuse and garbage

Personal Services			Contractual			Personal Services & Contractual		
Fulton	\$	2,357,252	Franklin	\$	10,504,015	Franklin	\$	10,504,015
Delaware		1,668,372	Greene		7,418,935	Greene		8,951,390
Greene		1,532,455	Montgomery		5,714,237	Montgomery		5,770,773
Madison		988,494	Madison		3,187,765	Fulton		4,335,767
Allegany		944,152	Delaware		2,396,481	Madison		4,176,259
Chenango		792,914	Fulton		1,978,515	Delaware		4,064,853
Cortland		689,569	Cortland		1,399,532	Cortland		2,089,101
Tioga		69,317	Chenango		1,084,543	Chenango		1,877,457
Montgomery		56,536	Allegany		872,672	Allegany		1,816,824
Franklin		-	Tioga		60,010	Tioga		129,327

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Solid Waste Operating Costs Per Capita		
(Allegany, Chenango, Fulton, Montgomery not available)			Franklin	\$	10,504,015	Franklin	\$	223
Delaware	\$	835,520	Greene		9,728,726	Greene		207
Greene		777,336	Delaware		4,900,373	Delaware		111
Madison		406,946	Madison		4,583,205	Madison		68
Cortland		200,149	Cortland		2,289,250	Cortland		50
Tioga		26,157	Tioga		155,484	Tioga		3.3
Franklin		-						

2024 Data per OpenBook NY**8160 - Refuse and Garbage**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Total Fees Collected

Franklin	\$ 10,504,015
Greene	8,761,141
Fulton	6,700,903
Montgomery	6,041,696
Madison	5,925,568
Cortland	3,127,997
Chenango	1,911,676
Allegany	1,373,908
Delaware	63,495
Tioga	-

**Total Revenues as a % of
Total Operating Costs**

Cortland	137%
Madison	129%
Franklin	100%
Greene	90%
Delaware	1%
Tioga	0%

**Total Fees Collected Less
Total Operating Costs**

Madison	\$ 1,342,363
Cortland	838,747
Franklin	-
Tioga	(155,484)
Greene	(967,585)
Delaware	(4,836,878)

**Total Solid Waste Net Operating
Revenues Per Capita**

Madison	\$ 20
Cortland	18
Franklin	-
Tioga	(3.3)
Greene	(20.6)
Delaware	(109.5)

2024 Data per OpenBook NY**9710 - Debt Service**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Debt Principal Payments

Allegany	\$ 8,300,000
Montgomery	4,314,000
Genesee	4,043,043
Tioga	3,474,752
Livingston	3,125,443
Herkimer	2,073,773
Greene	1,795,000
Madison	1,480,747
Cortland	1,312,648
Chenango	816,610
Delaware	335,000
Fulton	124,151
Franklin	66,732

Interest On Debt

Genesee	\$ 2,943,517
Montgomery	1,227,041
Greene	998,700
Madison	908,537
Cortland	659,820
Livingston	634,233
Allegany	588,543
Herkimer	452,142
Tioga	442,883
Chenango	307,510
Delaware	109,575
Fulton	13,670
Franklin	6,210

Total Debt Service Payments

Allegany	\$ 8,888,543
Genesee	6,986,560
Montgomery	5,541,041
Tioga	3,917,635
Livingston	3,759,676
Greene	2,793,700
Herkimer	2,525,915
Madison	2,389,284
Cortland	1,972,468
Chenango	1,124,120
Delaware	444,575
Fulton	137,821
Franklin	72,942

**Interest On Debt
Per Capita**

Genesee	\$ 51
Montgomery	25
Greene	21
Cortland	14
Madison	14
Allegany	12
Livingston	10
Tioga	9.3
Herkimer	7.6
Chenango	6.7
Delaware	2.5
Fulton	0.3
Franklin	0.1

**Total Debt Payments
Per Capita**

Allegany	\$ 188
Genesee	121
Montgomery	112
Tioga	82
Livingston	61
Greene	60
Cortland	43
Herkimer	42
Madison	36
Chenango	25
Delaware	10
Fulton	2.6
Franklin	1.5



**Cortland County Convention & Visitors Bureau
Executive Director Report (March 2026)**

Tourism Marketing Grants

- Tourism Marketing Grant contracts have been sent out to awardees, and they have been walked through the program requirements and reimbursement process. When notarized agreements are returned, organizations can begin submitting for reimbursement.

Experience Cortland Sports

- A welcome banner was installed downtown for the recent NIRSA Basketball Tournament at SUNY Cortland to help greet athletes. The banner will be reused for future major sporting events. Travel Guides were also distributed to participants. SUNY Cortland shared positive feedback about the community's support for the tournament, hopefully strengthening the case for hosting similar events in the future.
- Work is continues on new promotional materials, including reusable banners for tabling at events and hotel/restaurant collateral, to welcome athletes and visitors during future sporting events.
- Outreach continues with Gutches Lumber Sports Complex, Prep Baseball Report, and their housing agency to find ways to expand Experience Cortland's reach with visiting teams.

Marketing + Travel Guide Distribution

- Secured placements in regional and statewide publications including Finger Lakes Travel Guide Magazine (100,000 distribution), Grassroots Music Festival program (20,000 distribution), and CNY Summer/Fall Guide (250,000+ readers) supported by radio and social media campaigns. Development continues for spring and summer campaigns.
- Travel Guides have been distributed at eight travel shows so far in 2026, including Washington, D.C. Travel & Adventure Show, Pittsburgh Travel Showcase, New York City Travel & Adventure Show, AAA Northeast Travel Marketplace (Boston), Chicago

Travel Adventure Show, Lehigh Valley Vacation Expo, Upstate Sports Summer Expo and Montral Outdoor Adventure Show.

- Social media channels continue to grow, with Facebook up 22% and Instagram up 10%, generating over 130,000 views and more than 1,000 link clicks in the past month. Website activity included over 13,000 pageviews and strong traffic to the events calendar and seasonal content.

Programming + Events

- The CVB hosted yet another successful She Shines event, which welcomed about 500 attendees and raised \$800 for the Grace Brown House. The vendors were thrilled with the turnout and are already excited to participate in 2027! Planning continues for the new Roots & Rhythm agritourism event, with ticket sales launching on April 1.
- The America250 landing page is live - www.experiencecortland.com/america250-in-cortland-county. Community partners can download creative assets developed through Finger Lakes programming via this site.
- Exploring new partnership opportunities, including potential holiday programming with United Way and the 1890 House Museum to support a county-wide shopping/Krampus event in December.

Conferences + Travel Shows

- The Executive Director will be attending the annual NYS Tourism Conference (April 22-24) in Utica, NY.
- CVB staff will be at the Dream Destinations Travel Show on (April 12) in Springfield, Mass, as well as the SUNY Cortland Open House (April 11).

Respectfully Submitted,

Michelle Enright

Executive Director, Cortland County Convention & Visitors Bureau

Savannah Hempstead

From: Machell Phelps <machellphelps@yahoo.com>
Sent: Thursday, March 26, 2026 7:05 AM
To: Savannah Hempstead; Cathy Bischoff
Subject: Finance & Administration Meeting Today

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Cathy, Savannah - I am unable to attend today's meeting in person or virtually due to a previous commitment taking place at the same time.

Here is a quick update for the group:

1. Two events this past month at SUNY Cortland took place - NIRSA - rec basketball and NCGA - gymnastics championships. Both brought a number of people into the community as witnessed by several downtown businesses.
2. National Senior Games Week wrapped up this past weekend. We had a stellar line up of demos, interviews and recognitions.
3. Work on our Empire State Senior Games sports is continuing - registration opened in February for Pickleball and March 15th for the rest of our sports. Due to renovations taking place on campus, our line up looks a little different this year but all events including new ones - Power Lifting, Line Dancing and Climbing will happen between June and September of 2026. This is a qualifying year so we expect a larger turnout.

Please reach out if there are any questions.

Thanks, Machell

Machell Phelps

Cortland Regional Sports Council

Host of the Empire State Senior Games

100 Grange Place, Suite 209

Cortland, NY 13045

607-756-1864

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About NY MuniTrust®

NY MuniTrust, a local government Investment Pool, was developed to support public entities' liquidity needs in the state of New York. NY MuniTrust supports two separate investment funds: NY MuniTrust Excelsior Fund exclusive for counties and NY MuniTrust Empire Fund for municipal corporations, including school districts, Boards of Cooperative Educational Services, counties (not within the City of New York), cities, towns, villages, and special districts, including fire districts. The funds' short-term fixed income investments are permissible under the New York State General Municipal Law (GML) and provide the ability to invest operating cash in a diversified portfolio of short duration fixed income securities.

Mission Statement

The Pool (and its funds) are designed to seek as high a level of current income that is consistent with the preservation of capital and maintenance of daily liquidity for public entities and municipalities across New York.

Why Invest with Us?

BNY: Pool Services Provider

BNY, headquartered in New York, has been a premier global investments organization for over 240 years. BNY is dedicated to helping clients manage and service their financial assets throughout the investment lifecycle. Whether providing financial services for institutions, corporations or individual investors, BNY can help deliver informed investment management and investment services around the world.

Dreyfus: Pool Investment Adviser

Dreyfus, a division of Mellon Investments Corporation, a registered investment adviser and subsidiary of BNY, is one of the largest and trusted liquidity managers in the industry. With over 50 years of experience in managing short duration fixed income portfolios, Dreyfus is focused on delivering innovative liquidity solutions designed to meet clients' diverse cash management needs.

Endorsed by NYSAC & NACo

NY MuniTrust has endorsement relationships with the New York State Association of Counties (NYSAC) and the National Association of Counties (NACo). These associations both serve as advocates for public entities in New York State and work to provide them with the best resources available to face challenges and improve the wellbeing of their communities and their taxpayers.



NY MuniTrust Excelsior (for Counties)

The fund invests in high-quality, short-term, US-dollar-denominated debt securities including US Treasury securities, US government agencies, repurchase agreements collateralized solely by US government securities and/or cash, collateralized bank deposits and/or general obligations bonds, and notes. Additionally, the fund may use the recently expanded New York State General Municipal Law (GML) investment guidelines, including the ability to invest in highly rated commercial paper and government money market mutual funds. This professionally managed fund allows counties the opportunity to seek to maximize liquidity, convenience, and competitive rates of return. The portfolio strategy seeks to be fully invested each night to maximize yield potential.

NY MuniTrust Empire (for all other Municipal Corporations)

The fund invests in high-quality, short-term, US-dollar-denominated debt securities including US Treasury securities, GNMA securities, repurchase agreements collateralized solely by US government securities and/or cash, collateralized bank deposits, and/or obligations issued by the state of New York. This professionally managed fund adheres to New York State GML investment laws and is available to all eligible municipal corporations organized under NY State Law including school districts, Boards of Cooperative Educational Services, counties (not within the City of New York), cities, towns, villages, and special districts, including fire districts. The fund seeks to maximize liquidity, convenience, and competitive rates of return. The portfolio strategy seeks to be fully invested each night to maximize yield potential.

Fund Features

Excelsior Fund

Fund Code	4701
Minimum Investment	\$100K

Empire Fund

Fund Code	4702
Minimum Investment	\$50K

Credit Rating Agency Fund Ratings

S&P	AAAm ¹
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Trading Deadline

12:00 p.m. ET

Inception Date

September 6, 2022

Dividend Policy

Declared daily, paid monthly

Lead Participant

Orange County, NY

Investment Adviser

Dreyfus, a division of Mellon Investments Corporation (A BNY Company)

Distributor/Servicing Agent

BNY Mellon Securities Corporation
(A BNY Company)

Custodian & Fund Accounting Agent

The Bank of New York Mellon
(A BNY Company)

Record Keeping/Transfer Agent

BNY Mellon Investment Servicing (US), Inc.
(A BNY Company)

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How to Open an Account

Eligible government entities in the state of New York may participate in the NY MuniTrust Cooperative Investment Pool by completing the documents outlined below, which can be found at www.nymunitrust.com.

- Read the Cooperation Agreement and NY MuniTrust Information Statement
- Complete the Municipal Cooperative Authorizing Resolution form
- Complete and sign the NY MuniTrust Account Application
- Email the completed Municipal Cooperative Authorizing Resolution form and NY MuniTrust Account Application to LGIPService@bny.com

After a new account is established, a secure email confirmation will be sent from LGIPService1@bnymellon.com within 3-5 business days. It will contain your BNY Mellon Active Advisor web portal login credentials, navigation and trade guides. The Active Advisor web portal provides participants with trading, account inquiry and monthly statements.

Learn More

NY MuniTrust
www.nymunitrust.com

Customer Service
BNY Institutional Services
1 (833) NYS-MUNI
LGIPService@bny.com

Hours of Operation
Monday to Friday
8:30 a.m. – 5:00 p.m. ET

Sales Contacts



Kevin Brown, CIMA®
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Development Officer
(212) 922-8920
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Development Officer
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¹A 'AAAm' rating by S&P Global Ratings is obtained after S&P evaluates a number of factors, including portfolio credit quality, diversification, maturity, and liquidity of the fund as well as the strengths and weaknesses of the fund's management including credit research, risk management and internal controls to limit exposure to loss. 'AAAm' is the highest principal stability fund rating assigned by S&P Global Ratings. Ratings are subject to change and do not remove market risk. S&P Global Ratings is neither associated nor affiliated with the fund. Fund ratings are statements of opinion, not statements of fact or recommendations to buy, sell or hold the shares of a fund. Standard & Poor's (S&P) believes that, with a Principal Stability Rating of AAAm, the fund has an extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk. For more information on the rating methodology visit www.standardandpoors.com.

Investors should consider the investment objectives, risks, charges, and expenses of the Funds carefully prior to investing. Investment in the Funds is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although the Funds seek to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in the Funds.

This material is a general summary of some of the basic features of the NY MuniTrust® Local Government Investment Pool ("LGIP" or "Pool"), is for informational purposes only, and should not be construed as investment advice or a recommendation of any security. For a more complete understanding of Fund specific features, please refer to the NY MuniTrust Information Statement available from the LGIP or its distribution agents.

The Pool is an intermunicipal agreement (IMA) created through a municipal cooperation agreement (Municipal Cooperation Agreement) made pursuant to New York General Municipal Law, Articles 3-A and 5-G (collectively, the Act), dated as of February 1, 2022 by and among Orange County (Lead Participant) and each district and municipal corporation, as defined in the Act, that enters into the Municipal Cooperation Agreement hereof (collectively, together with the County of Orange, the Participants).

Risks Considerations: Investments in the Funds involve investment risks, including the possible loss of principal. **Market risk** is the potential for a decline in the market value of a debt instrument and may be affected by a change in interest rates, political, regulatory, economic and social developments. **Interest rate risk** refers to the decline in the prices of fixed income securities that may accompany a rise in the overall level of interest rates. A sharp and unexpected rise in interest rates could impair the Fund's ability to maintain a stable net asset value. Very low or negative interest rates may magnify interest rate risk. In addition, a low interest rate environment may prevent the Fund from providing a positive yield or paying Fund expenses out of Fund assets and could impair the Fund's ability to maintain a stable net asset value. **Credit risk** is the possibility that the issuer of a bond or other security will fail to make timely payments of interest and principal. The credit risk associated with each Fund within the Pool, therefore, depends on the credit quality of the underlying debt instruments held by that Fund. In the event of a payment default on a debt instrument held in a Fund, the investment return on the Fund within the Pool that owns the investment in default will be adversely affected and, in some cases, the Fund could experience a loss of principal. **Liquidity risk** is the potential for there not to be a ready market for the securities in which the Fund invests. Lack of ready markets could prevent the Fund from selling securities to provide cash to meet liquidity needs, including amounts required for timely payment of withdrawals requested by participants.

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MIC-731739-2025-04-30

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Personnel Change Justification Form

Requested Change: ☒ Abolish/Create ☐ Reallocation ☐ Abolish ☐ Create

Position Name (s): Create Senior Case Aide Abolish Case Aide

Bargaining Unit: CSEA

Purpose and Background:

Please see attached Justification.

Fiscal Impact: ☒ County Funded 30 % ☐ Grant Funded % Grant Exp. Date

Current Grade/Salary of Position: Grade 8 Salary Range \$ 19.4812 - 24.6583

Requested Grade/Salary of Position: Grade 10 Salary Range \$ 20.7185 - 26.2244

Annual Increase: \$ 2,261 County Share: \$ 678 # of Positions Affected: 1

Goals:

Please see attached justification. The main goal of this change is to improve how we provide Employment Services to TA and SNAP recipients.

Operational Impact:

Please see attached justification.

Requested By:

[Signature]
Signature of Requesting Department Head

2/12/20
Date

Personnel Officer Approval

[Signature]
Signature of Personnel Officer

2/12/20
Date

County Administrator Budget Impact Statement:

County Administrator Approval

[Signature]
Signature of County Administrator

2/13/20
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 Social Welfare Examiner Abolish Case Aide

Bargaining Unit: CSEA

Purpose and Background:

Please see attached Justification. Please note that for the first year, the new position is actually a lower pay grade of 10 because it starts as a Social Welfare Examiner Trainee before going to pay grade 12 as a Social Welfare Examiner.

Fiscal Impact: ☒ County Funded 33 % ☐ Grant Funded _____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 8 Salary Range \$ 19.4812 - 24.6583

Requested Grade/Salary of Position: Grade 12 Salary Range \$ 22.0744 - 27.9406

Annual Increase: \$ 4,738 County Share: \$ 1,564 # of Positions Affected: 1

Goals:

Please see attached justification. The main goal of this change is to improve efficiency of our homeless services unit.

Operational Impact:

Please see attached justification.

Requested By:

[Signature]
Signature of Requesting Department Head

2/12/26
Date

Personnel Officer Approval

[Signature]
Signature of Personnel Officer

2/12/26
Date

County Administrator Budget Impact Statement:

County Administrator Approval

[Signature]
Signature of County Administrator

2/13/26
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 Social Welfare Examiner Abolish Child Support Investigator

Bargaining Unit: CSEA

Purpose and Background:

Please see attached Justification. Please note that for the first year, the new position is actually a lower pay grade of 10 because it starts as a Social Welfare Examiner Trainee before going to pay grade 12 as a Social Welfare Examiner.

Fiscal Impact: ☒ County Funded 33 % ☐ Grant Funded _____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 12 Salary Range \$ 22.0744 - 27.9406

Requested Grade/Salary of Position: Grade 12 Salary Range \$ 22.0744 - 27.9406

Annual Increase: \$ 0 County Share: \$ 0 # of Positions Affected: 1

Goals:

Please see attached justification. The main goal of this change is to enhance case overpayments and the recover of funds.

Operational Impact:

Please see attached justification.

Requested By:

[Signature]
Signature of Requesting Department Head

2/12/26
Date

Personnel Officer Approval

[Signature]
Signature of Personnel Officer

2/12/26
Date

County Administrator Budget Impact Statement:

County Administrator Approval

[Signature]
Signature of County Administrator

2/12/26
Date

Statutory Committee Approval

Signature of Committee Chair after Committee Vote

Date



Kristen Monroe
Commissioner

Justification for Income Maintenance Position Changes March 2026

Purpose and Background:

This proposal is for three main purposes. One is to enhance Employment Services and outcomes given the changes in federal requirements and increased risk of fiscal penalties to our county for both Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance (TA) recipients who are not meeting employment participation requirements. The second is to improve how we are serving TA applicants and recipients housed in motels by including Social Welfare Examiners who determine eligibility in the homeless team for better coordination and outcomes. Last, the proposed changes will improve outcomes in fraud/resource recovery work. This would be done by centralizing the Social Welfare Examiner tasks of determining case overpayment amounts, updating case budgets to recover money (recoupment), taking steps to recover funds from repayment agreements, and investigating potential fraud on cases. This work is often a lesser priority for those handling day-to-day tasks of case eligibility determinations and dedicating a couple internal experts to this work will provide focus.

Specifically, this proposal is to change three (3) job titles to align with the duties necessary.

1. A vacant Child Support Investigator would be abolished, and a Social Welfare Examiner Trainee would be created. This position would allow us to focus on case overpayments and recovery of funds.
2. Abolish one (1) Case Aide position currently in Employment Services and create a Social Welfare Examiner Trainee. This will support our ability to adjust the duties of nine (9) Social Welfare Examiners in the TA unit so we can dedicate three (3) to working directly with the homeless unit on eligibility determinations. It will also support our effort to have initial screenings of those who walk into our reception area seeking housing and cash assistance screened more thoroughly. This will be done by Social Welfare Examiners who know the program rules best rather than by Senior Case Aides who do it now.
3. Abolish one (1) Case Aide position currently in Employment Services and create one (1) Senior Case Aide position. This will allow us to have two Sr. Case Aide positions assigned to Employment Services by moving one of our three (3) Sr. Case Aide positions currently in the main Reception area to Employment Services. Due to the new requirements in employment services, the Sr. Case Aide job title is needed for the higher-level duties that do not fit in with the current Case Aide job title being used. This includes meeting with individuals, running groups to educate/support recipients, gathering documentation of activities, tracking compliance, establishing employment activities/creating plans for those who need hours, and entering electronic data that drives our NYS employment participation rates. The work of these supportive positions directly assists Social Welfare Examiners to maintain all required employment activity and plan documentation on their cases.

Goals and Objectives:

1. Enhance our ability to calculate case overpayments, identify fraud, and increase recovery of funds efforts. This will return more money to the County and prepare us to comply with anticipated federal changes requiring more work in this area.
2. Increase our internal case communication and coordination in how we assist homeless individuals to both meet their emergency needs and find long-term housing.
3. Provide those who walk into our department with an emergency with the best direction to meet their immediate needs with community benefits we provide in the most effective manner. This includes DSS programs and linking people to other resources in the community that can help them gain stability in housing.
4. Improve our employment participation rates that will dictate state and federal fiscal penalties.
5. Assist individuals in complying with employment requirements so they maintain essential SNAP and TA benefits.

Operational Impact:

1. Improve outcomes for those we serve. Specifically, the low-income in need of employment or disability services, and the homeless who need permanent housing. This can result in savings over time.
2. Reduce our risk of receiving federal fiscal penalties.
3. It is anticipated that no employees will be laid off during the implementation of this plan due to the high rate of turnover and anticipated ability to move internal people into these new positions. The dates for creation of the new positions from anticipated approval of this proposal will allow for Civil Service job posting requirements.

Fiscal Impact:

1. Child Support Investigator abolished - Social Welfare Examiner Trainee created.
 - Grade 12 to a Grade 10 for twelve months, then a Gr 12 to a Grade 12, so cost neutral.
2. Case Aide position abolished – Senior Case Aide position created
 - Grade 8 to a Grade 10
 - Annualized increase of \$2,773 with 30% county share (\$832)
3. Case Aide position abolished – Social Welfare Examiner Trainee created
 - Grade 8 to a Grade 10 for twelve months, then a Gr. 8 to a Grade 12
 - Annualized increase of \$5,811 with 33% county share (\$1,918)



Personnel Change Justification Form

Requested Change: ☒ Abolish/Create ☐ Reallocation ☐ Abolish ☒ Create
Position Name (s): Create up to 17 hrs/week P/T Medical Director (2 positions) Abolish (Total of 14 hrs/week) P/T Medical Director (2 positions)

Bargaining Unit: Management

Purpose and Background:

Create two part time Medical Director positions - up to 17 hours - with no benefit package - off scale / Abolish two part-time Medical Director positions - total of 14 hrs/week

Fiscal Impact: ☒ County Funded _____ % ☐ Grant Funded _____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade _____ Salary Range \$ _____

Requested Grade/Salary of Position: Grade off scale Salary Range \$238,1875 /hr.

Annual Increase: \$ _____ County Share: \$ _____ # of Positions Affected: 2

Goals:

These positions are necessary to comply with NYS OMH regulations; oversight and prescribing. Additionally, required completion of mandated 730 evaluations and AOT case processing, per Mental Hygiene Law and NYS Codes, Rules and Regulations

Operational Impact:

This is a revenue generating position

Requested By:

Patricia Schaepp
Signature of Requesting Department Head

2/26/26
Date

Personnel Officer Approval

Daniel Zeman
Signature of Personnel Officer

2/27/26
Date

County Administrator Budget Impact Statement:

County Administrator Approval

Michael Brancaccio
Signature of County Administrator

3/2/26
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 Forensic Counselor - Grade 22 Abolish Forensic Counselor - Grade 26

Bargaining Unit: CSEA

Purpose and Background:

Position requires, at minimum, the same degree and qualifications as Mental Health Clinician, with the additional responsibility of Forensic experience and training - Position should be level in pay rate

Fiscal Impact: ☐ County Funded _____ % ☒ Grant Funded _____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 22 Salary Range \$31.2705 - 39.5804

Requested Grade/Salary of Position: Grade 26 Salary Range \$36.4015 - 46.0750

Annual Increase: \$ _____ County Share: \$ _____ # of Positions Affected: 1

Goals:

New position opportunity due to availability of OMH Grant funding

Operational Impact:

Current Forensic Counselor would have increase in salary by \$1.3663 per hour. The second position would be Grant funded.

Requested By:

Patricia Schoup
Signature of Requesting Department Head

2/25/26
Date

Personnel Officer Approval

Carrie Zeman
Signature of Personnel Officer

2/26/27
Date

County Administrator Budget Impact Statement:

County Administrator Approval

Michael Botticelli
Signature of County Administrator

3/2/26
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 Forensic Counselor Abolish _____

Bargaining Unit: CSEA

Purpose and Background:
100% Grant Funded position

Fiscal Impact: ☐ County Funded _____ % ☒ Grant Funded 100 % Grant Exp. Date _____

Current Grade/Salary of Position: Grade _____ Salary Range \$ _____

Requested Grade/Salary of Position: Grade 26 Salary Range \$ 36.4015-46.0750

Annual Increase: \$ _____ County Share: \$ _____ # of Positions Affected: _____

Goals:
New position due to availability of OMH Grant Funding

Operational Impact:
Zero

Requested By:

Patricia Schenck
Signature of Requesting Department Head

2/27/26
Date

Personnel Officer Approval

Zamir Zaman
Signature of Personnel Officer

2/27/26
Date

County Administrator Budget Impact Statement:

County Administrator Approval

Michael Buticello
Signature of County Administrator

3/2/26
Date

Statutory Committee Approval

Signature of Committee Chair after Committee Vote

Date



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 February 2026
Committee Meeting Date: March 19th, 2026

The following report highlights the Grant Administrator's work throughout February 2026, including participation in meetings, recent grant awards, submitted applications, and ongoing grant efforts.

Meetings/Trainings Attended:

- All Standing Legislative Committees, Special Finance Meeting, and Legislative Session
- ARC Grants to Grow Meeting with County Clerk
- Centerstate CEO Housing Meeting
- Strategic Plan Progress Meeting
- Clean Water & Drinking Water State Revolving Fund Workshop
- NYS Archives Grant Meeting with County Clerk - Multiple
- Urban Land Use Technical Assistance Program Proposal Meeting
- Employee Development Committee Meeting
- Meeting with Grant Administrator from Lewis County
- NYS Archives LGRMIF Webinar
- ST8 Sustainability, Energy, & Infrastructure Committee Meeting
- NYS Association of County Planning Directors Monthly Meeting
- Broadband Meetings– Multiple
- Court House HVAC discussion with IMEG consultants
- CEDS Collaborative Meeting

Education & Outreach

- Village of Homer Board Meeting
- Village of McGraw Board Meeting
- Leadership Cortland – Homer Schools
- NACo Legislative Session, Washington, D.C.
 - Attendance at the 2026 Legislative Conference in Washington, D.C. provided the opportunity to engage with county officials and federal leaders from across the nation on policy priorities impacting local governments. Conference sessions addressed key topics including public health, housing affordability, environmental policy, and federal–local collaboration, with remarks from federal officials including Robert F. Kennedy Jr., U.S. Secretary of Health and Human Services, and Lee Zeldin, Administrator of the U.S. Environmental Protection Agency. Participation provided valuable insight into federal policy developments, emerging funding opportunities, and best practices among counties that will help inform grant strategy and ongoing initiatives in Cortland County.



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 February 2026
Committee Meeting Date: March 19th, 2026

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.
- \$101,000 awarded through NYS Department of State Brownfield Opportunity Area Grant Program for Countywide Brownfield Pre-Planning Inventory and Analysis.

Grant Applications Submitted:

- Aided in submitting various applications alongside County Planning and the Village of Marathon for funding for a substation.
- DHSES Cybersecurity Grant for various cybersecurity needs including phishing software, training, and email security.
- DHSES Critical Infrastructure Grant Program for new security cameras at the County Office Building.
- Urban Land Institute Technical Assistance Program application for Economic Development Plan in Cortland County.
- FY26 Criminal Justice Discovery Reform application submitted to Division of Criminal Justice Services in coordination with County Administration, Finance, District Attorney, Emergency Services, Probation and Sheriff.
- NYS Department of State Local Government Efficiency Grant Program for a county run ambulance service.
- Senator Lea Webb Funding Request for County Office Building Entrance
- Aided in submitted application for Connect All's Municipal Infrastructure Program for Broadband



CORTLAND COUNTY
Office of the County Administrator
60 Central Avenue
Cortland, NY 13045

Morgan Spaulding
Grant Administrator

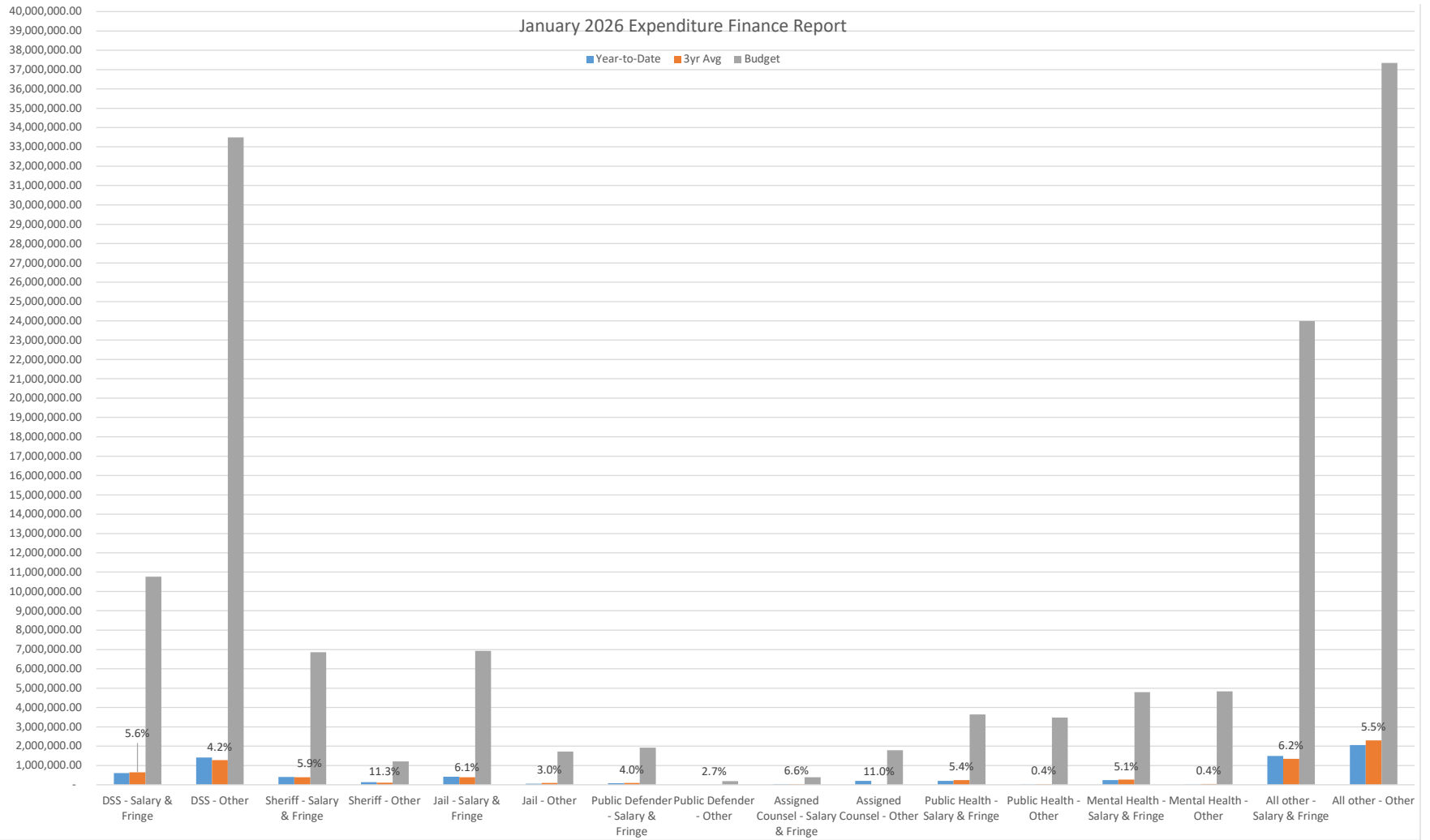
(607) 756-3484
mspaulding@cortlandcountyny.gov

Monthly Report for February 2026
Committee Meeting Date: March 19th, 2026

Grant Applications in Progress:

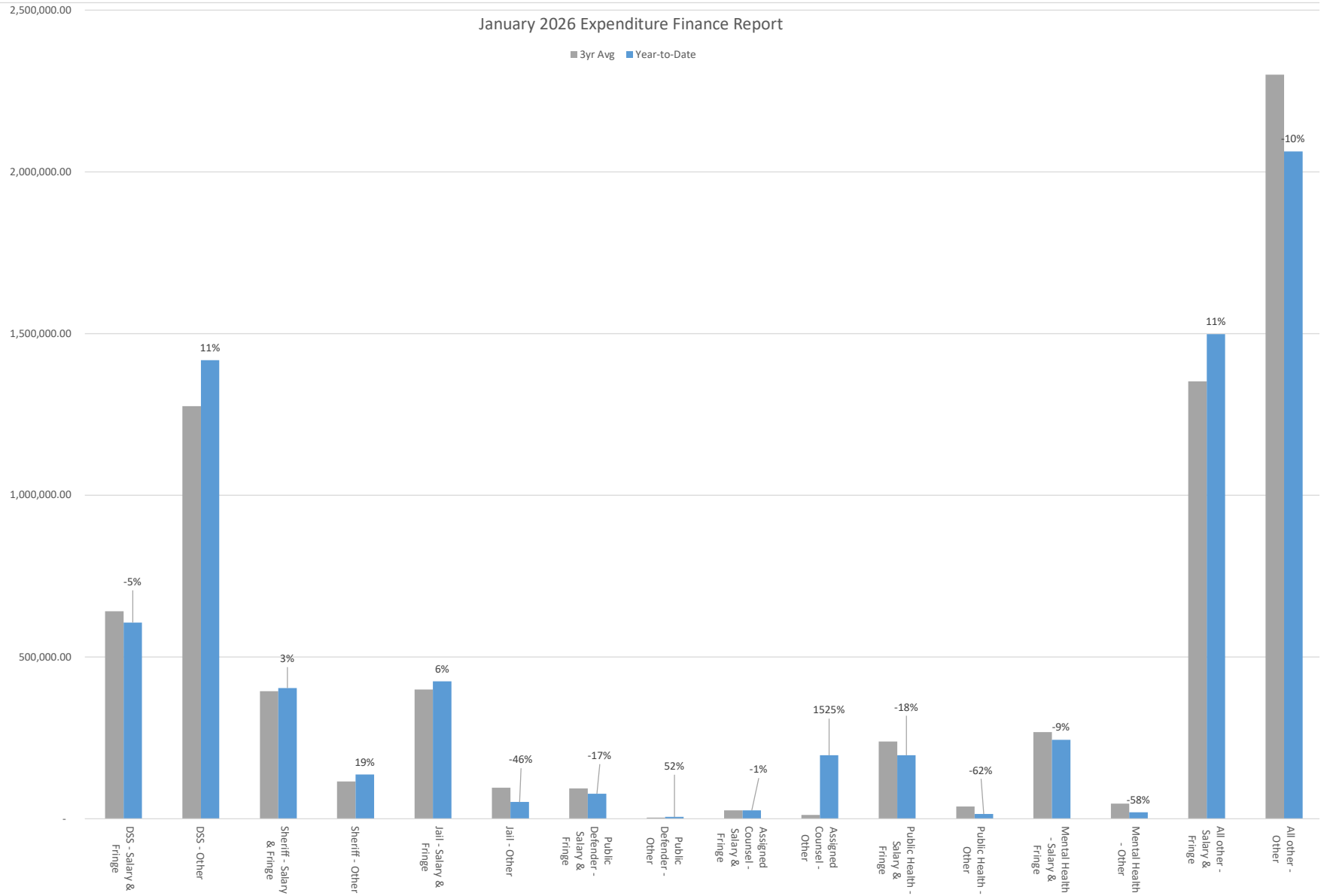
- Exploring Funding Opportunities for new HVAC system for the Courthouse.
- Developing Microenterprise Assistance Program and application.
- Developing ESD County Infrastructure Grant Program R2 application.
 - Cortland County put out Letter of Interest to Developers and Municipalities to gather projects.
Deadline for developers and municipalities to send in LOI in February 20th, 2026.
- Working with County Clerk and various departments on NYS Archives Local Government Records Management Improvement Fund Grant Application.
- Working with Village of McGraw on EFC Engineering Planning Grant to conduct I&I study.
- Developing application for DEC Municipal Waste Reduction and Recycling Program (MWR&R) for equipment in coordination with DPW.
- Working on CREST Funding Application with County Administrator for Assemblymember Anna Kelles' Office for HVAC needs at the Courthouse.
- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.

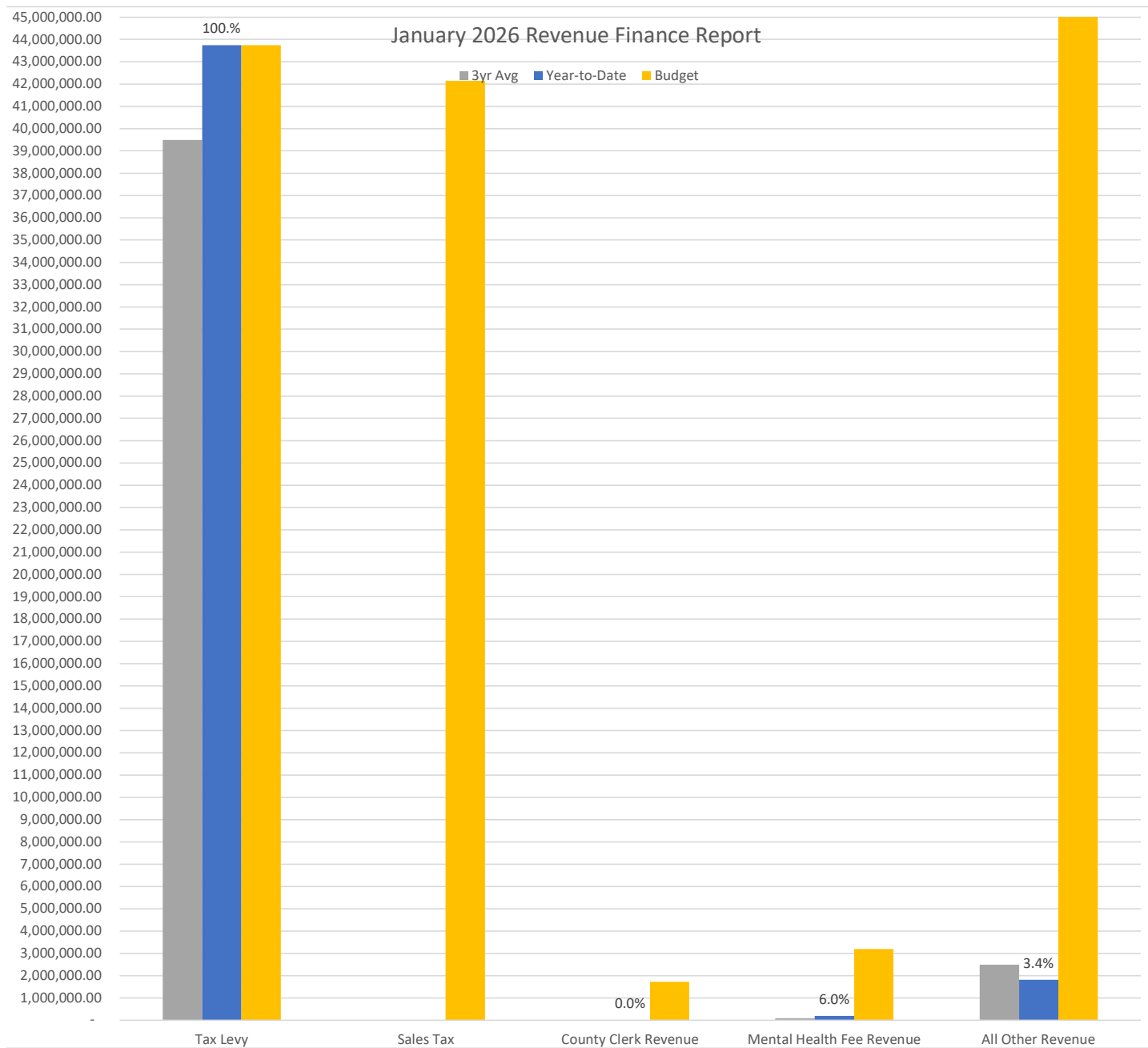
January 2026 Expenditure Finance Report

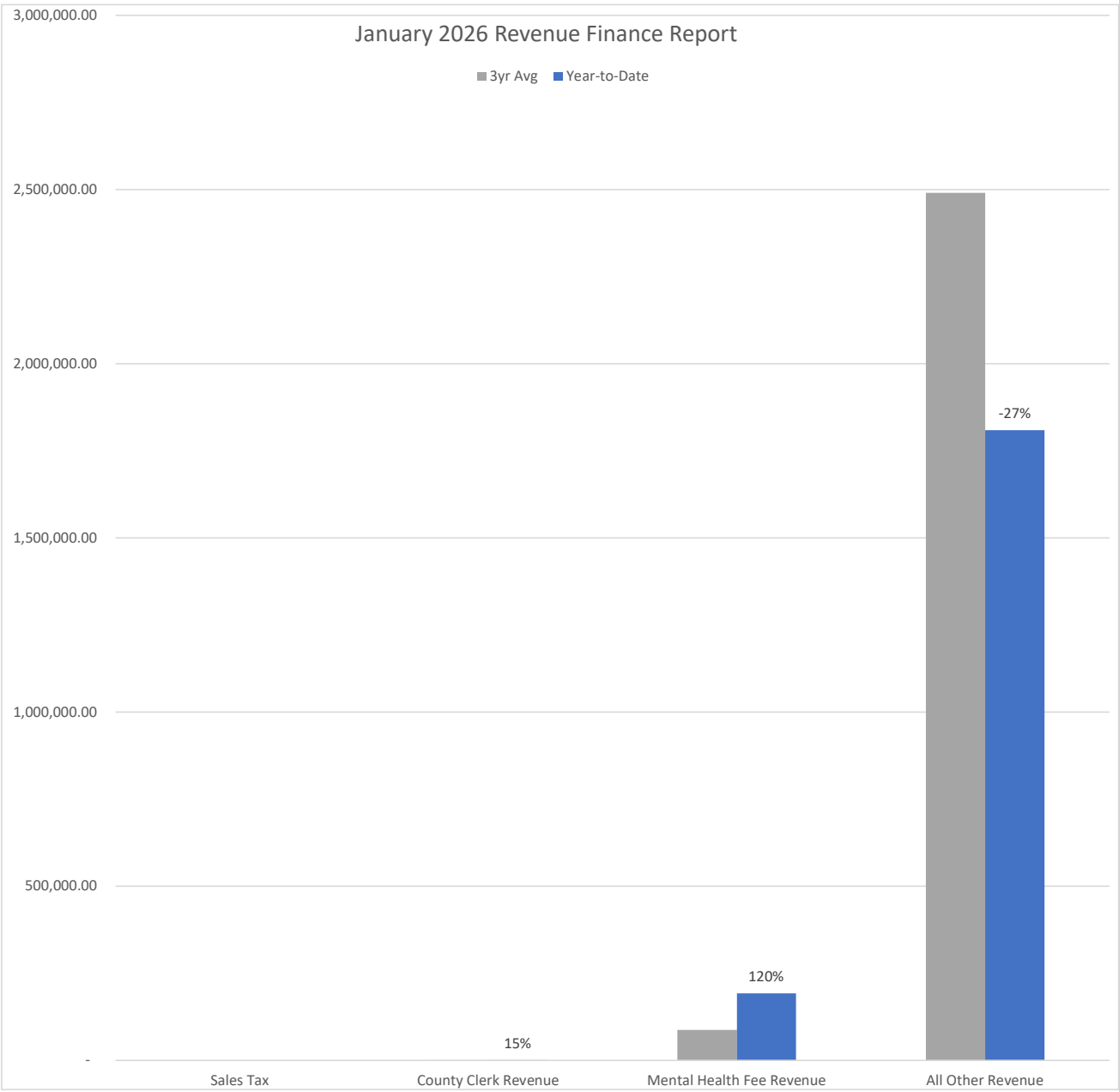


January 2026 Expenditure Finance Report

■ 3yr Avg ■ Year-to-Date







2024 Data per OpenBook NY

A1010 - Legislative Board / A1040 - Clerk of the Legislative Board / A1230 - Municipal Executive

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Allegany	\$	1,058,572	Montgomery	\$	605,687	Allegany	\$	1,367,513
Greene		930,594	Allegany		308,941	Montgomery		1,079,967
Livingston		885,240	Delaware		304,438	Livingston		1,005,305
Madison		757,774	Madison		233,112	Madison		990,886
Genesee		725,314	Genesee		211,126	Greene		978,674
Cortland		672,297	Herkimer		180,467	Genesee		936,440
Franklin		566,623	Livingston		120,065	Delaware		838,847
Delaware		534,409	Franklin		97,253	Cortland		746,533
Herkimer		533,775	Cortland		74,236	Herkimer		714,242
Chenango		490,705	Chenango		54,120	Franklin		663,876
Fulton		490,383	Greene		48,080	Chenango		544,825
Montgomery		474,280	Tioga		40,786	Fulton		528,998
Tioga		335,761	Fulton		38,615	Tioga		376,547

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Legislature / Administrator Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Madison	\$	1,424,360	Greene	\$	29
Herkimer	\$	687,392	Herkimer		1,401,634	Delaware		24
Madison		433,474	Greene		1,361,961	Herkimer		24
Greene		383,287	Genesee		1,301,950	Genesee		23
Genesee		365,510	Livingston		1,245,533	Cortland		21
Fulton		363,209	Delaware		1,062,277	Madison		21
Tioga		258,855	Cortland		960,536	Livingston		20
Livingston		240,228	Fulton		892,207	Franklin		17
Delaware		223,430	Franklin		820,309	Fulton		17
Cortland		214,003	Tioga		635,402	Tioga		13
Franklin		156,433						

2024 Data per OpenBook NY

A1165 - District Attorney

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services				Contractual			Personal Services & Contractual				
Montgomery	\$	1,480,325		Cortland	\$	311,328	*	146,729	Montgomery	\$	1,591,474
Greene		1,402,478		Allegany		288,262			Greene		1,553,354
Madison		1,375,995		Franklin		276,875			Madison		1,501,254
Genesee		1,259,258		Livingston		256,766			Allegany		1,403,818
Allegany		1,115,556		Chenango		195,514			Livingston		1,339,981
Livingston		1,083,215		Greene		150,876			Genesee		1,329,023
Chenango		927,496		Herkimer		140,023			Chenango		1,123,010
Delaware		883,340		Madison		125,259			Cortland		1,108,621
Fulton		877,905		Tioga		123,281			Franklin		1,047,700
Herkimer		871,840		Montgomery		111,149			Herkimer		1,011,863
Cortland		797,293	1,118,324	Fulton		99,606			Fulton		977,511
Franklin		770,825		Delaware		85,336			Delaware		968,676
Tioga		631,805		Genesee		69,765			Tioga		755,086

* 2024 actuals include \$232k in costs associated with NYS CPL 730 restorations

Employee Benefits (Allegany, Chenango, Montgomery not available)			Personal Services, Contractual, & Employee Benefits			Total DA Operating Costs Per Capita		
Herkimer	\$	516,581	Madison	\$	1,995,989	Greene	\$	42
Madison		494,735	Greene		1,967,108	Cortland		30
Greene		413,754	Livingston		1,725,071	Genesee		30
Genesee		392,834	Genesee		1,721,857	Madison		30
Livingston		385,090	Herkimer		1,528,444	Livingston		28
Cortland		264,241	Cortland		1,372,862	1,658,017	Delaware	27
Fulton		261,419	Franklin		1,286,283	Franklin		27
Franklin		238,583	Fulton		1,238,930	Herkimer		26
Delaware		219,745	Delaware		1,188,421	Fulton		24
Tioga		203,233	Tioga		958,319	Tioga		20

2024 Data per OpenBook NY

A1170 - Indigent Legal Services (Public Defender / Assigned Counsel)

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services				Contractual		Personal Services & Contractual				
Livingston	\$	1,804,003		Madison	\$	3,151,994	Madison	\$	3,504,877	
Genesee		1,553,408		Cortland		2,174,355	1,967,353	Cortland		3,373,588
Montgomery		1,423,406		Greene		1,724,021		Livingston		2,567,476
Franklin		1,257,170		Allegany		1,465,847		Franklin		2,501,655
Cortland		1,199,233	1,621,728	Herkimer		1,278,626		Montgomery		2,486,706
Fulton		986,716		Franklin		1,244,485		Greene		2,246,035
Delaware		801,003		Fulton		1,207,699		Allegany		2,243,285
Allegany		777,438		Montgomery		1,063,300		Fulton		2,194,415
Chenango		741,090		Tioga		993,861		Delaware		1,792,946
Tioga		658,335		Delaware		991,943		Genesee		1,735,735
Greene		522,014		Chenango		852,889		Tioga		1,652,196
Madison		352,883		Livingston		763,473		Chenango		1,593,979
Herkimer		52,702		Genesee		182,327		Herkimer		1,331,328

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total PD / AC Operating Costs Per Capita			
(Allegany, Chenango, Montgomery not available)									
Livingston	\$	572,149	Cortland	\$	3,849,725	4,276,077	Cortland	\$	84
Franklin		478,954	Madison		3,639,499		Franklin		63
Cortland		476,137	686,996	Livingston		3,139,625	Madison		54
Genesee		475,710	Franklin		2,980,609		Livingston		51
Fulton		355,437	Fulton		2,549,852		Greene		50
Tioga		340,039	Greene		2,334,058		Fulton		49
Delaware		195,510	Genesee		2,211,445		Delaware		45
Madison		134,622	Delaware		1,988,456		Tioga		42
Greene		88,023	Tioga		1,992,235		Genesee		38
Herkimer		53,699	Herkimer		1,385,027		Herkimer		23

2024 Data per OpenBook NY

A1170 - Indigent Legal Services (Public Defender / Assigned Counsel)

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

State Aid Revenues

(Franklin not available)

Fulton	\$ 1,650,800
Cortland	1,616,626
Greene	1,592,418
Livingston	1,563,436
Genesee	1,518,339
Montgomery	1,482,635
Allegany	1,455,837
Madison	1,438,608
Delaware	1,357,363
Tioga	969,798
Herkimer	615,055
Chenango	567,383

**State Aid Revenues as a %
of Total Operating Costs**

Genesee	69%
Delaware	68%
Greene	68%
Fulton	65%
Livingston	50%
Tioga	49%
Herkimer	44%
Cortland	42%
Madison	40%

**Total Operating Costs Less
State Aid Revenues**

Cortland	\$ 2,233,099
Madison	2,200,891
Livingston	1,576,189
Tioga	1,022,437
Fulton	899,052
Herkimer	817,644
Greene	741,640
Genesee	693,106
Delaware	631,093

**Total PD / AC Net Operating
Costs Per Capita**

Cortland	\$ 49
Madison	33
Livingston	26
Tioga	21
Fulton	17
Greene	16
Delaware	14
Herkimer	14
Genesee	12

2024 Data per OpenBook NY
A1185 - Medical Examiners / Coroners

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Delaware	\$	102,100	Greene	\$	223,646	Franklin	\$	279,028
Livingston		66,400	Franklin		215,545	Greene		223,646
Franklin		63,483	Madison		164,062	Madison		213,591
Chenango		56,265	Fulton		149,178	Herkimer		192,315
Herkimer		54,882	Herkimer		137,433	Fulton		185,678
Cortland		54,759	Allegany		131,221	Allegany		181,471
Allegany		50,250	Tioga		127,494	Chenango		178,772
Madison		49,529	Chenango		122,507	Delaware		171,888
Fulton		36,500	Genesee		120,314	Tioga		161,351
Tioga		33,857	Montgomery		105,584	Genesee		150,964
Genesee		30,650	Cortland		91,568	Cortland		146,327
Montgomery		19,500	Delaware		69,788	Montgomery		125,084
Greene		-	Livingston		16,024	Livingston		82,424

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Coroners Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Cortland	\$	48,048	Franklin	\$	284,676	Franklin	\$	6.0
Tioga		13,964	Greene		223,646	Greene		4.8
Delaware		12,541	Madison		223,327	Cortland		4.2
Livingston		11,174	Herkimer		199,597	Delaware		4.2
Madison		9,736	Cortland		194,375	Fulton		3.7
Fulton		7,593	Fulton		193,271	Tioga		3.7
Herkimer		7,282	Delaware		184,429	Herkimer		3.3
Franklin		5,648	Tioga		175,315	Madison		3.3
Genesee		4,565	Genesee		155,529	Genesee		2.7
Greene		-	Livingston		93,598	Livingston		1.5

2024 Data per OpenBook NY

A1310 - Finance / A1320 - Auditor / A1325 - Treasurer

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Madison	\$	1,060,870	Allegany	\$	1,181,947	Madison	\$	1,834,059
Chenango		714,058	Herkimer		1,045,531	Allegany		1,813,446
Greene		702,131	Madison		773,189	Herkimer		1,691,421
Herkimer		645,890	Greene		543,928	Greene		1,246,059
Franklin		643,233	Tioga		467,672	Chenango		978,540
Allegany		631,499	Cortland		321,046	Tioga		871,362
Fulton		573,570	Livingston		312,747	Livingston		797,822
Genesee		558,984	Chenango		264,482	Franklin		779,297
Delaware		506,073	Delaware		230,736	Cortland		766,418
Livingston		485,075	Franklin		136,064	Delaware		736,809
Montgomery		478,012	Fulton		116,927	Fulton		690,497
Cortland		445,372	Genesee		88,350	Genesee		647,334
Tioga		403,690	Montgomery		43,038	Montgomery		521,050

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Finance Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Madison	\$	2,264,706	Herkimer	\$	36
Herkimer	\$	480,795	Herkimer		2,172,216	Greene		34.27
Madison		430,647	Greene		1,607,586	Madison		34
Greene		361,527	Tioga		1,123,905	Franklin		23.53
Franklin		328,865	Franklin		1,108,162	Tioga		23.62
Genesee		260,437	Livingston		1,050,052	Cortland		21.06
Tioga		252,543	Cortland		967,533	Delaware		20.39
Livingston		252,230	Genesee		907,771	Fulton		17.31
Fulton		210,667	Fulton		901,164	Livingston		17.06
Cortland		201,115	Delaware		901,154	Genesee		15.76
Delaware		164,345						

2024 Data per OpenBook NY

A1355 - Assessment

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services *			Contractual			Personal Services & Contractual		
Greene	\$	400,710	Delaware	\$	204,171	Delaware	\$	548,187
Delaware		344,016	Herkimer		121,843	Greene		408,608
Allegany		321,338	Madison		89,342	Allegany		394,952
Madison		266,771	Allegany		73,614	Herkimer		382,296
Chenango		261,216	Chenango		68,469	Madison		356,113
Herkimer		260,453	Livingston		54,751	Chenango		329,685
Livingston		244,698	Franklin		52,221	Livingston		299,449
Fulton		221,030	Montgomery		49,625	Fulton		247,798
Franklin		186,396	Cortland		41,168	Franklin		238,617
Montgomery		176,456	Fulton		26,768	Montgomery		226,081
Cortland		176,167	Tioga		16,270	Cortland		217,335
Tioga		111,295	Greene		7,898	Tioga		127,565

* Costs for Genesee not separately accounted for

Employee Benefits (Allegany, Chenango, Montgomery not available)			Personal Services, Contractual, & Employee Benefits			Total Real Property Services Operating Costs Per Capita		
Delaware	\$	203,097	Delaware	\$	751,284	Delaware	\$	17
Greene		186,751	Greene		595,359	Greene		13
Herkimer		178,566	Herkimer		560,862	Herkimer		9.4
Livingston		125,409	Madison		463,521	Franklin		7.4
Franklin		112,045	Livingston		424,858	Livingston		6.9
Madison		107,408	Franklin		350,662	Madison		6.9
Fulton		101,348	Fulton		349,146	Cortland		6.7
Cortland		89,223	Cortland		306,558	Fulton		6.7
Tioga		54,973	Tioga		182,538	Tioga		3.8

2024 Data per OpenBook NY

A1410 - County Clerk / Department of Motor Vehicles

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Madison	\$	1,122,341	Chenango	\$	536,500	Madison	\$	1,230,216
Greene		1,015,119	Franklin		224,092	Greene		1,136,514
Genesee		958,517	Livingston		199,404	Franklin		1,107,201
Franklin		883,109	Allegany		145,599	Genesee		1,091,667
Delaware		865,893	Herkimer		141,842	Chenango		1,069,916
Livingston		821,433	Genesee		133,150	Livingston		1,020,837
Allegany		813,529	Cortland		130,220	Delaware		978,231
Herkimer		705,985	Greene		121,395	Allegany		959,128
Montgomery		667,411	Delaware		112,338	Herkimer		847,827
Cortland		632,839	Madison		107,875	Cortland		763,059
Tioga		578,716	Fulton		92,397	Montgomery		722,076
Fulton		573,699	Tioga		85,078	Fulton		666,096
Chenango		533,416	Montgomery		54,665	Tioga		663,794

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total CC / DMV Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Greene	\$	1,730,859	Greene	\$	37
Greene	\$	594,345	Madison		1,708,912	Delaware		35
Delaware		558,737	Delaware		1,536,968	Franklin		31
Madison		478,696	Franklin		1,461,247	Genesee		25
Herkimer		466,172	Genesee		1,431,326	Madison		25
Livingston		392,285	Livingston		1,413,122	Cortland		23
Tioga		366,276	Herkimer		1,313,999	Livingston		23
Franklin		354,046	Cortland		1,062,566	Herkimer		22
Genesee		339,659	Tioga		1,030,070	Tioga		22
Cortland		299,507	Fulton		897,367	Fulton		17
Fulton		231,271						

2024 Data per OpenBook NY

A1410 - County Clerk / Department of Motor Vehicles

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

CC / DMV Fees Collected

Madison	\$	2,413,340
Livingston		2,021,000
Franklin		1,713,574
Cortland		1,697,313
Greene		1,576,077
Genesee		1,570,375
Tioga		1,389,012
Delaware		1,276,795
Montgomery		1,235,490
Fulton		1,223,980
Chenango		1,120,450
Herkimer		1,088,340
Allegany		910,482

**Total Revenues as a % of
Total Operating Costs**

Cortland	160%
Livingston	143%
Madison	141%
Fulton	136%
Tioga	135%
Franklin	117%
Genesee	110%
Greene	91%
Delaware	83%
Herkimer	83%

**Total Fees Collected Less
Total Operating Costs**

Madison	\$	704,428
Cortland		634,747
Livingston		607,878
Tioga		358,942
Fulton		326,613
Franklin		252,327
Genesee		139,049
Greene		(154,782)
Herkimer		(225,659)
Delaware		(260,173)

**Total CC / DMV Net Operating
Revenues Per Capita**

Cortland	\$	14
Madison		11
Livingston		9.9
Tioga		7.5
Fulton		6.3
Franklin		5.4
Genesee		2.4
Greene		(3.3)
Herkimer		(3.8)
Delaware		(5.9)

2024 Data per OpenBook NY

A1420 - Legal

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual			
Delaware	\$	553,636	Madison	\$	218,344	Madison	\$	666,427	
Madison		448,083	Cortland		155,239	**	64,431	Delaware	565,214
Greene		391,164	Tioga		79,289			Cortland	533,698
Cortland		378,459	*	407,119	Livingston			Greene	411,798
Herkimer		325,373	Genesee		58,339			Allegany	353,535
Allegany		324,929	Fulton		47,052			Herkimer	353,256
Montgomery		310,931	Allegany		28,606			Tioga	343,220
Chenango		280,607	Herkimer		27,883			Montgomery	333,205
Livingston		266,163	Montgomery		22,274			Livingston	327,446
Tioga		263,931	Greene		20,634			Genesee	305,128
Genesee		246,789	Chenango		19,013			Chenango	299,620
Franklin		135,694	Delaware		11,578			Franklin	139,007
Fulton		78,825	Franklin		3,313			Fulton	125,877

* Includes Safety Officer who commenced employment on 6/3/2024

** Includes \$108k in costs associated with one-time event

Employee Benefits (Allegany, Chenango, Montgomery not available)			Personal Services, Contractual, & Employee Benefits			Total County Attorney Operating Costs Per Capita		
Herkimer	\$	234,520	Madison	\$	831,232	Delaware	\$	18
Delaware		233,203	Delaware		798,417	Cortland		15
Madison		164,805	Cortland		669,674	622,035	Madison	12
Tioga		148,956	Herkimer		587,776		Greene	11
Cortland		135,976	Greene		504,608		Herkimer	10
Greene		92,810	Tioga		492,176		Tioga	10
Genesee		78,403	Livingston		387,132		Genesee	6.7
Livingston		59,686	Genesee		383,531		Livingston	6.3
Fulton		44,163	Fulton		170,040		Franklin	3.5
Franklin		26,362	Franklin		165,369		Fulton	3.3

2024 Data per OpenBook NY

A1430 - Personnel

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Montgomery	\$	730,260	Montgomery	\$	487,319	Montgomery	\$	1,217,579
Madison		536,481	Genesee		161,816	Madison		611,002
Livingston		491,602	Cortland		109,140	Livingston		552,788
Fulton		451,158	Fulton		94,016	Fulton		545,174
Cortland		394,108	Greene		85,805	Genesee		523,946
		442,701	Herkimer		78,291	Cortland		503,248
Allegany		388,029	Tioga		75,059	Greene		437,783
Genesee		362,130	Madison		74,521	Allegany		423,247
Greene		351,978	Livingston		61,186	Chenango		333,292
Chenango		315,760	Allegany		35,218	Delaware		316,860
Delaware		298,528	Franklin		19,340	Tioga		301,519
Tioga		226,460	Delaware		18,332	Herkimer		294,632
Herkimer		216,341	Chenango		17,532	Franklin		220,725
Franklin		201,385						

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Personnel Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Madison	\$	310,076	Madison	\$	921,078	Cortland	\$	15
Fulton		225,893	Fulton		771,067	Fulton		15
Livingston		179,451	Livingston		732,239	Madison		14
Delaware		174,555	Cortland		671,059	Greene		13
Cortland		167,811			870,874	Livingston		12
		163,030	Genesee		649,092	Delaware		11
Herkimer		159,414	Greene		593,411	Genesee		11
Greene		155,628	Delaware		491,415	Tioga		8.6
Genesee		125,146	Herkimer		454,046	Herkimer		7.6
Franklin		116,774	Tioga		411,293	Franklin		7.2
Tioga		109,774	Franklin		337,499			

2024 Data per OpenBook NY

A1450 - Elections

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Madison	\$	594,767	Greene	\$	361,906	Madison	\$	928,404
Livingston		475,258	Chenango		351,395	Chenango		649,866
Tioga		423,942	Madison		333,637	Livingston		644,450
Montgomery		416,487	Genesee		330,777	Greene		638,869
Franklin		394,307	Herkimer		284,183	Genesee		632,974
Cortland		376,790	Delaware		207,344	Tioga		597,806
Delaware		372,554	Cortland		205,607	Cortland		582,397
Allegany		326,163	Fulton		199,141	Franklin		569,710
Genesee		306,091	Franklin		175,403	Delaware		533,507
Chenango		302,197	Tioga		173,864	Montgomery		526,262
Greene		298,471	Livingston		169,192	Herkimer		519,052
Herkimer		276,963	Allegany		127,835	Allegany		433,926
Fulton		234,869	Montgomery		109,775	Fulton		416,447
		217,306						
Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Elections Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Madison	\$	1,113,470	Greene	\$	17
Tioga	\$	199,074	Greene		799,253	Madison		17
Herkimer		188,200	Tioga		796,880	Tioga		17
Madison		185,066	Livingston		792,989	Cortland		15
Greene		160,384	Genesee		739,960	Delaware		15
Livingston		148,539	Herkimer		707,252	Franklin		15
Delaware		141,966	Franklin		689,732	Genesee		13
Franklin		120,022	Cortland		684,415	Livingston		13
Genesee		106,986	Delaware		675,473	Herkimer		12
Fulton		105,678	Fulton		522,125	Fulton		10
Cortland		102,018						
		109,071						

**2024 Data per OpenBook NY
A1620 - Operation of Plant**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Madison	\$	1,304,689	Madison	\$	2,214,066	Madison	\$	3,518,755
Delaware		1,045,221	Montgomery		1,638,467	Montgomery		2,591,657
Montgomery		953,190	Delaware		1,138,155	Delaware		2,183,376
Greene		945,538	Chenango		1,115,232	Greene		1,816,893
Cortland		818,239	Livingston		940,612	Cortland		1,668,613
Tioga		775,499	Greene		871,355	Tioga		1,531,809
Fulton		638,462	Cortland		850,374	Chenango		1,496,251
Allegany		604,253	Fulton		769,887	Fulton		1,408,349
Franklin		581,168	Tioga		756,310	Allegany		1,240,888
Genesee		467,209	Allegany		636,635	Franklin		1,090,794
Herkimer		450,128	Franklin		509,626	Livingston		940,612
Chenango		381,019	Herkimer		370,954	Herkimer		821,082
Livingston		-	Genesee		233,564	Genesee		700,773

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Buildings & Grounds Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Delaware	\$	571,648	Madison	\$	3,965,849	Delaware	\$	62
Greene		524,322	Delaware		2,755,024	Madison		59
Tioga		505,240	Greene		2,341,215	Greene		50
Madison		447,094	Tioga		2,037,049	Cortland		44
Cortland		339,770	Cortland		2,008,383	Tioga		43
Franklin		332,696	Fulton		1,699,796	Fulton		33
Fulton		291,447	Franklin		1,423,490	Franklin		30
Herkimer		256,053	Herkimer		1,077,135	Herkimer		18
Genesee		223,509	Livingston		940,612	Genesee		16
Livingston		-	Genesee		924,282	Livingston		15

**2024 Data per OpenBook NY
A1680 - Central Data Processing**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual		Personal Services & Contractual			
Livingston	\$	1,014,437	Delaware	\$	2,258,252	Delaware	\$	3,013,898
Madison		992,078	Montgomery		1,299,705	Montgomery		2,002,060
Delaware		755,646	Genesee		1,224,987	Genesee		1,913,504
Montgomery		702,355	Madison		851,142	Madison		1,843,220
Genesee		688,517	Livingston		585,293	Livingston		1,599,730
Cortland		679,978	Tioga		560,111	Tioga		1,115,971
		1,037,712	Franklin		473,043	Cortland		971,184
Tioga		555,860	Chenango		452,473	Chenango		920,071
Fulton		473,713	Fulton		403,965	Fulton		877,678
Chenango		467,598	Cortland		291,206	Franklin		832,106
Franklin		359,063			688,674	Herkimer		515,903
Allegany		333,463	Herkimer		185,640	Herkimer		515,903
Greene		330,355	Allegany		168,390	Allegany		501,853
Herkimer		330,263	Greene		52,110	Greene		382,465

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Information Technology Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Livingston	\$	440,940	Delaware	\$	3,367,322	Delaware	\$	76
Delaware		353,424	Genesee		2,169,960	Genesee		38
Madison		323,127	Madison		2,166,347	Livingston		33
Cortland		269,621	Livingston		2,040,670	Madison		32
Genesee		256,456	Tioga		1,372,398	Tioga		29
Tioga		256,427	Cortland		1,240,805	Cortland		27
Fulton		232,607	Fulton		1,110,285	Fulton		21
Herkimer		222,954	Franklin		958,481	Franklin		20
Greene		152,174	Herkimer		738,857	Herkimer		12
Franklin		126,375	Greene		534,639	Greene		11

**2024 Data per OpenBook NY
A2490 - Community College**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Tuition Chargebacks		Comm College Contributions *		Total Community College	
Tioga	\$ 3,098,727	Greene	\$ 3,122,664	Greene	\$ 3,798,449
Livingston	2,564,087	Genesee	2,786,374	Genesee	3,344,896
Madison	2,326,932	Cortland	1,955,217	Tioga	3,098,727
Chenango	1,800,204	Herkimer	1,830,612	Herkimer	3,091,773
Herkimer	1,261,161	Fulton	1,670,821	Livingston	2,564,087
Delaware	1,055,181	Montgomery	1,645,821	Montgomery	2,516,030
Allegany	1,050,405	Franklin	1,340,000	Fulton	2,359,607
Montgomery	870,209	Allegany	-	Madison	2,326,932
Fulton	688,786	Chenango	-	Cortland	2,310,600
Greene	675,785	Delaware	-	Chenango	1,800,204
Genesee	558,522	Livingston	-	Franklin	1,655,480
Cortland	355,383	Madison	-	Delaware	1,055,181
Franklin	315,480	Tioga	-	Allegany	1,050,405

* Excludes direct costs for capital projects

Community College Contributions Per Capita		Total Community College Per Capita	
Greene	\$ 67	Greene	\$ 81
Genesee	48	Tioga	65
Cortland	43	Genesee	58
Montgomery	33	Herkimer	52
Fulton	32	Montgomery	51
Herkimer	31	Cortland	50
Franklin	28	Fulton	45
		Livingston	42
		Chenango	39
		Franklin	35
		Madison	35
		Delaware	24
		Allegany	22

2024 Data per OpenBook NY

A3020, A3410 - Emergency Response / Public Safety Communication Systems

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Costs associated with ambulance service noted in **RED** below, where applicable

Personal Services				Contractual				Personal Services & Contractual			
Livingston	\$	3,939,570	2,155,317	Madison	\$	3,280,129	2,005,727	Madison	\$	6,881,213	
Madison		3,601,084	2,002,059	Delaware		2,575,096	1,192,411	Livingston		5,067,215	
Allegany		1,788,651		Fulton		2,083,864	1,874,695	Delaware		3,619,929	
Genesee		1,778,197		Genesee		1,512,275	491,662	Genesee		3,290,472	
Cortland		1,706,411	1,777,274	Cortland		1,254,874	833,459	Cortland		2,961,285	
Greene		1,658,847		Livingston		1,127,645	586,022	Chenango		2,643,961	
Chenango		1,573,276		Chenango		1,070,685		Greene		2,435,226	
Montgomery		1,493,517		Montgomery		792,504		Allegany		2,317,671	
Franklin		1,064,434		Greene		776,379		Montgomery		2,286,021	
Delaware		1,044,833		Allegany		529,020		Fulton		2,250,187	
Herkimer		1,041,640		Franklin		450,774		Franklin		1,515,208	
Tioga		814,755		Tioga		276,752		Herkimer		1,214,610	
Fulton		166,323		Herkimer		172,970		Tioga		1,091,507	

Employee Benefits				Personal Services, Contractual, & Employee Benefits				Total Emergency Response Operating Costs Per Capita			
(Allegany, Chenango, Montgomery not available)											
Livingston	\$	1,403,372	715,677	Madison	\$	7,992,789		Madison	\$	119	
Madison		1,111,576	588,762	Livingston		6,470,587		Livingston		105	
Genesee		681,058		Delaware		4,044,403		Delaware		92	
Cortland		572,489	690,936	Genesee		3,971,530		Cortland		77	
Greene		569,276		Cortland		3,533,774	3,301,669	Genesee		69	
Herkimer		511,416		Greene		3,004,502		Greene		64	
Franklin		493,587		Fulton		2,293,956		Fulton		44	
Delaware		424,474		Franklin		2,008,795		Franklin		43	
Tioga		388,343		Herkimer		1,726,026		Tioga		31	
Fulton		43,769		Tioga		1,479,850		Herkimer		29	

2024 Data per OpenBook NY

A3110-A3120 - Sheriff

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Livingston	\$	6,199,856	Madison	\$	1,373,261	Livingston	\$	7,398,786
Madison		5,970,092	Livingston		1,198,930	Madison		7,343,353
Genesee		5,920,979	Cortland		870,064	Genesee		6,771,048
Greene		4,711,217	Genesee		850,069	Greene		5,489,544
Cortland		4,266,967	Greene		778,327	Cortland		5,137,031
		5,094,263	Fulton		630,917	Fulton		4,520,866
Fulton		3,889,949	Delaware		621,482	Tioga		3,879,035
Tioga		3,535,317	Allegany		613,708	Montgomery		3,454,062
Montgomery		3,012,672	Montgomery		441,390	Chenango		2,680,379
Chenango		2,446,643	Tioga		343,718	Delaware		2,661,641
Delaware		2,040,159	Herkimer		259,981	Allegany		2,072,582
Allegany		1,458,874	Chenango		233,736	Herkimer		1,402,912
Herkimer		1,142,931	Franklin		87,234	Franklin		828,681
Franklin		741,447						

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Sheriff Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Livingston	\$	11,930,615	Livingston	\$	194
Livingston	\$	4,531,829	Madison		9,585,656	Genesee		162
Genesee		2,539,246	Genesee		9,310,294	Greene		158
Madison		2,242,303	Greene		7,393,021	Cortland		143
Tioga		1,995,737	Cortland		6,591,211	Madison		143
Greene		1,903,477			7,961,406	Tioga		123
Cortland		1,454,180	Tioga		5,874,772	Fulton		110
		1,756,773	Fulton		5,741,197	Delaware		83
Fulton		1,220,331	Delaware		3,677,703	Herkimer		36
Delaware		1,016,062	Herkimer		2,154,220	Franklin		23
Herkimer		751,308	Franklin		1,095,295			
Franklin		266,614						

2024 Data per OpenBook NY

A3140 - Probation

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services				Contractual				Personal Services & Contractual			
Cortland	\$	1,382,615	1,383,612	Allegany	\$	282,617		Cortland	\$	1,428,339	
Genesee		1,132,511		Delaware		259,946		Allegany		1,310,195	
Franklin		1,114,270		Tioga		181,624		Franklin		1,229,561	
Greene		1,049,714		Franklin		115,291		Genesee		1,165,629	
Herkimer		1,032,347		Herkimer		104,027		Greene		1,148,962	
Allegany		1,027,578		Greene		99,248		Herkimer		1,136,374	
Madison		983,398		Livingston		77,585		Delaware		1,049,149	
Fulton		929,063		Madison		64,961		Madison		1,048,359	
Livingston		912,577		Cortland		45,724	63,867	Livingston		990,162	
Tioga		796,599		Chenango		44,469		Tioga		978,223	
Delaware		789,203		Fulton		37,467		Fulton		966,530	
Montgomery		714,734		Montgomery		36,486		Montgomery		751,220	
Chenango		628,769		Genesee		33,118		Chenango		673,238	

Employee Benefits (Allegany, Chenango, Montgomery not available)				Personal Services, Contractual, & Employee Benefits				Total Probation Operating Costs Per Capita			
Herkimer	\$	899,865		Cortland	\$	2,037,533	2,057,864	Cortland		44	
Cortland		609,194	610,385	Herkimer		2,036,239		Franklin		37	
Greene		518,379		Franklin		1,733,712		Greene		36	
Franklin		504,151		Greene		1,667,341		Herkimer		34	
Genesee		494,099		Genesee		1,659,728		Delaware		33	
Madison		444,834		Madison		1,493,193		Tioga		30	
Tioga		426,871		Delaware		1,471,768		Genesee		29	
Delaware		422,619		Tioga		1,405,094		Fulton		26	
Fulton		379,328		Livingston		1,357,947		Livingston		22	
Livingston		367,785		Fulton		1,345,858		Madison		22	

2024 Data per OpenBook NY

A3140 - Probation

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

State Aid Revenues			State Aid Revenues as a % of Total Operating Costs	
Cortland	\$	552,453 *	Cortland	27%
Franklin		459,066	Franklin	26%
Allegany		422,755	Fulton	25%
Montgomery		373,513	Madison	25%
Madison		370,083	Tioga	17%
Fulton		336,764	Livingston	14%
Tioga		238,069	Genesee	11%
Chenango		218,290	Delaware	8%
Livingston		189,492	Greene	8%
Genesee		176,466	Herkimer	7%
Herkimer		151,297		
Greene		130,849		
Delaware		124,032		

* Includes \$226k in juvenile detention fees (DSS PINS) also received by the department

Total Operating Costs Less State Aid Revenues			Total Probation Net Operating Costs Per Capita	
Herkimer	\$	1,884,942	Greene	\$ 33
Greene		1,536,492	Cortland	32
Cortland		1,485,080	Herkimer	32
Genesee		1,483,262	Delaware	30
Delaware		1,347,736	Franklin	27
Franklin		1,274,646	Genesee	26
Livingston		1,168,455	Tioga	25
Tioga		1,167,025	Fulton	19
Madison		1,123,110	Livingston	19
Fulton		1,009,094	Madison	17

2024 Data per OpenBook NY

A3150 - Jail

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Allegany	\$	5,773,077	Genesee	\$	2,279,208	Allegany	\$	7,807,216
Livingston		5,392,438	Allegany		2,034,139	Livingston		7,133,655
Chenango		5,279,613	Montgomery		1,987,807	Chenango		6,971,587
Fulton		4,893,262	Greene		1,914,011	Genesee		6,922,232
Madison		4,809,680	Livingston		1,741,217	Fulton		6,616,772
Genesee		4,643,024	Fulton		1,723,510	Montgomery		6,239,577
Franklin		4,268,425	Chenango		1,691,974	Madison		5,707,677
Montgomery		4,251,770	Franklin		1,331,464	Franklin		5,599,889
Delaware		4,165,635	Tioga		1,130,587	Greene		5,141,791
Cortland		3,694,292	Cortland		1,082,395	Delaware		4,987,676
Herkimer		3,291,891	Herkimer		951,494	Cortland		4,776,687
Greene		3,227,780	Madison		897,997	Tioga		4,295,776
Tioga		3,165,189	Delaware		822,041	Herkimer		4,243,385

Employee Benefits (Allegany, Chenango, Montgomery not available)			Personal Services, Contractual, & Employee Benefits			Total Jail Operating Costs Per Capita		
Franklin	\$	2,119,134	Livingston	\$	9,194,909	Franklin	\$	164
Livingston		2,061,254	Genesee		8,567,369	Fulton		161
Fulton		1,745,701	Fulton		8,362,473	Genesee		149
Madison		1,703,922	Franklin		7,719,023	Livingston		149
Genesee		1,645,137	Madison		7,411,599	Delaware		145
Tioga		1,641,850	Greene		6,432,688	Greene		137
Herkimer		1,596,433	Delaware		6,421,968	Cortland		134
Delaware		1,434,292	Cortland		6,153,876	Tioga		125
Cortland		1,377,189	Tioga		5,937,626	Madison		111
Greene		1,290,897	Herkimer		5,839,818	Herkimer		98

2024 Data per OpenBook NY

A4010 - Public Health

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Cortland	\$	2,327,942	2,529,743	Livingston	\$	5,930,266	Livingston	\$ 7,929,541
Madison		2,269,233		Genesee		5,565,210	Genesee	7,553,996
Greene		2,108,477		Greene		4,859,981	Greene	6,968,458
Livingston		1,999,275		Montgomery		4,850,321	Madison	6,796,017
Genesee		1,988,786		Herkimer		4,568,186	Herkimer	5,932,972
Chenango		1,815,546		Madison		4,526,784	Cortland	5,610,240
Allegany		1,658,311		Fulton		4,470,539	Tioga	5,586,009
Franklin		1,543,189		Tioga		4,072,159	Montgomery	5,565,598
Tioga		1,513,850		Allegany		3,460,150	Fulton	5,450,101
Herkimer		1,364,786		Delaware		3,411,978	Allegany	5,118,461
Fulton		979,562		Cortland		3,282,298	Chenango	4,849,583
Delaware		885,312		Franklin		3,127,058	Franklin	4,670,247
Montgomery		715,277		Chenango		3,034,037	Delaware	4,297,290

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Public Health Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Cortland	\$	973,412	1,104,701	Livingston	\$	8,849,094	Greene	\$ 169
Greene		972,765		Genesee		8,320,498	Genesee	144
Livingston		919,553		Greene		7,941,223	Livingston	144
Madison		905,204		Madison		7,701,221	Cortland	143
Tioga		829,644		Herkimer		6,691,864	Tioga	135
Genesee		766,502		Cortland		6,583,652	Madison	115
Herkimer		758,892		Tioga		6,415,653	Fulton	113
Franklin		618,859		Fulton		5,897,922	Franklin	112
Delaware		465,780		Franklin		5,289,106	Herkimer	112
Fulton		447,821		Delaware		4,763,070	Delaware	108

2024 Data per OpenBook NY**A4010 - Public Health**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

**Federal Aid, State Aid, &
Program Fees Revenues**

Livingston	\$ 9,667,061
Genesee	6,313,675
Fulton	4,911,197
Cortland	4,593,500
Montgomery	4,075,379
Madison	4,072,982
Greene	3,873,667
Herkimer	3,758,823
Tioga	3,653,266
Allegany	3,209,061
Franklin	3,112,455
Chenango	3,108,170
Delaware	2,813,990

**Total Revenues as a % of
Total Operating Costs**

Livingston	109%
Fulton	83%
Genesee	76%
Cortland	70%
Delaware	59%
Franklin	59%
Tioga	57%
Herkimer	56%
Madison	53%
Greene	49%

**Total Operating Costs Less
Total Revenues**

Greene	\$ 4,067,556
Madison	3,628,239
Herkimer	2,933,041
Tioga	2,762,387
Franklin	2,176,651
Genesee	2,006,823
Cortland	1,990,152
Delaware	1,949,080
Fulton	986,725
Livingston	(817,967)

**Total Public Health Net
Operating Costs Per Capita**

Greene	\$ 87
Tioga	58
Madison	54
Herkimer	49
Franklin	46
Delaware	44
Cortland	43
Genesee	35
Fulton	19
Livingston	(13)

**2024 Data per OpenBook NY
A4310-A4320 - Mental Health**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Madison	\$	3,072,162	Franklin	\$	7,925,502	Franklin	\$	8,294,039
Genesee		2,862,120	Montgomery		4,101,341	Cortland		6,504,853
Chenango		2,854,970	Cortland		3,699,184	Chenango		6,217,998
Cortland		2,805,669	Fulton		3,384,711	Genesee		6,027,524
Greene		2,759,044	Chenango		3,363,028	Madison		5,238,426
Tioga		2,296,310	Herkimer		3,261,869	Greene		4,623,800
Delaware		1,933,824	Genesee		3,165,404	Livingston		4,515,374
Livingston		1,768,430	Allegany		3,011,127	Montgomery		4,146,727
Herkimer		863,201	Livingston		2,746,944	Herkimer		4,125,070
Allegany		559,198	Madison		2,166,264	Tioga		4,004,663
Franklin		368,537	Delaware		1,879,009	Delaware		3,812,833
Fulton		199,331	Greene		1,864,756	Fulton		3,584,042
Montgomery		45,386	Tioga		1,708,353	Allegany		3,570,325

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total MH Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Franklin	\$	8,461,165	Franklin	\$	180
Madison	\$	1,287,897	Cortland		7,577,432	Cortland		165
Genesee		1,187,971	Genesee		7,215,495	Genesee		125
Greene		1,112,816	Madison		6,526,323	Greene		122
Cortland		1,072,579	Greene		5,736,616	Delaware		106
Tioga		1,022,296	Livingston		5,142,544	Tioga		106
Delaware		868,701	Tioga		5,026,959	Madison		97
Livingston		627,170	Herkimer		4,722,893	Livingston		84
Herkimer		597,823	Delaware		4,681,534	Herkimer		79
Franklin		167,126	Fulton		3,677,161	Fulton		71
Fulton		93,119						

**2024 Data per OpenBook NY
A4310-A4320 - Mental Health**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Federal Aid, State Aid, & Program Fees Revenues	
Genesee	\$ 8,166,719
Cortland	6,701,468
Madison	6,484,442
Greene	6,344,814
Chenango	6,030,163
Franklin	6,022,014
Livingston	4,943,531
Tioga	4,226,101
Delaware	4,077,583
Herkimer	3,961,350
Allegany	2,387,881
Montgomery	2,342,028
Fulton	1,611,740

Total Revenues as a % of Total Operating Costs	
Genesee	113%
Greene	111%
Madison	99%
Livingston	96%
Cortland	88%
Delaware	87%
Herkimer	84%
Tioga	84%
Franklin	71%
Fulton	44%

Total Operating Costs Less Total Revenues	
Franklin	\$ 2,439,151
Fulton	2,065,421
Cortland	875,964
Tioga	800,858
Herkimer	761,543
Delaware	603,951
Livingston	199,013
Madison	41,881
Greene	(608,198)
Genesee	(951,224)

Total MH Net Operating Costs Per Capita	
Franklin	\$ 52
Fulton	40
Cortland	19
Tioga	17
Delaware	14
Herkimer	13
Livingston	3.2
Madison	0.6
Greene	(13)
Genesee	(17)

2024 Data per OpenBook NY

5010 - Highway

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

NOTE: The data below per OpenBook NY excludes time and materials recorded to capital projects

Capital projects amounts for Cortland noted in **RED**

Personal Services			Contractual			Personal Services & Contractual	
Madison	\$	5,172,323	Livingston	\$	10,925,842	Madison	\$ 15,238,871
Delaware		4,319,318	Madison		10,066,548	Livingston	13,063,043
Chenango		3,705,973	Chenango		9,137,239	Chenango	12,843,212
Allegany		3,633,099	Herkimer		8,780,065	Herkimer	11,806,577
Greene		3,127,381	Cortland		6,032,035	Delaware	10,264,585
Herkimer		3,026,512	Allegany		6,030,321	Allegany	9,663,420
Genesee		2,581,042	Delaware		5,945,267	Cortland	8,228,981
Cortland		2,196,946	Genesee		5,473,910	Genesee	8,054,952
Livingston		2,137,201	Montgomery		4,789,026	Greene	6,789,203
Franklin		1,877,528	Fulton		4,662,502	Montgomery	6,366,886
Tioga		1,609,898	Greene		3,661,822	Fulton	5,997,636
Montgomery		1,577,860	Franklin		3,138,365	Franklin	5,015,893
Fulton		1,335,134	Tioga		1,221,433	Tioga	2,831,331
Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Highway Operating Costs Per Capita	
(Allegany, Chenango, Montgomery not available)			Madison	\$	17,574,279	Delaware	\$ 287
Herkimer	\$	2,520,132	Herkimer		14,326,709	Madison	262
Greene		2,430,032	Livingston		14,068,017	Herkimer	240
Delaware		2,417,505	Delaware		12,682,090	Livingston	229
Madison		2,335,408	Greene		9,219,235	Cortland	200
Genesee		1,160,943	Genesee		9,215,895	Greene	197
Livingston		1,004,974	Cortland		9,169,580	Genesee	160
Cortland		940,599	Fulton		6,761,746	Fulton	130
Tioga		852,902	Franklin		5,828,518	Franklin	124
Franklin		812,625	Tioga		3,684,233	Tioga	77
Fulton		764,110					

2024 Data per OpenBook NY**5010 - Highway**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

CHIPS Revenues

Herkimer	\$ 7,752,331
Madison	4,854,386
Montgomery	4,727,761
Chenango	4,689,882
Allegany	4,616,814
Livingston	3,938,806
Greene	3,669,701
Genesee	3,243,552
Cortland	2,768,410
Delaware	2,300,792
Franklin	2,016,563
Tioga	1,517,940
Fulton	1,135,323

**CHIPS Revenues as a %
of Total Operating Costs**

Herkimer	54%
Tioga	41%
Greene	40%
Franklin	35%
Genesee	35%
Cortland	30%
Livingston	28%
Madison	28%
Delaware	18%
Fulton	17%

**Total Operating Costs Less
CHIPS Revenues**

Madison	\$ 12,719,893
Delaware	10,381,298
Livingston	10,129,211
Herkimer	6,574,378
Cortland	6,401,170
Genesee	5,972,343
Fulton	5,626,423
Greene	5,549,534
Franklin	3,811,955
Tioga	2,166,293

**Total Highway Net Operating
Costs Per Capita**

Delaware	\$ 235
Madison	190
Livingston	165
Cortland	139
Greene	118
Herkimer	110
Fulton	108
Genesee	104
Franklin	81
Tioga	46

2024 Data per OpenBook NY

A5630 - Bus Operations

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services				Contractual			Personal Services & Contractual			
Franklin	\$	822,840		Cortland	\$	2,621,984	62,637	Cortland	\$	2,717,206
Cortland		95,222	121,345	Chenango		1,944,108		Chenango		1,944,108
Allegany		-		Greene		1,578,542		Greene		1,578,542
Chenango		-		Allegany		1,532,950		Allegany		1,532,950
Delaware		-		Franklin		431,607		Franklin		1,254,447
Fulton		-		Montgomery		397,115		Montgomery		397,115
Genesee		-		Tioga		263,996		Tioga		263,996
Greene		-		Fulton		128,991		Fulton		128,991
Herkimer		-		Genesee		81,891		Genesee		81,891
Livingston		-		Delaware		-		Delaware		-
Madison		-		Herkimer		-		Herkimer		-
Montgomery		-		Livingston		-		Livingston		-
Tioga		-		Madison		-		Madison		-

Employee Benefits (Allegany, Chenango, Montgomery not available)			Personal Services, Contractual, & Employee Benefits			Total Bus Operating Costs Per Capita			
Franklin	\$	299,315	Cortland	\$	2,772,033	246,024	Cortland	\$	60
Cortland		54,827	62,042	Greene	1,578,542		Greene		34
Delaware		-	Franklin	1,553,762		Franklin		33	
Fulton		-	Tioga	263,996		Tioga		5.5	
Genesee		-	Fulton	128,991		Fulton		2.5	
Greene		-	Genesee	81,891		Genesee		1.4	
Herkimer		-	Delaware	-		Delaware		-	
Livingston		-	Herkimer	-		Herkimer		-	
Madison		-	Livingston	-		Livingston		-	
Tioga		-	Madison	-		Madison		-	

2024 Data per OpenBook NY
A6010 - Department of Social Services

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services

Franklin	\$	7,207,608
Madison		6,464,780
Livingston		6,383,803
Cortland		6,345,060
Genesee		6,002,989
Fulton		5,518,192
Allegany		5,435,309
Herkimer		5,247,653
Montgomery		5,178,481
Delaware		5,070,381
Greene		4,984,577
Tioga		4,283,335
Chenango		4,137,373

Employee Benefits

(Allegany, Chenango, Montgomery not available)		
Herkimer	\$	3,698,664
Livingston		3,242,266
Franklin		3,154,772
Madison		2,792,850
Cortland		2,677,749
Tioga		2,665,902
Delaware		2,657,040
Genesee		2,519,292
Fulton		2,431,958
Greene		2,283,116

Medicaid Program Costs

Fulton	\$	14,149,449
Herkimer		13,718,089
Livingston		13,575,871
Montgomery		12,313,859
Madison		11,427,513
Chenango		10,473,455
Allegany		10,264,172
Franklin		10,221,985
Cortland		10,052,242
Genesee		9,927,777
Greene		9,925,592
Delaware		8,989,165
Tioga		8,144,277

FA & Safety Net Program Costs

(Delaware not available)		
Franklin	\$	6,875,303
Herkimer		6,869,524
Cortland		6,345,833
Livingston		4,748,612
Montgomery		4,225,108
Fulton		3,694,404
Greene		3,120,507
Allegany		3,040,643
Chenango		2,986,385
Genesee		2,616,857
Tioga		2,401,607
Madison		2,262,227

Child Care Program Costs

Franklin	\$	6,615,345
Cortland		6,025,324
Delaware		5,956,789
Herkimer		4,934,433
Chenango		4,362,730
Genesee		3,517,650
Madison		3,477,230
Montgomery		3,448,173
Greene		3,422,277
Allegany		2,996,876
Tioga		2,963,337
Fulton		2,850,805
Livingston		2,346,868

Administration Contractual

Delaware	\$	4,777,769
Livingston		4,364,365
Chenango		2,730,559
Allegany		2,497,954
Montgomery		2,412,165
Franklin		2,181,031
Tioga		1,794,597
Herkimer		1,559,668
Cortland		1,546,512
Madison		1,495,102
Greene		1,390,496
Fulton		907,021
Genesee		865,581

2024 Data per OpenBook NY
A6010 - Department of Social Services

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Total DSS Operating Costs (net of repayments)		Total DSS Operating Costs Per Capita		Federal & State Aid Revenues	
Livingston	\$ 38,640,726	Franklin	\$ 813	Montgomery	\$ 20,905,575
Franklin	38,282,870	Cortland	761	Livingston	19,830,061
Herkimer	37,811,074	Delaware	725	Franklin	19,167,563
Cortland	34,944,970	Herkimer	635	Allegany	17,001,626
Delaware	32,050,751	Livingston	628	Cortland	16,992,243
Madison	30,699,319	Fulton	577	Herkimer	16,012,435
Fulton	30,030,355	Greene	557	Delaware	15,675,498
Genesee	27,096,487	Tioga	508	Chenango	15,495,850
Greene	26,125,598	Genesee	470	Genesee	14,271,757
Tioga	24,174,701	Madison	458	Madison	13,597,491
				Fulton	12,553,500
				Greene	12,496,275
				Tioga	12,304,071
Federal & State Aid Revenues as a % of Total Operating Costs		Total Operating Costs Less Federal & State Aid Revenues		Total DSS Net Operating Costs Per Capita	
Genesee	53%	Herkimer	\$ 21,798,639	Franklin	\$ 406
Livingston	51%	Franklin	19,115,307	Cortland	391
Tioga	51%	Livingston	18,810,665	Delaware	371
Franklin	50%	Cortland	17,952,727	Herkimer	366
Cortland	49%	Fulton	17,476,855	Fulton	336
Delaware	49%	Madison	17,101,828	Livingston	306
Greene	48%	Delaware	16,375,253	Greene	291
Madison	44%	Greene	13,629,323	Madison	255
Fulton	42%	Genesee	12,824,730	Tioga	250
Herkimer	42%	Tioga	11,870,630	Genesee	223

**2024 Data per OpenBook NY
6290 - Employment Services**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

NOTE: Fulton, Greene, and Montgomery had no revenues or expenses reported for employment services

Personal Services			Contractual			Personal Services & Contractual		
Allegany	\$	710,692	Livingston	\$	1,443,393	Livingston	\$	1,866,195
Genesee		540,375	Allegany		703,725	Allegany		1,414,417
Cortland		482,790	Delaware		523,073	Herkimer		878,495
		606,704	Herkimer		474,958	Madison		835,904
Livingston		422,802	Madison		427,257	Delaware		804,841
Madison		408,647	Cortland		256,249	Cortland		739,039
Herkimer		403,537	Genesee		78,921	Genesee		619,296
Chenango		342,093	Franklin		31,000	Chenango		342,093
Delaware		281,768	Tioga		13,163	Tioga		162,670
Tioga		149,507	Chenango		-	Franklin		158,238
Franklin		127,238						

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total WIA Operating Costs Per Capita		
(Allegany, Chenango not available)			Livingston	\$	2,041,344	Livingston	\$	33
Herkimer	\$	198,783	Herkimer		1,077,278	Delaware		21
Genesee		176,850	Madison		950,133	Cortland		19
Livingston		175,149	Delaware		930,139	Herkimer		18
Cortland		154,508	Cortland		893,547	Genesee		14
		202,016	Genesee		796,146	Madison		14
Delaware		125,298	Tioga		252,604	Tioga		5.3
Madison		114,229	Franklin		169,098	Franklin		3.6
Tioga		89,934						
Franklin		10,860						

2024 Data per OpenBook NY

A6410-A6420 - Promotion of Industry / Promotion of Tourism

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Promotion of Industry / Economic Development *		Promotion of Tourism (Greene, Madison, Montgomery Tioga not available)	
Montgomery	\$ 2,864,658	Franklin	\$ 1,418,676
Herkimer	1,798,771	Cortland	741,171
Greene	1,422,793	Genesee	484,000
Chenango	1,159,724	Delaware	464,425
Madison	1,142,853	Livingston	343,945
Livingston	732,631	Chenango	289,207
Fulton	618,355	Herkimer	82,994
Cortland	529,762	Allegany	71,337
Delaware	528,005	Fulton	6,375
Tioga	424,468		
Genesee	270,023		
Allegany	63,713		
Franklin	-		

* Excludes development infrastructure and capital outlay

Total Industry / Tourism Promotion Costs		Total Promotion Operating Costs Per Capita	
Herkimer	\$ 1,881,765	Chenango	\$ 32
Chenango	1,448,931	Herkimer	32
Franklin	1,418,676	Franklin	30
Cortland	1,270,933	Cortland	28
Livingston	1,076,576	Delaware	22
Delaware	992,430	Livingston	17
Genesee	754,023	Genesee	13
Fulton	624,730	Fulton	12
Allegany	135,050	Allegany	2.9

A6510 - Veterans Services

FY 2026 original budgeted appropriations in **GREEN**

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Veterans Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Tioga	\$	99,513	Greene	\$	416,058	Greene	\$	8.9
Herkimer		93,530	Madison		399,518	Tioga		7.4
Madison		84,389	Tioga		352,606	Madison		6.0
Franklin		75,456	Livingston		350,744	Livingston		5.7
Greene		63,598	Herkimer		200,405	Delaware		3.9
Livingston		50,464	Franklin		185,542	Franklin		3.9
Delaware		31,507	Delaware		170,165	Herkimer		3.4
Fulton		30,280	Genesee		165,299	Genesee		2.9
Genesee		27,566	Fulton		141,704	Fulton		2.7
Cortland		16,113	18,078	Cortland	88,183	95,166	Cortland	1.9

2024 Data per OpenBook NY

A6610 - Consumer Affairs

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Allegany	\$	95,937	Livingston	\$	70,914	Allegany	\$	104,501
Cortland		90,180	Genesee		61,135	Cortland		95,111
Greene		69,544	Chenango		39,557	Greene		75,863
Montgomery		67,059	Allegany		8,564	Montgomery		74,264
Fulton		61,360	Montgomery		7,205	Livingston		70,914
Franklin		57,696	Greene		6,319	Fulton		66,361
Madison		54,774	Herkimer		5,709	Franklin		62,784
Herkimer		47,278	Franklin		5,088	Genesee		62,043
Delaware		25,890	Fulton		5,001	Madison		57,400
Tioga		17,225	Cortland		4,931	Herkimer		52,987
Genesee		908	Delaware		4,707	Chenango		39,557
Chenango		-	Madison		2,626	Delaware		30,597
Livingston		-	Tioga		272	Tioga		17,497

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Weights & Measures Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Herkimer	\$	141,232	Cortland	\$	3.0
Herkimer	\$	88,245	Cortland		137,658	Greene		2.5
Cortland		42,547	Greene		117,070	Herkimer		2.4
Greene		41,207	Franklin		99,151	Franklin		2.1
Franklin		36,367	Fulton		96,324	Fulton		1.8
Madison		36,259	Madison		93,659	Madison		1.4
Fulton		29,963	Livingston		70,914	Livingston		1.2
Delaware		3,954	Genesee		62,527	Genesee		1.1
Tioga		2,409	Delaware		34,551	Delaware		0.8
Genesee		484	Tioga		19,906	Tioga		0.4
Livingston		-						

**2024 Data per OpenBook NY
A6772 - Programs for the Aging**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Cortland	\$	1,397,437	1,495,944	Franklin	\$	2,190,923	Franklin	\$ 2,980,486
Allegany		1,305,701		Delaware		1,554,659	Allegany	2,793,649
Greene		1,182,993		Allegany		1,487,948	Greene	2,433,639
Livingston		1,180,315		Greene		1,250,646	Livingston	2,260,019
Genesee		1,102,312		Herkimer		1,107,556	Delaware	2,189,933
Chenango		867,071		Fulton		1,099,120	Cortland	2,050,873
Franklin		789,563		Livingston		1,079,704	Genesee	1,974,615
Herkimer		728,822		Genesee		872,303	Herkimer	1,836,378
Delaware		635,274		Chenango		793,651	Chenango	1,660,722
Fulton		544,228		Cortland		653,436	Fulton	1,643,348
Madison	-	*		Madison		288,045	Madison	288,045
Montgomery	-	*		Montgomery	-		Montgomery	-
Tioga	-	*		Tioga	-		Tioga	-

* Programming offered through a third-party nonprofit

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total OFA Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)								
Cortland	\$	590,052	633,834	Franklin	\$	3,308,678	Franklin	\$ 70
Greene		537,380		Greene		2,971,019	Greene	63
Livingston		432,041		Livingston		2,692,060	Cortland	57
Genesee		411,961		Cortland		2,640,925	Delaware	55
Herkimer		330,233		Delaware		2,451,364	Livingston	44
Franklin		328,192		Genesee		2,386,576	Genesee	41
Delaware		261,431		Herkimer		2,166,611	Fulton	36
Fulton		214,027		Fulton		1,857,375	Herkimer	36
Madison	-			Madison		288,045	Madison	4.3
Tioga	-			Tioga	-		Tioga	-

**2024 Data per OpenBook NY
A6772 - Programs for the Aging**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

**Federal Aid, State Aid, &
Program Fees Revenues**

Genesee	\$ 2,247,425
Allegany	1,999,055
Herkimer	1,880,810
Chenango	1,649,447
Cortland	1,517,154
Greene	1,501,027
Livingston	1,331,444
Franklin	1,305,451
Fulton	1,246,093
Delaware	1,045,623

**Total Revenues as a % of
Total Operating Costs**

Genesee	94%
Herkimer	87%
Fulton	67%
Cortland	57%
Greene	51%
Livingston	49%
Delaware	43%
Franklin	39%

**Total Operating Costs Less
Total Revenues**

Franklin	\$ 2,003,227
Greene	1,469,992
Delaware	1,405,741
Livingston	1,360,616
Cortland	1,123,771
Fulton	611,282
Herkimer	285,801
Genesee	139,151

**Total OFA Net Operating
Costs Per Capita**

Franklin	\$ 43
Delaware	32
Greene	31
Cortland	24
Livingston	22
Fulton	12
Herkimer	4.8
Genesee	2.4

**2024 Data per OpenBook NY
A8020 - Planning and Surveys**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)
FY 2026 original budgeted appropriations in **GREEN**

Personal Services			Contractual			Personal Services & Contractual		
Delaware	\$	664,496	Livingston	\$	636,483	Livingston	\$	1,253,467
Livingston		616,984	Madison		471,343	Delaware		1,068,577
Greene		595,560	Greene		450,931	Greene		1,046,491
Madison		401,588	Delaware		404,081	Madison		872,931
Fulton		386,890	Fulton		283,089	Fulton		669,979
Cortland		318,929	Cortland		253,653	Cortland		572,582
Allegany		291,430	Franklin		184,149	Allegany		376,545
Genesee		200,910	Allegany		85,115	Genesee		261,984
Chenango		182,192	Genesee		61,074	Chenango		218,264
Tioga		137,903	Tioga		40,546	Franklin		184,149
Franklin		-	Chenango		36,072	Tioga		178,449
Herkimer		-	Herkimer		32,255	Herkimer		32,255
Montgomery		-	Montgomery		-	Montgomery		-

* Includes \$180k in one-time costs associated with development of strategic plan

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Planning Operating Costs Per Capita		
(Allegany, Chenango, Montgomery not available)			Livingston	\$	1,571,737	Delaware	\$	31
Livingston	\$	318,270	Delaware		1,383,654	Greene		27
Delaware		315,077	Greene		1,279,935	Livingston		26
Greene		233,444	Madison		1,032,378	Fulton		16
Fulton		174,018	Fulton		843,997	Cortland		15
Madison		159,447	Cortland		684,511	Madison		15
Cortland		111,929	Genesee		340,190	Genesee		5.9
Genesee		78,206	Tioga		242,934	Tioga		5.1
Tioga		64,485	Franklin		184,149	Franklin		3.9
Franklin		-	Herkimer		32,255	Herkimer		0.5
Herkimer		-						

2024 Data per OpenBook NY

8160 - Refuse and Garbage

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

FY 2026 original budgeted appropriations in **GREEN**

NOTE: Genesee, Herkimer, and Livingston had no revenues or expenses reported for refuse and garbage

Personal Services			Contractual			Personal Services & Contractual		
Fulton	\$	2,357,252	Franklin	\$	10,504,015	Franklin	\$	10,504,015
Delaware		1,668,372	Greene		7,418,935	Greene		8,951,390
Greene		1,532,455	Montgomery		5,714,237	Montgomery		5,770,773
Madison		988,494	Madison		3,187,765	Fulton		4,335,767
Allegany		944,152	Delaware		2,396,481	Madison		4,176,259
Chenango		792,914	Fulton		1,978,515	Delaware		4,064,853
Cortland		689,569	Cortland		1,399,532	Cortland		2,089,101
Tioga		69,317	Chenango		1,084,543	Chenango		1,877,457
Montgomery		56,536	Allegany		872,672	Allegany		1,816,824
Franklin		-	Tioga		60,010	Tioga		129,327

Employee Benefits			Personal Services, Contractual, & Employee Benefits			Total Solid Waste Operating Costs Per Capita		
(Allegany, Chenango, Fulton, Montgomery not available)			Franklin	\$	10,504,015	Franklin	\$	223
Delaware	\$	835,520	Greene		9,728,726	Greene		207
Greene		777,336	Delaware		4,900,373	Delaware		111
Madison		406,946	Madison		4,583,205	Madison		68
Cortland		200,149	Cortland		2,289,250	Cortland		50
Tioga		26,157	Tioga		155,484	Tioga		3.3
Franklin		-						

2024 Data per OpenBook NY**8160 - Refuse and Garbage**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Total Fees Collected

Franklin	\$ 10,504,015
Greene	8,761,141
Fulton	6,700,903
Montgomery	6,041,696
Madison	5,925,568
Cortland	3,127,997
Chenango	1,911,676
Allegany	1,373,908
Delaware	63,495
Tioga	-

**Total Revenues as a % of
Total Operating Costs**

Cortland	137%
Madison	129%
Franklin	100%
Greene	90%
Delaware	1%
Tioga	0%

**Total Fees Collected Less
Total Operating Costs**

Madison	\$ 1,342,363
Cortland	838,747
Franklin	-
Tioga	(155,484)
Greene	(967,585)
Delaware	(4,836,878)

**Total Solid Waste Net Operating
Revenues Per Capita**

Madison	\$ 20
Cortland	18
Franklin	-
Tioga	(3.3)
Greene	(20.6)
Delaware	(109.5)

2024 Data per OpenBook NY**9710 - Debt Service**

Includes all counties with a population between 44k - 57k, plus Herkimer (59k), Livingston (61k), and Madison (67k)

Debt Principal Payments

Allegany	\$ 8,300,000
Montgomery	4,314,000
Genesee	4,043,043
Tioga	3,474,752
Livingston	3,125,443
Herkimer	2,073,773
Greene	1,795,000
Madison	1,480,747
Cortland	1,312,648
Chenango	816,610
Delaware	335,000
Fulton	124,151
Franklin	66,732

Interest On Debt

Genesee	\$ 2,943,517
Montgomery	1,227,041
Greene	998,700
Madison	908,537
Cortland	659,820
Livingston	634,233
Allegany	588,543
Herkimer	452,142
Tioga	442,883
Chenango	307,510
Delaware	109,575
Fulton	13,670
Franklin	6,210

Total Debt Service Payments

Allegany	\$ 8,888,543
Genesee	6,986,560
Montgomery	5,541,041
Tioga	3,917,635
Livingston	3,759,676
Greene	2,793,700
Herkimer	2,525,915
Madison	2,389,284
Cortland	1,972,468
Chenango	1,124,120
Delaware	444,575
Fulton	137,821
Franklin	72,942

**Interest On Debt
Per Capita**

Genesee	\$ 51
Montgomery	25
Greene	21
Cortland	14
Madison	14
Allegany	12
Livingston	10
Tioga	9.3
Herkimer	7.6
Chenango	6.7
Delaware	2.5
Fulton	0.3
Franklin	0.1

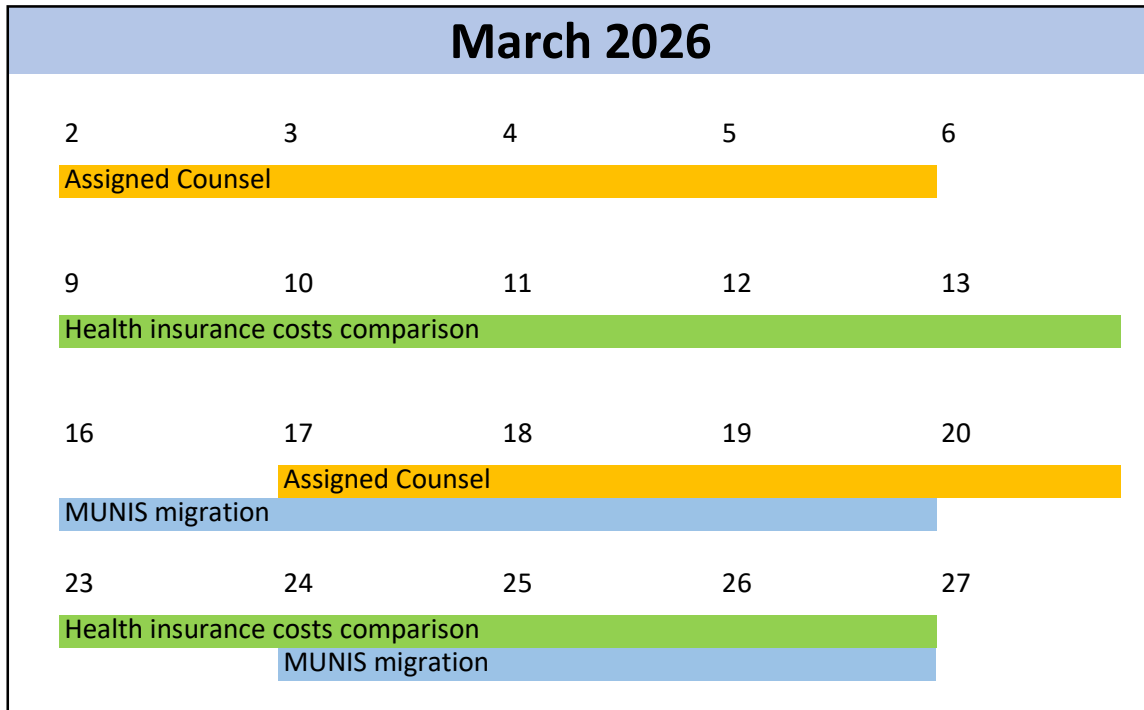
**Total Debt Payments
Per Capita**

Allegany	\$ 188
Genesee	121
Montgomery	112
Tioga	82
Livingston	61
Greene	60
Cortland	43
Herkimer	42
Madison	36
Chenango	25
Delaware	10
Fulton	2.6
Franklin	1.5

Audit Dept Calendar - 2026

PLEASE NOTE: This schedule is preliminary and subject to change. The schedule is also subject to input from the Chair of the Legislature and the Finance & Administration committee and its Chair.

Additionally, the projects listed on this calendar are in addition to the daily tasks of the Audit office including the audit of claims and other day-to-day activities.



- Assigned Counsel

A continuation of the review commenced in 2025. Reporting with respect to historical case and financial data has been requested from the department. Perform analytical procedures on the data and discuss any observation or findings. Additionally, during 2025 the Audit office gained an understanding of relevant regulations with respect to 18-b eligibility and the processes in place at the department. Conclude testing over eligibility determinations for a sample of client applications.

- Health insurance costs comparison

In 2025, the Audit office performed benchmarking against selected peer counties that focused on employment contracts, County-wide financial highlights, and departmental level data. Expand this analysis and perform a comparison of County-wide health insurance costs, including both active employees and retirees. Utilize all available public data including the employment contracts of peer counties and publicly available financial data on Open Book NY. Contact officials from other counties as needed. Prepare reporting of comparisons performed and share any findings with the Legislative committee working on peer county comparisons.

- MUNIS migration

The County is in the process of migrating its third-party financial software to a cloud-based environment. Assist the Finance office and IT department with reviewing the test environment and implementation.

April 2026				
30	31	1	2	3
Occupancy tax audits				
6	7	8	9	10
Occupancy tax audits				
13	14	15	16	17
Multiyear financial planning				
20	21	22	23	24
Occupancy tax audits				
27	28	29	30	1
Multiyear financial planning				

- Occupancy tax audits

Continue cycle of testing the occupancy tax returns of local hotel / motel operators (three per year). Additionally, perform a multiyear trend analysis of tax revenues collected from all operators in the County. Assess the trends for reasonableness and follow up as needed. Also update understanding of the impact of legislation on short-term rentals and the County's process for implementation.

- Multiyear financial planning

Facilitate discussions with management to assist in any way possible with the development of a multiyear financial plan per recommendation of NYS OSC. Assist the County Administrator and Director of Finance with available OSC planning tools. Update understanding of the County's processes for capital budgeting and management of capital projects. Review the County's plans for incorporation of a multiyear capital plan along with the financial plan.

May 2026				
4	5	6	7	8
Welfare fraud prevention				
11	12	13	14	15
Public Works				
	TC3			
18	19	20	21	22
Welfare fraud prevention				
	Public Works			
25	26	27	28	29
		TC3		

- Welfare fraud prevention

External welfare fraud is one of the leading financial risks to municipalities and continues to be on the rise. Hold discussions with DSS Commissioner and DSS's fraud unit to gain an understanding of the County's processes in response to fraud risk. Give consideration to: 1) preventative written policies in place, 2) the lines of communication between the fraud unit and caseworkers, 3) whether written policies and procedures are being followed, 4) technologies being used to prevent and detect client fraud, 5) how investigations are handled and followed up on, and 6) areas for improvement identified by management. Consider the need for additional procedures or testing, as applicable.

- Public Works

Hold discussions with the Commissioner and Deputy Commissioner of Public Works with a focus on key financial and management aspects of the department. Update understanding and perform analytical procedures in several areas, including: 1) the budgeting and monitoring of capital projects, 2) the budgeting and tracking of road maintenance, 3) building maintenance costs, 4) reimbursement of costs, and 5) asset / inventory controls.

- TC3

Continue to review available financial data, including TC3's budget and financial position. Discuss with relevant County and TC3 officials, as needed. Also obtain current TC3 enrollment data.

June 2026				
1	2	3	4	5
Review of grants County-wide				
8	9	10	11	12
Review of grants County-wide				
15	16	17	18	19
Claims audit process				
	Review of grants County-wide			
22	23	24	25	26
	Claims audit process			

- Review of grants County-wide

Hold discussions with the County Administrator, Director of Finance and Grants Administrator to gain an updated understanding of the processes for tracking and monitoring grants. Continue review of a sample of grants from departments across the County. For selected grants, hold discussions with the respective department, and evaluate: 1) the process in place for administering and monitoring the grant, 2) how objectives are defined and measured, 3) the data produced to demonstrate that grant objectives have been met, 4) timeliness of reporting and receivables, 5) accuracy of claims submitted for payment, 6) compliance with grant terms, and any others attributes deemed applicable.

- Claims audit process

The County received training in 2025 on how workflows in the third-party financial system can assist with improving efficiencies in the claims audit process. Follow up and pursue implementation of a revised system driven process. Additionally, discuss reducing reliance on paper files in the accounts payable process.

July 2026				
29	30	1	2	3
6	7	8	9	10
Cornell Cooperative Extension				
13	14	15	16	17
Purchasing policy				
20	21	22	23	24
Cornell Cooperative Extension				
27	28	29	30	31
Purchasing policy				

- Cornell Cooperative Extension review

The County provides funding annually to certain agencies to support operations. Select Cornell Cooperative Extension for routine review. Perform discussions with management to gain an understanding of operations, major initiatives, and impact of programs. Obtain financial statements and any other relevant financial information. Consider review of select programmatic data and any additional procedures as necessary.

- Purchasing policy

The County's purchasing policy is up for routine review. Hold discussions with administration to review the current policy and consider necessary changes and updates. Review compliance statistics with the County Administrator and consider impact. Consider best practices per NYS OSC and review adopted policies of other counties. Assist with facilitating updates to the policy, including adoption and implementation.

August 2026				
3	4	5	6	7
DSS program reviews				
10	11	12	13	14
DSS program reviews				
Risk assessment w/ bank				
17	18	19	20	21
Cybersecurity review				
24	25	26	27	28
DSS program reviews				

- DSS program reviews

The County's costs associated with NYS mandated programs have risen sharply and there is also a heightened risk for client fraud. Hold continued discussions with the Commissioner of Social Services and Director of Administrative Services to understand cost trends. Perform testing over a sample of eligibility determinations as deemed necessary. Emphasize temporary assistance and child care programs. Consider the processes and controls in place for caseworker authorizations as well as payment processing. Give consideration to the long term stability of these programs.

- Risk assessment w/ bank

Coordinate discussions with the County's primary banking institution. Assess the availability and operation of controls, including fraud controls. Coordinate with the Director of Finance to address any recommendations.

- Cybersecurity review

Continue follow up on recommended action items (vulnerability testing, the County's incident response plan, cyber insurance, etc.). Perform updated inquiries and ensure that action items have been addressed.

September 2026				
31	1	2	3	4
	Payroll processes			
7	8	9	10	11
	Payroll processes			
14	15	16	17	18
	MH agencies			
21	22	23	24	25
	MH agencies			
28	29	30	1	2
	Payroll processes			

- Payroll processes

The County will be adding an employee module to the County's financial system during 2026. Follow up on discussions and assist with implementation as needed. Consider the impact to processes and controls for employee leave requests and timekeeping. Additionally, there is a remaining payroll control weakness related to the need for a management level review of payroll change reports. Coordinate with the County's financial software provider as well as Finance and administration to address. Consider any other control gaps to address, including user menu access.

- MH agencies

Continuation of review commenced in 2025, giving consideration to risks to the County associated with pass through OMH / OASAS funding. Perform discussions with the Director of Community Services in regards to risks and processes in place for the oversight of agencies. Select additional agencies to review, including inspection of CFRs, contracts, and available financial information.

October 2026				
5	6	7	8	9
Health department				
12	13	14	15	16
Jail analysis				
19	20	21	22	23
Health department				
Soil & Water				
26	27	28	29	30
Jail analysis				
Soil & Water				

- Health department

Perform a fiscal and program review with the department. Gain an updated understanding of the department's programs and select a sample of programs for review. Request and review programmatic data and give consideration to the impact and monitoring of programs. Review grant expenditures and revenues, as applicable. Give consideration to the department's purchasing and contracting processes. Also discuss department-wide objectives with the Public Health Commissioner and action items identified by the department.

- Jail analysis

Perform an analysis of the County's inmate population, including requesting and reviewing data such as inmate headcount, length of stay, turnover, etc. Compare current data to historical data and consider and follow up on any trends. Perform discussions with the Sheriff and Jail management to review any trends or challenges. Consider the impact of the data on costs associated with the Jail (officer overtime, etc.).

- Soil & Water

Select CC Soil and Water Conservation District for routine review. Perform discussions with management to gain an understanding of operations, major initiatives, and impact of programs. Obtain financial statements and any other relevant financial information. Consider review of select programmatic data and any additional procedures as necessary.

November 2026				
2	3	4	5	6
DSS rep payee				
9	10	11	12	13
Insurance / risk management				
16	17	18	19	20
DSS rep payee				
Insurance / risk management				
23	24	25	26	27

- DSS rep payee

DSS provides Rep Payee services for those who cannot manage their own money. This may be done voluntarily or involuntarily. Hold discussions with DSS Commissioner and management to gain an updated understanding of systems and processes in place for the services. Consider the sufficiency of controls and any recommendations. Perform testing of a sample of rep payee payments, verifying the payees and amounts to corroborating documentation.

- Insurance / risk management

Coordinate discussions with the County Administrator and County Attorney to review County-wide risk management practices. Discuss any needs identified by the County and management's plan to address. Gain an understanding of the County's processes for receiving and following up on complaints. Consider reviewing logs as needed. Additionally, update understanding of the County's insurance coverages and discuss with management as to whether any gaps exist.

December 2026				
30	1	2	3	4
MUNIS roles / permissions				
7	8	9	10	11
County vehicles				
	MUNIS roles / permissions			
14	15	16	17	18
County vehicles				
21	22	23	24	25
28	29	30	31	1

- MUNIS roles / permissions

The roles / permissions structure in the County's third-party financial software has suffered from years of neglect. The current structure allows for the County to get by but is very inefficient and results in a much higher risk of users having access they shouldn't. The County underwent an assessment in 2025 of how the structure can be reworked and improved. Follow up with IT and Finance and pursue efforts to implement a revised structure moving forward.

- County vehicles

The County maintains a centralized listing of vehicles by department. Perform discussions with administration and department heads as needed to gain an understanding of the process of controlling and safeguarding County vehicles. Considering selecting vehicles and reviewing the use and business purpose. Consider additional procedures as needed.

Topics for County Collection of Property Taxes within the City of Cortland

Overview of Current Process

Cortland County Tax and Collection Authority

Benefits for Cortland County to collect property taxes
City of Cortland Taxes

Proposed Action for April's Finance & Administration meeting and identification of
operational issues

Cost to County:

Real Property Administration

Finance Administration

Other

Issuance of Notices/Due Dates for Payment

Classifying what is an installment option and late payment

Interest rates levied on late payments

County Administration of Delinquencies

Public Education and Outreach Campaign