Finance & Administration Committee

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

Committee Meeting

~ Minutes ~

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

CALL TO ORDER

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

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	Excused	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Kevin Fitch	Cortland County	Chair of the Legislature	Late	9:31 AM
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Rob Corpora	Cortland County	County Administrator	Present	
Laura Fox	Cortland County	Real Property Tax Services	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Melanie Vilardi	Cortland County	Deputy County Administrator	Present	
Morgan Spaulding	Cortland County	Grants Administrator	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Kristen Monroe	Cortland County	Commissioner of Social Services	Present	
Brooke Kemak	Cortland County	County Clerk	Present	
Ronald J. Van Dee	Cortland County	Legislator	Present	
Jason Prentice	Cortland County	Legislator	Present	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Carlita Withers	Cortland County	Deputy Director of Finance	Remote	
Wendy Sturdevant	Cortland County	Sr. Account Clerk	Remote	
Jessica Leet	Cortland County	Planning Executive Administrative Assistant	Remote	
Nicole Compton	Cortland County	Executive Assistant	Remote	
Jason DeRaiche	Cortland County	Safety Director	Remote	
Doug Schneider	Cortland Standard	Reporter	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Dec 10, 2024 9:00 AM

RESULT:	**APPROVED**

RESOLUTIONS

Referred from Health & Human Services

AGENDA ITEM NO. 1 – Amend Agreement with Salvation Army for Code Blue Services - Department of Social Services

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

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

Amend Agreement with Salvation Army for Code Blue Services - Department of Social Services

WHEREAS, Resolution No. 168-24 authorized an agreement with the Salvation Army for Code Blue Warming Center services with the Cortland County Department of Social Services for the 2024-2025 season in an amount not to exceed $300,000; AND

WHEREAS, the Salvation Army has already served over 150 unique individuals through January 1, 2025; AND

WHEREAS, the Salvation Army needs more money to cover increased staff hours, food and space costs to continue providing the services given the increase in individuals using the service; AND

WHEREAS, the costs will be paid from expense account A60105.54800.4696; NOW THEREFORE BE IT

RESOLVED that the County Administrator upon review and approval by the County Attorney or designee, is hereby authorized to sign an amended agreement with the Salvation Army for Warming Center services for the term November 1, 2024 – April 30, 2025, in an amount not to exceed $315,000.00.

Resolutions of the Committee

AGENDA ITEM NO. 2 – Delegate Authority to the Director of Finance to Approve Payment of Real Property Tax Errors and Omissions

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

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Delegate Authority to the Director of Finance to Approve Payment of Real Property Tax Errors and Omissions

WHEREAS, Section 554 of the New York State Real Property Tax Law provides a mechanism for the correction of errors on Real Property Tax Rolls by the County Legislature based upon the recommendation of the Cortland County Director of Real Property Tax Services pursuant to an application by an entitled person in cases involving clerical errors, unlawful entries or certain errors in essential fact; AND

WHEREAS, Section 554 of the New York State Real Property Tax Law authorizes the County Legislature to delegate to the Director of Finance the authority to approve such corrections in cases where the correction sought does not exceed twenty-five hundred dollars ($2,500); AND

WHEREAS, Section 556 of the New York State Real Property Tax Law provides a mechanism for the refunding of certain real property taxes by the County Legislature based upon the recommendation of the Cortland County Director of Real Property Tax Services pursuant to an application by a taxpayer in cases involving clerical errors, unlawful entries upon the assessment rolls and certain errors in essential fact; AND

WHEREAS, said Section 556 of the New York State Real Property Tax Law was amended to authorize the County Legislature to delegate to the Director of Finance the authority to approve such refunds in cases where the refund sought does not exceed twenty-five hundred dollars ($2,500); AND

WHEREAS, both sections also provide that the Director of Finance will report to the County Legislature, on a monthly basis, those refund applications which have been approved during the previous month and further provides that all applications which have been denied by the Director of Real Property Tax Services, in whole or in part, shall be forwarded to the County Legislature for disposition; NOW THEREFORE BE IT

RESOLVED, that pursuant to Sections 554 and 556 of the New York State Real Property Tax Law, the County Legislature does hereby delegate to the Director of Finance the authority to approve corrections to the Real Property Tax Rolls and approve certain refunds of real property taxes as outlined in said Sections 554 and 556 of the New York State Real Property Tax Law, in cases where the refund sought does not exceed the amount of twenty-five hundred dollars ($2,500); AND BE IT FURTHER

RESOLVED, that pursuant to section 554 and 556 of the New York State Real Property Tax Law that the Director of Finance shall provide a report on or before the 15th day of each month indicating the name of each recipient, location of the property and the amount of the correction and the amount of the refund or credit; AND BE IT FURTHER

RESOLVED, that this delegation of authority shall remain in effect through December 31, 2025.

AGENDA ITEM NO. 3 – Distribution of Fourth Quarter 2024 Sales Tax

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

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Distribution of Fourth Quarter 2024 Sales Tax

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 2024 fourth quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for the fourth quarter 2024 to be $9,873,611.76; AND

WHEREAS, the total amount available for distribution is $9,498,611.76, 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 ($725,000.00) is to be withheld from the quarterly distribution; AND

WHEREAS, Cortland County receives (55%), or $5,224,236.47 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 County Treasurer or designee to release sales tax payments for the fourth quarter of 2024 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	$1,650,858.72	$-0-	$1,650,858.72	$-0-
Cincinnatus, Town of	$71,929.12	$-0-	$71,929.12	$-0-
Cortlandville, Town of	$802,474.39	$-0-	$802,474.39	$-0-
Cuyler, Town of	$66,172.92	$(28,750.00)	$37,422.92	$-0-
Freetown, Town of	$53,683.31	$-0-	$53,683.31	$-0-
Harford, Town of	$73,140.04	$-0-	$73,140.04	$-0-
Homer, Town of	$290,144.11	$-0-	$290,144.11	$-0-
Homer, Village of	$204,907.45	$-0-	$204,907.45	$-0-
Lapeer, Town of	$109,014.92	$(18,111.80)	$90,903.12	$-0-
Marathon, Town of	$83,996.09	$-0-	$83,996.09	$-0-
Marathon, Village of	$43,070.90	$-0-	$43,070.90	$-0-
McGraw, Village of	$35,719.45	$-0-	$35,719.45	$-0-
Preble, Town of	$148,797.58	$-0-	$148,797.58	$-0-
Scott, Town of	$85,380.81	$-0-	$85,380.81	$-0-
Solon, Town of	$80,573.74	$-0-	$80,573.74	$-0-

Taylor, Town of	$42,248.33	$-0-	$42,248.33	$-0-
Truxton, Town of	$105,964.43	$-0-	$105,964.43	$-0-
Virgil, Town of	$259,745.42	$(25,000.00)	$234,745.42	$-0-
Willet, Town of	$66,553.56	$-0-	$66,553.56	$-0-
Total	$4,274,375.29	$(71,861.80)	$4,202,513.49	$-0-

, AND BE IT FURTHER

RESOLVED, that the Cortland County Treasurer 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.

Referred from Building & Grounds Committee

Referred from Highway Committee

AGENDA ITEM NO. 4 – Establish Stage 3 Landfill Closure Project/Approve Professional Services/Amend 2025 Budget/Transfer Funds - Highway Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/23/2025 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF NEWELL **RESOLUTION NO.**

Establish Stage 3 Landfill Closure Project/Approve Professional Services/Amend 2025 Budget/Transfer Funds - Highway Department

WHEREAS, the Cortland County Legislature's Highway Committee recognizes the need to cap approximately six (6) acres in cells 1B and 2A; AND

WHEREAS, the Stage 3 Landfill Closure project will significantly reduce the amount of leachate hauled to the City of Cortland's Wastewater Treatment Facility; AND

WHEREAS, the Highway Committee recommends the advancement of the Stage 3 Landfill Closure Project; AND

WHEREAS, there is a need to establish an account and transfer funds into said project account to cover the Professional Services required for said project; AND

WHEREAS, the funds are to be appropriated from the landfill capping reserve fund, EL.386300.LDCL; AND

WHEREAS, the Legislature has selected Barton & Loguidice, P.C., of 443 Electronics Parkway, Liverpool, NY 13088 to provide professional engineering services for the Highway Department/Solid Waste by Resolution ______; AND

WHEREAS, the Highway Committee desires to authorize the use of the Engineering Term

Agreement approved by Resolution ______ to provide Professional Services for said project; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney, is hereby authorized to execute all documents related to the advancement of said Landfill project; AND BE IT FURTHER

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

Increase:

Expense:

EL81605.54055.8167	Professional Services	$365,500

Appropriated Reserves:

EL.351100	Appropriated Reserves	$365,500

Final Design & Bid Administration	$72,000.00
Construction Administration & Inspection	$293,500.00
Total Fee:	$365,500.00

Referred from Government Operations Committee

AGENDA ITEM NO. 5 – A Home Rule Request for Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization for Imposition of Local Mortgage Recording Tax in Cortland County - County Clerk

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/23/2025 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF NAUSEEF **RESOLUTION NO.**

A Home Rule Request for Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization for Imposition of Local Mortgage Recording Tax in Cortland County - County Clerk

WHEREAS, the Cortland County Legislature adopted Resolution No. 76-23, "A Home Rule Request For Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization For Imposition of Mortgage Recording Tax in Cortland County"; AND

WHEREAS, the request for special legislation was approved and the Cortland County Legislature adopted Local Law No. 9 of 2023 - a Local Law Amending Local Law 1 of 2007, as Last Amended by Local Law 3 of 2021, Extending the Imposition of a Mortgage Recording Tax in Cortland County; AND

WHEREAS, New York State Tax Law §253-v presently authorizes Cortland County to adopt and amend local laws imposing a mortgage recording tax of twenty five cents ($.25) for each one hundred dollars ($100.00) and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated in Cortland County and recorded on or after the date upon which such tax takes effect, (beginning September 30, 2007 and ending December 1, 2025); AND

WHEREAS, in the current economic climate it would create a fiscal hardship for Cortland County that receives this revenue if this source of revenue were to expire, and such a loss would result in a substantial burden on County property owners through increased property taxes or loss of essential services; NOW THEREFORE BE IT

RESOLVED, that this Legislature endorses and requests that the necessary information and forms be forwarded to the County Legislature in order that an appropriate Home Rule Request can be acted upon by this body; 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 and New York State Assembly member Anna Kelles in order to request the introduction of Home Rule Legislation regarding this matter.

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 6 – Authorize Agreement with Emergency Medical Physicians - County Coroner

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/23/2025 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF PRICE **RESOLUTION NO.**

Authorize Agreement with Emergency Medical Physicians - County Coroner

WHEREAS, a Coroner's Physician is required to sign a death certificate, or if it is necessary to have an autopsy done on any death in which a certificate has not been signed; AND

WHEREAS, it is the wish of the County Coroner's Office and the Judiciary and Public Safety Committee to authorize additional Coroner's Physicians to sign death certificates for a fee not to exceed \$125 per signature (A11855.54055); NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee and subject to appropriation of funding by the Legislature, is hereby authorized and directed to enter into an agreement with Emergency Medical Physicians of Cortland, PLLC, 134 Homer Ave., Cortland, NY 13045 for the purpose of signing death certificates in the absence of the duly appointed Coroner's Physician for a term beginning January 1, 2025 and expiring December 31, 2027.

Referred from Ag/Planning/Environmental Committee

MONTHLY REPORTS

1. Real Property Tax Services Monthly Report

RESULT:	COMPLETED

2. County Administrator Monthly Report

RESULT:	COMPLETED

3. November 2024 Finance Reports

RESULT:	COMPLETED

DISCUSSION ITEMS

1. Current Fiscal Position - 2024 Budget and Revenues

RESULT:	COMPLETED

2. Set 2025 Finance & Administration Committee Schedule/Review of 2024

RESULT:	COMPLETED

3. Role of the Finance & Administration Committee

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE) Next: 2/18/2025 9:00 AM

Adjournment

The meeting was closed at 10:50 AM

Finance & Administration Committee

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

Committee Meeting

~ Minutes ~

Tuesday, December 10, 2024 **9:00 AM** **Room 302**

Call to Order

The meeting was called to order at 9:03 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County, NY	Committee Member	Present	
Linda Jones	Cortland County, NY	Committee Member	Present	
Joseph Nauseef	Cortland County, NY	Committee Member	Present	
Sandra Price	Cortland County, NY	Committee Member	Present	
Eugene Waldbauer	Cortland County, NY	Committee Member	Present	
William McGovern	Cortland County, NY	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County, NY	Committee Chair	Present	
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Late	10:13 AM
Savannah Hempstead	Cortland County, NY	Clerk of the Legislature	Present	
Rob Corpora	Cortland County, NY	County Administrator	Present	
Laura Fox	Cortland County, NY	Real Property Tax Services	Present	
Jason DeRaiche	Cortland County, NY	Safety Director	Present	
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present	
Melanie Vilardi	Cortland County, NY	Deputy County Administrator	Present	
Morgan Spaulding	Cortland County, NY	Grants Administrator	Present	
Trisha Hiemstra	Cortland County, NY	Planning Director	Present	
Doug Schneider	Cortland Standard	Reporter	Present	
Nicole Anjeski	Cortland County, NY	Director of Public Health	Remote	
Ashley Millard	Cortland County, NY	Deputy Clerk of the Legislature	Remote	
Nicole Compton	Cortland County, NY	Paralegal	Remote	
Jessica Leet	Cortland County, NY	Planning Executive Assistant	Remote	

Michael Cardinale	Cortland County, NY	Assigned Counsel Plan Administrator	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Nov 12, 2024 9:00 AM

RESULT:	**APPROVED**

2. Finance & Administration Committee - Special Meeting - Nov 14, 2024 5:00 PM

RESULT:	**APPROVED**

3. Finance & Administration Committee - Special Meeting - Nov 21, 2024 3:00 PM

RESULT:	**APPROVED**

RESOLUTIONS

Referred from Building & Grounds Committee

Referred from Highway Committee

Referred from Government Operations Committee

Referred from Health & Human Services

AGENDA ITEM NO. 1 – Amend 2024 Pre-K Transportation and Tuition Costs Budget - Health Department

RESULT:	**APPROVED [6 TO 0]** **Next: 12/19/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
AWAY:	Linda Jones

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

Amend 2024 Pre-K Transportation and Tuition Costs Budget - Health Department

WHEREAS, Cortland County's Pre-K Program, a mandatory program in which the County is required to pay for preschool services to children ages 3-5 with developmental disabilities, requires a budget amendment to the 2024 County budget to cover the increased costs of these services; AND

WHEREAS, due to the increase in contracted Pre-K transportation costs, an increase in the NYS rate of tuition and an increase in children requiring higher needs and more services, our Pre-K budget accounts are short on funding in 2024; AND

WHEREAS, through retirements and personnel changes, the Health Department is able to reallocate money to cover these increased tuition and transportation costs; NOW THEREFORE BE IT

RESOLVED, the 2024 budget be and hereby is amended as follows:

Decrease Expenditure:

A40105.51010.4000	PART TIME PAY	$15,000
A40105.58030.4000	FICA	$3,500

A40105.58060.4000	HEALTH INSURANCE	$10,000
A40125.51005.EH	PERSONAL SERVICES	$66,500
A40125.58030.EH	FICA	$5,500
A40125.58060.EH	HEALTH INSURANCE	$30,500
A40465.51010.PREK	PART TIME PAY	$12,000
A40595.51010.4055	PART TIME PAY	$35,000
A40595.58030.4055	FICA	$2,000

Increase Expenditure:

A40465.54445.PREK	PREK Tuition	$115,000
A40465.54800.PREK	PREK TRANSPORTATION	$65,000

Referred from Ag/Planning/Environmental Committee

AGENDA ITEM NO. 2 – Amend the 2024 Budget to Fund Agreement with First Transit, Inc. dba TransDev

RESULT:	**APPROVED [6 TO 0]**
	Next: 12/19/2024 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
AWAY:	Linda Jones

ON MOTION OF HARBIN **RESOLUTION NO.**

Amend the 2024 Budget to Fund Agreement with First Transit, Inc. dba TransDev

WHEREAS, the Cortland County Legislature adopted Resolution No. 148-24, which authorized the Chairman of the Legislature to enter into agreements with First Transit, Inc., dba TransDev, to provide public transportation services during the County's transition to Centro; AND

WHEREAS, additional funding is required to support these services and ensure uninterrupted public transportation during this transition period; NOW THEREFORE BE IT

RESOLVED, that the 2024 County Budget be and hereby is amended as follows:

Increase Revenue:

A563042.41289	DEPARTMENTAL FEES	$248,000.00
A563044.44590	OPERATING ASSISTANCE	$48,371.00
A359900	APPROPRIATED FUND BALANCE	$746,682.54

Increase Expenditure:

A56305.54815	CONTRACTED SERVICES	$1,043,053.54

AGENDA ITEM NO. 3 – Transfer of Conservation Easements to the New York Agricultural Land Trust (NYALT) for Long-Term Stewardship

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF HARBIN **RESOLUTION NO.**

Transfer of Conservation Easements to the New York Agricultural Land Trust (NYALT) for Long-Term Stewardship

WHEREAS, Cortland County, through the New York State Farmland Protection Implementation Grant program, was awarded five (5) conservation easements, referred to by the following titles at the time of award of the conservation easements:

Conservation Easement	Location	Tax Map No.	Total Acreage
Chace Farm	Cortlandville	65.00-07-03.000	395.12
Henderson Farm	Homer	37.00-02-09.111	137.10
Sears Farm	Homer Homer	37.00-02-03.000 37.00-02-09.112	174.50
Slade Peaceful Valley Farm	Scott Homer Homer Homer Homer Homer Homer	36.00-03-05.100 56.00-01-04.000 56.0001-13.000 56.00-01-14.000 46.00-01-21.000 46.00-01-35.00 46.00-01-38.000	829.97
Underwood Farm	Tully	7.00-08-04.000	131

; AND

WHEREAS, it is in the best interest of Cortland County to transfer the long-term stewardship responsibilities for these conservation easements to a qualified entity with expertise in farmland protection and stewardship, thereby formally ending Cortland County's role as the responsible party for these conservation easements; AND

WHEREAS, the New York Agricultural Land Trust (NYALT) has agreed to accept and manage these conservation easements in perpetuity, ensuring compliance with all terms and conditions of the easements, which formally ; AND

WHEREAS, NYALT requires a transfer fee not to exceed $186,342.00 for the long-term stewardship of these conservation easements; AND

WHEREAS, the Farmland Protection Reserve Account (A386300.FARM), currently has $50,604.59 in available funds, said funds intended to provide stewardship fees in succeeding years; AND

WHEREAS, Resolution No. 226-18 created a Debt Reduction Account (A120300.DRFD, which since has changed to account no. A.386300.DEBT) for the reduction of County debt; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature be and hereby allocates the balance of $86,811.33 to A80205.54055 for purposes of this transfer; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby closes the Debt Reduction Account (A.386300.DEBT), formerly A120300.DRFD, and; AND BE IT FURTHER

RESOLVED, the Cortland County Legislature be and hereby allocates the balance of $50,604.59 to A80205.54055 for purposes of this transfer; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby closes the Farmland Protection Reserve (A.386300.FARM) and; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby amends the 2024 Budget as follows:

INCREASE:

A80205.54055	Professional Services	$186,342.00
A351100	Appropriated Reserves	$137,415.92

DECREASE:

A80205.51005	Personal Services	$48,926.08

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney, is hereby authorized to execute all necessary agreements, documents, and instruments to effectuate the transfer of said conservation easements to NYALT, thereby formally ending Cortland County's role as the responsible party for these conservation easements.

AGENDA ITEM NO. 4 – Resolution Authorizing the Execution of a Commitment Letter to the Central New York Regional Planning and Development Board for the CNYNET Broadband Network Project

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 12/19/2024 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF HARBIN **RESOLUTION NO.**

Resolution Authorizing the Execution of a Commitment Letter to the Central New York Regional Planning and Development Board for the CNYNET Broadband Network Project

WHEREAS, the Cortland County Legislature recognizes the importance of accessible and reliable broadband service to support economic growth, educational advancement, and community development throughout Cortland County and Central New York; AND

WHEREAS, the Central New York Regional Planning and Development Board (CNYRPDB) has submitted an application to the New York State (NYS) ConnectAll Office under the Municipal Infrastructure Program - Phase 3 to support the development of broadband infrastructure, referred to as the CNYNET Broadband Network project; AND

WHEREAS, the proposed CNYNET Broadband Network project aims to construct a 325-mile open access network that will deliver essential broadband services to unserved and underserved rural communities in Cortland and Cayuga Counties; AND

WHEREAS, CNYRPDB has requested a grant of $26.1 million to support the development of this project; AND

WHEREAS, Cortland County has been requested to provide a commitment of $3 million to support its proportional allocation of financing and reserve requirements for the project; AND

WHEREAS, this $3 million commitment by Cortland County will be structured as interim construction financing and will be repaid to the County from grant funds awarded to the CNYRPDB by the NYS ConnectAll Office upon successful approval and disbursement of funds, contingent upon the review of final project plans, the State's grant award, and the formal appropriation of funds by the Cortland County Legislature; AND

WHEREAS, the Cortland County Legislature is fully supportive of this collaborative initiative to expand broadband access and foster connectivity throughout rural areas in the County; NOW THEREFORE BE IT

RESOLVED, that the Chairman of the Cortland County Legislature, upon review by the County Attorney or designee, is hereby authorized and directed to execute a commitment letter to the Central New York Regional Planning and Development Board to confirm Cortland County's support of the CNYNET Broadband Network project and provide a financial commitment in the amount of $3 million, as outlined in the letter; AND BE IT FURTHER

RESOLVED, that this commitment of financing is expressly subject to the review and approval of final project development plans, the NYS ConnectAll Office's Municipal Infrastructure Program (MIP) grant award and disbursement agreement, and a formal appropriation of funds by the Cortland County Legislature.

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 5 – Setting Rates for Counsel at First Appearance (CAFA) and Related Services in Cortland County Under the Centralized Arraignment Part (CAP) - Assigned Counsel

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF PRICE **RESOLUTION NO.**

Setting Rates for Counsel at First Appearance (CAFA) and Related Services in Cortland County Under the Centralized Arraignment Part (CAP) - Assigned Counsel

WHEREAS, Cortland County participates in the Centralized Arraignment Part (CAP), which streamlines the arraignment process by holding scheduled arraignments at designated times to ensure timely legal representation for defendants; AND

WHEREAS, the CAP model provides critical support for compliance with constitutional requirements for Counsel at First Appearance (CAFA); AND

WHEREAS, the Cortland County Legislature has reviewed the compensation structure for attorneys providing services under the CAP to ensure fair and consistent payment for these essential services; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby adopts the following rate structure for services rendered under the Centralized Arraignment Part (CAP) and related proceedings, effective immediately:

Arraignment Type	**Fee**
Regular CAP Session (Friday PM, Saturday AM, Saturday PM, Sunday AM, Sunday PM)	$400 each session
Holiday CAP Session	$475 each session
On-Call with No Arraignments	$200 each session
CAP Coverage for Public Defender conflicts (not on call)	$250
Monday Morning City Court Arraignments (DAT's)	$300
Parole Recognizance Hearings	$250

; AND BE IT FURTHER

RESOLVED, that mileage reimbursement for attorneys traveling to the listed proceedings shall be paid at the annual mileage rate set by the Internal Revenue Service (IRS) for the applicable year; AND

RESOLVED, that the rates outlined above apply to attorneys providing representation for arraignments conducted under the Counsel at First Appearance (CAFA) for the CAP for Cortland County; AND BE IT FURTHER

RESOLVED, that all of the rates for Counsel at First Appearance (CAFA) and related services, including mileage reimbursement, shall be paid by the Hurrell-Harring (HH) Grant, which funds these legal services for the County; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature shall notify the Assigned Counsel Program Administrator of this rate structure; AND BE IT FURTHER

RESOLVED, that these rates shall remain in effect until amended by the Cortland County Legislature.

AGENDA ITEM NO. 6 – Set Rate for 1027 Hearings - Assigned Counsel

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF PRICE **RESOLUTION NO.**

Set Rate for 1027 Hearings - Assigned Counsel

WHEREAS, Cortland County incurs a $250 fee per Section 1027 Family Court proceedings for the appointment of attorneys, ensuring compliance with the Family Court Act; AND

WHEREAS, this fee is critical to supporting timely and effective legal representation in Family Court matters, which is mandated by state law; AND

WHEREAS, the Cortland County Legislature has reviewed the funding source and payment process for these fees to ensure proper allocation of resources; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes the payment of a $250 fee for services rendered under Section 1027 Family Court proceedings, effective immediately; AND BE IT FURTHER

RESOLVED, that payment for these services shall be made from Account Line A11755.54055 - Professional Services; AND BE IT FURTHER

RESOLVED, that all fees for Section 1027 Family Court proceedings shall be paid in accordance with the approved County budget; AND BE IT FURTHER

RESOLVED, that these provisions shall remain in effect until amended by the Cortland County Legislature.

Finance and Administration Committee Resolutions Under Approved Consent Agenda

Ms. Price MADE A MOTION to move agenda item nos. 2-15 as a consent agenda, Mr. Harbin SECONDED THE MOTION, and upon unanimous voice vote of members present; MOTION CARRIED.

AGENDA ITEM NO. 7 – Levy Grass and Weed Charges - Town of Cortlandville

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Levy Grass and Weed Charges - Town of Cortlandville

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

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

96.09-02-30.000	Richard & Marjory O'Dell	$406.30
Total:		$406.30

Submitted to Cortland County RPTS 11/27/24 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

AGENDA ITEM NO. 8 – Levy Water Charges - Town of Cortlandville - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

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

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

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

76.00-06-02.000	Mariella Canady	66.45
76.00-06-11.000	Zoya Mayo	465.23
76.00-07-03.000	Arthur Bell	215.96
76.14-01-08.000	John Fitzgerald	43.10
76.14-01-10.000	Richard B. Watrous	34.27
76.14-01-48.000	Duane T. Smith	335.69
76.15-01-15.000	Amy M. Darling	159.95
76.15-01-22.000	Matthew Tripp	141.70
76.18-01-31.000	Stacy L. Crandall-Jones	170.48
76.18-01-33.000	Kathryn Miller	42.43
76.19-01-05.000	Jeffrey C. Carley	37.85
76.19-01-08.000	William Scott Hicks	52.92
76.19-01-19.110	Shannon M. Snyder	189.98
76.19-01-22.000	Christine Poppe	124.81
76.19-01-30.220	Grace Brown Housing Dev.	90.00
85.11-01-04.100	Ronald F. Lader	123.17
85.12-01-07.000	Carla West	172.54
85.15-01-09.000	David M. Winter	568.02
85.19-01-04.000	Daniel R. VanDusen	181.20
85.19-01-05.000	Justin G. Naylor	633.26
85.19-01-36.000	Anthony John Keegan	136.19
85.20-01-01.000	Melissa K. Martin	130.20
86.09-01-42.000	Bernadette J. Sinclair	22.87
86.09-01-46.000	Paul W. Allen	105.84
86.09-04-05.000	J Lee Ambrose	112.73
86.13-01-44.000	Benjamin M. Locke	200.58
86.13-01-46.000	7-Eleven Inc	172.75
86.13-02-05.000	281 Groton Corp	582.19
86.13-02-09.000	Sky Cortland, LLC	56.05
87.00-03-16.122	Suit-Kote Corporation	45.00
87.09-01-03.000	Breanne R. Bassett	376.00
87.13-01-06.000	Alexis R. Brown	137.59
87.13-01-25.000	Nicole R. Bush	80.19
87.13-01-34.000	Wyatt Malchak	897.03

95.06-01-17.000	Kenneth T. Pym	137.27
95.07-02-04.000	Michael J. Millis	85.83
95.07-02-09.000	William Jones	224.33
95.11-01-24.000	Gerald V. Ruggiero	115.86
95.11-02-25.000	Daniel W. Yunghans	198.93
95.11-03-02.000	Cortland County	229.29
95.11-04-02.000	Robert J. DeMarco	29.33
95.11-04-06.000	Michael J. Warwick	168.03
95.11-05-04.000	Brian D. Withey	392.07
95.14-01-10.000	Benjamin Baum	224.97
95.16-01-48.000	Sean Winship	43.15
95.16-01-69.000	Tina Marie Nunez	70.68
95.16-01-74.000	Laura E. Newport	62.57
95.16-01-75.000	Gary W. James	412.90
95.16-02-06.000	Kevin VanDonsel	593.82
95.16-02-08.000	Pamela A. Stack	38.93
95.16-02-38.000	Joseph R. Petrella	36.03
96.00-03-05.000	James Morse	36.44
96.00-12-02.000	Christina M. Grossi	81.90
96.00-12-03.000	Scott J. McKinney	109.61
96.05-01-15.000	Jeffrey W. Howarth	113.94
96.05-02-04.000	Kimberly M. Petrella	38.02
96.05-02-12.000	Homer 23 LLC	66.78
96.05-02-13.000	Homer 23 LLC	142.29
96.05-02-14.000	Homer 23 LLC	144.79
96.05-02-15.000	Homer 23 LLC	131.39
96.05-02-16.000	Homer 23 LLC	185.48
96.05-02-17.000	Homer 23 LLC	163.71
96.06-01-30.000	J Robert Messinger	118.85
96.06-01-39.000	Coffee Grounds LLC	193.50
96.06-01-43.000	Jamie Moses	217.04
96.06-02-14.000	Kimberly A. Cook	553.70
96.06-02-15.000	Courtney Farkas	174.29
96.08-01-01.000	Tammy Honour	52.92
96.09-01-24.000	Bethany A. Cutler	155.38
96.09-01-59.100	James DC Byrnes	115.95
96.09-02-01.000	Connie M. Noto	74.28
96.09-02-08.000	Thomas Keane	253.17
96.09-02-18.000	Leon A. Moore	81.84
96.09-02-39.000	Donald Brown	130.36
96.09-04-06.000	Leon W. Stewart	310.46
96.09-04-14.000	3610 Kingsley Ave, LLC	555.89
96.10-02-11.000	Michael J. Mershon	337.44
96.10-02-19.000	Angela N. Knight	87.93
96.12-01-10.100	Emu Ridge Properties, LLC	69.52
96.12-01-17.000	Thomas Grossi	443.30
96.12-01-21.000	James D. Holbrook	73.43
96.17-01-01.000	Roxanne Wehnke	131.59
105.08-01-13.000	Homer 23 LLC	1,602.98
105.08-01-17.000	Elizabeth J. Cavanagh	276.35
105.08-02-11.000	Timothy C. Wright	153.05
106.05-01-06.000	Babla S. Bogam	56.55
106.05-01-09.000	Denise Wyszkowski	191.15
	TOTAL:	$17,593.48

Submitted to Cortland County RPTS 11/30/24 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

AGENDA ITEM NO. 9 – Levy Sewer Charges - Town of Cortlandville - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 12/19/2024 6:00 PM
MOVER:	Beau Harbin, Eugene Waldbauer
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

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

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

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

76.00-06-02.000	Mariella Canady	85.29
76.00-06-11.000	Zoya Mayo	612.89
76.14-01-08.000	John Fitzgerald	53.47
76.14-01-10.000	Richard B. Watrous	41.44
76.14-01-48.000	Duane T. Smith	436.40
76.15-01-22.000	Matthew Tripp	166.82
76.18-01-31.000	Stacy L. Crandall-Jones	295.80
76.18-01-33.000	Kathryn Miller	52.57
76.19-01-05.000	Jeffrey C. Carley	46.33
76.19-01-08.000	William Scott Hicks	61.60
76.19-01-19.110	Shannon M. Snyder	243.12
76.19-01-22.000	Christine Poppe	149.05
76.19-01-30.220	Grace Brown Housing Dev.	1,019.39
85.11-01-04.100	Ronald F. Lader	146.87
85.12-01-07.000	Carla West	214.09
85.15-01-09.000	David M. Winter	752.94
85.19-01-04.000	Daniel R. VanDusen	225.91
85.20-01-01.000	Melissa K. Martin	156.43
85.20-01-26.000	Jose R. Rolon Davila	199.29
85.20-01-33.000	Christopher Cummins	138.37
86.09-01-42.000	Bernadette J. Sinclair	59.49
86.09-04-05.000	J Lee Ambrose	153.17
86.13-01-44.000	Benjamin M. Locke	257.55
86.13-01-46.000	7-Eleven Inc	214.40
86.13-02-05.000	281 Groton Corp	811.02
86.13-02-09.000	Sky Cortland, LLC	71.13
87.00-03-16.122	Suit-Kote Corporation	111.58
95.08-01-16.000	Forkey & Son Property, LLC	85.91
95.11-02-25.000	Daniel W. Yunghans	255.30
95.11-03-02.000	Cortland County	291.43
95.11-04-02.000	Robert J. DeMarco	34.71
95.11-04-06.000	Michael J. Warwick	218.51

95.14-01-10.000	Benjamin Baum	285.54
95.16-01-48.000	Sean Winship	53.56
95.16-01-69.000	Tina Marie Nunez	91.05
95.16-01-74.000	Laura E. Newport	80.00
95.16-01-75.000	Gary W. James	541.62
95.16-02-06.000	Kevin VanDonsel	788.08
95.16-02-08.000	Pamela A. Stack	47.78
95.16-02-38.000	Joseph R. Petrella	43.84
96.00-03-05.000	James Morse	44.41
96.05-01-15.000	Jeffrey W. Howarth	150.00
96.05-02-04.000	Kimberly M. Petrella	46.55
96.05-02-12.000	Homer 23 LLC	80.51
96.05-02-13.000	Homer 23 LLC	172.88
96.05-02-14.000	Homer 23 LLC	186.79
96.05-02-15.000	Homer 23 LLC	168.53
96.05-02-16.000	Homer 23 LLC	231.73
96.05-02-17.000	Homer 23 LLC	212.56
96.06-01-30.000	J Robert Messinger	140.95
96.06-01-39.000	Coffee Grounds LLC	242.69
96.06-01-43.000	Jamie Moses	274.73
96.06-02-14.000	Kimberly A. Cook	733.46
96.06-02-15.000	Courtney Farkas	226.98
96.08-01-01.000	Tammy Honour	61.60
96.09-01-24.000	Bethany A. Cutler	195.99
96.09-02-01.000	Connie M. Noto	95.96
96.09-02-08.000	Thomas Keane	323.99
96.09-02-18.000	Leon A. Moore	95.76
96.09-02-39.000	Donald Brown	154.00
96.09-04-06.000	Leon W. Stewart	402.02
96.09-04-14.000	3610 Kingsley Ave, LLC	752.16
96.10-02-11.000	Michael J. Mershon	438.78
96.10-02-19.000	Angela N. Knight	109.33
96.12-01-10.100	Emu Ridge Properties, LLC	84.23
96.17-01-01.000	Roxanne Wehnke	174.05
97.02-01-02.000	Robert L. Knecht	154.00
105.08-02-11.000	Timothy C. Wright	192.79
106.05-01-06.000	Babla S. Bogam	71.80
106.05-01-09.000	Denise Wyszkowski	244.73
	TOTAL:	$16,057.70

Submitted to Cortland County RPTS 11/30/24 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

AGENDA ITEM NO. 10 – Levy Water Charges - Town of Cincinnatus - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

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

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

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

112.00-03-05.000	James D. Price	$305.92
112.20-01-01.000	Dawn R. Kuscher	$107.31
112.20-01-04.000	Danielle A. Price	$206.92
112.20-01-20.000	Ryan Morse	$206.92
112.20-01-22.000	Ryan Morse	$238.27
113.17-01-03.000	Ronald P. Smith	$315.82
113.17-01-04.000	Joseph B. Randall	$297.12
113.17-01-06.000	Elizabeth Golicki	$290.19
113.17-01-12.000	Kenneth A Soule	$206.92
113.17-01-30.000	Robert L Kurtz III	$206.92
113.17-02-02.000	James Durney	$206.92
113.17-02-10.000	Kristen Elizabeth Turshman	$223.42
113.17-02-12.000	Roger McKee	$206.92
113.17-02-16.000	Carolyn R. Williams	$704.44
113.17-02-20.200	Aaron M. Temple	$162.31
113.17-02-21.000	Geoffrey R. Harlow	$235.63
122.00-03-11.000	Teresa Carr	$242.67
122.00-03-20.000	Lisa M. Kemak	$206.92
122.00-03-23.200	Brian F. Staley	$288.81
122.00-03-25.000	Joshua Lieb	$166.46
122.08-01-02.000	Vicki A. Wood	$490.72
122.08-01-04.000	William G. Aldrich	$170.31
122.08-01-19.100	David B. Moses II	$206.92
122.08-02-05.000	Zachery C. Hotaling	$319.67
122.08-02-06.000	Philip B. Totman	$206.92
122.08-02-11.000	Frontier Communications	$206.92
122.08-02-12.000	Shirley Smith King	$282.69
122.12-01-03.200	Leslie Carter	$206.92
122.12-01-11.000	Lisa Kemak	$206.92
123.00-04-04.000	Charles L. Eaton Jr	$30.32
123.05-01-01.000	Verda Wehner	$206.92
123.05-01-07.000	Richard Supley	$217.37
123.05-01-08.000	Jessica A. Rutan	$107.31
123.05-01-17.000	Tess A. Southern	$107.31
123.05-01-19.000	Steve Price	$286.67
123.05-01-23.000	George R. Dodge	$107.31
123.05-01-24.000	Clyde D. Treacy Jr	$299.87
123.05-01-25.000	Cheyenne Rathbun	$206.92
123.05-01-31.000	Donna R. Novick	$206.92
123.05-01-35.000	Donald H. Herline	$104.75
123.05-01-36.000	Our House Your Home	$107.31
123.05-01-37.000	Kathleen S. Welch	$206.92
123.05-01-50.000	Thomas M. Mulhern IV	$129.31
123.05-01-60.000	Ronald M. Dingman	$206.92
123.05-01-65.000	Marlene George	$107.31
123.05-01-71.000	Kenneth P. Ballard	$170.31
123.05-01-72.000	Cindy Ballard	$572.12

123.05-01-73.000	Floyd B. Loomis	$30.32
123.09-01-03.100	Simon Shore	$151.31
123.09-01-04.000	EJD Rentals LLC	$251.25
123.13-01-01.000	Gordon E. Brown	$206.92
123.13-01-04.000	Robert D. Hemming	$321.81
123.13-01-08.200	David F. Steacy	$320.46
123.13-01-09.000	David F. Steacy	$191.76
123.13-01-10.000	Dakota N. Steacy	$1,045.67
123.13-01-24.000	Leslie J. Carter	$206.92
123.13-01-25.000	Jay D. Rice	$533.62
123.13-01-26.000	Isaac Spencer	$388.42
123.13-01-31.000	Jennifer M. Allen	$420.32
123.13-01-32.000	David S. Gallow	$231.67
123.13-01-34.000	Melissa Hummel	$319.67
123.13-01-35.000	Joanne Livermore	$478.62
123.13-01-36.000	Charles Eaton	$206.92
123.13-01-41.000	Wendy A. Davis	$216.82
123.13-01-42.000	Jedadiah E. Pittsley	$505.27
123.13-01-43.000	Shiloh Aldrich	$1,255.87
132.00-01-09.000	Guy Warga	$206.92
132.00-01-11.100	Stacy I. Phillips	$298.22
	TOTAL:	**$18,495.43**

Submitted to Cortland County Real Property Tax Services 11/4/2024 by Water Billing Dept.

AGENDA ITEM NO. 11 – Levy Property Clean Up Charges - Town of Cuyler

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Levy Property Clean Up Charges - Town of Cuyler

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

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

31.02-02-22.000	Laura Hyde	$289.00
31.02-02-39.000	Jessica Harris	$3,600.00
Total:		$3,889.00

Submitted to Cortland County RPTS 11/26/24 by Wendy Custer, Cuyler Town Clerk.

AGENDA ITEM NO. 12 – Levy Sewer Charges - Town of Cuyler - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

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

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

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

31.02-02-09.000	James Marshall	$296.80
31.02-02-27.000	Mandy M Morgan	$296.80
31.02-02-30.000	Brown & Blue, LLC	$543.20
31.02-02-32.000	Brittney Casler	$296.80
31.02-02-39.000	Jessica Harris	$296.80
31.02-02-40.000	Joel Barney	$296.80
31.02-02-45.000	Jared Barney	$296.80
31.02-02-47.000	Jennifer Dorman	$420.00
TOTAL:		**$2,744.00**

Submitted to Cortland County Real Property Tax Services on 11/21/24 by Wendy Custer, Cuyler Town Clerk.

AGENDA ITEM NO. 13 – Levy Water Charges - Town of Harford - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

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

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

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

172.05-01-17.112	Thomas R. Poole	$516.60
172.05-01-32.000	Rachel Murray	$709.10
172.06-01-01.000	Edward F. Monroe	$756.00
172.06-01-02.000	Lucas H. Baker	$345.60
172.06-01-12.200	Chris E. Tweedie	$338.10
TOTAL		$2,665.40

Submitted to Cortland County Real Property Tax Services on 10/15/24 by Jennifer Fox, Harford Town Clerk.

AGENDA ITEM NO. 14 – Levy Water Charges - Town of Scott - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

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

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

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

35.03-01-03.000	Chad Parker	$386.80
35.03-01-09.000	Tyler West	$353.80
35.03-01-13.000	Terry Vanliew	$473.50
35.03-01-18.000	Lonny Riehlman	$155.70
35.03-01-31.000	Matthew Klemm	$380.80
35.03-01-32.000	Sarah Mack	$ 74.80
35.03-01-39.000	Connal Carr	$362.80
35.03-01-42.000	Joshua Mowers	$494.50
35.03-01-44.000	Seamans Trust	$108.10
35.03-01-48.000	Edgar Fuller	$167.80
TOTAL:		$2,958.60

Submitted to Cortland County Real Property Tax Service on 12/2/24 by Tamara Congdon, Scott Town Clerk.

AGENDA ITEM NO. 15 – Levy Water Charges - Town of Virgil - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

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

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

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

127.00-06-27.000	Universal Property Rentals LLC	$149.50
127.00-09-10.000-4	Jon J. Barnhart	$ 71.50
127.15-01-17.000	Wade D. Bendus	$ 71.50
127.15-01-30.000-9	Karin K. Richardson	$149.50
127.15-01-30.000-38	Jamie Dougherty	$100.76
127.15-01-31.000-24	James S. Sorbella	$236.23
127.15-01-31.000-25	James Sorbella	$233.50
127.15-01-31.000-38	Britney Funccius	$323.50
127.15-01-31.000-54	Eugene Frac Arthur	$149.50
127.15-01-31.000-59	William R. Peake	$312.15
127.15-01-31.000-60	Arika Jo McCollough	$149.50
TOTAL:		$1,947.14

Submitted to Cortland County Real Property Tax Services on 11/19/24 by Alane VanDonsel, Virgil Town Clerk.

AGENDA ITEM NO. 16 – Levy Sewer Charges - Town of Virgil - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

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

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

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

127.00-09-10.000-4	Jon J. Barnhart	$132.00
127.15-01-17.000	Wade D. Bendus	$132.00
127.15-01-30.000-9	Karin K. Richardson	$276.00
127.15-01-30.000-38	Jamie Dougherty	$172.26
127.15-01-31.000-24	James S. Sorbella	$439.73
127.15-01-31.000-25	James S. Sorbella	$437.00
127.15-01-31.000-38	Britney Funccius	$609.50
127.15-01-31.000-54	Eugene Franc Arthur	$276.00
127.15-01-31.000-59	William R. Peake	$587.15
127.15-01-31.000-60	Arika Jo McCollough	$276.00
TOTAL:		$3,337.64

Submitted to Cortland County Real Property Tax Services on 11/19/24 by Alane VanDonsel, Virgil Town Clerk.

AGENDA ITEM NO. 17 – Levy Town Special District Taxes - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Levy Town Special District Taxes - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the several towns of the County of Cortland which includes special district taxes for the fiscal year beginning January 1, 2025; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied upon and collected from the real property liable therefore within the respective fire protection, fire and lighting districts in the towns as indicated below, as specified in their respective annual budgets for the year 2025:

Town	Fire Tax
Cincinnatus	$110,703.20
Cortlandville - townwide	$936,900
Cuyler	$79,724
Freetown:	
Cincinnatus Fire	$7,941.58
Marathon Fire	$35,143.12
McGraw Fire	$7,700.00
Harford	$120,005.95
Homer	$217,860
Lapeer	$109,908
Marathon	$128,919.83
Preble	$117,200
Scott	$63,617
Solon	$32,000
Taylor	$42,684.80

Truxton	$89,500
Virgil	$286,497
Willet	$82,374

; AND BE IT FURTHER

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

AGENDA ITEM NO. 18 – Levy County Special District Tax - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Levy County Special District Tax - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the County of Cortland which includes Little York Lake Protection District for the fiscal year beginning January 1, 2025; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied upon and collected from the real property liable therefore within the respective protection district in the towns as indicated below, as specified in the Cortland County annual budget for the year 2025:

Town	LYL Tax
Homer & Preble	$18,242.21

; AND BE IT FURTHER

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

AGENDA ITEM NO. 19 – Levy County Tax - City of Cortland - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

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

WHEREAS, the Cortland County Legislature adopted Resolution No. 232-24 on November 21, 2024 to adopt the 2025 County budget; AND

WHEREAS, the adopted 2025 budget includes a Real Property Tax Levy of $40,699,428; AND

WHEREAS, the apportionment of the 2025 Cortland County tax levy has been approved by the Cortland County Legislature; AND

WHEREAS, the Real Property Tax Director has assessed the City of Cortland's apportioned share of the County tax levy at nine million, two hundred sixty-six thousand, forty-six dollars and fifty-seven cents ($9,266,046.57); NOW THEREFORE BE IT

RESOLVED, that this Legislature directs the sum of nine million, two hundred sixty-six thousand, forty-six dollars and fifty-seven cents ($9,266,046.57) to be levied in the City of Cortland, Cortland County, for County purposes for the fiscal year beginning January 1, 2025 and that the Chairman and the Clerk of this Legislature certify this resolution to the Common Council of said City, pursuant to the Charter of said City.

AGENDA ITEM NO. 20 – Levy Town General and Highway Taxes - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Levy Town General and Highway Taxes - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the several towns of the County of Cortland for the fiscal year beginning January 1, 2025; NOW THEREFORE BE IT

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

	General	Highway
Town of Cortlandville . . . . outside village -	$ -0-	$200,000
Town of Homer . . . . outside village -	$ -0-	

; AND BE IT FURTHER

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

Town	Highway Fund
Cincinnatus	$107,374
Cuyler	$217,864
Freetown	$276,945
Harford	$257,333
Homer	$239,739
Lapeer	$288,740
Marathon	$113,694
Preble	$124,620

Scott	$200,000
Solon	$308,000
Taylor	$230,967
Truxton	$223,800
Virgil	$378,250
Willet	$168,519

; AND BE IT FURTHER

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

Town	General Fund
Cincinnatus	$ 5,000
Cortlandville - townwide	$2,099,000
Cuyler	$ 161,100
Freetown	$ - 0 -
Harford	$ 134,667
Homer	$ 235,780
Lapeer	$ 158,884
Marathon	$ 299,353
Preble	$ 34,000
Scott	$ - 0 -
Solon	$ - 0 -
Taylor	$ 27,775.90
Truxton	$ 111,810
Virgil	$ 201,648
Willet	$ 70,519

; AND BE IT FURTHER

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

Finance and Administration Committee Resolutions Cont.

AGENDA ITEM NO. 21 – Fix Date to Sign Warrant - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Fix Date to Sign Warrant - Real Property Tax Services

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

RESOLVED, that the date for the annexing of the warrants to the rolls of the Towns for collection of taxes be and hereby is fixed as of December 31, 2024, and that said warrants so annexed be made returnable on or before the first day of June 2025; AND BE IT FURTHER

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

AGENDA ITEM NO. 22 – Approve Apportionment of 2025 Cortland County Tax Levy - Real Property

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Approve Apportionment of 2025 Cortland County Tax Levy - Real Property

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

RESOLVED, that the Cortland County Legislature does hereby approve the Final 2025 Apportionment report for the tax levy for the year 2025 as the foregoing amounts are the net amounts necessary to be raised in taxes:

2025 FINAL Tax Rates - Tax Levy of	$40,699,428		
			2025
	Net Tax	County	Tax Rate
Municipality	**Levy**	**Taxable Value**	**per $1000**
City of Cortland	9,266,046.57	869,523,480	10.656465
Cincinnatus	843,315.86	60,537,783	13.930405
Cortlandville	9,846,077.77	588,415,775	16.733198
Vil of Homer	53,741.66	3,388,382	15.860567
Vil of McGraw	432,312.48	26,853,906	16.098682
Town Total	**10,332,131.91**	**618,658,063**	
Cuyler	708,549.68	48,075,827	14.738169
Freetown	677,752.75	41,392,642	16.373749
Harford	896,257.70	75,383,921	11.889242
Homer	3,311,240.53	207,028,834	15.994103
Vil of Homer	2,263,842.55	149,732,251	15.119271
Town Total	**5,575,083.08**	**356,761,085**	
Lapeer	945,024.45	83,157,173	11.364317
Marathon	983,212.73	62,092,684	15.834599
Vil of Marathon	499,767.17	33,917,234	14.734904
Town Total	**1,482,979.90**	**96,009,918**	
Preble	1,857,521.64	97,734,932	19.005709
Scott	1,062,574.18	59,514,297	17.854099
Solon	996,718.30	50,491,607	19.740277
Taylor	479,606.33	35,433,906	13.535237
Truxton	1,319,955.18	70,173,677	18.809833
Virgil	2,986,181.12	188,306,562	15.858083
Willet	863,839.58	47,859,945	18.049322
TOTALS:	**$40,293,538.23**	**$2,799,014,818**	**Avg Tax Rate**
			$14.540626

AGENDA ITEM NO. 23 – Resolution Urging Governor Hochul to Veto S.967-A (Ryan)/A.1489-A (Thiele), Legislation that Would Lower the Penalty Interest Rate in Tax Delinquency Situations and Shift Higher Costs to Other Taxpayers

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 12/19/2024 6:00 PM
MOVER:	Linda Jones, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Resolution Urging Governor Hochul to Veto S.967-A (Ryan)/A.1489-A (Thiele), Legislation that Would Lower the Penalty Interest Rate in Tax Delinquency Situations and Shift Higher Costs to Other Taxpayers

WHEREAS, on May 25, 2023, the U.S. Supreme Court ruled in *Tyler v. Hennepin County* that certain property tax enforcement provisions carried out by states will need to change, specifically, returning any surplus to the prior owner after appropriate delinquent taxes, penalties, fees and administrative expenses are reimbursed to the enforcing entity; AND

WHEREAS, the adopted SFY 2025 Budget fully addressed the issue of appropriate interest rate levels in tax delinquency foreclosures as part of reform efforts to satisfy the *Tyler v Hennepin Decision*, by ensuring surplus proceeds from a tax foreclosure sale are appropriately returned to the prior owner(s), while building upon the robust comprehensive services and protections counties provide to taxpayers facing, or in, delinquency; AND

WHEREAS, the adopted reforms to New York's In-Rem tax foreclosure process provide a robust process for the distribution of surplus; establishes parameters for determining surplus; ensures that a court will determine the order and priority of returning surplus funds; provides protections for lienholders; provides legal protections to municipalities by establishing that a property sold via a public auction represents the full value of the property; and defines a process for nonpublic sales; AND

WHEREAS, the adopted reforms also establish mechanisms for counties to be reimbursed for delinquent taxes, penalties and interest; mailing costs; costs of publication of notices; the cost of recording and filing legal documents; reasonable and necessary costs of any search of the public record and notice requirements; and defines other amounts owed to the tax district by virtue of a judgment lien, mortgage lien, or any other lien; AND

WHEREAS, the adopted reforms recognize that counties, as required under state law, must act as tax enforcement officers when property taxes are unpaid and become delinquent including the reimbursement of unpaid property taxes to school districts and towns, as well as many villages that counties voluntarily hold harmless; AND

WHEREAS, these hold harmless responsibilities often extend for many years as defined under state law and practice; AND

WHEREAS, in calendar year 2022, nearly $450 million in delinquent school district, town, and village taxes were turned over to counties for further collection efforts, with counties making these jurisdictions whole for their unpaid taxes as long as necessary; AND

WHEREAS, counties will experience higher costs under the new foreclosure process because of requirements under the *Tyler v. Hennepin Decision* under which all tax foreclosure sales will, financially, be breakeven at best with many generating losses for the tax enforcing jurisdiction; AND

WHEREAS, the majority of locally levied county taxes are used to pay for state mandated services and programs, and the SFY 2025 State Budget provides no additional state funding to assist counties with losses that will increase because of the *Tyler v. Hennepin Decision*; AND

WHEREAS, the lower interest rate proposed in S967-A and A.1489-A is not defined and leaves the final decision up to the Department of Taxation and Finance, which could allow rates to be capped at no more than one-third of the current ceiling for the penalty interest rate, and below the average mortgage interest rate available to homeowners today and several multiples lower than the interest rate on a typical revolving credit products; AND

WHEREAS, a key source of revenue during tax delinquency foreclosures for counties necessary to hold schools, towns and villages harmless for any unpaid property taxes has come from interest payments and surplus funds from foreclosure sales (which are no longer available under the *Tyler v Hennepin Decision*); AND

WHEREAS, in subsequent years the increased revenue loss to counties from the U.S. Supreme Court decision and lower interest rates proposed in S.967-A and A.1489-A, along with higher administrative costs imposed by the aforementioned legislation that would require tax enforcement districts to apply different penalty interest rates to thousands of parcels based on their designation as residential, abandoned, commercial or other; AND

WHEREAS, these higher costs will need to be added to the following year's tax levy raising property taxes on all property owners that already paid their property taxes in full in the prior year, worsening the housing affordability crisis for all; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature opposes S.967-A/A.1489-A and recommends Governor Hochul to veto this legislation; AND BE IT FURTHER

RESOLVED, copies of this resolution be sent to the counties of New York State encouraging them to enact similar resolutions; AND BE IT FURTHER

RESOLVED, Cortland County shall forward copies of this resolution to Governor Kathy Hochul, the New York State Legislature and all others deemed necessary and proper.

AGENDA ITEM NO. 24 – Allocating Unspent American Rescue Plan Act (ARPA) Funds to Information Technology and Highway Departments

RESULT:	**APPROVED [UNANIMOUS]** **Next: 12/19/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Allocating Unspent American Rescue Plan Act (ARPA) Funds to Information Technology and Highway Departments

WHEREAS, Cortland County has been awarded over $9,000,000 through the Federal American Rescue Plan to support projects that will provide for economic resiliency and enhance communities that have been negatively affected by the COVID-19 pandemic; AND

WHEREAS, the Cortland County Legislature adopted Resolution Nos. 40-23, which authorized the use of Federal American Rescue Plan funds and a contract with Bell & Spina Architects for engineering specifications for the east and west entrances of the Cortland County Courthouse for an amount not to exceed $200,000; AND

WHEREAS, the Cortland County Legislature adopted Resolution Nos. 61-23, which authorized the use of Federal American Rescue Plan funds and a contract with Bell & Spina Architects for engineering specifications for the dome/cupola of the Cortland County Courthouse for an amount not to exceed $200,000; AND

WHEREAS, the engineering specifications are no longer needed for the Cortland County Courthouse east and west entrances and dome/cupola; AND

WHEREAS, the Cortland County Highway Department is taking on the reconstruction of the

Cortland County Courthouse east and west entrances; AND

WHEREAS, it is the recommendation of the Finance and Administration Committee to allocate the remaining unspent funding, previously allocated in Resolution Nos. 40-23 and 61-23, to the Cortland County Highway Department for use at the Cortland County Courthouse; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 68-22, which authorized the allocation of $175,000 of the Federal American Rescue Plan funds to the Cortland County Age Well Center for equipment and repairs; AND

WHEREAS, all necessary equipment purchases and repairs are complete for the Cortland County Age Well Center; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 131-22, which authorized the allocation of $500,000 of the Federal American Rescue Plan funds for HVAC renovations for the third floor of the County Office Building; AND

WHEREAS, the HVAC renovations for the third floor of the County Office Building are complete; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 314-21, which authorized the use of Federal American Rescue Plan funds for Information Technology infrastructure upgrades, improvements and maintenance in the amount of $500,000; AND

WHEREAS, there is a need for additional funding for the Information Technology Department for Network Security hardening and resilience; AND

WHEREAS, it is the recommendation of the Finance and Administration Committee to allocate the remaining unspent funding, previously allocated in Resolution Nos. 68-22, 131-22, and 314-21, to the Cortland County Information Technology for use Network Security hardening and resilience; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby allocates all remaining unspent funding, previously allocated in Resolution Nos. 40-23 and 61-23, to the Cortland County Highway Department for use at the Cortland County Courthouse; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign a contract with the Cortland County Highway Department for said purposes; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature be and hereby allocates all remaining unspent funding, previously allocated in Resolution Nos. 68-22, 131-22, and 314-21, to the Cortland County Information Technology for use Network Security hardening and resilience; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign a contract with the Cortland County Information Technology Department for said purposes; AND BE IT FURTHER

RESOLVED, that the Director of Finance for Cortland County be and hereby is directed to make the adjustments needed upon adoption of this resolution by the Cortland County Legislature.

Action Items

1. Surplus/Deficit Report

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Beau Harbin, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

MONTHLY REPORTS

1. Real Property Tax Services Monthly Report

RESULT:	**COMPLETED**

2. County Auditor Quarterly Update

RESULT:	**COMPLETED**

3. October 2024 Finance Reports

RESULT:	**COMPLETED**

4. County Administrator Monthly Report

RESULT:	**COMPLETED**

Discussion Items

1. Risk Management - County Attorney

RESULT:	**COMPLETED**

2. 2025 Budget Post Mortem

RESULT:	**COMPLETED**

3. Current Fiscal Position - 2024 Budget and Revenues

RESULT:	**POSTPONED TO DATE CERTAIN (NO VOTE)** **Next: 1/14/2025 12:00 AM**

4. 2025 Finance & Administration Committee Schedule/Review of 2024

RESULT:	**POSTPONED TO DATE CERTAIN (NO VOTE)** **Next: 1/14/2025 12:00 AM**

5. Role of the Finance & Administration Committee

RESULT:	**POSTPONED TO DATE CERTAIN (NO VOTE)** **Next: 1/14/2025 12:00 AM**

Adjournment

The meeting was closed at 11:05 AM

ON MOTION OF RONALD J. VAN DEE, LEGISLATOR AGENDA ITEM NO. 1

Amend Agreement with Salvation Army for Code Blue Services - Department of Social Services

WHEREAS, Resolution No. 168-24 authorized an agreement with the Salvation Army for Code Blue Warming Center services with the Cortland County Department of Social Services for the 2024-2025 season in an amount not to exceed $300,000; AND

WHEREAS, the Salvation Army has already served over 150 unique individuals through January 1, 2025; AND

WHEREAS, the Salvation Army needs more money to cover increased staff hours, food and space costs to continue providing the services given the increase in individuals using the service; AND

WHEREAS, the costs will be paid from expense account A60105.54800.4696; NOW THEREFORE BE IT

RESOLVED that the County Administrator upon review and approval by the County Attorney or designee, is hereby authorized to sign an amended agreement with the Salvation Army for Warming Center services for the term November 1, 2024 – April 30, 2025, in an amount not to exceed $315,000.00.

ON MOTION OF CATHY BISCHOFF, COMMITTEE CHAIR AGENDA ITEM NO. 2

Delegate Authority to the Director of Finance to Approve Payment of Real Property Tax Errors and Omissions

WHEREAS, Section 554 of the New York State Real Property Tax Law provides a mechanism for the correction of errors on Real Property Tax Rolls by the County Legislature based upon the recommendation of the Cortland County Director of Real Property Tax Services pursuant to an application by an entitled person in cases involving clerical errors, unlawful entries or certain errors in essential fact; AND

WHEREAS, Section 554 of the New York State Real Property Tax Law authorizes the County Legislature to delegate to the Director of Finance the authority to approve such corrections in cases where the correction sought does not exceed twenty-five hundred dollars ($2,500); AND

WHEREAS, Section 556 of the New York State Real Property Tax Law provides a mechanism for the refunding of certain real property taxes by the County Legislature based upon the recommendation of the Cortland County Director of Real Property Tax Services pursuant to an application by a taxpayer in cases involving clerical errors, unlawful entries upon the assessment rolls and certain errors in essential fact; AND

WHEREAS, said Section 556 of the New York State Real Property Tax Law was amended to authorize the County Legislature to delegate to the Director of Finance the authority to approve such refunds in cases where the refund sought does not exceed twenty-five hundred dollars ($2,500); AND

WHEREAS, both sections also provide that the Director of Finance will report to the County Legislature, on a monthly basis, those refund applications which have been approved during the previous month and further provides that all applications which have been denied by the Director of Real Property Tax Services, in whole or in part, shall be forwarded to the County Legislature for disposition; NOW THEREFORE BE IT

RESOLVED, that pursuant to Sections 554 and 556 of the New York State Real Property Tax Law, the County Legislature does hereby delegate to the Director of Finance the authority to approve corrections to the Real Property Tax Rolls and approve certain refunds of real property taxes as outlined in said Sections 554 and 556 of the New York State Real Property Tax Law, in cases where the refund sought does not exceed the amount of twenty-five hundred dollars ($2,500); AND BE IT FURTHER

RESOLVED, that pursuant to section 554 and 556 of the New York State Real Property Tax Law that the Director of Finance shall provide a report on or before the 15th day of each month indicating the name of each recipient, location of the property and the amount of the correction and the amount of the refund or credit; AND BE IT FURTHER

RESOLVED, that this delegation of authority shall remain in effect through December 31, 2025.

ON MOTION OF CATHY BISCHOFF, COMMITTEE CHAIR AGENDA ITEM NO. 3

Distribution of Fourth Quarter 2024 Sales Tax

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 2024 fourth quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for the fourth quarter 2024 to be $9,873,611.76; AND

WHEREAS, the total amount available for distribution is $9,498,611.76, 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 ($725,000.00) is to be withheld from the quarterly distribution; AND

WHEREAS, Cortland County receives (55%), or $5,224,236.47 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 County Treasurer or designee to release sales tax payments for the fourth quarter of 2024 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	$1,650,858.72	$-0-	$1,650,858.72	$-0-
Cincinnatus, Town of	$71,929.12	$-0-	$71,929.12	$-0-
Cortlandville, Town of	$802,474.39	$-0-	$802,474.39	$-0-
Cuyler, Town of	$66,172.92	$(28,750.00)	$37,422.92	$-0-
Freetown, Town of	$53,683.31	$-0-	$53,683.31	$-0-
Harford, Town of	$73,140.04	$-0-	$73,140.04	$-0-
Homer, Town of	$290,144.11	$-0-	$290,144.11	$-0-
Homer, Village of	$204,907.45	$-0-	$204,907.45	$-0-
Lapeer, Town of	$109,014.92	$(18,111.80)	$90,903.12	$-0-

Marathon, Town of	$83,996.09	$-0-	$83,996.09	$-0-
Marathon, Village of	$43,070.90	$-0-	$43,070.90	$-0-
McGraw, Village of	$35,719.45	$-0-	$35,719.45	$-0-
Preble, Town of	$148,797.58	$-0-	$148,797.58	$-0-
Scott, Town of	$85,380.81	$-0-	$85,380.81	$-0-
Solon, Town of	$80,573.74	$-0-	$80,573.74	$-0-
Taylor, Town of	$42,248.33	$-0-	$42,248.33	$-0-
Truxton, Town of	$105,964.43	$-0-	$105,964.43	$-0-
Virgil, Town of	$259,745.42	$(25,000.00)	$234,745.42	$-0-
Willet, Town of	$66,553.56	$-0-	$66,553.56	$-0-
Total	$4,274,375.29	$(71,861.80)	$4,202,513.49	$-0-

, AND BE IT FURTHER

RESOLVED, that the Cortland County Treasurer 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.

ON MOTION OF CHRISTOPHER NEWELL, LEGISLATOR AGENDA ITEM NO. 4

Establish Stage 3 Landfill Closure Project/Approve Professional Services/Amend 2025 Budget/Transfer Funds - Highway Department

WHEREAS, the Cortland County Legislature's Highway Committee recognizes the need to cap approximately six (6) acres in cells 1B and 2A; AND

WHEREAS, the Stage 3 Landfill Closure project will significantly reduce the amount of leachate hauled to the City of Cortland's Wastewater Treatment Facility; AND

WHEREAS, the Highway Committee recommends the advancement of the Stage 3 Landfill Closure Project; AND

WHEREAS, there is a need to establish an account and transfer funds into said project account to cover the Professional Services required for said project; AND

WHEREAS, the funds are to be appropriated from the landfill capping reserve fund, EL.386300.LDCL; AND

WHEREAS, the Legislature has selected Barton & Loguidice, P.C., of 443 Electronics Parkway, Liverpool, NY 13088 to provide professional engineering services for the Highway Department/Solid Waste by Resolution ______; AND

WHEREAS, the Highway Committee desires to authorize the use of the Engineering Term Agreement approved by Resolution ______ to provide Professional Services for said project; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney, is hereby authorized to execute all documents related to the advancement of said Landfill project; AND BE IT FURTHER

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

Increase:

Expense:

EL81605.54055.8167	Professional Services	$365,500

Appropriated Reserves:

EL.351100	Appropriated Reserves	$365,500

Final Design & Bid Administration	$72,000.00
Construction Administration & Inspection	$293,500.00
Total Fee:	$365,500.00

ON MOTION OF JOSEPH NAUSEEF, COMMITTEE MEMBER AGENDA ITEM NO. 5

A Home Rule Request for Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization for Imposition of Local Mortgage Recording Tax in Cortland County - County Clerk

WHEREAS, the Cortland County Legislature adopted Resolution No. 76-23, "A Home Rule Request For Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization For Imposition of Mortgage Recording Tax in Cortland County"; AND

WHEREAS, the request for special legislation was approved and the Cortland County Legislature adopted Local Law No. 9 of 2023 - a Local Law Amending Local Law 1 of 2007, as Last Amended by Local Law 3 of 2021, Extending the Imposition of a Mortgage Recording Tax in Cortland County; AND

WHEREAS, New York State Tax Law §253-v presently authorizes Cortland County to adopt and amend local laws imposing a mortgage recording tax of twenty five cents ($.25) for each one hundred dollars ($100.00) and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated in Cortland County and recorded on or after the date upon which such tax takes effect, (beginning September 30, 2007 and ending December 1, 2025); AND

WHEREAS, in the current economic climate it would create a fiscal hardship for Cortland County that receives this revenue if this source of revenue were to expire, and such a loss would result in a substantial burden on County property owners through increased property taxes or loss of essential services; NOW THEREFORE BE IT

RESOLVED, that this Legislature endorses and requests that the necessary information and forms be forwarded to the County Legislature in order that an appropriate Home Rule Request can be acted upon by this body; 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 and New York State Assembly member Anna Kelles in order to request the introduction of Home Rule Legislation regarding this matter.

ON MOTION OF SANDRA PRICE, COMMITTEE MEMBER **AGENDA ITEM NO. 6**

Authorize Agreement with Emergency Medical Physicians - County Coroner

WHEREAS, a Coroner's Physician is required to sign a death certificate, or if it is necessary to have an autopsy done on any death in which a certificate has not been signed; AND

WHEREAS, it is the wish of the County Coroner's Office and the Judiciary and Public Safety Committee to authorize additional Coroner's Physicians to sign death certificates for a fee not to exceed $125 per signature (A11855.54055); NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee and subject to appropriation of funding by the Legislature, is hereby authorized and directed to enter into an agreement with Emergency Medical Physicians of Cortland, PLLC, 134 Homer Ave., Cortland, NY 13045 for the purpose of signing death certificates in the absence of the duly appointed Coroner's Physician for a term beginning January 1, 2025 and expiring December 31, 2027.

CORTLAND
COUNTY
NEW YORK

REAL PROPERTY TAX SERVICES

607-753-504
Laura Fox, CC
rpts@cortlandcountyny.go

December Activity Review:

- Processed 124 deeds/parcels for the month of November, including 9 property splits.
- Created 1 new "block" in the town of Virgil.
- Assisted 11 individuals and businesses with purchasing a subscription to Image Mate online.
- Created 46 Sales Cards for local Realtors.
- Created and printed 17,377 town/county tax bills and related reports for tax collection.
- Answered numerous phone calls relating to Real Property.
- Highest sale price for November was $509.000 for a residential property in the town of Truxton.

60 Central Avenue - Room 129, Cortland, New York 13045

OFFICE OF THE COUNTY ADMINISTRATOR

CORTLAND COUNTY
60 CENTRAL AVENUE, SUITE 316
CORTLAND, NEW YORK 13045
607-753-5083

Robert J. Corpora
County Administrator
rcorpora@cortlandcountyny.gov

Melanie Vilardi
Deputy County Administrator
mvilardi@cortlandcountyny.gov

County Administrators
Monthly Report for December 2024

January 7, 2025

1. **Personnel**
   a. Department Head annual evaluations
   b. Staffing is still an issue in most Departments with approximately 50 vacancies County wide.

2. **Sales Tax**
   a. YTD 2024 sales tax is at $39,503,907.16 with one additional payment due from 2024. December 2024 compared to December 2023 is up by 2.04%

3. **Mental Health Building**
   a. Site work (grade work, storm water hookups and asphalt binder) is complete until after the building is finished.
   b. Work is well underway on the interior and the addition is moving along. Weather conditions are negatively impacting progress on the additions

4. **Courthouse**
   a. East/West entrance renovations will be handled in-house by the Highway Department starting with the West entrance this winter as time permits. Based on the weather forecast work may begin in mid January – dismantling the stairs and tenting the area will be first steps.

5. **Strategic Plan Update**
   a. The Stratgic Plan has passed the Legislature on December 19, 2024.

6. Grant Administrator
   a. Applied for a $50k grant through ARC for personnel services for the grant administrator
   b. Applied for a $100k grant for LaserFiche training, certifications and licenses.
   c. Investigating potential funding for a playground at Dwyer Park
   d. DOS Shared Services Match Program
   e. ESD Community Investment Fund

REVENUE BUDGET VS ACTUAL TO November 30, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
GENERAL FUND							
A1010	Board of Legislators	10,000.00		10,000.00	10,000.00	-	100.0%
A1165	District Attorney	247,804.00	3,100.00	250,904.00	269,536.94	(18,632.94)	107.4%
A1170	Public Defender	1,343,990.83	551,781.46	1,895,772.29	603,980.12	1,291,792.17	31.9%
A1175	Assigned Counsel	866,042.45		866,042.45	644,283.89	221,758.56	74.4%
A1185	Coroner			-	1,500.00	(1,500.00)	
A1310	Finance	54,901.56		54,901.56	41,176.16	13,725.40	75.0%
A1320	Audit	27,450.78		27,450.78	20,588.10	6,862.68	75.0%
A1325	Real Property Tax Levy	39,270,000.00		39,270,000.00	39,269,999.99	0.01	100.0%
A1325	Treasurer	2,308,378.45	1,022,088.59	3,330,467.04	4,048,876.73	(718,409.69)	121.6%
A1355	Real Property Tax Services	58,100.00		58,100.00	60,353.15	(2,253.15)	103.9%
A1410	County Clerk	1,134,116.00		1,134,116.00	867,872.11	266,243.89	76.5%
A1411	County Clerk - DMV	676,000.00		676,000.00	574,271.91	101,728.09	85.0%
A1430	Personnel			-	3,448.75	(3,448.75)	
A1450	Elections	3,300.00	179,521.27	182,821.27	84,863.65	97,957.62	46.4%
A1610	Shared Services	243,802.00	16,000.00	259,802.00	203,052.80	56,749.20	78.2%
A1620	Buildings & Grounds	267,017.00		267,017.00	194,412.85	72,604.15	72.8%
A1680	Information Technology	39,000.00		39,000.00	69,989.17	(30,989.17)	179.5%
A1985	Sales Tax Revenue	38,500,000.00		38,500,000.00	33,419,496.73	5,080,503.27	86.8%
A2989	Handicapped Parking				15.00	(15.00)	
A3020	Emergency Response & Communications	349,000.00	3,550,816.61	3,899,816.61	2,098,983.31	1,800,833.30	53.8%
A3110	Sheriff	100,000.00		100,000.00	79,362.06	20,637.94	79.4%
A3120	Road Patrol	552,120.00	249,609.85	801,729.85	552,270.10	249,459.75	68.9%
A3140	Probation/ATI	457,158.00		457,158.00	517,796.03	(60,638.03)	113.3%
A3150	Jail	3,500.00	25,656.94	29,156.94	53,190.86	(24,033.92)	182.4%
A3315	DWI	70,400.00	43,741.39	114,141.39	52,118.41	62,022.98	45.7%
A3410	Fire/Emergency Management Admin	46,478.00	817,428.48	863,906.48	62,284.06	801,622.42	7.2%
A4010	Public Health Admin	1,104,339.00	691,632.01	1,795,971.01	1,117,782.27	678,188.74	62.2%
A4011	Nursing	127,696.00	114,333.18	242,029.18	195,255.13	46,774.05	80.7%
A4012	Environmental Health	292,413.00	65,045.78	357,458.78	229,950.14	127,508.64	64.3%
A4045	Health Education	903,842.00	348,265.55	1,252,107.55	727,378.09	524,729.46	58.1%
A4046	Pre-K	1,700,000.00		1,700,000.00	502,678.48	1,197,321.52	29.6%
A4059	Early Intervention	814,386.00	2,899.05	817,285.05	608,410.39	208,874.66	74.4%
A4050	Child Advocacy Center	357,890.26	242,225.21	600,115.47	350,410.88	249,704.59	58.4%
A4310	Mental Health	7,384,777.00	1,463,004.48	8,847,781.48	6,964,437.27	1,883,344.21	78.7%
A5610	Airport	325,000.00		325,000.00	320,554.09	4,445.91	98.6%
A5630	Bus Operations	1,141,796.03	711,116.35	1,852,912.38	2,006,216.39	(153,304.01)	108.3%
A6010	Social Services	17,627,792.00	1,032,934.00	18,660,726.00	14,173,871.11	4,486,854.89	76.0%

REVENUE BUDGET VS ACTUAL TO November 30, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
A6410	Occupancy Tax - Revenue	650,000.00		650,000.00	695,859.97	(45,859.97)	107.1%
A6510	Veterans Service Agency	90,917.17		90,917.17	39,013.76	51,903.41	42.9%
A6610	Weights & Measure	15,900.00		15,900.00	13,830.54	2,069.46	87.0%
A6772	Office for the Aging	1,494,984.00	42,121.46	1,537,105.46	1,321,008.14	216,097.32	85.9%
A7110	Dwyer Park	12,000.00		12,000.00	16,820.01	(4,820.01)	140.2%
A7312	Youth Bureau	20,900.00	200,858.21	221,758.21	42,525.45	179,232.76	19.2%
A7989	Snowmobile	95,616.00	21,025.60	116,641.60	207,056.80	(90,415.20)	177.5%
A8020	Planning	190,050.00		190,050.00	90,000.00	100,050.00	47.4%
A8740	Small Watershed Protection	18,114.20		18,114.20	18,114.20	-	100.0%
	Total Revenue	120,996,971.73	11,395,205.47	132,392,177.20	113,444,895.99	18,947,281.21	85.7%
	Prior Year Encumbrances		3,103,502.79	3,103,502.79			
	Appropriated Fund Balance	1,992,421.79	(1,471,114.06)	521,307.73			
	Appropriated Reserves	(1,125,374.60)	672,437.58	(452,937.02)			
		121,864,018.92	**13,700,031.78**	**135,564,050.70**	**113,444,895.99**	**18,947,281.21**	
SPECIAL GRANT FUND							
CD6989	CDBG		198,750.00	198,750.00	164,073.48	34,676.52	82.6%
CD6290	Grant Administration	227,959.91		227,959.91	184,539.30	43,420.61	81.0%
CD6292	Employment & Training	769,991.68	20,831.13	790,822.81	823,772.29	(32,949.48)	104.2%
	Total Revenue	**997,951.59**	**219,581.13**	**1,217,532.72**	**1,172,385.07**	**45,147.65**	96.3%
Self-Insured Benefits Fund		12,016,998.63	2,002,000.00	14,018,998.63	12,379,295.30	1,639,703.33	88.3%
	Prior Year Encumbrances		53,152.67	53,152.67			
	Appropriated Fund Balance		4,408.41	4,408.41			
	Total Revenue	**12,016,998.63**	**2,059,561.08**	**14,076,559.71**	**12,379,295.30**	**1,639,703.33**	87.9%

REVENUE BUDGET VS ACTUAL TO November 30, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
COUNTY ROAD FUND							
D5010	County Road Administration	200.00		200.00	2,463.21	(2,263.21)	1231.6%
D5110	Maintenance of Roads	1,004,000.00		1,004,000.00	729,988.22	274,011.78	72.7%
D5112	Permanent Improvements	3,527,750.41	1,714,275.54	5,242,025.95	2,768,410.25	2,473,615.70	52.8%
D5122	TC3		47,500.00	47,500.00		47,500.00	0.0%
D9901	Interfund Transfers-in	6,747,693.92		6,747,693.92	5,623,078.30	1,124,615.62	83.3%
	Prior Year Encumbrances		2,056.90	2,056.90			
	Appropriated Fund Balance		35,000.00	35,000.00			
	Total Revenue	**11,279,644.33**	**1,798,832.44**	**13,078,476.77**	**9,123,939.98**	**3,917,479.89**	69.8%
ROAD MACHINERY FUND							
E5130	Machinery	3,281,953.12	15,000.00	3,296,953.12	3,223,002.71	73,950.41	97.8%
	Prior Year Encumbrances		678,030.25	678,030.25			
	Total Revenue	**3,281,953.12**	**693,030.25**	**3,974,983.37**	**3,223,002.71**	**73,950.41**	81.1%
SOLID WASTE FUND							
EL8160	Landfill	2,935,618.62		2,935,618.62	2,723,683.32	211,935.30	92.8%
EL8161	Recycling Center	257,000.00		257,000.00	114,753.32	142,246.68	44.7%
	Prior Year Encumbrances		12,222.40	12,222.40			
	Appropriated Fund Balance	(128,500.00)	502,283.41	373,783.41			
	Total Revenue	**3,064,118.62**	**514,505.81**	**3,578,624.43**	**2,838,436.64**	**354,181.98**	79.3%
CAPITAL PROJECTS FUND							
HH1620	County Courthouse		758,551.00	758,551.00		758,551.00	0.0%
HH4310	Mental Health Building		6,671,247.02	6,671,247.02	38,442.58	6,632,804.44	0.6%
HH5122	Infrastructure		2,694,668.14	2,694,668.14	50,533.80	2,644,134.34	1.9%
HH5610	Airport		674,143.06	674,143.06	534,303.20	139,839.86	79.3%
HH9901	Interfund Transfers-in		192,027.68	192,027.68	68,512.07	123,515.61	35.7%
	Prior Year Encumbrances		1,322,189.19	1,322,189.19			
	Total Revenue	-	**12,312,826.09**	**12,312,826.09**	**691,791.65**	**10,298,845.25**	5.6%
Self-Insured Workers' Compensation Fund		**1,915,007.00**		**1,915,007.00**	1,754,668.90	**160,338.10**	91.6%

EXPENDITURE BUDGET VS ACTUAL TO November 30, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
GENERAL FUND								
A1010	Board of Legislators	310,653.08	12,920.64	323,573.72	260,628.08	9,404.91	53,540.73	83.5%
A1040	Clerk of the Board	220,766.36		220,766.36	164,716.27	1,839.30	54,210.79	75.4%
A1165	District Attorney	1,507,977.92	14,384.00	1,522,361.92	1,155,476.60	6,684.89	360,200.43	76.3%
A1170	Public Defender	2,045,939.71	685,358.36	2,731,298.07	1,161,645.21	1,513.20	1,568,139.66	42.6%
A1175	Assigned Counsel	1,814,801.44	210.03	1,815,011.47	1,767,808.30	253.25	46,949.92	97.4%
A1185	Coroner	228,681.98		228,681.98	153,803.12	47,680.93	27,197.93	88.1%
A1230	County Administrator	454,656.67		454,656.67	372,388.60	722.68	81,545.39	82.1%
A1310	Finance	744,121.87		744,121.87	604,731.98	62,317.58	77,072.31	89.6%
A1320	County Auditor	135,645.03		135,645.03	110,761.73		24,883.30	81.7%
A1325	Treasurer	90,000.00	230,700.00	320,700.00	137,276.00		183,424.00	42.8%
A1355	Real Property Tax Services	309,335.84		309,335.84	254,895.85	4,591.12	49,848.87	83.9%
A1410	County Clerk	542,649.45	94.88	542,744.33	425,541.44	336.70	116,866.19	78.5%
A1411	County Clerk - DMV	561,998.62		561,998.62	459,740.64	150.75	102,107.23	81.8%
A1420	County Attorney	652,165.34	209,665.14	861,830.48	453,518.64	533.34	407,778.50	52.7%
A1430	Personnel	815,987.33		815,987.33	554,659.96	14,350.50	246,976.87	69.7%
A1450	Elections	653,018.81	179,521.27	832,540.08	626,913.67	120,135.01	85,491.40	89.7%
A1610	Shared Services	243,802.00	31,000.00	274,802.00	239,112.43	16,371.31	19,318.26	93.0%
A1620	Buildings & Grounds	2,430,698.36	981,017.88	3,411,716.24	2,321,177.25	361,038.92	729,500.07	78.6%
A1680	Information Technology	1,348,278.86	130,638.51	1,478,917.37	1,085,724.20	100,409.30	292,783.87	80.2%
A1711	Unallocated Judgements/Claims	10,000.00		10,000.00			10,000.00	0.0%
A1985	Sales Tax Paid to Other Governments	16,650,000.00		16,650,000.00	8,822,391.45		7,827,608.55	53.0%
A2490	Community College Chargebacks	350,000.00		350,000.00	354,979.91		(4,979.91)	101.4%
A2495	Sponsor Contributions	1,944,415.00	10,801.88	1,955,216.88	1,866,296.88	88,920.00	-	100.0%
A3020	Emergency Response & Communications	2,762,405.00	3,725,977.62	6,488,382.62	4,381,422.13	187,182.22	1,919,778.27	70.4%
A3110	Sheriff	1,212,271.77		1,212,271.77	936,521.41	3,459.45	272,290.91	77.5%
A3120	Road Patrol	5,888,491.63	346,866.49	6,235,358.12	4,699,500.21	233,792.77	1,302,065.14	79.1%
A3140	Probation/ATI	2,102,663.95	5,400.00	2,108,063.95	1,668,581.20	10,464.23	429,018.52	79.6%
A3150	Jail	6,356,456.96	203,536.26	6,559,993.22	5,127,013.12	223,465.90	1,209,514.20	81.6%
A3315	DWI	70,400.00	60,241.39	130,641.39	52,860.80	15,612.14	62,168.45	52.4%
A3410	Fire/Emergency Management Admin	320,812.00	826,105.88	1,146,917.88	403,925.25	4,123.96	738,868.67	35.6%
A3510	Animal Control	66,000.00		66,000.00	37,500.00	12,500.00	16,000.00	75.8%
A3620	Safety Officer	50,698.63	3,667.90	54,366.53	29,010.14	8,304.73	17,051.66	68.6%
A4010	Public Health Admin	685,718.00	703,562.44	1,389,280.44	648,707.59	5,302.69	735,270.16	47.1%
A4011	Nursing	547,510.00	98,418.60	645,928.60	529,779.21	12,351.92	103,797.47	83.9%
A4012	Environmental Health	723,414.00	4,463.78	727,877.78	476,475.55	6,595.48	244,806.75	66.4%
A4045	Health Education	922,164.00	349,582.87	1,271,746.87	857,378.62	76,615.26	337,752.99	73.4%
A4046	Pre-K	2,393,681.00	101.71	2,393,782.71	1,821,675.37	456,979.89	115,127.45	95.2%
A4059	Early Intervention	1,050,602.00	2,948.00	1,053,550.00	821,160.36	11,282.72	221,106.92	79.0%
A4050	Child Advocacy Center	357,890.26	246,114.48	604,004.74	375,273.57	14,063.86	214,667.31	64.5%
A4310	Mental Health	8,043,083.15	1,583,058.73	9,626,141.88	6,617,673.08	335,028.95	2,673,439.85	72.2%
A5610	Airport	348,209.93		348,209.93	258,022.56	23,627.98	66,559.39	80.9%
A5630	Bus Operations	1,148,690.91	1,223,927.79	2,372,618.70	2,543,905.15	206,818.72	(378,105.17)	115.9%
A6010	Social Services	37,124,740.76	1,035,839.40	38,160,580.16	30,727,868.14	183,629.04	7,249,082.98	81.0%

EXPENDITURE BUDGET VS ACTUAL TO November 30, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
A6293	Workforce Investment		96,790.12	96,790.12	15,916.75	686.66	80,186.71	17.2%
A6410	Occupancy Tax	823,523.40		823,523.40	802,935.32		20,588.08	97.5%
A6420	Promotion of Industry	516,803.00		516,803.00	516,803.00		-	100.0%
A6510	Veterans Service Agency	90,917.17		90,917.17	71,332.97		19,584.20	78.5%
A6610	Weights & Measure	122,272.88	24,354.58	146,627.46	106,490.86	509.46	39,627.14	73.0%
A6772	Office for the Aging	2,795,643.47	54,542.78	2,850,186.25	2,299,035.94	73,488.62	477,661.69	83.2%
A7110	Dwyer Park	195,493.89		195,493.89	101,804.99	1,301.41	92,387.49	52.7%
A7312	Youth Bureau		221,758.21	221,758.21	65,876.44	40,612.16	115,269.61	48.0%
A7989	Snowmobile	86,054.00	21,025.60	107,079.60	107,079.60		-	100.0%
A8020	Planning	861,757.32	183,406.88	1,045,164.20	583,061.93	10,604.65	451,497.62	56.8%
A8710	Conservation Programs	240,000.00		240,000.00	240,000.00		-	100.0%
A8740	Small Watershed Protection	18,114.20		18,114.20	15,810.34		2,303.86	87.3%
A8750	Agriculture Programs	331,000.00		331,000.00	331,000.00		-	100.0%
A9050	Unemployment	50,000.00		50,000.00	15,677.92		34,322.08	31.4%
A9060	Retiree Health Insurance	1,891,907.35		1,891,907.35	3,928,365.67		(2,036,458.32)	207.6%
A9901	Transfers to County Road Fund	6,747,693.92		6,747,693.92	5,623,078.30		1,124,615.62	83.3%
A9909	Transfers to Capital Projects Fund		192,027.68	192,027.68	68,512.07		123,515.61	35.7%
A9710	Debt Service	851,340.70		851,340.70	1,000,896.95	45,443.75	(195,000.00)	122.9%
	Total Expenditures	**121,864,018.92**	**13,700,031.78**	**135,564,050.70**	**102,262,120.72**	**3,041,102.31**	**30,260,827.67**	77.7%
SPECIAL GRANT FUND								
CD6989	CDBG		198,750.00	198,750.00	164,073.48		198,750.00	82.6%
CD6290	Grant Administration	227,959.91		227,959.91	183,617.99	155.96	227,803.95	80.6%
CD6292	Employment & Training	769,991.68	20,831.13	790,822.81	606,314.06	21,473.97	163,034.78	79.4%
	Total Expenditures	**997,951.59**	**219,581.13**	**1,217,532.72**	**954,005.53**	**21,629.93**	**589,588.73**	80.1%
Self-Insured Benefits Fund		**12,016,998.63**	**2,059,561.08**	**14,076,559.71**	**12,689,619.47**	**756,244.51**	**630,695.73**	**95.5%**
COUNTY ROAD FUND								
D3310	Traffic Division	228,662.64		228,662.64	214,850.27	5,013.75	8,798.62	96.2%
D5010	County Road Administration	671,936.26	11,657.03	683,593.29	562,059.94	183.89	121,349.46	82.2%
D5020	Engineering	81,055.83	33,793.97	114,849.80	67,629.89		47,219.91	58.9%
D5110	Maintenance of Roads	6,195,598.06	(8,394.10)	6,187,203.96	4,989,351.20	668,626.10	529,226.66	91.4%
D5112	Permanent Improvements	3,527,750.41	1,714,275.54	5,242,025.95	3,086,441.42	2,496.00	2,153,088.53	58.9%
D5122	TC3		47,500.00	47,500.00	29,629.82		17,870.18	62.4%
D9710	Debt Service	574,641.13		574,641.13	574,641.13		-	100.0%
	Total Expenditures	**11,279,644.33**	**1,798,832.44**	**13,078,476.77**	**9,524,603.67**	**676,319.74**	**2,877,553.36**	78.0%

EXPENDITURE BUDGET VS ACTUAL TO November 30, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
ROAD MACHINERY FUND								
E5130	Machinery	3,131,085.31	693,030.25	3,824,115.56	2,420,550.78	826,698.58	576,866.20	84.9%
E9710	Debt Service	150,867.81		150,867.81	150,867.81		-	100.0%
	Total Expenditures	**3,281,953.12**	**693,030.25**	**3,974,983.37**	**2,571,418.59**	**826,698.58**	**576,866.20**	85.5%
SOLID WASTE FUND								
EL8160	Landfill	1,644,979.09	514,505.81	2,159,484.90	1,773,430.78	82,347.68	303,706.44	85.9%
EL8161	Recycling Center	580,720.67		580,720.67	464,024.93	19,225.67	97,470.07	83.2%
EL9710	Debt Service	838,418.86		838,418.86	838,418.86		-	100.0%
	Total Expenditures	**3,064,118.62**	**514,505.81**	**3,578,624.43**	**3,075,874.57**	**101,573.35**	**401,176.51**	88.8%
CAPITAL PROJECTS FUND								
HH1620	County Courthouse		985,586.06	985,586.06	248,614.23		736,971.83	25.2%
HH4310	Mental Health Building		6,671,247.02	6,671,247.02	120,425.71	6,545,512.78	5,308.53	99.9%
HH5122	Infrastructure		2,874,951.17	2,874,951.17	64,062.33	451,329.02	2,359,559.82	17.9%
HH5610	Airport		1,781,041.84	1,781,041.84	330,035.01	1,221,464.83	229,542.00	87.1%
	Total Expenditures	-	**12,312,826.09**	**12,312,826.09**	**763,137.28**	**8,218,306.63**	**3,331,382.18**	72.9%
Self-Insured Workers' Compensation Fund		**1,915,007.00**		**1,915,007.00**	**1,507,833.79**		**407,173.21**	**78.7%**

Cortland County
Revenue Comparison 2020 - 2024 through November 30, 2024

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
GENERAL FUND					
1010 BOARD OF LEGISLATORS	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1040 CLERK OF THE LEGISLATIVE BOARD				7,482.36	
1165 DISTRICT ATTORNEY	38,309.58	116,511.82	118,722.08	257,171.32	269,536.94
1170 PUBLIC DEFENDER	615,910.10		237,343.27	206,413.80	603,980.12
1175 ASSIGNED COUNSEL	52,737.18			246,586.75	644,283.89
1185 CORONERS			340.67		1,500.00
1310 FINANCE			36,570.09	30,663.03	41,176.16
1320 AUDIT			12,190.03	15,331.52	20,588.10
1325 COUNTY TREASURER - Levy	36,415,196.78	37,003,555.01	37,721,956.20	38,496,270.75	39,269,999.99
1325 COUNTY TREASURER	994,547.69	1,682,036.30	5,035,955.94	4,066,816.84	4,048,876.73
1355 REAL PROPERTY TAX SERVICE	45,667.69	50,308.70	50,313.80	46,683.87	60,353.15
1410 COUNTY CLERK - CIVIL/RECORDS	879,949.70	850,410.55	925,456.46	868,166.61	867,872.11
1411 COUNTY CLERK - MOTOR VEHICLES	490,822.09	590,803.67	523,495.52	572,062.92	574,271.91
1430 PERSONNEL - CIVIL SERVICE	6,920.50	3,340.00	2,879.91	1,617.00	3,448.75
1450 ELECTIONS	56,386.64	25,746.76	3,100.80	18,111.09	84,863.65
1610 TELEPHONE SHARED SERVICE	212,867.89	188,643.58	188,096.46	197,740.03	203,052.80
1620 BUILDING & GROUNDS	247,090.75	218,526.78	240,345.44	442,009.23	194,412.85
1680 INFORMATION TECHNOLOGY	31,644.88	40,302.00	24,962.44	74,928.20	69,989.17
1985 SALES TAX	25,094,157.23	30,607,791.00	32,000,198.99	32,651,214.33	33,419,496.73
2989 HANDICAPPED PARKING EDUC FUND					15.00
3020 EMERGENCY RSP & COMMUNICATION	572,494.72	480,084.73	302,086.49	689,697.01	2,098,983.31
3110 SHERIFF	74,907.03	59,259.21	73,940.38	120,849.85	79,362.06
3120 SHERIFF ROAD PATROL	406,094.17	330,455.76	350,483.53	355,086.50	552,270.10
3140 PROBATION	315,251.98	382,860.98	581,398.17	387,980.60	517,796.03
3150 JAIL	25,074.98	191,044.31	54,730.68	64,858.23	53,190.86
3315 STOP DWI	61,966.98	55,905.16	58,557.53	64,929.38	52,118.41
3410 FIRE / EMERGENCY MANAGEMENT	105,444.78	44,088.78	12,692.94	152,530.11	62,284.06
3620 SAFETY OFFICER				10.00	
4010 HEALTH DEPARTMENT ADMIN	1,417,063.92	1,037,894.67	1,162,377.15	1,090,929.25	1,117,782.27
4011 NURSING ADMINISTRATION	240,022.70	109,517.18	186,860.94	146,334.58	195,255.13

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
4012 ENVIRONMENTAL HEALTH	137,229.84	177,456.71	217,851.40	240,944.30	229,950.14
4045 HEALTH EDUCATION			562,493.20	583,436.25	727,378.09
4046 PRE-K PHCP (4050 AUD)	862,451.65	1,626,998.80	1,160,133.62	996,846.32	502,678.48
4059 EARLY INTERVENTION PROGRAM	596,211.81	450,711.36	765,058.55	651,435.05	608,410.39
4050 CAC - CHILD ADVOCACY CENTER DA	201,071.83	256,582.54	246,223.55	276,880.98	350,410.88
4310 MENTAL HEALTH CENTER	4,340,017.07	4,824,987.88	5,785,046.52	7,253,458.34	6,964,437.27
5610 AIRPORT	268,996.64	299,944.62	388,572.30	321,202.48	320,554.09
5630 BUS OPERATIONS	1,569,183.99	900,208.81	1,390,158.22	767,626.99	2,006,216.39
6010 DEPT.OF SOCIAL SERVICES ADMIN	9,421,864.68	9,213,312.06	9,847,672.64	12,152,164.86	14,173,871.11
6410 PUBLICITY/TOURISM	276,836.95	453,790.14	639,988.80	674,676.30	695,859.97
6510 VETERANS SERVICE AGENCY	29,252.36	38,682.32	43,712.54	47,131.38	39,013.76
6610 SEALER OF WEIGHTS & MEASURES	15,754.15	12,708.04	14,071.08	15,445.66	13,830.54
6772 AREA AGENCY ON AGING	920,778.61	1,129,610.43	1,119,558.33	931,849.37	1,321,008.14
7110 DWYER PARK	525.00	10,067.55	13,948.11	13,903.60	16,820.01
7312 YOUTH BUREAU		41,022.00		2,966.00	42,525.45
7989 SNOWMOBILE CLUBS	95,616.00	95,616.00	92,556.00	111,404.84	207,056.80
8020 PLANNING	86.00	290.00			90,000.00
8740 SMALL WATERSHED PROTECTION				17,836.53	18,114.20
Total Revenue through November 30, 2023	87,146,406.54	93,611,076.21	102,202,100.77	106,341,684.41	113,444,895.99
SPECIAL GRANT FUND					
6989 OTHER ECONOMIC ASSISTANCE	28,385.87	50,000.00		1,667,086.18	164,073.48
6290 WIA GRANT ADMINISTRATION	162,642.06	147,886.46	303,510.09	172,398.87	184,539.30
6292 WIA EMPLOYMENT & TRAINING	473,424.02	541,729.04	609,929.19	776,316.10	823,772.29
Total Revenue through November 30, 2023	664,451.95	739,615.50	913,439.28	2,615,801.15	1,172,385.07
SELF-INSURANCE FUND - EMPLOYEE BENEFITS					
9060 HEALTH	12,731,430.72	11,540,736.09	11,728,818.81	12,153,919.29	12,379,295.30

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
COUNTY ROAD FUND					
5010 HIGHWAY & STREET ADMIN	63.61	54.54	187.81	87.81	2,463.21
5110 MAINTENANCE OF ROADS	600,429.31	682,933.87	625,700.18	923,423.80	729,988.22
5112 PERMANENT IMPROVEMENTS	1,023,612.48	1,970,375.71	2,736,868.32	2,729,341.54	2,768,410.25
9901 INTERFUND TRANSFERS	6,086,969.67	6,258,171.59	6,149,976.00	6,697,865.23	5,623,078.30
Total Revenue through November 30, 2023	7,711,075.07	8,911,535.71	9,512,732.31	10,350,718.38	9,123,939.98
ROAD MACHINERY FUND					
5130 MACHINERY	2,254,340.62	2,364,931.69	2,113,280.65	2,612,245.68	3,223,002.71
9901 INTERFUND TRANSFERS	16,202.96				
Total Revenue through November 30, 2023	2,270,543.58	2,364,931.69	2,113,280.65	2,612,245.68	3,223,002.71
SOLID WASTE FUND					
8160 LANDFILL	2,572,557.40	2,570,588.37	2,385,235.55	2,912,392.53	2,723,683.32
8161 RECYCLING	49,999.28	78,865.32	92,522.33	76,392.33	114,753.32
9901 INTERFUND TRANSFERS	342,660.63				
Total Revenue through November 30, 2023	2,965,217.31	2,649,453.69	2,477,757.88	2,988,784.86	2,838,436.64
CAPITAL ROJECTS FUND					
4310 MENTAL HEALTH BUILDING					38,442.58
5122 BRIDGE PROJECTS	235,744.26	1,106,286.09	2,018,816.30		50,533.80
5610 AIRPORT	181,486.21	1,265,168.93	23,606.20	54,232.68	534,303.20
9900 TRANSFER TO/FROM OTHER FUNDS	10,157.64	57,257.33	106,253.50	6,702.95	68,512.07
Total Revenue through November 30, 2023	427,388.11	2,428,712.35	2,148,676.00	60,935.63	691,791.65
SELF-INSURANCE FUND - WORKERS' COMPENSATION					
1710 WORKER'S COMP-SELF INSURANCE	2,150,902.98	1,865,839.30	2,323,276.95	1,856,069.98	1,754,668.90

Cortland County
Expenditure Comparison 2020 - 2024 through November 30, 2024

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
GENERAL FUND						
A10105	COUNTY LEGISLATURE	334,707.43	247,552.96	483,675.46	315,815.95	260,628.08
A10405	CLERK OF THE LEGISLATIVE BOARD	202,324.64	136,082.69	146,726.82	152,578.64	164,716.27
A11655	DISTRICT ATTORNEY	782,984.10	749,802.78	862,625.24	1,047,840.70	1,155,476.60
A11705	PUBLIC DEFENDER	771,714.62	764,287.26	861,187.30	990,885.61	1,161,645.21
A11755	ASSIGNED COUNSEL	493,224.90	642,625.86	685,690.96	893,943.28	1,767,808.30
A11855	CORONERS	173,870.14	165,104.08	149,805.23	173,040.69	153,803.12
A12305	COUNTY ADMINISTRATOR	145,677.47	172,106.53	200,651.56	325,664.43	372,388.60
A13105	BUDGET & FINANCE	444,652.10	435,201.68	391,152.27	421,516.23	604,731.98
A13205	County Auditor	91,177.28	91,444.12	96,545.95	99,321.37	110,761.73
A13255	TREASURER	176,317.41	201,131.03	134,952.16	281,304.83	137,276.00
A13555	REAL PROPERTY TAX SERVICE	228,827.52	209,526.06	207,352.18	241,063.72	254,895.85
A14105	COUNTY CLERK	399,633.09	360,571.81	466,300.36	554,016.28	425,541.44
A14115	COUNTY CLERK - MOTOR VEHICLES	390,379.10	376,673.18	302,614.60	401,641.13	459,740.64
A14205	COUNTY ATTORNEY	243,365.95	279,361.34	267,175.87	263,535.99	453,518.64
A14305	PERSONNEL - CIVIL SERVICE	375,657.17	457,006.08	436,764.33	502,508.65	554,659.96
A14505	ELECTIONS	559,315.66	401,221.82	536,012.53	418,813.33	626,913.67
A16105	TELEPHONE SHARED SERVICE	184,882.44	195,659.63	187,955.33	216,467.30	239,112.43
A16205	BUILDING & GROUNDS	1,600,030.86	1,373,661.42	2,062,494.50	1,730,953.13	2,321,177.25
A16805	DATA PROCESSING	657,099.29	805,476.55	1,124,213.03	975,387.89	1,085,724.20
A17115	LIABILITY INSURANCE RESERVE		5,734.33			
A19855	SALES TAX	6,577,594.91	12,367,896.59	12,985,749.08	13,268,730.40	8,822,391.45
A24905	COMMUNITY COLLEGE	344,996.99	357,636.74	289,192.43	332,502.98	354,979.91
A24955	CONTRIBUTIONS TC3	1,757,837.00	1,806,666.00	1,855,495.00	1,855,495.00	1,866,296.88
A30205	EMERGENCY RESPONSE & COMMUNCTN	2,540,439.12	2,464,925.56	2,202,748.71	4,887,261.80	4,381,422.13
A31105	SHERIFF	636,163.42	641,399.22	543,305.87	760,835.07	936,521.41
A31205	SHERIFF ROAD PATROL	3,423,960.94	3,435,148.82	3,931,354.87	4,124,232.52	4,699,500.21
A31405	PROBATION	1,450,881.75	1,415,132.55	1,456,398.50	1,470,139.45	1,668,581.20
A31505	JAIL	4,181,139.09	4,093,685.43	4,376,743.41	5,106,405.28	5,127,013.12

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
A33155	STOP DWI	59,048.74	39,608.96	45,741.86	47,089.88	52,860.80
A34105	FIRE / EMERGENCY MANAGEMENT	302,064.71	227,772.69	254,373.38	290,360.38	403,925.25
A35105	SPCA	33,750.27	33,750.27	33,750.27	33,750.27	37,500.00
A36205	SAFETY OFFICE	30,410.00	1,868.25	38,642.46	34,066.38	29,010.14
A40105	HEALTH DEPARTMENT	923,888.82	1,127,853.85	677,098.67	502,888.80	648,707.59
A40115	NURSING ADMINISTRATION	728,368.01	618,047.09	447,288.82	428,420.11	529,779.21
A40125	ENVIRONMENTAL HEALTH	516,011.35	463,446.31	498,426.58	560,909.78	476,475.55
A40455	HEALTH EDUCATION			740,169.71	883,829.82	857,378.62
A40465	PrK Supportive Hlth Svcs	909,937.60	1,506,876.63	1,456,124.06	1,365,200.95	1,821,675.37
A40595	EARLY INTERVENTION PROGRAM	831,339.59	732,884.50	893,647.82	774,954.33	821,160.36
A40505	Child Advocacy Center	200,710.64	303,110.52	273,301.07	286,997.03	375,273.57
A43105	MENTAL HEALTH CENTER	4,476,458.37	4,870,161.38	5,671,563.95	6,359,058.32	6,617,673.08
A56105	AIRPORT	205,228.14	251,677.73	384,894.71	286,376.92	258,022.56
A56305	BUS OPERATIONS	1,645,111.04	802,262.26	1,234,913.10	972,117.95	2,543,905.15
A60105	DEPT.OF SOCIAL SERVICES ADMIN	23,392,748.52	21,230,888.80	23,270,337.15	26,968,760.98	30,727,868.14
A62935	WORKFORCE INVESTMENT				988.31	15,916.75
A64105	PUBLICITY/TOURISM	550,093.00	575,072.26	634,128.58	597,929.12	802,935.32
A64205	PROMOTION OF INDUSTRY	442,364.00	449,000.00	460,735.00	492,193.00	516,803.00
A65105	VETERANS SERVICE AGENCY	45,214.65	46,255.77	53,082.34	56,737.38	71,332.97
A66105	SEALER OF WEIGHTS & MEASURES	57,615.34	68,384.69	76,330.30	88,201.60	106,490.86
A67725	AREA AGENCY ON AGING	1,740,046.75	1,613,041.57	1,856,660.51	1,997,443.51	2,299,035.94
A69895	ECONOMIC DEVELOPMENT			1,709,704.00	50,000.00	
A71105	DWYER PARK	35,846.52	135,964.07	89,609.69	129,672.90	101,804.99
A73125	YOUTH BUREAU	6,902.56	6,774.58	50,729.55	77,853.04	65,876.44
A79895	SNOWMOBILE CLUBS	60,238.08	86,054.00	83,300.40	100,811.64	107,079.60
A80205	PLANNING	274,139.54	263,485.37	288,911.54	265,310.09	583,061.93
A87105	CONSERVATION PROGRAMS	150,000.00	150,000.00	482,500.00	221,344.00	240,000.00
A87405	SMALL WATERSHED PROTECTION				657.57	15,810.34
A87505	AGRICULTURE & LIVESTOCK	273,420.00	253,420.00	258,420.00	290,500.00	331,000.00
A90505	UNEMPLOYMENT INSURANCE	298,480.52		4,981.48	41,333.19	15,677.92
A90605	HEALTH INSURANCE	5,175,244.00	4,787,460.00	4,807,582.64	4,939,719.73	3,928,365.67
A90895	OTHER EMPLOYEE BENEFITS		64,782.76			
A97105	DEBT SERVICE	1,380,124.14	772,410.65	775,980.88	972,828.79	1,000,896.95
A99015	I/F Transfer to/from D	5,532,676.55	6,258,171.59	6,149,976.00	6,697,865.23	5,623,078.30

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
A99025	TRANSFER TO SOLID WASTE	342,660.63				
A99505	TRANSFER TO CAPITAL PROJECTS	10,157.63	57,257.33	106,253.50	6,702.95	68,512.07
	Total Expenditures @ November 30, 2023	79,799,154.10	82,450,466.00	91,054,043.57	98,634,775.60	102,262,120.72
SPECIAL GRANT FUND						
CD69895	OTHER ECONOMIC ASSISTANCE	28,385.87			1,668,336.18	164,073.48
CD62905	WIA - GRANT ADMIN EXPENSES	154,421.90	139,577.05	341,811.71	158,703.47	183,617.99
CD62925	WIA - E & T	433,870.31	498,965.52	539,030.47	569,614.04	606,314.06
	Total Expenditures @ November 30, 2023	616,678.08	638,542.57	880,842.18	2,396,653.69	954,005.53
SELF-INSURANCE FUND - EMPLOYEE BENEFITS						
CH90605	HEALTH	10,929,575.51	11,140,639.88	11,344,032.65	12,348,578.75	12,689,619.47
COUNTY ROAD FUND						
D33105	TRAFFIC DIVISION	113,846.23	118,819.93	186,040.57	193,782.30	214,850.27
D50105	HIGHWAY ADMINISTRATION DIV.	442,535.78	404,273.53	431,515.94	495,373.42	562,059.94
D50205	HIGHWAY ENGINEERING DIVISION	60,547.17	69,440.99	73,349.49	76,613.52	67,629.89
D51105	HIGHWAY MAINTENANCY DIV.	4,280,065.05	4,642,886.30	4,762,025.12	4,533,014.70	4,989,351.20
D51125	HIGHWAY PROJECTS	1,487,810.53	2,192,603.15	2,495,952.42	2,896,131.25	3,086,441.42
D5122	SAFETY/TRAINING			184,209.68	147,397.70	29,629.82
D97105	DEBT SERVICE	867,726.85	863,307.58	872,845.53	874,569.78	574,641.13
D99015	INTERFUND TRANSFERS	16,202.96				
	Total Expenditures @ November 30, 2023	7,268,734.57	8,291,331.48	9,005,938.75	9,216,882.67	9,524,603.67
ROAD MACHINERY FUND						
E51305	HIGHWAY ROAD MACHINERY	1,447,609.18	1,487,231.97	1,842,526.06	2,252,731.53	2,420,550.78
E97105	DEBT SERVICE	148,041.36	147,455.50	147,615.02	148,076.24	150,867.81
E99015	INTERFUND TRANSFERS	554,293.12				
	Total Expenditures @ November 30, 2023	2,149,943.66	1,634,687.47	1,990,141.08	2,400,807.77	2,571,418.59

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
SOLID WASTE FUND						
EL81605	LANDFILL	1,174,883.41	1,163,189.25	963,607.93	2,207,505.57	1,773,430.78
EL81615	RECYCLING	367,599.58	262,701.73	410,005.80	452,237.94	464,024.93
EL97105	DEBT SERVICE	847,281.98	851,246.50	847,540.80	847,954.68	838,418.86
	Total Expenditures @ November 30, 2023	2,389,764.97	2,277,137.48	2,221,154.53	3,507,698.19	3,075,874.57
CAPITAL ROJECTS FUND						
HH16205	COUNTY COURTHOUSE				1,101,466.63	248,614.23
HH4310	MENTAL HEALTH BUILDING					120,425.71
HH51225	BRIDGE PROJECTS	268,435.78	1,709,165.63	2,627,172.41	100,747.03	64,062.33
HH56105	AIRPORT	190,144.81	1,465,330.37	23,606.20	66,356.94	330,035.01
HH71105	DWYER PARK CAPITAL EXPENSE	3,027.70				
	Total Expenditures @ November 30, 2023	461,608.29	3,174,496.00	2,650,778.61	1,268,570.60	763,137.28
SELF-INSURANCE FUND - WORKERS' COMPENSATION						
S17105	LIABILITY INSURANCE RESERVE	2,035,761.54	1,840,652.96	1,852,597.22	1,504,391.79	1,507,833.79

Cortland County					
Reserve Funds					
				12/31/2023	11/30/2024
Reserve Title	Authorizing Resolution	Purpose	Funding	Balance	Balance
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	283,233.64	296,449.89
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,293,630.84	1,486,238.87
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	3,420,228.86	4,273,068.97
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	17,299.32	16,082.25
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,670.74	43,678.75
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	4,568.70	4,568.70
Debt Reduction Reserve	226-18	Reduce debt	Funding for this reserve was ended with 294-20 as the County currently does not have any debt it can "pre-pay" or pay-off	83,129.98	87,154.23
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	143,621.02	146,716.98
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	76,402.82	80,279.63
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	30,380.71	31,851.41
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	92,070.94	62,615.27
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	42,467.47	53,710.24
Farmland Protection Reserve	124-07	Monitoring Farmland Protection grants	Stewardship monies from farmland protection grant	48,458.63	50,804.48
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	584.45	627.75
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Secton 5311 funding	22,904.36	20,013.13
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,672,673.34	1,565,597.99
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	424,641.19	351,018.20
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	4,898,316.40	5,135,440.01
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	41,042.99	45,562.74
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	198,618.17	228,094.68

Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	8,915.19	10,346.77
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	228,527.15	232,251.40
Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	8,558.13	10,402.46
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing $100,000 or more	Assigned fund balance over $750,000	895,758.27	938,027.59
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,473,135.48	1,536,359.25
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	832,735.07	868,396.65
NOTE:					
Vehicle Repair/Replacement Reserve	Resolution 94-24 authorized up to $121,656 for a new boat for Sheriff. At 11/30/24, nothing had been paid from the reserve.				
Occupancy Tax Reserve	$764,234.95 to CVB in 2025 and $621,656.42 in 2026; $20,588.08 County admin in 2024, $84,914.99 in 2025 and $69,072.94				
Opioid Settlement Reserve	Resolution 169-24 authorized up to $25,000 for warming center. Resolution 226-24 authorized up to $150,000 for Jail treatment services.				
	At 11/30/24, $6,576 has been paid for the warming center.				

April	May	June	July	August
Resolutions Staff Reports	**Resolutions Staff Reports**	**Resolutions Staff Reports**	**Resolutions Staff Reports**	**Resolutions Staff Reports**
Whistleblower/Purchasing	Purchasing	Taxes and Fees Revenue	Financial Reports	Taxes and Fees Revenue
Specialized Topics	**Specialized Topics**	**Specialized Topics**	**Specialized Topics**	**Specialized Topics**
Reserve Accounts County Bond Status	Risk Management Land Bank	TC3 Budget Presentation		Worker Comp/Tails
Current/ Historical Budget Trends	**2024 Budget & Historical Budget Trends**	**2024 Budget & Historical Budget Trends**	**2024 Budget & Historical Budget Trends**	**2024 Budget & Historical Budget Trends**
Capital Projects Update Unappropriated Funds	2023 Over/Under 2024 Expenditure Trend	Tentative cost and revenue trendlines and projections Bucket 1	Tentative cost and revenue trendlines and projections Bucket 2	Tentative cost and reven trendlines and projectio Bucket 3
Financial Challenges on the Horizon	**Financial Challenges on the Horizon**	**Financial Challenges on the Horizon**	**Financial Challenges on the Horizon**	**Financial Challenges the Horizon**
In Rem Update		Transportation/Housing	Public Defender Costs	Health Insurance
F&A Mission/Scope Draft	**F&A Mission/Scope Final 2025 Discussion**	**F & A Multi-Year Planning Discussion**	**F & A Multi-Year Planning Discussion**	**F & A Multi-Year Planning Discussion**
Finish Mission	Finish Scope	Centralized Purchasing		

MARCH	APRIL	MAY	JUNE
Resolutions **Staff Reports**	**Resolutions** **Staff Reports**	**Resolutions** **Staff Reports**	**Resolutions** **Staff Reports**
Interim Content of Financial Report Monthly, Quarterly			
Specialized Topics:	**Specialized Topics**	**Specialized Topics**	**Specialized Topics**
Bonding Debt	Insurance Risk Management	Taxation as Fiscal Policy Unappropriated Fund Policy	Worker Comp & Tails Sales Tax Agreement
2024 Budget & Historical Budget Trends	**2024 Budget & Historical Budget Trends**	**2024 Budget & Historical Budget Trends**	**2024 Budget & Historical Budget Trends**
Bucket 3 departments Capital Projects $ Update Unappropriated Fund Update	Bucket 2 departments Reserve Account Update	Bucket 3 departments Revenue Trends by Category	Tentative cost and revenue trendlines and projections
Financial Challenges on the Horizon	**Financial Challenges on the Horizon**	**Financial Challenges on the Horizon**	**Financial Challenges on the Horizon**
DSS Placement Homeless in Motels – NY Motel Policy	Jail State 2025 Tremors	County Office Building State 2025 Tremors	Insurance State 2025 Tremors
F & A Mission and Scope Discussion	**F&A Mission/Scope Draft**	**F&A Mission/Scope Final** **Budget 2025 Discussion**	**Budget 2025 Discussion and Preparation**

Finance & Administration

Potential Items for a Multi-year Plan

1. Facilitate the development of a detailed framework for a 10 year Capital Plan
2. Facilitate the development of a detailed framework for a 5 year Risk Management Plan (includes safety)
3. Research and, if approved, implement a 2 year budget planning process
4. Annual costs and anticipated future renovations for County Office Building
5. List and review of all County owned properties
6. Examination of employee benefits and comparison with other counties
7. Investigate potential cost savings of centralized purchasing
8. Investigate potential cost savings of centralized departmental accounting
9. Assess, and propose changes if appropriate, the challenge of maintaining an adequate system of real property assessment and the impact of the lack thereof on county-wide property values
10. Compile and review a list of various financial agreements with lingering unresolved issues
11. Develop a collaborative process with the County Auditor to provide committee input into Auditor's yearly schedule of annual, periodic and specialized audits
12. In conjunction with the County Administrator and central administrative staff, including the auditor, initiate a prioritized systematic review and analysis of certain countywide functions and/or policies to potentially identify and recommend improved financial efficiencies.
13. Review, and where appropriate modify, regular and/or periodic financial reporting to the Finance & Administration committee based on the committee's stated goals and needs.
14. Explore and if determined useful, develop and distribute a simple key financial status summary for legislative members to promote engagement in financial matters
15. Explore and if determined useful, implement and review a quarterly or semi-annual trend forecasting process.

Finance & Administration

Proposed Scope

General Purpose: Exercises oversight, planning and evaluation authority for the financial and fiscal efficiency, effectiveness and governance of Cortland's County Government. The committee proposes, and upon approval, implements and monitors initiatives that support the County government's long-term financial stability, which operate in concert with the County's strategic goals, the delivery of excellent customer services, and the pursuit of Cortland County's economic prosperity.