



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

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

Tuesday, April 14, 2026

9:00 AM

Room 302

Call to Order

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

1. Roll Call

PRESENT:	Legislator Beau Harbin, Legislator Linda Jones, Legislator Joseph Nauseef, Legislator William McGovern, Legislator Cathy Bischoff
ABSENT:	
EXCUSED:	Legislator Eugene Waldbauer, Legislator Reed Cleland

Others Present:	
Michael Ponticiello	County Administrator
Savannah Hempstead	Clerk of the Legislature
Andrea Herzog	Director of Finance
Stephen Trobert	Manager of Audit and Financial Projects
Michelle Enright	Executive Director, Cortland County Convention & Visitors Center
Melanie Vilardi	Executive Director, Cortland County Business Development Corporation
Laura Fox	Director of Real Property Tax Services
Morgan Spaulding	Grants Administrator
Andrea Skeels	Cortland County Business Development Corporation
Machell Phelps	Director, Cortland Regional Sports Council
Jeri DuVall	Chief Assistant County Attorney
Wendy Canfield	Executive Assistant to the County Administrator

Scott Roman	Director of Emergency Response & Communications
Paul Heider	Legislator
Katee Padbury	Programs Coordinator, Health Department
Kristen Monroe	Commissioner of Social Services
Sydney Lee	Reporter, Cortland Standard
Sandra Price	Legislator
Kim Cameron	Resident
Cindy Stoker	Resident
Trisha Hiemstra	Director of Planning & Economic Development
Kevin Fitch	Chair of the Legislature (Remote)
Ashley Millard	Deputy Clerk of the Legislature (Remote)

Approval of Minutes

March 26, 2026 Finance & Administration Committee Minutes

RESULT:	APPROVED
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Committee Updates

Resolutions

Referred from Finance & Administration Committee

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 1

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

WHEREAS, New York State Tax Law, §1202-g (1) and (9) presently authorizes Cortland County to adopt and amend local laws, ordinances, or resolutions directing all revenues be allocated for tourist and convention development; provided, however, the County shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax; AND

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

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

WHEREAS, expanding the authorized use of occupancy tax funds to include economic development will allow the County greater flexibility to support projects that support local business development, hospitality sector growth, workforce creation and other related initiatives that directly or indirectly benefit the

County's economy, including tourism, as a whole; NOW THEREFORE BE IT

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

1. Revenues resulting from the imposition of tax authorized by this Section shall be paid into the treasury of the County of Cortland and shall be credited to and deposited into a reserve account. The collections therefrom, net the allowable county costs related to administration of the tax and the funds, shall be distributed by the Cortland County Legislature for any county purpose in the following manner:
 - a. A minimum of seventy-five percent (75%) of up to the first one million dollars (\$1,000,000) of net annual occupancy tax receipts shall be utilized to support and enhance the planning, promotion, marketing and growth of tourism, tourist activities, and attractions, and tourist product development; and
 - b. The remaining net occupancy tax proceeds, as determined by the Cortland County Legislature, shall be designated for any county purpose related to economic development;
2. Such Local Law shall provide that the County shall be authorized to retain up to a maximum of ten percent (10%) to defer the necessary expenses of the county in administering such tax; AND BE IT FURTHER

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

Mr. Nauseef MADE A MOTION TO AMEND the resolution to move the following language in No. 1, to a No. 2, "that such local laws shall provide that shall be authorized to retain a minimum of five percent (5%) up to a maximum of twelve percent (12%) to defer the necessary expenses of the county in administering such tax.", and to remove the "a minimum of five percent (5%)" in that language; Mr. Harbin SECONDED THE MOTION TO AMEND; and upon voice vote of members present; MOTION CARRIED. Ms. Jones VOTED NO to this amendment.

Mr. McGovern MADE A MOTION TO AMEND the language to change the maximum amount retained for administering the tax from 12% to 10%; Mr. Nauseef SECONDED THE MOTION; and upon unanimous voice vote of members present; MOTION CARRIED.

RESULT:	APPROVED (4 TO 1)
MOVER:	Legislator William McGovern
SECONDER:	Legislator Beau Harbin
AYES:	Beau Harbin, Joseph Nauseef, William McGovern, Cathy Bischoff
NAYS:	Linda Jones
EXCUSED:	Eugene Waldbauer, Reed Cleland
ABSENT:	

Referred from Public Works Committee

ON MOTION OF HEIDER

AGENDA ITEM NO. 2

Award Bid/Authorize Agreement for Construction for the Shifting of Existing Taxiway A, Reconstruction of Taxiway B Stub, and Shifting Taxiway B North at the Cortland County Airport

WHEREAS, the Cortland County Airport, as a public-use facility included in the National Plan of Integrated Airport Systems (NPIAS), will receive funding through the Federal Aviation Administration (FAA) Airport Improvement Program (AIP) for Federal Fiscal Year 2026; AND

WHEREAS, the County of Cortland, New York, wishes to continue improvements to the infrastructure of Cortland County Airport-Chase Field through the Construction for the Shifting of Existing Taxiway A, Reconstruction of Taxiway B stub, and Shifting Taxiway B north stub at Cortland County Airport-Chase Field, which is necessary to continue safe operation of aircraft at the Airport; AND

WHEREAS, the Cortland County Public Works Department advertised a solicitation for bids for the Construction Phase of Shifting of existing Taxiway A, Reconstruction of Taxiway B Stub, and Shifting Taxiway B North Stub project; AND

WHEREAS, the bid proposals were received and opened for this project on March 12, 2026 and the following list constitutes the results of said bid opening:

BIDDER NAME AMOUNT OF BID

Rifenburg Construction, Inc. 5835 State Route 5 Herkimer, NY 13350	\$4,834,115.00
Seneca Stone Corporation 2747 Canoga Road Seneca Falls, NY 13148	\$6,463,000.00
Suit Kote Corporation 1911 Lorings Crossing Rd Cortland, NY 13045	\$7,541,711.95

; AND

WHEREAS, the lowest responsible bid received for the construction phase of said project was received from Rifenburg Construction, Inc., 5835 State Route 5, Herkimer, NY 13350 for an amount of \$4,834,115.00; AND

WHEREAS, the Cortland County Legislature approved the design for the Shifting of Existing Taxiway A, Reconstruction of Taxiway B Stub, and Shifting Taxiway B North Stub at Cortland County Airport and entered into an agreement for the design of the project with McFarland Johnson, Inc. by Resolution No. 195-24; AND

WHEREAS, the local and state share of 2.5% of the overall grant budget is equal to one hundred thirty-three thousand four hundred twenty-eight Dollars (\$133,428.00) each to complete the construction of the Shifting of Existing Taxiway A, Reconstruction of Taxiway B Stub, and Shifting Taxiway B North Stub at the Cortland County Airport – Chase Field; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby endorses and approves the acceptance of the FAA AIP Grant for the Construction Phase for Shifting of Existing Taxiway A, Reconstruction of Taxiway B Stub, and Shifting Taxiway B North Stub Project for a total amount of \$4,834,115.00; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is hereby authorized to execute all necessary documents and plans on behalf of the County of Cortland with the Federal Aviation Administration, New York State Department of Transportation, McFarland Johnson, Inc. and Rifenburg Construction, Inc. with respect to the Shifting of Existing Taxiway A, Reconstruction of Taxiway B Stub, and Shifting Taxiway B North Stub project; AND BE IT FURTHER

RESOLVED, that a certified copy of this Resolution be filed with the Federal Aviation Administration and New York State Department of Transportation by attaching it to any necessary Grant Agreement and Engineering Agreement in connection with the Project; AND BE IT FURTHER

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

Increase:

HH56105.52800.TWAB	Infrastructure	\$5,337,115.00
HH56105.44597.TWAB	Federal Revenue	\$5,070,259.00
HH56105.43597.TWAB	State Revenue	\$ 133,428.00
HH56105.45031.TWAB	Inter-Fund Transfer	\$ 133,428.00
A99095.59950.TWAB	Transfer to Capital	\$ 133,428.00
A359900	General Fund Balance	\$ 133,428.00

RESULT:	APPROVED (5 TO 0)
MOVER:	Legislator Joseph Nauseef
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer, Reed Cleland
ABSENT:	

Referred from Government Operations Committee

Referred from Judiciary & Public Safety Committee

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 3

Accept and Authorize FEMA Hazard Mitigation Grant - Emergency Response & Communications

WHEREAS, the US Department of Homeland Security and Emergency Services Federal Emergency Management Agency (DHSES-FEMA) has awarded the Cortland County Department of Emergency Response and Communications a grant in the amount of \$150,000, resulting in no new county costs, in support of Multi-Jurisdictional Local Hazard Mitigation Planning; AND

WHEREAS, the Hazard Mitigation Grant Program (HMGP) is a Federal Emergency Management Agency (FEMA) program designed to help communities reduce long-term risk to people and property from future natural hazards after a federally declared disaster; AND

WHEREAS, Studies consistently show that hazard mitigation saves money. FEMA-supported mitigation programs have demonstrated an average return of \$6 in avoided future losses for every \$1 invested, making HMGP a critical tool for resilience and fiscal responsibility; AND

WHEREAS, there is a 25% non-federal match in the amount \$37,500 that can be in either matching funds, in-kind services, or other eligible sources; 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:

Account		Current	Change	Revised
A34105.44389.26HMG	DHSES HMP Grant	0	\$112,500	\$112,500
A34105.54048.26HMG	Program Specific Materials	0	\$150,000	\$150,000
A.359900	Appropriated Fund Balance	0	\$ 37,500	\$ 37,500

; 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 US Department of Homeland Security and Emergency Services Federal Emergency Management Agency at an amount not to exceed \$150,000; 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 (5 TO 0)
MOVER:	Legislator Linda Jones
SECONDER:	Legislator Beau Harbin
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, William McGovern, Cathy Bischoff

NAYS:	None
EXCUSED:	Eugene Waldbauer, Reed Cleland
ABSENT:	

Referred from Agriculture/Planning/Environment Committee

ON MOTION OF WILLIAM MCGOVERN

AGENDA ITEM NO. 4

Amend 2026 Budget – Rural Transportation Assistance Program

WHEREAS, the Rural Transportation Assistance Program (RTAP) is a Federal Transit Administration (FTA) program administered by the New York State Department of Transportation (NYSDOT) to support training and professional development; AND

WHEREAS, Cortland County can access RTAP funds directly to be reimbursed for individual training and professional development needs; AND

WHEREAS, RTAP funds are fully reimbursable, and no local matching share is required under the NYSDOT RTAP program; AND

WHEREAS, in order to attend training and professional development activities under RTAP, the County must amend the 2026 budget to reflect the increase in both estimated revenue and appropriations associated with these reimbursable funds; NOW THEREFORE BE IT

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

Increase

Revenue	A56305 44589 RTAP	\$10,000
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Increase

Appropriations	A56305 54035 RTAP	\$10,000
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RESULT:	APPROVED (5 TO 0)
MOVER:	Legislator Beau Harbin
SECONDER:	Legislator Linda Jones
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer, Reed Cleland
ABSENT:	

Referred from Health & Human Services Committee

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 5

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 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 24, 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 24, 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:	APPROVED (3 TO 2)
MOVER:	Legislator Beau Harbin
SECONDER:	Legislator Joseph Nauseef
AYES:	Beau Harbin, Linda Jones, William McGovern
NAYS:	Joseph Nauseef, Cathy Bischoff
EXCUSED:	Eugene Waldbauer, Reed Cleland
ABSENT:	

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 6

**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:	APPROVED (5 TO 0)
MOVER:	Legislator Beau Harbin
SECONDER:	Legislator William McGovern
AYES:	Beau Harbin, Linda Jones, Joseph Nauseef, William McGovern, Cathy Bischoff
NAYS:	None
EXCUSED:	Eugene Waldbauer, Reed Cleland
ABSENT:	

Monthly Reports

1. Grant Administrator Monthly Report

RESULT:	COMPLETED
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2. County Auditor Quarterly Update

RESULT:	COMPLETED
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3. Finance Monthly Report

RESULT:	COMPLETED
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4. County Investing

RESULT:	COMPLETED
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Discussion Items

1. Update on Financial Status

RESULT:	COMPLETED
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2. Tax Collection

RESULT:	COMPLETED
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3. Article 11 and the Foreclosure Process

RESULT:	COMPLETED
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Adjournment

The meeting was adjourned at 11:06 AM.

U.S. Department of Homeland Security
Federal Emergency Management Agency
FEMA Region 2
26 Federal Plaza
Suite 1307
New York, New York 10278



FEMA

March 26, 2026

Ms. Alison Maura
State Hazard Mitigation Officer
New York State Division of Homeland Security and Emergency Services
11 British American Blvd, 2nd Floor
Latham, NY 12110

Re: FEMA-4755-DR-NY
Hazard Mitigation Grant Program (HMGP)
HMGP Project: # 4755-0002
Cortland County
Cortland County Hazard Mitigation Plan – Approval Letter

Dear Ms. Maura:

The Federal Emergency Management Agency (FEMA) has completed review of the New York State Division of Homeland Security and Emergency Services (DHSES) request for funding of the Hazard Mitigation Grant Program (HMGP) project number 4755-0002 for the Cortland County Hazard Mitigation Plan Update. DHSES as the grant recipient (hereinafter known as the Recipient) will administer this sub-grant to Cortland County (hereinafter known as the Sub- Recipient).

Funding has been made available in an amount not to exceed total project costs of \$150,000.00 with a Federal share of \$112,500.00 and the required non-Federal matching share of \$37,500.00. The subgrant award was obligated on February 28, 2026. The necessary costs of requesting, obtaining, and administering federal disaster sub-grants will only be covered by an allowance as defined in 44 CFR Part 207. Approval is contingent upon the fulfillment of all conditions identified by FEMA (see the attached Conditions of Approval (COA)).

The Period of Performance (POP) deadline of April 30, 2029, has been established for this grant program. The POP is in accordance with Hazard Mitigation Assistance Guidance dated July 30, 2024, Part. 8. Award Administration Requirements, G. Period of Performance. DHSES will administer this sub-grant within the grant program POP.

The approved Scope of Work (SOW) as outlined in the application the goal of this project is to provide an update to the existing Cortland Multi-Jurisdictional Hazard Mitigation Plan before the expiration of the current plan. The goal will be to get all the municipalities included in this next update. This Hazard Mitigation Plan update will utilize planning framework and tools developed by the New York State Division of Homeland Security and Emergency Services (DHSES) to streamline, and better integrate, local hazard mitigation planning in New York State.

Ms. Alison Maura
March 26, 2026
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Please be advised that the Local Mitigation Planning Policy Guide FP 206-21-0002 (Guide, Policy) was released on April 11, 2025 and is effective on April 11, 2025. The Guide is FEMA's official policy and interpretation of the applicable statutes and mitigation planning regulations at 44 Code of Federal Regulations (CFR) Part 201. The policy applies to state and local governments that update and implement state and local mitigation plans as well as FEMA officials who review and approve those plans. This updated policy became effective on April 11, 2025. Plans that are not approved by the effective date will have to meet the requirements established in the updated policies. The guide is available through the following link: [Local Mitigation Planning Policy Guide \(fema.gov\)](https://www.fema.gov/local-mitigation-planning-policy-guide)

Any change to the approved Scope of Work as identified within the application must be submitted to FEMA Region 2 for consideration and approval prior to implementation. This includes any potential extension of the sub-recipient project schedule as identified within the conditions of approval. Execution of any modification to the approved scope of work without prior FEMA Region 2's approval may jeopardize funding for the sub-grant project as a whole. In accordance with 2 CFR Part 200, the Recipient must ensure that Sub-recipients are aware of requirements imposed upon them by Federal Statute and regulations.

FEMA urges your office to meet with the Sub-recipient to review the project requirements as soon as possible. At this meeting, please discuss in detail the COA and project schedule including quarterly performance reporting and fiscal documentation requirements. FEMA is available to assist the Recipient and Sub-recipient in the implementation of this project.

Should you have any questions or require additional information, please contact Sharon Edwards, Hazard Mitigation Assistance Branch Chief at (212) 680-3633 or by email at Sharon.Edwards@fema.dhs.gov.

Sincerely,

William McDonnell
Mitigation Division Director
FEMA Region 2

cc: Ms. Shannon Al-Jabi, NYSDHSES, Chief of Mitigation Programs

Attachment: Conditions of Approval (COA)
Record of Environmental Consideration

CONDITIONS OF APPROVAL
HMGP Project: 4755-0002
Cortland County
Cortland County Hazard Mitigation Plan Update

FEMA Region 2 approval is contingent upon fulfillment of all the following conditions:

1. Approved Scope of Work

The approved Scope of Work (SOW) as outlined in the application the goal of this project is to provide an update to the existing Cortland Multi-Jurisdictional Hazard Mitigation Plan before the expiration of the current plan. The goal will be to get all the municipalities included in this next update. This Hazard Mitigation Plan update will utilize planning framework and tools developed by the New York State Division of Homeland Security and Emergency Services (DHSES) to streamline, and better integrate, local hazard mitigation planning in New York State.

The Local Mitigation Planning Policy Guide FP 206-21-0002 (Guide, Policy) was released on April 11, 2025, and is effective on April 11, 2025. The Guide is FEMA's official policy and interpretation of the applicable statutes and mitigation planning regulations at 44 Code of Federal Regulations (CFR) Part 201. The policy applies to state and local governments that update and implement state and local mitigation plans as well as FEMA officials who review and approve those plans. This updated policy became effective on April 11, 2025. Plans that are not approved by the effective date will have to meet the requirements established in the updated policies. The guide is available through the following link: [Local Mitigation Planning Policy Guide \(fema.gov\)](https://www.fema.gov/local-mitigation-planning-policy-guide)

2. Scope of Work Changes

In accordance with 2 CFR Section 200.308, pass-through entities (the program Recipient) must obtain prior approval from FEMA prior to implementation of any proposed SOW change. Requests must be made in writing and demonstrate the need for the SOW change. The request should also include a revised SOW, schedule, and budget. Any SOW changes are subject to all programmatic requirements, including EHP review requirements. All approvals will be at FEMA's discretion.

3. Other Regulatory Requirements

As part of our approval, the Sub-recipient is required to adhere to all applicable Federal regulations including the following: 2 CFR 200: Uniform administrative requirements, cost principles, and audit requirements for federal award.

4. Budget Changes

Recipients and Sub-recipients are permitted to re-budget within the approved direct cost budget to meet unanticipated requirements and may make limited program changes to the approved budget. For more information on direct cost categories, please see 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments. Projects will require the prior written approval of FEMA as follows:

- Cost overrun and underruns can result from a scope, schedule or budget change.
- Recipients must notify FEMA prior to redirecting funds from an underrun to other approved sub-grants for which an overrun has been requested. The sub-grant must continue to programmatic eligibility requirements to include cost share.

CONDITIONS OF APPROVAL

HMGP Project: 4755-0002

Cortland County

Cortland County Hazard Mitigation Plan

5. Project Completion Schedule

The sub-grant project must be completed under the project schedule provided by the Sub-recipient within the project application, as finalized prior to project approval. The project completion date for this sub-grant award is April 30, 2029. Changes to this schedule would be considered a SOW change and therefore must be pre-approved by FEMA and the grant Recipient. Please note,

the sub-grant project schedule is unique and separate from the grant Period of Performance (POP). The grant POP is the period during which the Recipient (DHSES) is expected to administer all HMGP activities under the declared disaster.

6. Period of Performance Extensions

In order for the sub-recipient to be considered for a period of performance extension, DHSES must submit a formal written request to the Regional Administrator no later than sixty (60) days prior to the expiration of the period of performance and must include a justification for the extension. This justification is a written explanation of the reason or reasons for the delay; an outline of remaining funds available to support the extended performance period; and a description of performance measures necessary to complete the project within the requested extended period of performance.

Other information required with this request includes: a revised budget information form (regardless of whether or not there are changes to the budget); copies of any contracts entered into by sub-recipient with vendors; percentage of work completed, and a description of all work completed. Extensions may not be considered for projects that are a result of delays in project initiation and implementation.

7. Reporting Requirements

Once funding has been obligated, in accordance with 44 C.F.R. 206.438 (d), the Governor's Authorized Representative is required to submit a claim to FEMA Region 2 for reimbursement of allowable costs prior to the drawing down of those funds. These submitted claims must also certify that reported costs were incurred in the performance of eligible work, that the approved work was completed, and that the mitigation measure complies with the provisions of the FEMA-State Agreement.

Recipients and Sub-recipients must maintain records of work and expenditures. Recipients submit quarterly financial and performance reports to FEMA on January 30, April 30, July 30, and October 30. The first quarterly reports are due 30 days of the end of the first federal quarter following the initial grant award. FEMA may waive the initial reports.

The Recipient shall submit quarterly financial status and performance reports thereafter until the grant ends. Failure to submit financial and performance reports to FEMA in a timely manner may result in an inability to access grant funds until proper reports are received by FEMA. Recipients are encouraged to contact FEMA should this occur.

8. Performance Reports

The Recipient shall submit a quarterly performance report for each grant award. Performance reports should include:

CONDITIONS OF APPROVAL
HMGP Project: 4755-0002
Cortland County
Cortland County Hazard Mitigation Plan Update

- Reporting period, date of report, and Recipient POC name and contact information.
- Project identification information, including FEMA project number (including disaster number and declaration date for the HMGP), Sub-recipient, and project type using standard NEMIS project type codes.
- Significant activities and developments that have occurred or have shown progress during the quarter, including a comparison of actual accomplishments to the work schedule objectives established in the grant.
- Percent of work completed and whether completion is on schedule, a discussion of any problems, delays, or adverse conditions that will impair the ability to meet the timelines stated in the grant, and anticipated completion date.
- Status of costs, including whether the costs are: (1) unchanged, (2) overrun, or (3) underrun. If there is a change in cost status, the report should include a narrative describing the change.
- A statement of whether a request to extend the grant POP is anticipated.

Requests for additional project time extensions would only be considered in instances where the sub-recipient has provided the Recipient with accurate quarterly status reports. FEMA may suspend drawdowns from SMARTLINK if quarterly reports are not submitted on time.

9. Financial Reports

Recipients shall submit a quarterly Federal Financial Report (FFR). Obligations and expenditures must be reported on a quarterly basis through the FFR (SF-425), which is due to FEMA within 30 days of the end of each calendar quarter (e.g., for the quarter ending March 31, the FFR is due no later than April 30). A report must be submitted for every quarter of the POP, including partial calendar quarters, as well as for periods where no grant activity occurs. Future awards and fund drawdowns may be withheld if these reports are delinquent. The final FFR is due 90 days after the end of the POP.

The Office of Management and Budget (OMB) has directed that FFR (SF-425) replace the use of the SF-269, SF-269A, SF-272, and SF-272-A. SF-425 is intended to provide Federal agencies and grant recipients with a standard format and consistent reporting requirements. FEMA may suspend drawdowns from SMARTLINK/PARS if quarterly reports are not submitted on time.

10. Closeout

As required by 44 CFR 206.438(d), the Recipient will submit a letter signed by the Governor's Representative or equivalent certifying that:

- The report costs were incurred in the performance of eligible work.
- The approved work was completed, and the mitigation measure follows the provisions of the FEMA-STATE Agreement.
- Each sub-grant has been completed in compliance with the approved SOW.
- Actual expenditures have been documented and are consistent with the SF-424A or SF-424C.

CONDITIONS OF APPROVAL
HMGP Project: 4755-0002
Cortland County
Cortland County Hazard Mitigation Plan

- All program income has been deducted from total project costs as specified in 2 CFR Part 200.80.
- All project work was performed in accordance with all required and applicable building codes as modified or protected by the approved project. (If applicable)
- For new or updated hazard mitigation plans, a final copy of the FEMA-approved and community-adopted plan has been submitted to FEMA. (If applicable)
- The activity is consistent with 44 CFR Part 201 and 206.
- The Sub-Recipient can claim management costs incurred up to whichever of the following occurs first:
 - 180 days after work is completed for the non-management cost HMGP project for the declaration. OR
 - 180 days after the latest performance period for the non-management cost HMGP project. OR
 - The recipient management cost award has been closed out.

When one of the conditions is triggered, the timeframe for the Sub-Recipient to submit their management cost claim begins.

Sub-Recipients must submit final reporting to the pass-through entity no later than 90 days after the end of the Period of Performance. To ensure that this requirement is met, the Recipient will ask the Sub-Recipient to submit final payment request within sufficient time after project completion to allow time to close the project. The Recipient must submit a final SF-425 and Performance Report no later than 120 days after the end date of the POP, per 2 CFR Sections 200.343 and 200.344.



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



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 March 2026
Committee Meeting Date: April 14th, 2026

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

Meetings/Trainings Attended:

- AP&E, HHS Committee Meetings
- ARC Grants to Grow Meeting with County Clerk
- County Infrastructure Grant Program R2 Meeting – Multiple
- Workforce Grants Discussion with Director of Workforce Development
- Centerstate CEO Housing Webinar
- ESD County Infrastructure R1 Quarterly Check In
- Occupancy Tax Discussion Round 2
- Village of McGraw NYFORWARD Meeting with Department of State
- Courthouse HVAC Discussion
- Water Infrastructure Funding Webinar
- NYS Archives Grant Meeting with County Clerk - Multiple
- Urban Land Use Technical Assistance Program Proposal Meeting
- Employee Development Committee Meeting
- NYS Association of County Planning Directors Monthly Meeting
- Broadband Meetings– Multiple
- Grant Management Solution Demo
- Safety & Compliance Committee Meeting
- Legislative Session

Education & Outreach

- Village of Homer DRI – Small Project Fund Open House Meeting
- Legislative Breakfast
- Chamber Business After Hours – TC3
- Town of Virgil Board Meeting
- Cortland Counts Community Forum
- Leadership Cortland – Agriculture & Tourism Day
 - Byrne Dairy & Homer Hops
- NYSAC Legislative Session, Albany, NY
 - Attended the Agriculture, Economic Development, and Rural Affairs Standing Committee meeting and several workshops on AI, economic development, short-term rentals, and visual storytelling. Gained valuable insights and engaged in networking with county and state partners.
- Village of Homer Board of Trustees Meeting
- ARC Regional Grant Training Workshop



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Monthly Report for March 2026
Committee Meeting Date: April 14th, 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.
 - Cortlandville is currently reviewing bids
- \$62,000 awarded in grants and donations for playground at Dwyer Park in partnership with Kiwanis Club.
 - Playground equipment ordered and delivered. 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.
- \$245,011 awarded through NYS Division of Criminal Justice Services for FY25 Criminal Justice Discovery Reform Grant to support local law enforcement agencies with expenses related to the implementation of discovery and pretrial reforms.
- \$50,000 awarded through the Department of Homeland Security & Emergency Services (DHSES) for cybersecurity related needs.
- \$280,059 awarded through NYS Division of Criminal Justice Services for FY25-26 Criminal Justice Discovery Reform Grant to support local law enforcement agencies with expenses related to the implementation of discovery and pretrial reforms.
- \$101,000 awarded through NYS Department of State Brownfield Opportunity Area Grant Program for Countywide Brownfield Pre-Planning Inventory and Analysis.
- \$50,000 awarded through Department of Homeland Security & Emergency Services through the Critical Infrastructure Grant Program for exterior surveillance cameras at the County Office Building.

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.
- 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.



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Monthly Report for March 2026
Committee Meeting Date: April 14th, 2026

- 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
- Application to the Empire State Development County Infrastructure Grant Program for the Arbor Brook Flats Development Infrastructure Improvement Project.
 - Collaborated with the Village of Homer to develop a comprehensive proposal supporting critical infrastructure improvements for the 36-unit Arbor Brook Flats development, including replacement of the Village's water tank.
- NYS Archives Local Government Records Management Improvement Fund application submitted with the County Clerk and various departments for the digitization of records.

Grant Applications in Progress:

- Exploring Funding Opportunities for new HVAC system for the Courthouse.
- Developing Microenterprise Assistance Program and application.
- Working with Village of McGraw on EFC Engineering Planning Grant to conduct I&I study.
- Exploring grant opportunities to support updating Village of McGraw's Comprehensive Plan.
- 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.
- Exploring funding opportunities in collaboration with Workforce Development
- 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

March 2026 Quarterly Update

Summary of Reports Drafted for Discussion

- **Business Development Corporation** – The Audit office performed a routine review with the contracted agency. Several meetings were held with the Executive Director and Chief Financial Officer of the BDC and IDA to gather an understanding of the agencies' operations and fiscal processes. The Audit office reviewed several documents including but not limited to: the County's contract with the BDC, a report of current projects and loans, historical financial statements, policies, Board minutes, PILOT agreements, and the administrative services agreement between the BDC and IDA. Additionally, certain analytical procedures were performed over historical financial information. Findings and recommendations noted were discussed with the Executive Director and CFO.

Departmental Comparisons

- Utilizing data obtained from OpenBook NY, the Audit office performed comparisons of departmental level data between the County and a subset of other NYS counties with a population between 44k – 57k. The Audit office compared expenditure data by department (including wages, employee benefits, and contractual costs) as well as revenue data by department, where applicable. The analysis was performed on a per capita basis, and a report summarizing the results of the comparisons was presented at the February and March Finance & Administration committee meetings. The departmental comparisons were also presented to department heads at the February department head meeting.

Multiyear Financial Planning

- The Audit office is assisting administration with the development of a multiyear financial plan per recommendation of NYS OSC. The office coordinated meetings with the County Administrator and Director of Finance to review available OSC planning tools and tailored the projection templates for the County's significant funds. Additionally, the County's Commissioner of Public Works is currently leading an effort to develop a multiyear capital plan which can be incorporated with the financial plan.



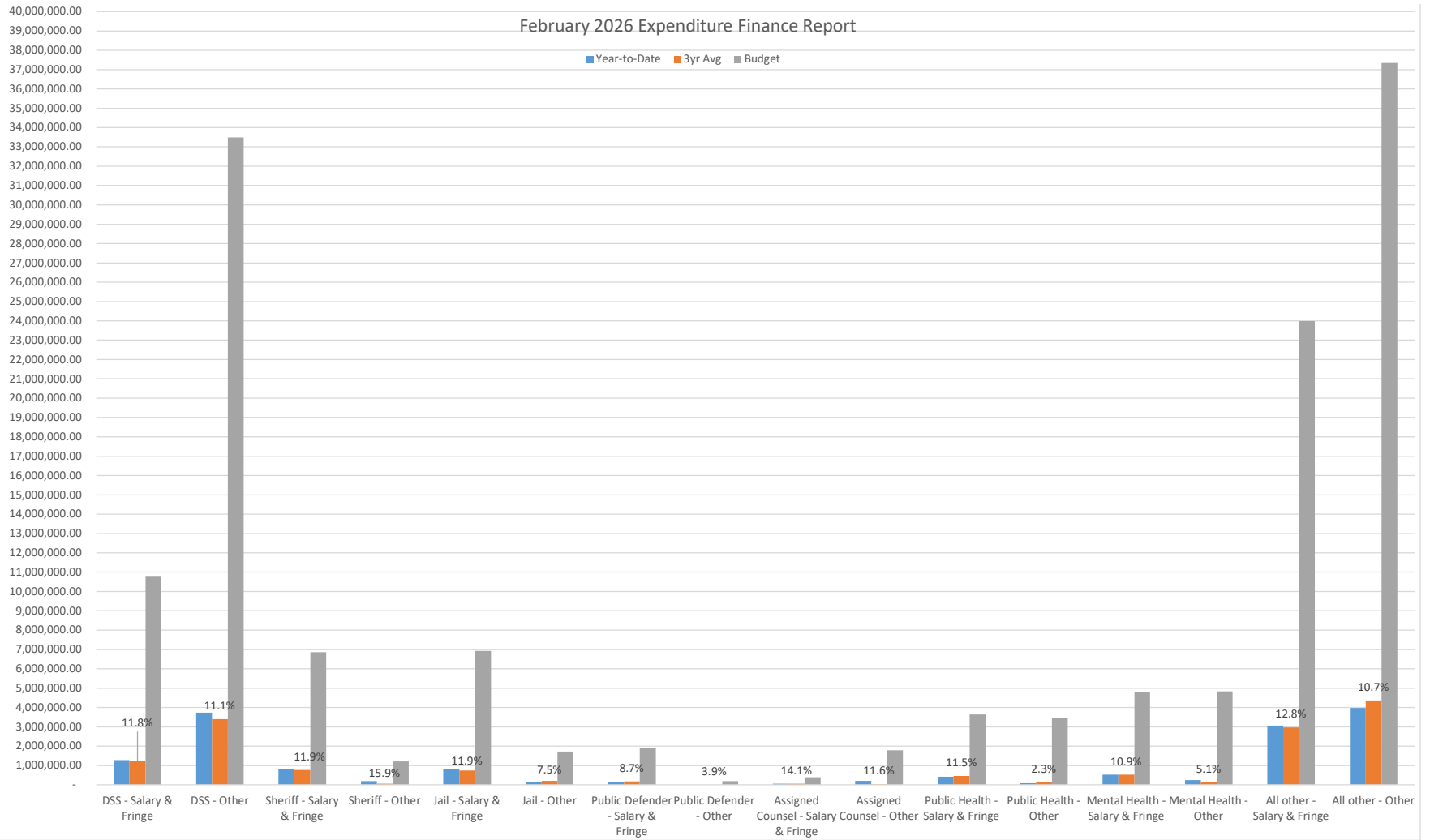
OFFICE OF COUNTY AUDITOR
CORTLAND COUNTY
60 CENTRAL AVENUE, CORTLAND, NY 13045
607-753-5020

Stephen M. Trobert, CPA
Manager of Audit & Financial Projects

Other Items

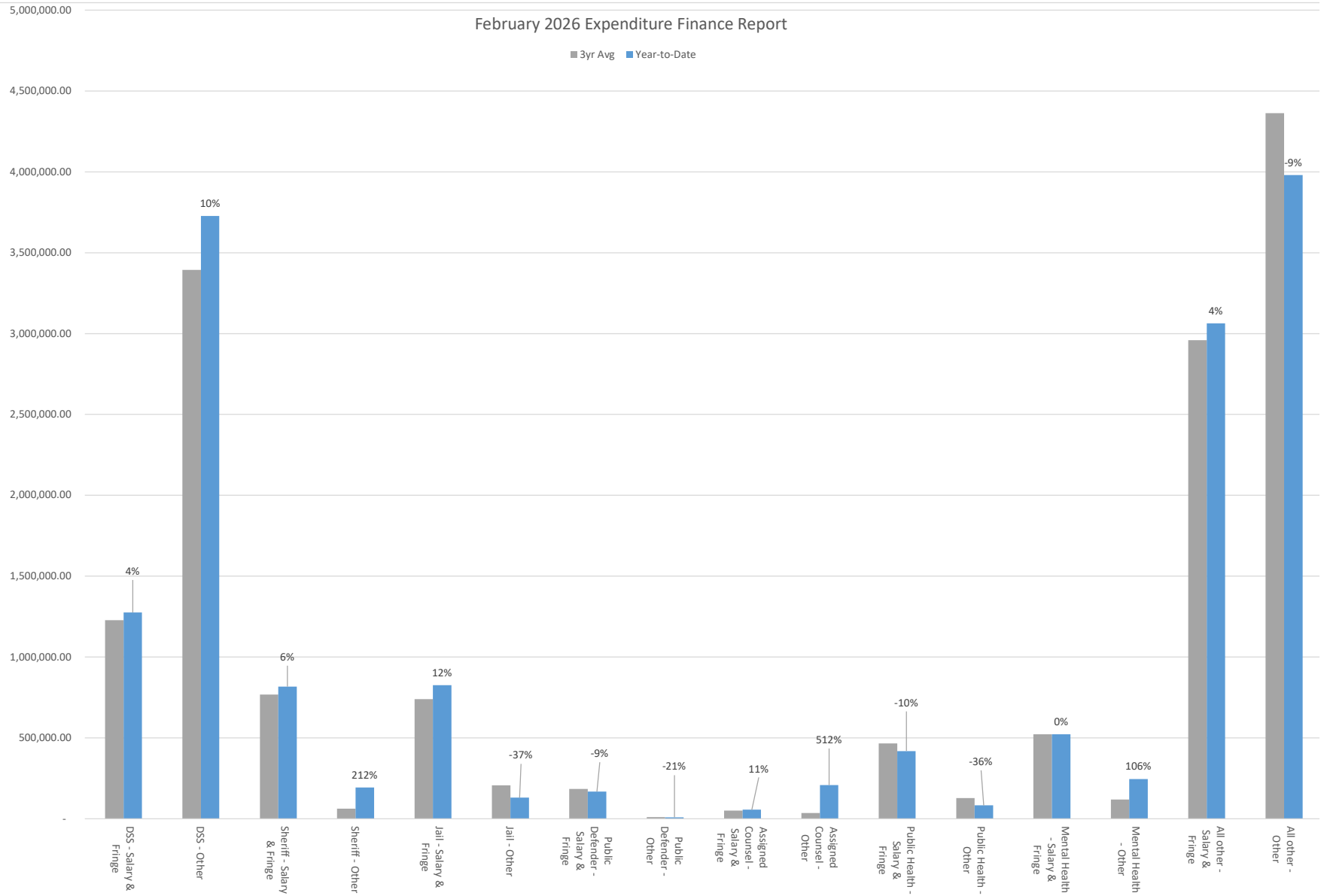
- **Audit department schedule** – A draft 2026 schedule for the Audit department has been prepared and reviewed with the Finance & Administration committee at the March meeting. The schedule is preliminary, subject to change, and subject to input from the Finance & Administration committee and its Chair and the Chair of the Legislature.
- **Health insurance** – The Audit office has commenced procedures to perform a comparison of County-wide health insurance costs to peer counties. This will include comparing costs associated with both employees and retirees. The Audit office has started reviewing publicly available data including Open Book NY. Reporting of the analysis performed and any findings noted will be shared with the Finance & Administration committee.
- **Assigned Counsel** – The department continues to progress toward the implementation of third-party software to standardize the submission of attorney vouchers for the 18-B program. Additionally, the Audit office met with the department in February and requested various historical data with respect to costs and hours associated with Assigned Counsel cases. Analytical procedures will be performed over the data once received.
- **Public Works projects** – Met with the Commissioner of Public Works and the department's fiscal staff to gain an understanding of processes in place to ensure the County maximizes available reimbursement (State and Federal grants, etc.) on capital projects across the County. The Audit office documented the information obtained during the meeting and follow up procedures will be performed as needed.
- **Financial software** – Assisted with coordinating trainings on the County's third-party financial software for recently hired IT staff. Additionally, the County is in the process of migrating the software to a cloud-based environment. The Audit office is assisting the Finance office and Information Technology department with the transition.
- **Opioid settlement funding** – Reviewed the contracts with third-party agencies associated with the award of Opioid Settlement Funds per Resolution No. 188-25. Recommended revisions to one of the agency contracts, and these recommendations are currently being addressed by the County Attorney's office and Mental Health department.

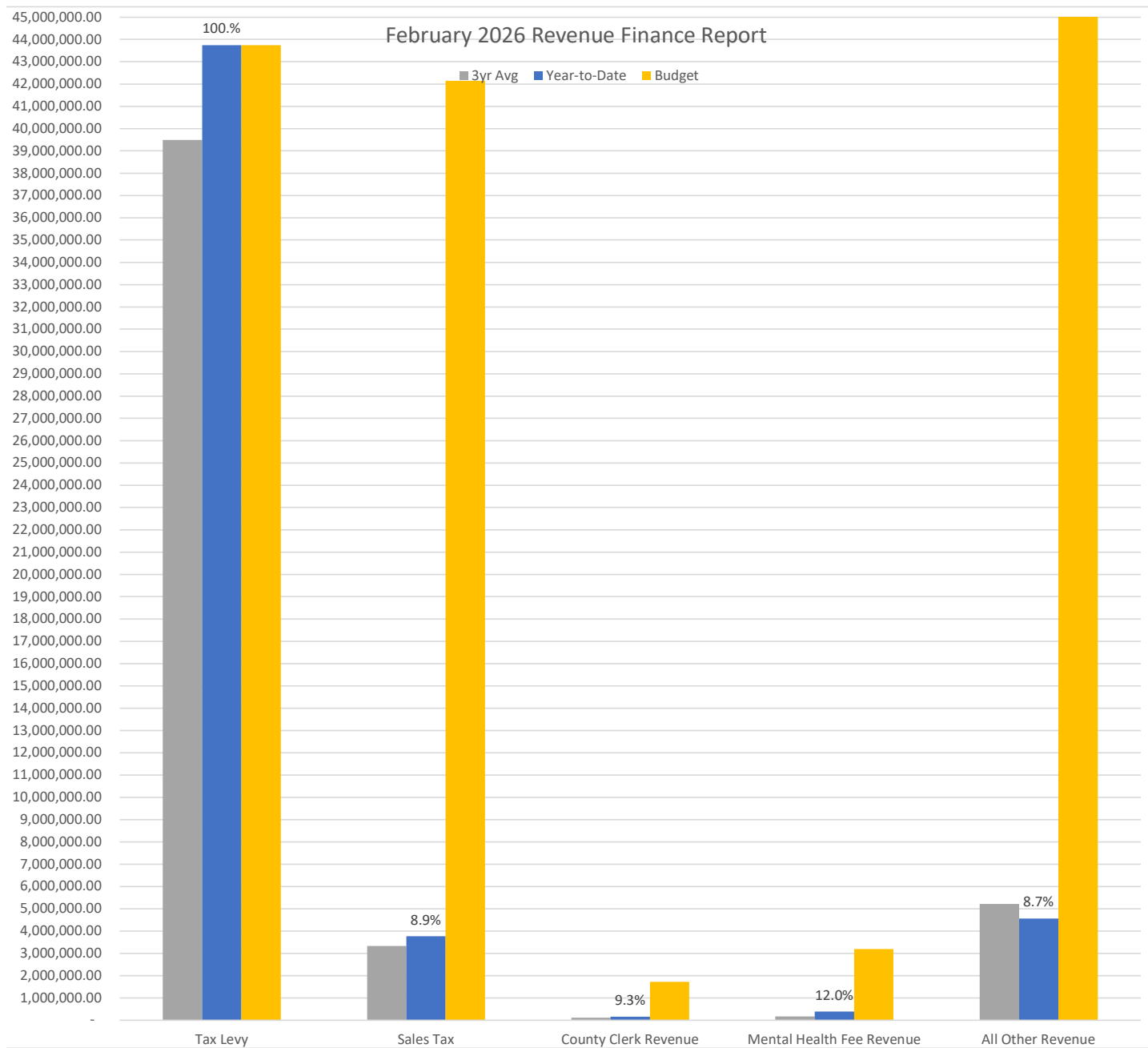
February 2026 Expenditure Finance Report

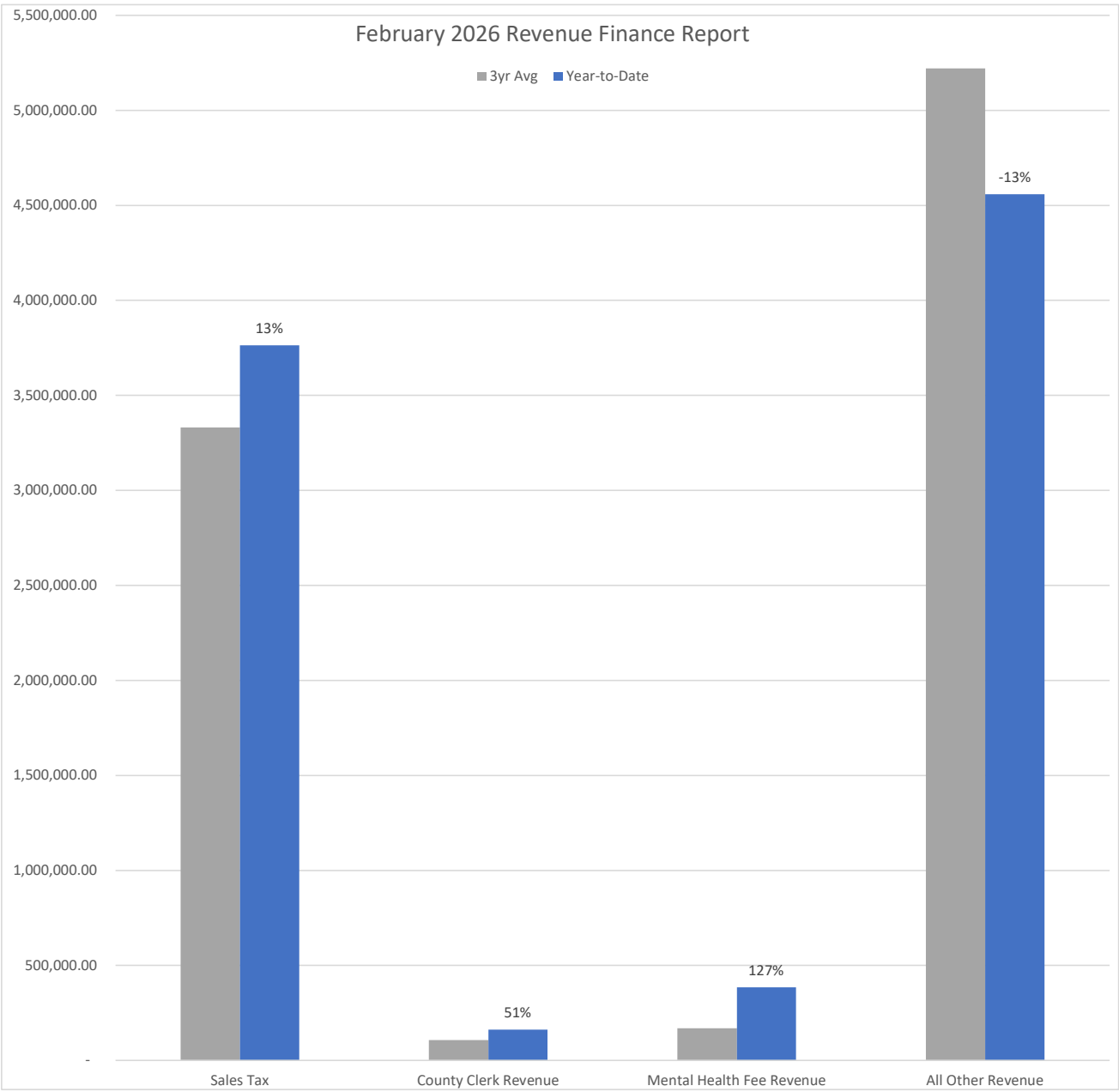


February 2026 Expenditure Finance Report

■ 3yr Avg ■ Year-to-Date







Cortland County Tax Collection Transition in the City of Cortland– Overview

April 13, 2026

This overview reflects a proposed transition in which Cortland County assumes responsibility for the collection of County property taxes within the City of Cortland in 2027, while the City will continue to collect City taxes independently.

This transition affects approximately:

3,223 non-escrowed parcels (direct taxpayer impact)

1,742 escrowed parcels (limited direct impact; handled by mortgage servicers)

Payment Schedule

The collection period for County taxes within the City will shift by approximately one month.

Full Payment: Due January 31 – No interest

Partial Payments (optional):

- January 31 – 50% – No interest
- March 15 – 25% – 1.5% interest applied to remaining balance
- April 30 – 25% – 3% interest applied to remaining balance

If partial payments are not utilized, interest accrues at 1% per month until paid in full.

Any unpaid balance after April 30 will be considered delinquent.

Sample bill is attached with coupons for partial payments.

Payment Methods and Improvements

To improve accessibility, online payment capability will be implemented.

Taxpayers may:

- Pay online
- Pay by mail
- Pay in person

Public messaging will emphasize online payments to streamline operations and reduce counter demand.

Anticipated Costs

FY26

- 1 new computer
- 1 replacement computer
- Public communication and advertising plan

FY27

Tax bill production and mailing (approx. 5,000 parcels): ~\$7,350

Includes postage, envelopes, bill stock, copies, delinquent notices, and escrow receipt

Public Communication Plan

A structured outreach effort will be implemented to minimize confusion and ensure timely payment:

- Direct mail (postcards) – initial notification (June) and pre-collection reminder
- Dedicated website content and FAQs
- Tax bill inserts
- Local media and social media support

Messaging will focus on:

- What is changing (County collection of County taxes)
 - What is not changing (City taxes remain with the City)
 - Clear payment instructions and deadlines
-

2026 CORTLANDVILLE TOWN/COUNTY TAX BILL

MAKE CHECKS PAYABLE TO:
Kristin Rocco-Petrella, Tax Collector
Town of Cortlandville
3577 Terrace Rd
Cortland, NY 13045

BILL NO: 3378
112289
SEQ NO: 2643
BANK NO:
ACCT NO:
ROLL SEC: 1

IN PERSON PAYMENT:

MONDAY - FRIDAY, 9am - 12pm; 1pm - 4pm, 24-HOUR DROPBOX
LAST SATURDAY OF JANUARY 1/31/26 9am - 12pm
TAX COLLECTOR'S PHONE: (607) 756-5725
TO VIEW/PAY YOUR TAX BILL ONLINE BY CREDIT/DEBIT CARD
OR ECHECK VISIT: WWW.CORTLANDVILLE.GOV
ADDITIONAL FEES APPLY

ADDRESS CORRECTION REQUESTED

FISCAL YEAR	WARRANT DATE	ESTIMATED STATE AID:
1/1/2026-12/31/2026	12/31/2025	COUNTY: \$31,765,544.00 TOWN: \$697,000.00

OWNERS NAME AND ADDRESS:

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

PROPERTY DESCRIPTION AND LOCATION: EXEMPTIONS APPLIED:

TAX MAP #: [REDACTED]
TOWN NAME: Cortlandville
LOCATION: [REDACTED]
ACRES: 27.71
PROP CLASS: 453 Large retail
SCHOOL: Cortland City

APPLY FOR SENIOR CITIZENS TAX EXEMPTION BY 3/1/2026. APPLICATIONS AVAILABLE FROM YOUR ASSESSOR AT 607-756-7306.

LEVY DESCRIPTION	TOTAL TAX LEVY	%CHANGE FROM PRIOR YEAR LEVY	TAXABLE VALUE	TAX RATE	TAX AMOUNT
County Taxes	\$43,750,000.00	7.5%	\$12,000,000.00	\$17.812473	\$213,749.68
Town of Cortlandville	\$2,718,800.00	18.3%	\$12,000,000.00	\$4.420790	\$53,049.48
Cortlandville Fire	\$957,167.00	2.2%	\$12,000,000.00	\$1.494580	\$17,934.96
Cortlandville sewer			\$15 unit	\$49.173257	\$773.50
Cortlandville water			\$15.73 unit	\$18.263286	\$287.28

PROPERTY TAX PAYER'S BILL OF RIGHTS

The assessor estimates the FULL MARKET VALUE of this property as of 7/1/2024 was \$19,047,619.00
The ASSESSED VALUE of this property on the 2025 assessment roll is: \$12,000,000.00
The UNIFORM PERCENTAGE OF VALUE used to establish assessment was: 63%

If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting Your Assessment in New York State" is available at the assessor's office and online at www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.

TOTAL \$285,794.90
DUE BY 2/2/2026

Bill # 3378 112289 [REDACTED]

FULL PAYMENT OPTION 1

Bill # 3378 112289 [REDACTED]

DATE TAXES ARE DUE	INTEREST %	INTEREST AMOUNT	TOTAL TAX DUE
1/1/2026 - 2/2/2026	0%	\$0.00	\$285,794.90
2/3/2026 - 3/2/2026	1%	\$2,857.95	\$288,652.85
3/3/2026 - 3/31/2026	2%	\$5,715.90	\$291,510.80
4/1/2026 - 4/30/2026	3%	\$8,573.85	\$294,368.75

TAXES PAID BY CHECK ARE SUBJECT TO COLLECTION

APPLY FOR THIRD PARTY NOTICE BY 12/31/2026

SEE REVERSE FOR PENALTY, EXEMPTION AND THIRD PARTY NOTIFICATION

IF YOU WISH TO RECEIVE A RECEIPT OF PAYMENT OF THIS BILL, PLACE A CHECK MARK IN THIS BOX ☐ AND RETURN ENTIRE BILL.

PARTIAL PAYMENT - OPTION 2

TO PARTICIPATE IN THE PARTIAL PAYMENT PLAN, YOU MUST MAKE FIRST PAYMENT BY FEBRUARY 2nd

BILL # 3378
SWIS: 112289
TAX MAP # [REDACTED]
OWNER: [REDACTED]

2026 3

PAYMENT 3 DUE:
3/16/2026 - 4/30/2026

25% of Total Due: \$71,448.73
3% Interest: \$2,143.46
TOTAL DUE: \$73,592.19

Taxes paid by: _____
Cash: _____ Check#: _____

SEND STUB WITH PAYMENT

BILL # 3378
SWIS: 112289
TAX MAP # [REDACTED]
OWNER: [REDACTED]

2026 2

PAYMENT 2 DUE:
2/3/2026 - 3/15/2026

25% of Total Due: \$71,448.73
1.5% Interest: \$1,071.73
TOTAL DUE: \$72,520.46

Taxes paid by: _____
Cash: _____ Check#: _____

SEND STUB WITH PAYMENT

BILL # 3378
SWIS: 112289
TAX MAP # [REDACTED]
OWNER: [REDACTED]

2026 1

PAYMENT 1 DUE:
1/1/2026 - 2/2/2026

50% of Total Due: \$142,897.44
OR
FULL PAYMENT DUE: \$285,794.90

Taxes paid by: _____
Cash: _____ Check#: _____

SEND STUB WITH PAYMENT

