Finance & Administration Committee

60 Central Ave
Cortland, NY 13045
http://www.cortland-co.org

Committee Meeting

~ Minutes ~

Tuesday, February 13, 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	Present	
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	
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present	
Andrea Herzog	Cortland County, NY	Director of Finance	Present	
Melanie Vilardi	Cortland County, NY	Deputy County Administrator	Present	
Ronald J. Van Dee	Cortland County, NY	Board Member	Present	
Paul Heider	Cortland County, NY	Board Member	Present	
Nicole Anjeski	Cortland County, NY	Director of Public Health	Present	
Margaret Mellott	Cortland Standard	Reporter	Present	
Nicole Compton	Cortland County, NY	Secretary to the County Attorney	Remote	
Katee Padbury	Cortland County, NY	Health Department	Remote	
Carlita Withers	Cortland County, NY	Deputy Director of Finance	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Jan 16, 2024 9:00 AM

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

RESOLUTIONS

AGENDA ITEM NO. 1 – Reject Application for the Correction of Certain Errors on Tax Bills Over $2,500 - Real Property Tax Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 2/22/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Reject Application for the Correction of Certain Errors on Tax Bills Over $2,500 - Real Property Tax Services

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 Director of the County Real Property Tax Services Agency pursuant to an application by an entitled person in cases involving clerical errors, unlawful entries or certain errors in essential fact; AND

WHEREAS, the Director of Real Property Tax Services has received an Application for Corrected Tax Roll for Creative Enterprises Owego, LLC; AND

WHEREAS, the Director of Real Property Tax Services performed the required investigation pursuant to Real Property Tax Law and denied the application; AND

WHEREAS, the tax levying body has final authority to reject the application based on the investigation by the Director of Real Property Tax Services; NOW THEREFORE BE IT

RESOLVED, that pursuant to Section 554 of the Real Property Tax Law, the County Legislature does hereby reject the application of Creative Enterprises Owego, LLC; AND BE IT FURTHER

RESOLVED, that the Chair of the Legislature be and hereby is authorized to deny and make notation on the application of Creative Enterprises Owego, LLC; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature be and hereby is directed to mail the rejected application to Creative Enterprises Owego, LLC and retain a copy for records pursuant to records retention laws.

AGENDA ITEM NO. 2 – Distribution of Fourth Quarter 2023 Sales Tax

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 2/22/2024 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Distribution of Fourth Quarter 2023 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 2023 fourth quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for the fourth quarter 2023 to be $9,550,483.44; AND

WHEREAS, the total amount available for distribution is $9,175,483.44, 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 (54%), or $4,954,761.06 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 2023 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	$1,628,648.31	$-0-	$1,628,648.31	$-0-
Cincinnatus, Town of	$69,922.00	$-0-	$69,922.00	$-0-
Cortlandville, Town of	$801,483.58	$-0-	$801,483.58	$-0-
Cuyler, Town of	$67,520.63	$(28,750.00)	$38,770.63	$-0-
Freetown, Town of	$53,496.98	$-0-	$53,496.98	$-0-
Harford, Town of	$75,526.09	$-0-	$75,526.09	$-0-
Homer, Town of	$275,737.47	$-0-	$275,737.47	$-0-

Homer, Village of	$196,603.46	$-0-	$196,603.46	$-0-
Lapeer, Town of	$106,629.43	$(82,500.00)	$24,129.43	$-0-
Marathon, Town of	$81,541.42	$-0-	$81,541.42	$-0-
Marathon, Village of	$42,011.11	$-0-	$42,011.11	$-0-
McGraw, Village of	$36,149.06	$-0-	$36,149.06	$-0-
Preble, Town of	$143,623.74	$-0-	$143,623.74	$-0-
Scott, Town of	$85,411.61	$-0-	$85,411.61	$-0-
Solon, Town of	$79,992.64	$-0-	$79,992.64	$-0-
Taylor, Town of	$43,848.49	$-0-	$43,848.49	$-0-
Truxton, Town of	$103,573.84	$-0-	$103,573.84	$-0-
Virgil, Town of	$261,324.38	$(25,000.00)	$236,324.38	$-0-
Willet, Town of	$67,678.14	$-0-	$67,678.14	$-0-
Total	$4,220,722.38	$(136,250.00)	$4,084,472.38	$-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

AGENDA ITEM NO. 3 – Authorize Use of Buildings and Grounds Reserve for Fire Alarm System at the County Office Building - Buildings and Grounds

RESULT:	**APPROVED [UNANIMOUS]** **Next: 2/22/2024 6:00 PM**
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF HEIDER **RESOLUTION NO.**

Authorize Use of Buildings and Grounds Reserve for Fire Alarm System at the County Office Building - Buildings and Grounds

WHEREAS, the fire alarm system at the Cortland County Office Building is in need of updates or replacement; AND

WHEREAS, the Cortland County Legislature's Buildings and Grounds Committee recognizes the need to replace the fire alarm system with a more modern system; AND

WHEREAS, it is the recommendation of the Cortland County Legislature's Buildings and Grounds Committee to utilize the Buildings and Grounds Reserve funds for the replacement of the fire alarm system at the County Office Building; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby approves the use of the Buildings and Grounds Reserve for the replacement of the fire alarm system at the Cortland County Office Building for a cost not to exceed $35,000; AND BE IT FURTHER

RESOLVED, the 2024 budget is hereby amended as follows:

Increase:

Account		Amount
A16205.52320	Building Improvements	$35,000
A351100	Appropriated Reserves	$35,000

Referred from Highway Committee

AGENDA ITEM NO. 4 – Abolish One Position of Senior Engineer/Create One Position of Project Manager - Highway Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 2/22/2024 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF NEWELL **RESOLUTION NO.**

Abolish One Position of Senior Engineer/Create One Position of Project Manager - Highway Department

WHEREAS, the needs of the Highway Department will be better served by abolishing one (1) Senior Engineer position and creating one (1) Project Manager position; AND

WHEREAS, the Highway Committee recommends the abolition and creation of these positions; NOW THEREFORE BE IT

RESOLVED, that one (1) position of Senior Engineer (Grade 25, CSEA, $33.1102-$41.9091, competitive class, full time with benefits) be and hereby is abolished effective February 22, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that one (1) position of Project Manager (Grade 25, CSEA, $33.1102-$41.9091, competitive class, full time with benefits) be created with permission to fill effective February 23, 2024 at 12:01 am.

AGENDA ITEM NO. 5 – Amend 2024 County Road Fund Budget for Rollover Consolidated Local Street and Highway Improvement Program (CHIPS) Funding - Highway Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 2/22/2024 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF NEWELL **RESOLUTION NO.**

Amend 2024 County Road Fund Budget for Rollover Consolidated Local Street and Highway Improvement Program (CHIPS) Funding - Highway Department

WHEREAS, there are funds remaining for the Consolidated Local Street and Highway

Improvement Program (CHIPs) from the 2023 County Road Fund Budget, in an amount of $1,714,275.54; AND

WHEREAS, these remaining funds are eligible to be rolled-over to the 2024 County Road Fund Budget; AND

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

RESOLVED, that the 2024 County Road Fund Budget be amended as follows:

Increase Revenues

D511243.43501	County Road Fund CHIPS Revenue	$1,714,275.54

Increase Expenses

D51125.54077	Construction Expenses	$1,714,275.54

AGENDA ITEM NO. 6 – Increase Budget for Level I Load Rating on Landers Corners Bridge

RESULT:	**APPROVED [UNANIMOUS]** **Next: 2/22/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF NEWELL **RESOLUTION NO.**

Increase Budget for Level I Load Rating on Landers Corners Bridge

WHEREAS, due to the request from the NYSDOT Structures Unit, the County Road Fund balance shall need to be increased to cover the costs to have Barton & Loguidice perform a Level I Load Rating for the Landers Corners Bridge (BIN 3312140); AND

WHEREAS, Cortland County currently has a term agreement with Barton & Loguidice; AND

WHEREAS, there are monies in the County Road fund balance; NOW THEREFORE BE IT

RESOLVED, that the County Road fund balance be amended as follows:

Increase:

D50205.54062	Engineering Fees	$35,000.00
D359900	Appropriated Fund Balance	$35,000.00

Referred from Government Operations Committee

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 7 – Authorize Galvanized Steel Detention Gate Replacement Funding for Cortland County Jail - Sheriff's Office

RESULT:	**APPROVED [UNANIMOUS]** **Next: 2/22/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF PRICE **RESOLUTION NO.**

Authorize Galvanized Steel Detention Gate Replacement Funding for Cortland County Jail - Sheriff's Office

WHEREAS, the Cortland County Jail galvanized steel detention gate/door is in need of replacement; AND

WHEREAS, the 2024 Jail Budget, A31505, was not budgeted with adequate funds for the new replacement of the galvanized detention gate/doors; AND

WHEREAS, funds are required for the replacement of the galvanized detention gate/door at the jail; AND

WHEREAS, the Judiciary and Public Safety Committee recommends using the Jail Project Reserve fund for the replacement of the detention gate/door; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby authorizes the use of the Jail Project Reserve for the replacement of galvanized steel detention gate with 3/8" woven rod and 3 new hinges at the jail; AND BE IT FURTHER

RESOLVED, the 2024 budget is hereby amended as follows:

Increase: Account Number A31505.52320 Building Improvements $20,998.00

Increase: Account Number A351100 Appropriated Reserves $20,998.00

Referred from Ag/Planning/Environmental Committee

AGENDA ITEM NO. 8 – Authorize Agreement for 2022 Mobility Management Capital Agreement Contract

RESULT:	**APPROVED [UNANIMOUS]** **Next: 2/22/2024 6:00 PM**
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF HARBIN **RESOLUTION NO.**

Authorize Agreement for 2022 Mobility Management Capital Agreement Contract

WHEREAS, the Cortland County Legislature adopted Resolution No. 244-22, which authorized the County of Cortland to submit a request for the consolidated grant funds to the New York State Department of Transportation, pursuant to Federal Section 5311, Title 49 United States Code, for projects(s) to provide public mass transportation service for fixed route and demand responsive service throughout the County, with limited service to contiguous counties by Cortland County's public transportation provider and the purchase of capital equipment that would consist of transportation facility, new buses, other equipment, that would be used by Cortland County's public transportation provider and the continuation of Mobility Management for fiscal years 2021, 2022 and 2023 and has a committed local share; AND

WHEREAS, the New York State Department of Transportation is requesting a resolution to indicate Cortland County's acceptance of the Mass Transportation Capital Agreement under State Contract Number C004119 to include specific PIN Numbers:

PIN Number 3790.02.102	2022 Mobility Management Program (ADTAP)
PIN Number 3790.04.102	2022 Mobility Management Program

; NOW THEREFORE BE IT

RESOLVED, that the total project cost is $211,648; AND BE IT FUTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign the New York State Department of Transportation Mass Capital Agreement Contract C004119 for specific PIN Numbers stated above.

Referred from Health & Human Services

AGENDA ITEM NO. 9 – Abolish One Position of Principal Account Clerk and One Position of Speech Language Pathologist/Create One Position of Programs Coordinator - Health Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 2/22/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

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

Abolish One Position of Principal Account Clerk and One Position of Speech Language Pathologist/Create One Position of Programs Coordinator - Health Department

WHEREAS, the needs of the Health Department will be better served by abolishing one (1) full time Principal Account Clerk position and one Speech Language Pathologist (per diem) position and creating one (1) full time Programs Coordinator position; AND

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

RESOLVED, that one (1) position of Principal Account Clerk (Grade 13, CSEA, $21.5585-27.2876/HR, competitive class, full time with benefits) and one (1) position of Speech Language Pathologist (Grade 28, CSEA, $37.2145-47.1041/HR, competitive, per diem, up to 17 hr/wk) be and hereby is abolished effective February 22, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that one (1) position of Programs Coordinator (Grade 11, Management Compensation Plan, $53,514-71,227, competitive class, full time with benefits) be created with permission to fill effective February 23, 2024 at 12:01 am.

AGENDA ITEM NO. 10 – Authorize Agreement Medical Consultant and Abolish Medical Advisor Position - Health Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 2/22/2024 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

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

Authorize Agreement Medical Consultant and Abolish Medical Advisor Position - Health Department

WHEREAS, the Cortland County Health Department is required by provisions under New York State Public Health Law that a local health department with a Public Health Director must have a Medical Consultant; AND

WHEREAS, the needs of the Health Department will be better served by abolishing one (1) position of Medical Advisor (off scale Management Compensation Plan), and terminating contract no. 138-22 (Resolution no. 180-22) Medical Consultant for Tuberculosis Control Activities, and contracting with a Medical Consultant having tuberculosis control activities incorporated into the responsibilities of the Medical Consultant; AND

WHEREAS, licensed physician, Douglas D. MacQueen, MD, of 108 Besemer Hill Rd, Ithaca, New York 14850, is knowledgeable and up-to-date with current public health requirements; AND

WHEREAS, a fee of $3,050 per month will be paid to the contractor; AND

WHEREAS, the 2024 budget will need to be amended as follows:

		Current	Inc/(Dec)	Balance
A40105.51010.4000	Personal Services	$29,900	$(10,000)	$19,900
A40105.58020.4000	Personal Services	$51,661	$(15,000)	$36,661
A40105.54815.4000	Contracted Agencies	$-0-	$30,500	$30,500
A40115.54815.4037	Contracted Agencies	$ 6,600	$(5,500)	$1,100

; AND

WHEREAS, the term for this agreement shall be from March 1, 2024 through February 28, 2026, with the right to renew by the parties for 2 year terms, up to 3 renewals total; NOW THEREFORE BE IT

RESOLVED, that one (1) position of Medical Advisor (off scale Management Compensation Plan) be and hereby is abolished effective February 22, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that the 2024 budget be amended as follows:

		Current	Inc/(Dec)	Balance
A40105.51010.4000	Personal Services	$29,900	$(10,000)	$19,900
A40105.58020.4000	Personal Services	$51,661	$(15,000)	$36,661
A40105.54815.4000	Contracted Agencies	$-0-	$30,500	$30,500
A40115.54815.4037	Contracted Agencies	$ 6,600	$(5,500)	$1,100

RESOLVED, that the Cortland County Administrator and the Public Health Director, upon review and approval by the County Attorney or designee, are authorized to execute agreements for the provision Medical Consultant activities with Douglas D. MacQueen, MD, of 108 Besemer Hill Rd., Ithaca, NY 14850, for the period March 1, 2024 through February 28, 2026; AND BE IT FURTHER

RESOLVED, amendments to the contract during the term and renewals will be considered on an as needed basis.

AGENDA ITEM NO. 11 – Abolish One Position of Mental Health Practitioner (Part Time)/ Increase Hours Two Mental Health Practitioners - Mental Health Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 2/22/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

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

Abolish One Position of Mental Health Practitioner (Part Time)/ Increase Hours Two Mental Health Practitioners - Mental Health Department

WHEREAS, the needs of the Mental Health Department will be better served by abolishing one part time position of Mental Health Practitioner and increasing the hours for two Mental Health Practitioner positions; AND

WHEREAS, the Health and Human Services Committee recommends the abolition and increase in hours of these positions; NOW THEREFORE BE IT

RESOLVED, that one part time position of Mental Health Practitioner (Management, off-scale, $70.2312/hour, competitive, up to 17 hours per week) hereby is abolished effective February 22, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that two positions of Mental Health Practitioner (Management, off-scale, $70.2312/hour, competitive, full time with benefits) be increased from 35 hours to 40 hours per week effective February 23, 2024 at 12:01 am.

AGENDA ITEM NO. 12 – 2024 Budget Modification - Code Blue/MMIS/Family Assistance - Department of Social Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 2/22/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

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

2024 Budget Modification - Code Blue/MMIS/Family Assistance - Department of Social Services

WHEREAS, the 2024 County Budget requires modifications due to information obtained late in the planning cycle; NOW THEREFORE BE IT

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

Increase:

Expense:

A60105.54800.4696	Code Blue	$50,560.00

Revenue:

A601043.43689.4696	Code Blue	$50,560.00

Increase:

Expense:

A60105.56102	MMIS	$176,224.00

Decrease:

Expense:

A60105.56109	Family Assistance	$176,224.00

MONTHLY REPORTS

1. Real Property Tax Services Monthly Report

RESULT:	**COMPLETED**

2. Unaudited Reserve Balances at December 31, 2023

RESULT:	**COMPLETED**

3. County Administrator Monthly Report

RESULT:	**COMPLETED**

Microenterprise Assistance Program Application Review

1. LePuppet Regime Application Review

RESOLUTIONS CONT.

Microenterprise Assistance Program Grant Award - Le Puppet Regime

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 2/22/2024 6:00 PM
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Microenterprise Assistance Program Grant Award - Le Puppet Regime

WHEREAS, the Cortland County Legislature's Finance and Administration Committee was empaneled as the Cortland County Microenterprise Assistance Program Review Committee on February 13, 2024 for the purpose of reviewing applications received for the Microenterprise Grant Program, AND

WHEREAS, following said review the Committee recommended that Le Puppet Regime, LLC, of 16 West Main Street, Marathon, NY 13803, be awarded $31,500 from the Microenterprise program,

NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby accepts and approves the recommendation of the Cortland County Microenterprise Assistance Program Review Committee and hereby awards the sum $31,500.00 to Le Puppet Regime, LLC from the Cortland County Microenterprise Assistance Program funding, AND BE IT FURTHER

RESOLVED, that the County Administrator and/or Chair of the Cortland County Legislature, upon review of the County Attorney or designee, is hereby authorized to prepare and execute any and all agreements and sub-recipient agreements necessary and incident to this award.

PRESENTATIONS

1. Auditing & Reporting of ARPA Funds

RESULT:	**COMPLETED**

2. Taxing and Debt at the County Level - Director of Finance, Andrea Herzog

RESULT:	**COMPLETED**

3. Overview of 2024 Budget - County Administrator, Rob Corpora

RESULT:	**COMPLETED**

DISCUSSION ITEMS

1. Begin Discussion of Scope and Function of Finance and Administration Committee

RESULT:	**COMPLETED**

Adjournment

The meeting was closed at 11:08 AM

Finance & Administration Committee

60 Central Ave
Cortland, NY 13045
http://www.cortland-co.org

Committee Meeting

~ Minutes ~

Tuesday, January 16, 2024 **9:00 AM** **Room 302**

CALL TO ORDER

The meeting was called to order at 9:02 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived	Departed
Sandra Price	Cortland County, NY	Committee Member	Present		
Linda Jones	Cortland County, NY	Committee Member	Present		
Beau Harbin	Cortland County, NY	Committee Member	Present		
Cathy Bischoff	Cortland County, NY	Committee Chair	Present		
Joseph Nauseef	Cortland County, NY	Committee Member	Present		
Eugene Waldbauer	Cortland County, NY	Committee Member	Present		10:20 AM
William McGovern	Cortland County, NY	Committee Member	Present		
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Present		
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		
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present		
Melanie Vilardi	Cortland County, NY	Deputy County Administrator	Present		
Keith VanGorder	Cortland County, NY	Board Member	Late		10:14 AM
Kimberly Biglarderi	Cortland County, NY	Deputy Clerk of the Legislature	Remote		
Carlita Withers	Cortland County, NY	Deputy Director of Finance	Remote		
Brooke Kemak	Cortland County, NY	County Clerk	Remote		
Margaret Mellott	Cortland Standard	Reporter	Remote		
K. Green			Remote		
WS			Remote		

MINUTES

1. Finance & Administration Committee - Committee Meeting - Dec 12, 2023 10:00 AM

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

RESOLUTIONS

AGENDA ITEM NO. 1 – Local Law "A" of 2024 - a Local Law to Repeal Local Law 10 of 2023, a Local Law Overriding Tax Levy Limit for Fiscal Year 2024

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/25/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Local Law "A" of 2024 - a Local Law to Repeal Local Law 10 of 2023, a Local Law Overriding Tax Levy Limit for Fiscal Year 2024

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

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

WHEREAS, the Cortland County legislature adopted the 2024 property tax cap override with Resolution No. 189-23 (Local Law No. 10 of 2023) on October 26, 2023; AND

WHEREAS, New York State law requires the repealing of said override if the County is under the property tax cap to assure that county residents receive a Property Tax Cap refund check; AND

WHEREAS, the proposed Local Law has sat on Legislator's desks for seven days, and a public hearing was held on January 25, 2024; NOW THEREFORE

BE IT ENACTED, by the Cortland County Legislature, Local Law "A" of 2024 - a Local Law to Repeal Local Law 10 of 2023, a Local Law Overriding Tax Levy Limit for Fiscal Year 2024, effective upon filing with the Office of the Secretary of State as provided by Section 27 of the Municipal Home Rule Law.

AGENDA ITEM NO. 2 – Resolution Urging the New York State Governor and Legislature to Include the Empire State Community College Workforce Guarantee in the FY 2025 New York State Budget

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 1/25/2024 6:00 PM
MOVER:	Linda Jones, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Resolution Urging the New York State Governor and Legislature to Include the Empire State Community College Workforce Guarantee in the FY 2025 New York State Budget

WHEREAS, Tompkins Cortland Community College serves the educational and workforce needs for residents and businesses in Cortland County through high quality, affordable academic and workforce development programs; AND

WHEREAS, the College offers associate degrees, microcredential certifications, early college programs, and non-credit workforce development coursework, serving more than 5,000 students annually; AND

WHEREAS, the State of New York and Cortland County have a need for individuals with the skills and credentials necessary for careers in high-demand sectors including healthcare, advanced manufacturing, IT/cybersecurity, skilled trades and green jobs; AND

WHEREAS, the Empire State Community College Workforce Guarantee is focused on boosting workforce and economic development statewide, delivering a skilled workforce and 20,000 career-ready students annually; AND

WHEREAS, workforce programs in high-demand sectors are also high-cost, and additional funding is necessary for community colleges to hire and retain experienced, specialized faculty to teach; acquire modernized equipment and resources to expand enrollment and programs; and provide crucial wrap-around services, coaching, and career services necessary for student success; AND

WHEREAS, New York's community colleges are requesting $97 million in additional base state operating support to expand workforce development programs in high-demand, high-cost industries that lead to thriving wage jobs in Cortland County and improved economic sustainability for local families; NOW THEREFORE BE IT

RESOLVED, on the recommendation of the Finance and Administration Committee, that the Cortland County Legislature expresses its full support and urges Governor Hochul and the members of the New York State Legislature to include the Empire State Community College Workforce Guarantee and the requested $97 million in additional base state operating support for New York's community colleges in the FY 2025 New York State Budget to increase the capacity necessary to meet New York State and Cortland County's formidable workforce needs both now and in the future; AND BE IT FURTHER

RESOLVED, that certified copies of this resolution be sent to the New York State Governor Kathy Hochul, Senate Majority Leader Stewart-Cousins, Assembly Speaker Heastie, State Senator Lea Webb, Assemblymember Dr. Anna Kelles and Assemblymember Jeff Gallahan.

AGENDA ITEM NO. 3 – Appoint Member - Cortland County Convention and Visitors Bureau Board of Directors

RESULT:	APPROVED [UNANIMOUS]
	Next: 1/25/2024 6:00 PM
MOVER:	William McGovern, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Appoint Member - Cortland County Convention and Visitors Bureau Board of Directors

WHEREAS, the Cortland County Convention and Visitors Bureau Board of Directors includes a seat designated for a County Legislator or designee; NOW THEREFORE BE IT

RESOLVED, that Savannah Hempstead, of 9 South Williams Street, Homer, New York 13077, be and hereby is appointed to said Board for a term expiring December 31, 2025.

AGENDA ITEM NO. 4 – Appointing Members - County Sales Tax Sharing Review Committee - Legislature

RESULT:	APPROVED [UNANIMOUS]
	Next: 1/25/2024 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Appointing Members - County Sales Tax Sharing Review Committee - Legislature

WHEREAS the current Cortland County Sales Tax Agreement between the County of Cortland and the City of Cortland was adopted June 21, 2018 by Resolution No. 221-18; AND

WHEREAS the City of Cortland sent a letter on December 28, 2022 notifying the County of the City's intent to enter into negotiations with Cortland County relative to the current sales tax allocations; AND

WHEREAS, the Legislature will benefit from having a committee review the current sales tax sharing agreement in order to negotiate changes to the sales tax sharing agreement with the City; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby establishes a County Sales Tax Sharing Review Committee; AND BE IT FURTHER RESOLVED

RESOLVED, that, upon recommendation of the Chair of the Legislature and the Finance and Administration Committee, Legislators Kevin Fitch, Paul Heider, Cathy Bischoff, Ronald VanDee and Linda Jones be and hereby are appointed to serve on this committee; AND BE IT FURTHER

RESOLVED, that Legislator Heider is hereby appointed as Chair of the Committee; AND BE IT FURTHER

RESOLVED, the term of committee will expire upon completion of a new Sales Tax Sharing Agreement or December 31, 2027, whichever comes sooner.

AGENDA ITEM NO. 5 – Award Bid - County-Wide Cost Allocation Plan

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/25/2024 6:00 PM**
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Award Bid - County-Wide Cost Allocation Plan

WHEREAS, a Request for Proposals (RFP) was issued on September 26, 2023 for Annual Consolidated County-wide Cost Allocation Plans for FYE 2023, 2024 and 2025 and such bids were due and received by October 26, 2023; AND

WHEREAS, bids were received from the following:

Maximus US Services, Inc. 808 Moorefield Park Dr., Suite 205 Richmond, VA 23236	$9,500
Venesky & Company 6114 State Route 31 Cicero, NY 13039	$14,000

; AND

WHEREAS, the bids were evaluated to determine whether they met the specifications of the RFP and compared to identify the company that represents the lowest responsible bidder; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature awards the contract to Venesky & Company as the bid was determined to be in the best interest of the County based on the evaluation performed; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, be and hereby is authorized to enter into an agreement with Venesky & Company, 6114 State Route 31, Cicero, NY 13039, effective January 1, 2024 for a one year term in the amount of $14,000 with an option to extend for an additional two one-year terms at the same rate of compensation.

AGENDA ITEM NO. 6 – Delegate Authority to the Director of Finance to Approve Payment of Real Property Tax Errors and Omissions

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/25/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

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, 2024.

AGENDA ITEM NO. 7 – Amend Resolution No. 240-23 - Levy Town General and Highway Taxes - Real Property Tax Services

Mr. Harbin MADE A MOTION to amend the resolution to add "by the Town on January 9, 2024" at the end of the second RESOLVED clause, and to add "on January 10, 2024" at the end of the third RESOLVED clause, Ms. Price SECONDED THE MOTION, and upon unanimous voice vote of members present; MOTION CARRIED.

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/16/2024 11:00 AM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Amend Resolution No. 240-23 - 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, 2024; AND

WHEREAS, due to errors in the Town of Cincinnatus budget, corrections were made by the Town on January 9, 2024; AND

WHEREAS, Cortland County received a revised 2024 budget from the Town of Cincinnatus on January 10, 2024; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 240-23 to levy Town General and Highway Taxes; AND

WHEREAS, there is a need to amend Resolution No. 240-23 to reflect the corrected 2024 Town of Cincinnatus budget; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 240-23 be and hereby is amended as follows in the third RESOLVED clause:

REMOVE:

Town	General Fund
Cincinnatus	$ 18,719

ADD:

TownGeneral Fund	
Cincinnatus	$ 5,000

AGENDA ITEM NO. 8 – Amend Resolution No. 241-23 - Levy Town Special District Taxes - Real Property Tax Services

Mr. Harbin MADE A MOTION to amend the resolution to add "by the Town on January 9, 2024" at the end of the second RESOLVED clause, and to add "on January 10, 2024" at the end of the third RESOLVED clause, Ms. Jones SECONDED THE MOTION, and upon unanimous voice vote of members present; MOTION CARRIED.

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 1/16/2024 11:00 AM
MOVER:	Linda Jones, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Amend Resolution No. 241-23 - 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, 2024; AND

WHEREAS, due to errors in the Town of Cincinnatus budget, corrections were made by the Town on January 9, 2024; AND

WHEREAS, Cortland County received a revised 2024 budget from the Town of Cincinnatus on January 10, 2024; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 241-23 to levy Town Special District Taxes; AND

WHEREAS, there is a need to amend Resolution No. 241-23 to reflect the corrected 2024 Town of Cincinnatus budget; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 241-23 be and hereby is amended as follows:

REMOVE:

Town	Fire Tax
Cincinnatus	$ 189,084.03

ADD:

Town	Fire Tax
Cincinnatus	$ 108,532.55

AGENDA ITEM NO. 9 – Approving and Ordering the Correction of Certain Errors on Tax Bills

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/16/2024 11:00 AM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Approving and Ordering the Correction of Certain Errors on Tax Bills

WHEREAS, the Town of Cincinnatus has filed an application with the County Director of Real Property Tax Services for the correction of errors on the tax roll relative to properties within the Town of Cincinnatus for tax year 2024; AND

WHEREAS, the County Director of Real Property Tax Services, acting as agent of this Legislature, which is the tax levying body of this County, has investigated the circumstances of the claimed errors and has submitted her recommendation that the application for the corrections be approved; AND

WHEREAS, Sections 550-556-b of the Real Property Tax Law prescribes the procedure for correction of clerical errors, errors in essential fact, and certain unlawful entries on tax rolls; AND

WHEREAS, Section 556-b of the Real Property Tax Law prescribes the manner in which refunds or credits shall be charged back to the appropriate municipality; NOW THEREFORE BE IT

RESOLVED, that the report of the County Director of Real Property Tax Services be and hereby is accepted; AND BE IT FURTHER

RESOLVED, that the Chair of this Legislature be and hereby is authorized and directed to mail a notice of approval to the applicant and order the collecting officer(s) of the appropriate Towns or the

Director of Finance, as the case may be, to correct the respective taxes and refund any overpayment of 2024 taxes pursuant to the attached revised tax roll for the Town of Cincinnatus.

Referred from Building & Grounds Committee

Referred from Highway Committee

Referred from Government Operations Committee

AGENDA ITEM NO. 10 – Authorize Authority Deputy County Administrator - Personnel Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/25/2024 6:00 PM**
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF NAUSEEF **RESOLUTION NO.**

Authorize Authority Deputy County Administrator - Personnel Department

WHEREAS, the position of Deputy County Administrator was created in the 2023 budget; AND

WHEREAS, the Cortland County Legislature wishes this position to have a civil service classification of exempt with the authority to act on behalf of and in the absence of the County Administrator; NOW THEREFORE BE IT

RESOLVED, that Cortland County Legislature authorizes the duties of the Deputy County Administrator to include acting on behalf of and in the absence of the County Administrator effective immediately.

AGENDA ITEM NO. 11 – Abolish One Position of Fiscal Manager/Create One Position of Executive Administrative Officer - Highway Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/25/2024 6:00 PM**
MOVER:	Beau Harbin, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF NEWELL **RESOLUTION NO.**

Abolish One Position of Fiscal Manager/Create One Position of Executive Administrative Officer - Highway Department

WHEREAS, the needs of the Highway Department will be better served by abolishing one (1) Fiscal Manager position and creating one (1) Executive Administrative Officer position; AND

WHEREAS, the Highway Committee recommends the abolition and creation of these positions; NOW THEREFORE BE IT

RESOLVED, that one (1) position of Fiscal Manager (Grade 11, Management Compensation Plan, $53,514-71,227, competitive class, full time with benefits) be and hereby is abolished effective January 25, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that one (1) position of Executive Administrative Officer (Grade 11, Management Compensation Plan, $53,514-71,227, competitive class, full time with benefits) be created with permission to fill effective January 26, 2024 at 12:01 am.

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 12 – Abolish One Position of Assistant Public Defender/Create One Position of Associate Assistant Public Defender/Assistant Public Defender - Public Defender's Office

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/25/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF PRICE **RESOLUTION NO.**

Abolish One Position of Assistant Public Defender/Create One Position of Associate Assistant Public Defender/Assistant Public Defender - Public Defender's Office

WHEREAS, the needs of the agency will be better served by abolishing one (1) position of Assistant Public Defender and creating one (1) position of Associate Assistant Public Defender/Assistant Public Defender; AND

WHEREAS, the Judiciary and Public Safety Committee recommends the abolition and creation of these positions; NOW THEREFORE BE IT

RESOLVED, that one (1) position of Assistant Public Defender (Management Compensation Plan, Attorney Grade 2, $85,000-111,041, non-competitive class, full-time with benefits) be and hereby is abolished effective January 25, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that one (1) position of Associate Assistant Public Defender/Assistant Public Defender (Management Compensation Plan, Attorney Grade 3, $85,000-$111,041, non-competitive class, full time, with benefits or Management Compensation Plan, Attorney Grade 2, $72,000-94,058, pending jurisdictional classification, fulltime with benefits) be created with approval to fill on January 26, 2024 at 12:01 a.m.

AGENDA ITEM NO. 13 – Authorize Annual Salary Increases for Special Patrol Officers

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/25/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF PRICE **RESOLUTION NO.**

Authorize Annual Salary Increases for Special Patrol Officers

WHEREAS, Resolution No. 95-23 created two (2) part-time Special Patrol Officers (Security) and four (4) part-time Special Patrol Officers (School Resource Officer); AND

WHEREAS, Resolution No. 95-23 did not authorize annual salary increases for the above positions; AND

WHEREAS, the Judiciary and Public Safety Committee recommends that these positions receive annual increases as given to the County Police Association of Cortland; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves that the above positions shall receive an annual adjustment equal to the increase given to the County Police Association of Cortland effective January 1, 2024.

AGENDA ITEM NO. 14 – Authorize Annual Stipend for Additional Duties STOP DWI Coordinator and Administrative Assistant - Sheriff's Department

The Finance and Administration Committee does not approve this resolution.

RESULT:	**FAILED [1 TO 6]**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Sandra Price
NAYS:	Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

ON MOTION OF PRICE **RESOLUTION NO.**

Authorize Annual Stipend for Additional Duties STOP DWI Coordinator and Administrative Assistant - Sheriff's Department

WHEREAS, the position of STOP DWI Coordinator is held by the Cortland County Sheriff; AND

WHEREAS, the position of Administrative Assistant to the STOP DWI Coordinator is held by the Sheriff's Secretary; AND

WHEREAS, the Sheriff has been performing the duties of the county's STOP DWI Coordinator without additional compensation; AND

WHEREAS, the Sheriff's Secretary has been performing the duties of the Administrative Assistant to the STOP DWI Coordinator without additional compensation; AND

WHEREAS, the STOP DWI 2024 Plan submitted to the state and the Cortland County 2024 Budget both include compensating the STOP DWI Coordinator and the STOP DWI Administrative Assistant for performing these duties with a $2,500 yearly stipend to the STOP DWI Coordinator (Sheriff)and $2,500 yearly stipend to the STOP DWI Administrative Assistant (Sheriff's Secretary), which would not be added to their base salary, for as long as the Sheriff and the Sheriff's Secretary continue to perform STOP DWI Coordinator and Administrative Assistant duties, said stipends budgeted in A33155.51035, Other Compensation; NOW THEREFORE BE IT

RESOLVED, that the Sheriff will receive a $2,500 stipend for performing the duties of STOP DWI Coordinator effective January 1, 2024; AND BE IT FURTHER

RESOLVED, that the Sheriff's Secretary will receive a $2,500 stipend for performing the duties of Administrative Assistant to the STOP DWI Coordinator effective January 1, 2024.

Referred from Ag/Planning/Environmental Committee

Referred from Health & Human Services

AGENDA ITEM NO. 15 – Amend Resolution No. 229-22 - Lease Agreement with 91-101 Main Street LLC - Workforce Development

RESULT:	**APPROVED [UNANIMOUS]** **Next: 1/25/2024 6:00 PM**
MOVER:	William McGovern, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Price, Jones, Harbin, Bischoff, Nauseef, Waldbauer, McGovern

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

Amend Resolution No. 229-22 - Lease Agreement with 91-101 Main Street LLC - Workforce Development

WHEREAS, the Cortland County Legislature adopted Resolution No. 229-22 authorizing a lease agreement with 91-101 Main Street, LLC from December 1, 2022 to November 30, 2024; AND

WHEREAS, Resolution No. 229-22 included the authorization of a 1.5% annual increase in rent; AND

WHEREAS, the annual increase in rent was negotiated to 3% and not reflected in the resolution; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 229 be and hereby is amended to allow for an annual increase of 3% percent over the preceding year's rent in the lease agreement with 91-101 Main Street, LLC from December 1, 2022 to November 30, 2024.

MONTHLY REPORTS

1. November 2023 Finance Reports

RESULT:	COMPLETED

2. County Administrator Monthly Report

RESULT:	COMPLETED

DISCUSSION ITEMS

1. Microenterprise Assistance Program Overview

RESULT:	COMPLETED

2. Committee Housekeeping Items

RESULT:	COMPLETED

3. Proposed Scope and Function of Finance and Administration Committee

RESULT:	COMPLETED

4. Specialized Topics for Future Committee Meetings

RESULT:	COMPLETED

Adjournment

The meeting was closed at 11:00 AM

CORTLAND COUNTY
REAL PROPERTY TAX SERVICES

60 CENTRAL AVENUE, ROOM 129
CORTLAND, NY 13045

Laura Fox
Director

Telephone: (607)753-5040
FAX: (607) 597-2064

February 6, 2024

Mr. Kevin Fitch, Chairman
Cortland County Legislature
60 Central Avenue
Cortland, NY 13045

Dear Mr. Fitch:

I have received an application from Creative Enterprises Owego LLC for a correction of a 2024 Preble Town/County Tax bill that included a Homer School tax re-levy. The tax map identification number is 17.00-01-20.000.

The application is asking to remove the school tax re-levy and included a copy of the cashed check make payable to Homer CSD Tax Collector. As a result of my investigation I have determined that this check was never received or endorsed by the school district and could possibly be a case of fraudulent activity in the cashing of this check. The taxpayer must follow-up with her banking institution.

Two copies of the correction are attached. Please note Part III. This will need to be filled out by the "Tax Levying Body" or "Official Designated" with your determination. If your determination is to reject this application, you should make a notation on the application and on the copy that the application is rejected and the reasons for the rejection and mail an application that has been rejected to the owner. This application should be kept on file for auditing purposes.

Please feel free to call my office at (607) 753-5040 if you have any questions.

Sincerely,

Laura Fox

Laura Fox, Director
Cortland County Real Property Services

Enclosure

NEW YORK STATE

Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554 (12/19)

RECEIVED
FEB 02 2024

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Creative Enterprises Owego LLC			
Mailing address of owners *(number and street or PO box)* 92 Genung Cir		Location of property *(street address)* OOtisco Valley Road	
City, village, or post office / State / ZIP code Ithaca NY 14850		City, town, or village / State / ZIP code Preble NY 13141	
Daytime contact number 607-341-0079	Evening contact number 607-341-0079	Tax map number of section/block/lot: Property identification *(see tax bill or assessment roll)* 113600 17.00-01-20.000	
Account number *(as appears on tax bill)* 4317		Amount of taxes currently billed 7,808.11	
Reasons for requesting a correction to tax roll: School tax for 2023/2024 was paid on time but it is now a re-levy on our Town/County tax bill received in Jan 2024. I have attached the cancelled check along with both tax bills.			

I hereby request a correction of tax levied by Preble Town/County (County, city, village, etc.) for the year(s) 2024.

Signature of applicant	Date
[signature]	2/02/24

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 2/2/24	Period of warrant for collection of taxes 1/1/24
Last day for collection of taxes without interest 1/31/24	Recommendation **Approve application** ☐ **Deny application** ☒
Signature of official Laura Foy	Date

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of __________ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the **tax levying body** or **official designated by resolution** __________ : (insert number or date, if applicable)

Application approved (mark an *X* in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): __________

Signature of chief executive officer, or official designated by resolution	Date

Attachment: Creative Enterprises COE (57-24 : Reject Application for the Correction of Certain Errors on Tax Bills Over $2,500 - Real Property

2696

CREATIVE ENTERPRISES OWEGO LLC
STEVEN SCHAEFFER
LESLIE D. WAGNER
4060 GASKILL RD
OWEGO, NY 13827
(607) 687-5362

CHEMUNG CANAL
TRUST COMPANY
OWEGO OFFICE
OWEGO, NEW YORK 13827
50-111/213

9/24/2023

PAY TO THE ORDER OF Homer CSD Tax Collector $**7,084.76

Seven Thousand Eighty-Four and 76/100** DOLLARS

Security features. Details on back.

Homer CSD Tax Collector
PO Box 488
Albany, NY 12201-0488

MEMO

AUTHORIZED SIGNATURE

⑈002696⑈ ⑆021301115⑆ 193004208⑈

ENDORSE HERE

CHECK HERE AFTER MOBILE OR REMOTE DEPOSIT

DATE

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE *

0910515758
2023-10-05

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

address

2024 PREBLE TOWN/COUNTY TAX BILL

MAKE CHECKS PAYABLE TO:
Town of Preble Tax Collector
PO Box 234
1968 Preble Road
Preble, NY 13141

BILL NO: 290
113600 17.00-01-20.000
SEQ NO: 256
BANK NO.:
ACCT NO:
ROLL SEC.: 1

IN PERSON PAYMENT:
Wednesdays 5:00pm - 9:00pm
Thursdays 8:00am - 1:00pm
Saturdays in January 8:00am - 12:00pm
Questions (607) 749-3199
View Your Tax Bill Online at www.taxlookup.net
GIVE NEW OWNER THIS NOTICE IF PROPERTY HAS BEEN SOLD.

FISCAL YEAR	WARRANT DATE	ESTIMATED STATE AID:	
1/1/2024-12/31/2024	12/31/2023	COUNTY: $24,726,485.00	TOWN: $154,500.00

OWNERS NAME AND ADDRESS:
Creative Enterprises Owego LLC
Attn: Steven Schaeffer
92 Genung Cir
Ithaca, NY 14850

PROPERTY DESCRIPTION AND LOCATION:
TAX MAP #: 113600 17.00-01-20.000
TOWN NAME: Preble
LOCATION: Otisco Valley Rd
ACRES: 541.95
PROP CLASS: 910 Priv forest
SCHOOL: Homer Central

EXEMPTIONS APPLIED:

McEvoy

APPLY FOR SENIOR CITIZENS TAX EXEMPTION BY 3/1/2024. APPLICATIONS AVAILABLE FROM YOUR ASSESSOR AT 607-842-6289.

LEVY DESCRIPTION	TOTAL TAX LEVY	%CHANGE FROM PRIOR YEAR LEVY	TAXABLE VALUE	TAX RATE	TAX AMOUNT
County Taxes	$39,270,000.00	2.0%	$339,800.00	$18.110202	$6,153.85
Town of Preble	$152,202.00	0.0%	$339,800.00	$1.565767	$532.05
School Relevy					$7,808.11 — P
Preble Fire	$101,000.00	0.0%	$339,800.00	$0.937354	$318.51

7004.41

TOTAL	$14,812.52
DUE BY	1/31/2024

PROPERTY TAX PAYER'S BILL OF RIGHTS
The assessor estimates the FULL MARKET VALUE of this property as of 7/1/2022 was: $507,164.00
The ASSESSED VALUE of this property on the 2023 assessment roll is: $339,800.00
The UNIFORM PERCENTAGE OF VALUE used to establish assessment was: 67%
If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting Your Assessment in New York State" is available at the assessor's office and online at www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.

FULL PAYMENT - OPTION 1
SEND STUB 1 WITH FULL PAYMENT

DATE TAXES ARE DUE	INTEREST %	INTEREST AMOUNT	TOTAL TAX DUE
1/1/2024 - 1/31/2024	0%	$0.00	$14,812.52
2/1/2024 - 2/29/2024	1%	$148.13	$14,960.65
3/1/2024 - 4/1/2024	2%	$296.25	$15,108.77
4/2/2024 - 4/30/2024	3%	$444.38	$15,256.90

TAXES PAID BY CHECK ARE SUBJECT TO COLLECTION
APPLY FOR THIRD PARTY NOTICE BY 12/31/2024
SEE REVERSE FOR PENALTY, EXEMPTION AND THIRD PARTY NOTIFICATION

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

PARTIAL PAYMENT - OPTION 2

TO PARTICIPATE IN THE PARTIAL PAYMENT PLAN, YOU MUST MAKE FIRST PAYMENT BY JANUARY 31st

BILL #: 290	BILL #: 290	BILL #: 290
SWIS: 113600	SWIS: 113600	SWIS: 113600
TAX MAP #: 17.00-01-20.000	TAX MAP #: 17.00-01-20.000	TAX MAP #: 17.00-01-20.000
OWNER: Creative Enterprises Owego LLC	OWNER: Creative Enterprises Owego LLC	OWNER: Creative Enterprises Owego
2024 3	2024 2	2024 1
PAYMENT 3 DUE: 3/16/2024 - 4/30/2024	PAYMENT 2 DUE: 2/1/2024 - 3/15/2024	PAYMENT 1 DUE: 1/1/2024 - 1/31/2024
25% of Total Due: $3,703.13	25% of Total Due: $3,703.13	50% of Total Due: $7,406.26
3% Interest: $111.09	1.5% Interest: $55.55	OR
TOTAL DUE: $3,814.22	TOTAL DUE: $3,758.68	FULL PAYMENT DUE: $14,812.52
Taxes paid by:____________	Taxes paid by:____________	Taxes paid by:____________
Cash:________ Check#:________	Cash:________ Check#:________	Cash:________ Ch

Attachment: Creative Enterprises COE (57-24 : Reject Application for the Correction of Certain Errors on Tax Bills Over $2,500 - Real Property

2023/2024 HOMER CENTRAL SCHOOL TAX BILL

MAKE CHECKS PAYABLE TO:
Tax Collector
Homer Central School
PO Box 488
Albany, NY 12201-0488

BILL NO: 4317
113600 17.00-01-20.000
SEQ NO: 4317
BANK NO.:
ACCT NO:
ROLL SEC.: 1

IN PERSON PAYMENT:
TAX PAYMENTS CAN BE MADE ONLINE, BY MAIL OR KEYBANK DROP
FOR ONLINE PAYMENT: www.homercentral.org Click on tax link
BY MAIL: Homer Central School P.O. Box 488, Albany, NY 12201-0488
KEY BANK DROP BOX: 25 S. Main St, Homer, NY 13077
(607) 749-7241 X5027 Melissa Meriwether

FISCAL YEAR	WARRANT DATE	ESTIMATED STATE AID:	
7/1/2023-6/30/2024	8/8/2023	COUNTY:	SCHOOL: $28,832,266.00

OWNERS NAME AND ADDRESS:
Creative Enterprises Owego LLC
Attn: Steven Schaeffer
92 Genung Cir
Ithaca, NY 14850

PROPERTY DESCRIPTION AND LOCATION:
TAX MAP #: 113600 17.00-01-20.000
TOWN NAME: Preble
LOCATION: Otisco Valley Rd
ACRES: 541.95
PROP CLASS: 910 Priv forest
SCHOOL: Homer Central
NYS TAX FINANCE CODE: 281

EXEMPTIONS APPLIED:

LAST DAY TO APPLY FOR 2024 EXEMPTIONS IS 3/1/2024. APPLICATIONS AVAILABLE FROM YOUR ASSESSOR .

LEVY DESCRIPTION	TOTAL TAX LEVY	%CHANGE FROM PRIOR YEAR LEVY	TAXABLE VALUE (BEFORE STAR)	TAX RATE	TAX AMOUNT
School Taxes	$17,027,266.00	0.0%	$339,800.00	$20.597487	$6,999.03
Library Tax	$208,605.00	2.3%	$339,800.00	$0.252307	$85.73

NOTE: This year's STAR exemption benefit cannot exceed last year's benefit. (See RPTL Sec 1306-a)

TOTAL	$7,084.76
DUE BY	9/30/2023

PROPERTY TAX PAYER'S BILL OF RIGHTS
The assessor estimates the FULL MARKET VALUE of this property as of 7/1/2022 was: $507,164.00
The ASSESSED VALUE of this property on the 2023 assessment roll is: $339,800.00
The UNIFORM PERCENTAGE OF VALUE used to establish assessment was: 67%
If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting Your Assessment in New York State" is available at the assessor's office or online at www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.

DATE TAXES ARE DUE	PENALTY %	PENALTY AMOUNT	TOTAL TAX DUE
9/1/2023 - 9/30/2023	0%	$0.00	$7,084.76
10/1/2023 - 10/31/2023	2%	$141.70	$7,226.46

TAXES PAID BY CHECK ARE SUBJECT TO COLLECTION
APPLY FOR THIRD PARTY NOTICE BY 8/1/2023
SEE REVERSE FOR PENALTY, EXEMPTION AND THIRD PARTY NOTIFICATION

Personnel Change Justification Form

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

Position Name (s): Create Project Manager **Abolish** Senior Engineer

Bargaining Unit: CSEA

Purpose and Background:

Create a job title that is appropriate for the actual duties of or current Senior Engineer position.

Fiscal Impact: ☑ County Funded 100 % ☐ Grant Funded ____ % Grant Exp. Date ________

Current Grade/Salary of Position: Grade 25 Salary Range $ 33.11-41.90

Requested Grade/Salary of Position: Grade 25 Salary Range $ 33.11-41.90

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

Goals:

Fill position with a qualified Project Manager.

Operational Impact:

Position is crucial to ensure conformity to contract requirements including quantity and quality of work performed.

Requested By: Charles Sudbrink [signature] — Signature of Requesting Department Head — 1/23/2024 Date

Personnel Officer Approval: [signature] — Signature of Personnel Officer — 1/23/24 Date

County Administrator Budget Impact Statement:

County Administrator Approval: [signature] — Signature of County Administrator — 1/23/2024 Date

Statutory Committee Approval: [signature] — Signature of Committee Chair after Committee Vote — 2/4/24 Date

Attachment: Project Manager - Senior Engineer - HIGHWAY - February 2024 (48-24 : Abolish One Position of Senior Engineer/Create One

NEW YORK STATE | Commission of Correction

ALLEN RILEY
Chairman

YOLANDA CANTY
Commissioner

January 24, 2024

Sheriff Mark E. Helms
Cortland County Sheriff's Office
54 Greenbush Street
Cortland, NY 13045

RE: Cortland County Jail – Section 3 Security Door Replacement
SCOC Construction # 23-C-122

Dear Sheriff Helms:

This is to advise that at its January 24, 2024 meeting, the Commission of Correction signified **approval** of the above project, as submitted with the following condition:

- The facility shall immediately notify the Commission once the renovations are completed to ensure the appropriate revisions to the maximum facility capacity are initiated.

This approval will expire 18 months from the date of this letter. If the project does not commence within this time frame, it must be resubmitted to the Commission for approval. The Commission's approval extends, in this instance, only to those matters within its jurisdiction as set forth in Article 3 of the Correction Law and does not mean in any manner, actual or as may be implied, that the subject matter of this approval complies with any other applicable code, rule, regulation, ordinance or law to which the structure herein is subject.

Should you have any questions regarding this matter, please do not hesitate to contact this office.

Sincerely,

Allen Riley

Allen Riley
Chairman

cc: Captain Nick Lynch

Personnel Change Justification Form

RECEIVED
JAN 26 2024
CORTLAND COUNTY
PERSONNEL SERVICE

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

Position Name (s): Create Programs Coordinator **Abolish** Prinicipal Account Clerk and Per Diem SLP

Bargaining Unit: Management Contract

Purpose and Background:

This is a responsible administrative position involving the application of management principles, workflows and efficiencies and policies to the operation of the Health Department. This position assists the Director, Deputy Director, and division Supervisors of the Health Department in the management and oversight of programs and staff. An employee in this position manages and reviews current systems and procedures, and recommends additions and/or changes that will have a positive impact upon the department's budget, staff and program efficiencies, accounting and overall departmental operation. The work also involves responsibility for planning and directing systems analysis, design, and implementation of electronic data projects and software. Considerable latitude is allowed in carrying out the primary directives of the organization. Assignments are received verbally or in writing from Supervisors, Deputy Director, and/or Director. Work is reviewed through internal discussions, written reports and review of operational results. Supervision is exercised over a number of professional and clerical personnel. Please see attached for job duties and requirements.

Fiscal Impact: ☑ County Funded 64 % ☑ Grant Funded 36 % Grant Exp. Date Article 6 funding-no end date

Current Grade/Salary of Position: Grade N/A Salary Range $ N/A

Requested Grade/Salary of Position: Grade 11 Salary Range $ $53,514-71,227

Annual Increase: $____ County Share: $ 34,249 # of Positions Affected: 3 (1 new/2 abolish)

Goals:

Please see attached document for job duties and requirements.

Operational Impact:

This position more accurately reflects the level of skills necessary for the work being done at the health department today. We are required to use increasingly complicated technology and a variety of computer software programs to meet the regulatory requirements of our programs. Given this, we are ensuring that our health department positions align with the work we are doing in 2024 and should not only be trying to hire into positions that reflected the work being done 10 or 20 years ago. This position will ensure accurate oversight of our support staff positions, enhance our compliance program particularly as it relates to Early Intervention and PreK where we have significant regulatory responsibilities that include Medicaid billing requirements and ensure we can carry on the work started by one of our Public Health Fellows that allowed us to be more accurate and more efficient with the use of technology. This position does not affect the 2024 budget, no additional funds are required for this position, and will be starting 3/1/24.

Requested By: Nicole Agreski (Jan 25, 2024 14:46 EST) — Signature of Requesting Department Head — Date: Jan 26, 2024

Personnel Officer Approval: [signature] — Signature of Personnel Officer — Date: 1/26/24

County Administrator Budget Impact Statement:

County Administrator Approval: [signature] — Signature of County Administrator — Date: 1/29/2024

Statutory Committee Approval: [signature] — Signature of Committee Chair after Committee Vote — Date: 2-8-24

Attachment: CCHD Programs Coordinator-PersonnelChangeJustificationForm (54-24 : Abolish Principal Account Clerk and Speech Language

Programs Coordinator – Health Department (Management)

DISTINGUISHING FEATURES OF THE CLASS

This is a responsible administrative position involving the application of management principles, workflows and efficiencies and policies to the operation of the Health Department. This position assists the Director, Deputy Director, and division Supervisors of the Health Department in the management and oversight of programs and staff.

An employee in this class manages and reviews current systems and procedures, and recommends additions and/or changes that will have a positive impact upon the department's budget, staff and program efficiencies, accounting and overall departmental operation. The work also involves responsibility for planning and directing systems analysis, design, and implementation of electronic data projects and software. Considerable latitude is allowed in carrying out the primary directives of the organization. Assignments are received verbally or in writing from Supervisors, Deputy Director, and/or Director. Work is reviewed through internal discussions, written reports and review of operational results. Supervision is exercised over a number of professional and clerical personnel.

TYPICAL WORK ACTIVITIES

Workflows

Evaluates, develops, implements, oversees and revises systems, practices and administrative policies to provide for the efficient operation of the department to attain desired outcomes and program objectives;

Identifies key department inefficiencies and assists in the development of strategies and implementation plans to address them; Establishes production procedures and controls to insure adequate volume and accuracy in operations;

Maintains continuity in the analysis of activities, documentation of information and data, and follows up to improve quality of care and completion of new processes implementation

Works with staff and vendors to define/develop the architecture necessary to automate current work flow and processes; Manages and coordinates the implementation and initial and ongoing staff training for the electronic record project and other Department wide initiatives;

Administers, initiates and manages workgroups and assigned projects conducting process mapping and work flow analyses

Supervises work groups and projects aimed at improving Departmental efficiency and customer service; Leads special projects and/or workgroups, brainstorms best solutions, collaborates with internal and external staff, and plans timelines and meeting coordination;

Technology

Provides technical advice and assistance to department staff in identification and solution of a variety of data processes and technical problems. Provide training on office operation, with emphasis on computer-related usage and database maintenance

Surveys the existing automated and manual systems within a user department prior to the design of a new automated system. Determines need for new or additional equipment and recommends type and/or capacity and assist in the coordination and technology for all necessary training for staff.

Is responsible for and participates direct contact with department users concerning in design of a new computerized system or redesign of an existing system. Trains, oversees and participates in the programming and documentation of current and new computer applications

Designs or edits forms, flow charts, schedules, operational instructions and procedures. May be required to edit and update a variety of web pages.

May write specifications or interview vendors to discuss product lines, quality levels and product availability based on requests for supplies, services and equipment;

Directs the operation of the filing, storing and managing of records utilizing all current and future technologies (both manual and computerized);

Compliance

Interprets and implements laws and regulations governing the provision of program services

Assist in the performance of departmental or procedural audits through supervision of compilation of information and through review of specific program records

Assist in the development and implementation of performance standards for quality assurance control and conducts periodic program reviews for quality assurance control; Assists in monitoring agency operations to ensure compliance with Federal, State and local regulatory guidelines;

Oversees the electronic record internal processes, such as work flow and documentation, ensuring the meeting of all HIPAA, Compliance and State regulations;

Assist in the communication with employees and make sure everyone is aware of what they need to do to comply with internal and external laws and regulations.

Researches state and federal regulations and interacts with regulatory agencies to clarify requirements or to discuss potential deficiencies

General Admin

Provides assistance in the daily direction and communication to employees on program technologies, workflows, and processes.

Supports the Department in accreditation, strategic planning, and quality improvement and performance management.

Attends staff and other departmental and committee meetings affecting the quality assurance program and attempts to explain and resolve problems and activities related to monitoring and resolution of quality

Assists in the development, review, assessment of policies and procedures within Health Department guidelines, and recommends changes in program organization, methods and procedures, as required; as well as economic projections which can impact on the administration of the department;

Works with supervisor and or coordinators on the development of long range plans, policies and procedures. Works closely with other members of a small administrative team for the purpose of short and long term planning and general agency operation.

Prepares reports, forms, vouchers, work orders, and specialized documents from drafts, notes, brief instructions, or corrected copy; proofreads materials for accuracy, completeness, compliance with departmental policies, formatting

Coordinates activities between separate units to ensure uniform application of standards;

Utilizes appropriate methods for interacting effectively and professionally with persons of all ages and from diverse cultural, socioeconomic, educational, racial and ethnic backgrounds, sexual orientations, lifestyles and physical abilities.

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS

Good knowledge of the modern principles and practices of management techniques, methods and procedures.

Good knowledge of the principles and practices of public administration with emphasis on effective organization, administration and management;

Good knowledge of current public health issues, problems and concerns existing in the community.

Good knowledge of the principles and practices of budget preparation and administration.

Good knowledge of Agency program operations, goals and objectives.

Ability to effectively plan, assign and supervise the work of staff in a manner conducive to full performance and high morale. Ability to direct and supervise the work of others; Ability to analyze and resolve complex problems;

Comprehensive knowledge of systems analysis with special emphasis in project management, user relations, data gathering techniques, written and oral communications, and management information systems.

Thorough knowledge of current electronic data processing equipment involving its utilization and potential. Ability to establish and maintain essential records and files; Ability to operate a computer terminal and other related office equipment;

Good knowledge of software facilities such as data communications, data base management and system documentation. Good knowledge of data processing techniques and their applications;

Good knowledge of the functions of local government and of the character of relationships between departments and between public and private agencies;

Ability to secure facts through observation, interview and investigation, and to analyze and evaluate information secured;

Ability to evaluate and prepare reports with recommendations concerning human service programs, delivery of service, and the impact on participants; Ability to plan and coordinate activities to improve and integrate services offered to the general public;

Ability to establish and maintain effective working relationships; Ability to establish and maintain cooperative working relationships with citizens, public officials, and associates; Ability to empathize with the characteristics, needs and problems of the clients of the program;

Ability to read, write, speak, understand, and communicate sufficiently to perform the duties of this position; Ability to express oneself clearly and concisely both orally and in writing; Ability to communicate effectively both orally and in writing and prepare accurate and informative reports and correspondence;

Ability to prepare records and reports, compile statistics, and analyze data; Ability to analyze and evaluate pertinent data, identify problem areas, and provide suitable solutions;

Ability to negotiate and monitor program compliance;

Ability to organize assigned work and develop effective work methods;

MINIMUM QUALIFICATIONS

A. Graduation from a regionally accredited college or university or one accredited by the New York State Board of Regents to grant degrees with a Master's degree in public health, public administration or a closely related field **and** one (1) year of professional-level work experience, or its part-time equivalent, in public administration or public health; or,

B. Graduation from a regionally accredited college or university or one accredited by the New York State Board of Regents to grant degrees with any Bachelor's degree **and** two (2) years of professional-level work experience, or its part-time equivalent, in public administration or public health.

Personnel Change Justification Form

Requested Change: ☑ **Abolish/Create** ☐ **Reallocation** ☐ **Abolish** ☐ **Create**

Position Name (s): Create 2 MH Pract. increase to 40hrs **Abolish** Part Time MH Practitioner (NPP)

Bargaining Unit: Management (off-scale)

Purpose and Background:

Abolish the Part Time MH Practitioner (NPP) title.
Increase from 35hrs to 40hrs/week the two (2) FT MH Practitioners (NPP) titles.
Budget neutral.
Extra hours for clients in need and will be revenue generated.

Fiscal Impact: ☐ County Funded ____ % ☑ Grant Funded 100 % Grant Exp. Date On-going Revenue

Current Grade/Salary of Position: Grade offsc Salary Range $ $70.2312/hr

Requested Grade/Salary of Position: Grade offsc Salary Range $ $70.2312/hr

Annual Increase: $ 18,400/yr County Share: $ zero # of Positions Affected: 2

Goals:

Increase total hours for medical and prescribing clinical staff available to our clients in need.
Increased hours will increase billing revenue.
Increase to 40 hours will increase total annual salary; making this position comparable to other regional positions. Increase MH Dept. ability to fill and retain this high demand healthcare position and avoid vacancy.
Abolishing the PT MH Practitioner title will make this budget neutral.

Operational Impact:

Positive impact for increased availability to our clients.
Positive impact for retention of staff by making the hours and compensation comparable and competitive to region.
Maintain budget neutral - MH Dept. budget will absorb increase in compensation - no negative impact to 2024 budget. Extra revenue ~~will also~~ be generated.

Requested By: [signature] 1/26/24
Signature of Requesting Department Head — Date

Personnel Officer Approval: [signature] 1/26/24
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval: [signature] 1/29/2024
Signature of County Administrator — Date

Statutory Committee Approval: [signature] 2-8-24
Signature of Committee Chair after Committee Vote — Date

Attachment: Increase Hours - Mental Health Practitioners - February 2024 [Revision 1] (55-24 : Abolish One Part Time Position Increase Hours

CORTLAND COUNTY
REAL PROPERTY TAX SERVICES
60 CENTRAL AVENUE, ROOM 129
CORTLAND, NY 13045

Laura Fox
Director

Telephone: (607)753-5040
FAX: (607) 597-2064

January Activity Review:

- Processed 135 parcels for the month of December, including 7 property splits.
- Assisted 12 individuals and businesses with purchasing a subscription to Image Mate online.
- Created 54 Sales Cards for local Realtors.
- Answered numerous phone calls relating to Real Property.
- Highest sale price for December was $1,570,750 for an apartment/commercial retail building located in the City of Cortland.
- 2023 statistics: 1,407 parcels were transferred. Of that, 69 parcels were split and 8 new blocks were created. 2023 was our 4th highest year for parcel sales since our office began tracking sales.
- Created 17,341 tax bills and all related reports for Cortland County taxpayers and reprinted 666 Cincinnatus tax bills.
- Created, printed and mailed 11,087 second notice letters to all residential property owners in Cortland County.

Cortland County					
Reserve Funds					UNAUDITED
				12/31/2022	12/31/2023
Reserve Title	**Authorizing Resolution**	**Purpose**	**Funding**	**Balance**	**Balance**
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	243,242.50	255,764.11
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,046,142.83	1,293,630.84
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	2,282,518.13	3,420,228.86
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	14,982.77	17,299.32
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	44,509.67	43,670.74
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	5,169.45	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	79,026.37	83,129.98
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	143,592.30	143,621.02
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	64,439.50	67,633.23
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	28,881.00	30,380.71
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	65,669.73	92,070.94
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	29,837.59	42,467.47
Farmland Protection Reserve	124-07	Monitoring Farmland Protection grants	Stewardship monies from farmland protection grant	46,066.53	48,458.63
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	555.59	584.45
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	17,233.47	22,904.36
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,436,784.03	1,672,673.34
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	287,756.35	424,641.19
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	3,714,756.01	4,898,316.40
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	41,042.99	41,042.99

Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	155,765.23	198,618.17
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	1,988.30	8,915.19
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	172,663.32	228,527.15
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	6,796.91	8,558.13
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing $100,000 or more	Assigned fund balance over $750,000	852,388.99	895,758.27
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,116,879.69	1,172,882.13
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	648,540.29	681,547.93
NOTE:					
Airport Reserve	Not adjusted for potential 2023 net gain				
Building & Grounds Capital Project Reserve	Resolution 153-22 authorized up to $100,000 for elevator maintenance and repairs. To date $87,750 of $100,000 has been paid from reserve at 12/31/23.				
Building & Grounds Capital Project Reserve	Resolution 155-23 authorized up to $100,000 for the repair of the elevator at Dwyer Park. To date, nothing has been paid from the reserve.				
Correctional Facility Reserve / County Jail Project Reserve	Resolution 169-23 authorized up to $54,800 for a walk in cooler/freezer. To date, nothing has been paid from the reserve.				
DWI Reserve	Not adjusted for 2023 activity				
Occupancy Tax Reserve	$741,171.06 CVB in 2024 and $764,234.95 in 2025, $82,352.34 County admin in 2024 and $84,914.99 in 2025.				
Landfill Closure & Equipment Reserves	Not adjusted for 2023 activity				

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@cortland-co.org

Melanie Vilardi
Deputy County Administrator
mvilardi@cortland-co.org

County Administrators
Monthly Report for January 2024

February 7, 2024

1. **Personnel**
   a. Department Head annual evaluations
   b. Staffing is still an issue in most Departments with approximately 60 vacancies County wide.

2. **Administration Policies**
   a. Continued reviewing current policy manuals and indexing.
   b. Continued reviewing for updating and obsolete policies.

3. **Sales Tax**
   a. 2023 total sales tax was $39,224,353.87 which represented a .14% increase over 2022. Fourth quarter of 2023 was 5.25% less than the same period in 2022.

4. **Mental Health Building**
   a. Meetings continue with Bell and Spina, Mental Health Staff, B&G and Administration.
   b. Abatement has been completed.
   c. RFP for construction should be released late March.

5. **Courthouse**
   a. Front Steps
      i. Work is almost completed. Lighting has been completed – tents have been removed – waiting on railings
   b. Received $2.7m for HVAC upgrade in Courthouse to start in 2024.
      i. Working with Taitem Engineering and NYSERDA to evaluate options for best HVAC system to install. Report has been received and is being reviewed.
   c. Looking to get other items priced to complete Courthouse renovations.
      i. East/West entries
      ii. Dome/Cupola

6. **Health Insurance Pharmacy**
   a. New prescription drug vendor started January 1st, 2024.

7. **Asylum Seekers**
   a. Information meeting held October 11 with over 50 people in attendance. Continuing conversations with NGOs and forming workgroup.
   b. Meeting was held December 14 with over 70 in attendance – NYS DOL presented.
   c. Meeting with InterFaith in Syracuse February 12 to look at transition options.

8. **Opioid Settlement Funds**
   a. Bids were received on November 1 which helped identify how best this community, focusing on youth, could use funds to proactively diminish drug abuse.

b. Provided a summary of the RFP submittals to the Opioid committee – voting on three selected submittals in December.
c. At December 2023 session the Legislature agreed to provide funding for three agencies (Alcohol and Drug Council of Tompkins County, C.A.R.P. and Catholic Charities of Cortland County).

9. <u>Strategic Plan Update</u>

a. Biweekly meetings with consultants – in-house weekly meetings to strategize. Public engagement stage has started with individuals in the community.
b. Branding complete – next step is scheduling community outreach and focus meetings.

American Rescue Plan Funding (ARPA)
Quarterly Reporting as of December 31, 2023

$ 9,242,051.00 Total Award

Agency	Project	Funding Amount	Total Contract Spent	Remaining Balance
Area Agency on Aging	Nutrition, department specific equipment.	$ 150,000.00	$ 76,163.14	$ 73,836.86
Agriculture Corporation	Install electric lines and hook-ups, install 6-7 cameras and wiring for security system, maintenance and upgrades to parking areas, relocating water lines, installation of camper/RV dumping station, updating/expanding external lighting, signage to help guide people to the fairgrounds, and replacement of several outdates wood bleacher sections around horse arena.	$ 50,000.00	$ 50,000.00	$ -
Buildings & Grounds	IT A/C Server Room	$ 96,680.00	$ 96,680.00	$ -
	Court House Emergency Exit Doors	$ 13,625.14	$ 13,625.14	$ -
	Court House Renovations	$ 1,000,000.00	$ 56,297.47	$ 943,702.53
	Crescent Commons Senior Center	$ 25,000.00	$ 17,700.69	$ 7,299.31
	3rd Floor HVAC	$ 500,000.00	$ -	$ 500,000.00
	MH Building Renovations - 111 Port Watson	$ 2,000,000.00	$ 244,088.41	$ 1,755,911.59
Cortland County Business Development Corporation	To administer a Downtown Assistance Program and a small Business Expansion Assistance Program.	$ 600,000.00	$ 582,033.00	$ 17,967.00
Catholic Charities	Operation of Pathways to Re-Entry Project.	$ 150,000.00	$ 150,000.00	$ -
Center for the Arts of Homer, Inc.	Funding for heating, ventilation, air-conditioning and air sanitizing (HVAC/S) project.	$ 100,000.00	$ 100,000.00	$ -
CNY Living History Center (Homer Cortland Community Agency)	For prelimary work (design, code research, drawings, engineering architectural fees, etc.) needed to enclose the carport at the museum.	$ 20,000.00	$ 20,000.00	$ -
E&T Grant Admin		$ 100,000.00	$ 3,209.88	$ 96,790.12
Grace and Holy Spirit Church	Purchase of a generator.	$ 90,000.00	$ 40,050.00	$ 49,950.00

Attachment: ARP Funding_Quarterly Report 12-31-23 (12043 : Auditing & Reporting of ARPA Funds)

Agency	Project	Funding Amount	Total Contract Spent	Remaining Balance
Gutchess Lumber Sports Complex & Town Park	Development of athletic and publicly accessible recreation facilities.	$ 500,000.00	$ 500,000.00	$ -
Highway Department	Rehabilitation of County Roads.	$ 300,000.00	$ 300,000.00	$ -
	Rehabilitation of County Roads.	$ 300,000.00	$ 300,000.00	$ -
	Dwyer Park - Parking Lot	$ 100,000.00	$ 65,329.00	$ 34,671.00
Holstein Club	Improvements and upgrades to the wash rack and show ring surface.	$ 36,000.00	$ 36,000.00	$ -
Information Technology	Infrstructure upgrades, improvements and maintenance	$ 500,000.00	$ 450,945.87	$ 49,054.13
JM McDonald Sports Complex	Replacement of front doors and the ice rink compressors control system at the complex.	$ 56,000.00	$ 56,000.00	$ -
Legislature	Chambers and Committee Room updates.	$ 300,000.00	$ 267,801.00	$ 32,199.00
Lime Hollow Nature Center	Rebuilding the Gus Barn at the Lime Hollow Nature Center.	$ 95,000.00	$ 95,000.00	$ -
Mental Health	Building improvements - 111 Port Watson	$ -		$ -
Mental Health	Contracted agencies.	$ 100,000.00	$ 100,000.00	$ -
Rose Hall	Seating renovation and rebuilding the stage.	$ 50,000.00	$ 50,000.00	$ -
Sheriff Department	Body/in-car cameras.	$ 200,000.00	$ 180,272.04	$ 19,727.96
Soil & Water Conservation District	Stream corridor management program.	$ 234,000.00	$ -	$ 234,000.00
Soil & Water Conservation District	Reallocation of funds from above per Resolution No. 186-23; $22,000 per year for 2024, 2025 and 2026 to be used towards salary for an engineer.	$ 66,000.00	$ -	$ 66,000.00

Agency	Project	Funding Amount	Total Contract Spent	Remaining Balance
Cortland County SPCA	Funding for kennels, handicap accessible ramp, drainage repair and roofing at the SPCA building.	$ 97,432.00	$ 73,178.00	$ 24,254.00
Town of Cincinnatus	Sidewalk repair and replacement.	$ 50,000.00	$ 50,000.00	$ -
Town of Truxton	Purchase of salt for the winter season.	$ 50,000.00	$ 50,000.00	$ -
Village of McGraw	Sewer lift station repair.	$ 85,272.00	$ 85,272.00	$ -
Cortland County	Comp Time Payout	$ 75,000.00	$ 64,782.76	$ 10,217.24
Occupancy Tax	Occupancy Tax	$ 290,470.32	$ 290,470.32	$ -
		$ 8,380,479.46	$ 4,464,898.72	$ 3,915,580.74

Total unappropriated (will goto Courthouse, reso: 99-23): $ 861,571.54

PROPERTY TAX CAP

Overview of Property Tax Cap Legislation

- The tax cap limits the total levy set by the County, not the assessed value of tax rate.
- The tax levy may not exceed the prior year's levy by more than 2% OR the rate of inflation, whichever is less.
- Official override by the Legislature is required to exceed these limits.

Tax Cap Calculation Components

- Prior year tax levy
- Allowable levy growth factor – 2% or rate of inflation, whichever is less
- Tax base growth factor – calculated by the NYS Office of Real Property Tax Services
- Payments in lieu of taxes (PILOTs)
- Available carryover (difference between prior year calculation and actual prior year tax levy)
- Exclusions (Retirement and Tort costs)
- Transfers of Function

Tax Cap Calculation Components (continued)

- Reserve amount – If the levy in one year exceeds the cap, the overage is considered “in reserve” and reduces the tax levy limit in the subsequent year. This reserve amount carries over to subsequent years if not “used.”
- Tort exclusions – Total costs in excess of 5% of the prior year’s levy arising from court orders or judgments against the County resulting out of tort actions to be paid in the coming fiscal year. These are very rare and do not include tax certiorari, contract claims, administrative consent orders, etc.

Tax Cap Calculation Components (continued)

- Transfer of government function(s) – Costs/savings due to changes from a transfer of function within the County, as determined by OSC
- Pension contribution expenditures – Pension costs resulting from growth in any pension system's average actuarial or normal contribution rate exceeding two percentage points

Tax Cap Calculation Components (continued)

- Real property tax levy is the amount the County collects from tax payers. It does not include other revenues collected by the County, such as sales tax, State and Federal reimbursements, etc.
- Real property tax levy includes:
  - Tax levy for all funds
  - Tax levy for dependent Special Districts (Little York Lake Protection District)
  - Omitted taxes – prior year tax bill adjustments
  - Chargebacks – added to the County levy for Real Property Tax services
- Real property tax levy does not include:
  - Reduction for sales tax allocations used by the towns to reduce the County levy

Tax Cap Calculation

- (Prior year tax levy + prior year tax cap reserve offset-Total tax cap reserve) multiplied by the tax base growth factor
- Add PILOTs receivable in the prior fiscal year less tort exclusions claimed
- Multiply by allowable levy growth factor (2%)
- Deduct PILOTs receivable in the coming fiscal year
- Add available carryover

Tax Cap Calculation (continued)

- Add the net transfer of government function (determined by OSC)
- Add tax levy necessary for expenditures from court orders/judgments resulting from tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year
- Add levy necessary to pay for increases to the retirement systems' average actuarial contribution rate of pension funds over 2 percentage points

Tax Cap Form

County of Cortland (110100000000)
Fiscal Year Ending: 12/31/2024

Certifier

Andrea Herzog, Director of Finance
(607) 758-5587
aherzog@cortland-co.org

Summary

	Tax Levy Limit, Before Adjustments and Exclusions	
✔	Real Property Tax Levy FYE 2023	$37,949,151
✔	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	$0
✔	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	—
✔	Tax Base Growth Factor	1.0061
✔	PILOTs Receivable FYE 2023	$230,225
✔	Tort Exclusion Amount Claimed in FYE 2023	$0
✔	Allowable Levy Growth Factor	1.0200
✔	PILOTs Receivable FYE 2024	$163,073
✔	Available Carryover from FYE 2023	$271,675
	Tax Levy Limit Before Adjustments/Exclusions	**$39,287,685**
	Adjustments for Transfer of Local Government Functions	
✔	Costs Incurred from Transfer of Local Government Functions	$0
✔	Savings Realized from Transfer of Local Government Functions	$0
	Total Adjustments	**$0**
	Tax Levy Limit, Adjusted for Transfer of Local Government Functions	**$39,287,685**
	Exclusions	
✔	Tort Exclusion	$0
✔	Teachers' Retirement System Exclusion	$0
✔	Employees' Retirement System Exclusion	$0
✔	Police and Fire Retirement System Exclusion	$0
	Total Exclusions	**$0**
	Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	**$39,287,685**
✔	Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	—
✔	FYE 2024 Proposed Levy, Net of Reserve	$38,715,983
	Difference Between Tax Levy Limit and Proposed Levy	**$571,702**
✔	Do you plan to override the Tax Cap for FYE 2024 ?	No

History

Date and Time	Status Changed To	User
10/30/2023 11:46:04 AM	Form was submitted to OSC (Form Status set to: Submitted)	Andrea Herzog

Tax Cap

	2020	2021	2022	2023	2024
PY Real Property Tax Levy	34,692,055	35,894,321	36,444,150	37,200,341	37,949,151
Tax Base Growth Factor	1.0050	1.0038	1.0027	1.0023	1.0061
PILOTS Receivable PY	150,000	144,183	191,147	216,632	230,225
Allowable Levy Growth Factor	1.0200	1.0156	1.0200	1.0200	1.0200
PILOTS Receivable CY	144,183	191,147	216,632	230,225	163,073
Available Carryover from PY	365,814	43,136	147,070	198,467	271,675
Tax Levy Limit b/4 Adjustments	35,937,457	36,591,220	37,398,808	38,220,826	39,287,685
CY Tax Levy Limit	35,937,457	36,591,220	37,398,808	38,220,826	39,287,685
CY Proposed Levy	35,937,457	36,444,150	37,200,341	37,949,151	38,715,983
Difference between Limit & Levy	(0)	147,070	198,467	271,675	571,702

Affected mainly by tax base growth factor and allowable levy growth factor
Changes in PILOTs receivable effect calculation minimally
Carryover is difference between limit and levy or 1.5% of limit, whichever is less

2% isn’t “2%”

- Prior year County tax levy per budget - $38,500,000
  - Add Little York Lakes Protection District levy - $17,836
  - Add omitted taxes and chargebacks – $156,315
  - Deduct sales tax used by Towns to reduce County levy – ($725,000)
- = Prior Year RPT Levy for calculation - $37,949,151
- 2% of $37,949,151 = $758,983.02
- Actual allowable increase per formula - $1,338,534, 3.53%

Override

- A local law must be enacted BEFORE budget adoption to override the tax limit.
- The local law must be approved by at least 60% of the Legislature
- If a local law is not enacted BEFORE budget adoption and the County goes over the tax levy limit, the excess amount must be placed in an interest bearing account and used to offset the tax levy in the following fiscal year.

Affects of overriding the cap

- A local share of the eligible expenditures for “Raise the Age” would be assessed, per State Finance Law 54-m

CONSTITUTIONAL TAX LIMIT

Constitutional Tax Limit

- The New York State Constitution places a legal limit on the authority of Counties to impose property taxes
- Tax limit is the maximum amount of real property taxes that may be levied in any fiscal year
- Constitution limits taxing power of Counties to 1.5% of the five year average full valuation, however, this percentage may be changed via resolution
- Cortland County increased percentage to 1.75% in 2019

Constitutional Tax Limit (continued)

- Per NYS Office of the State Comptroller, exhausting over 80% of the tax limit is considered caution zone
- Over 90% is considered danger zone
- Certain local assistance payments may be withheld if taxes are levied in excess of the tax limit

Constitutional Tax Limit Calculation

- There are four components to the calculation:
  - Five-year average full valuation of taxable real property
  - Tax limit percent
  - Tax levy
  - Exclusions from the tax limit

Constitutional Tax Limit Calculation (continued)

- Five-year average full valuation of taxable real property:
  - Combined assessment rolls for all Towns and the City within the County for the last completed assessment roll and the four preceding rolls
  - Full valuation of the taxable real property – total taxable assessed value by assessment roll divided by the final State equalization rate established for said assessment roll
  - Equalization rate – Established by the NYS Office of Real Property Tax Services (ORPTS); Measure of the percentage of full valuation at which taxable real property assessed on an assessment roll.

Constitutional Tax Limit Calculation (continued)

- Exclusions from tax levy
  - Certain debt service payments
    - Revenue producing improvement debt – Landfill and Recycling bonds, less budgeted net revenue for landfill
    - Other debt – SmartWatt, TC3, E-911, Road Machinery, Highway bonds
    - Revenues designated by law for debt services – TC3 repay
  - Object/Purpose with a Period of Probable Usefulness
    - Budgeted capital improvements and equipment not funded through grants/other aid
    - Budgeted judgements & Claims

Items Affecting the Constitutional Tax Limit

- Full valuation of taxable real property:
  - The taxable full valuation is a major part of the calculation
  - Decreases to the average valuation results in decreased taxing authority
- Exclusions:
  - Decreasing debt service reduces the exclusion, increasing the tax levy subject to tax limit
  - Budgeted net revenue over the amount needed for debt service in the Landfill budget wipes out potential debt service exclusions
  - While increased budgeted capital improvements and equipment reduces the tax levy subject to tax limit, they also potentially increase needed tax levy

		2020	2021	2022	2023	2024
Taxable Full Value		2,543,368,551	2,569,874,790	2,684,991,669	2,934,548,791	3,430,679,913
Tax Levy	A	36,456,704	37,003,555	37,728,555	38,500,000	39,270,000
Sales Tax Credits to Reduce County Tax Levy on Towns	B	700,000	700,000	670,000	725,000	725,000
Net Tax Levy	A-B = C	35,756,70	36,303,555	37,058,555	37,775,000	38,545,000
Real Estate & Chargebacks	D	137,617	182,087	141,786	174,152	170,982
Total Tax Levy	C+D = F	35,894,321	36,485,642	37,200,341	37,949,152	38,715,982
5 Year Total Full Valuation		11,905,955,076	12,182,036,893	12,546,764,544	13,121,656,658	14,163,463,714
Change from prior year		2.35%	2.32%	2.99%	4.58%	7.94%
5 Year Average Full Valuation		2,381,191,015	2,436,407,379	2,509,352,909	2,624,331,332	2,832,692,743
Tax Limit		1.75%	1.75%	1.75%	1.75%	1.75%
Constitutional Tax Limit	E	41,670,843	42,637,129	43,913,676	45,925,798	49,572,123
Total Tax Levy	F	35,894,321	36,485,642	37,200,341	37,949,152	38,715,982
Total Exclusion	G	2,088,801	1,986,667	2,194,956	2,476,683	2,397,814
Tax Levy Subject to Tax Limit	F-G = H	33,805,520	34,498,975	35,005,385	35,472,469	36,318,168
Percentage of Tax Limit Exhausted	H/E	81.13%	80.91%	79.71%	77.24%	73.26%
Constitutional Tax Margin	E-H	7,865,323	8,138,154	8,908,291	10,453,329	13,253,955
Exclusions:						
Landfill & Recycling Debt Service	1	788,736	851,247	847,541	847,955	838,419
Landfill Budgeted Net Revenue	2	1,374,525	1,475,796	1,708,009	1,356,628	1,290,640
Revenue Producing Improvement Debt Net Exclusions	1-2	$-0-	$-0-	$-0-	$-0-	$-0-
Other Debt Total	3	2,126,201	2,037,067	2,044,986	2,043,573	1,771,850
Revenues designated by law for debt service	4	$195,000	$195,000	$195,000	$195,000	$195,000
Debt Service Net Exclusions	3-4 = G	2,088,801	1,986,667	2,194,956	2,476,683	2,397,814
Machinery/Equipment/Claims		157,600	144,600	344,970	628,110	820,964

Pass-Thru Monies

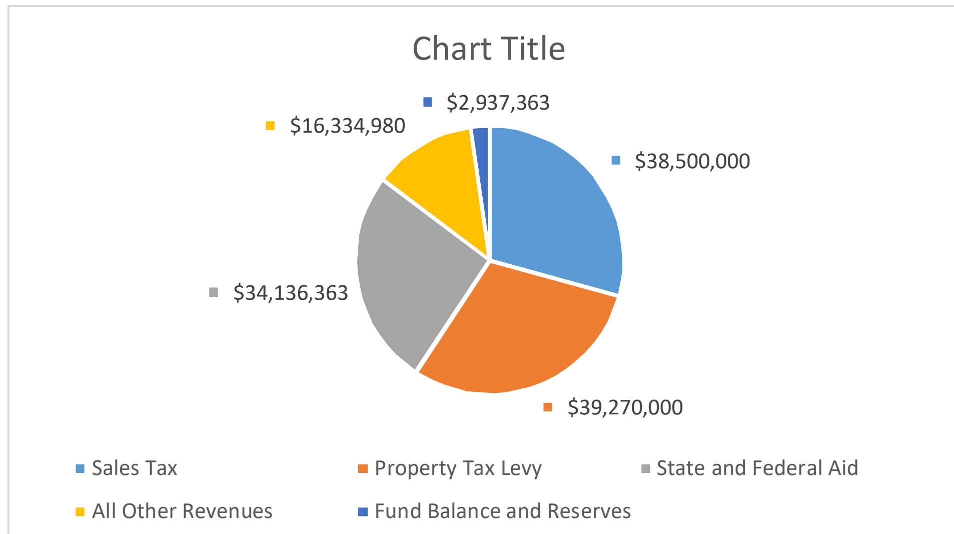
Account	Description	2024 Budget	
A1985.54101	Sales Tax to City/Towns/Villages	$ 16,650,000	
A798943.43989	Snowmobile Clubs	$ 86,054	After 10% the County keeps for administration
A641041.41113	Occupancy Tax	$ 823,523	
A87405.41001	RP Tax LYL	$ 18,114	
	Pass-Thru Total:	$ 17,577,692	

Funds for Reserves

A19855.99610.B&G	Appropriated Reserves	$300,000
A19855.99610.JAIL	Appropriated Reserves	$1,000,000
	Funds for Reserves total:	$1,300,000
	Total Reserves & Pass-thru:	$18,877,692

Funds by category

Sales Tax	$38,500,000
Property Tax Levy	$39,270,000
State and Federal Aid	$34,136,363
All Other Revenues	$16,334,980
Fund Balance and Reserves	$2,937,363
Total Revenues:	$131,178,706



2024 Budgeted Expenses	$155,938,590

Revenues by Fund

CD		$997,952
CH		$12,016,999
EL		$3,064,119
S		$1,915,007
A,D,E		$137,944,513
		$155,938,590
I/F XFER to D	$	6,747,694
LYL Taxing District	$	18,114
	$	131,178,705

Reported Sales and Purchases for ZIP Code 13045
Subject to Cortland County Local Sales and Use Tax

Sales Tax Quarter	Taxable Sales and Purchases	4% Sales Tax	2% Sales Tax	
March21-May21	52,602,700	$ 2,104,108	$ 1,052,054	
June21-August21	52,937,828	$ 2,117,513	$ 1,058,757	
Sept21-Nov21	52,120,938	$ 2,084,838	$ 1,042,419	
Dec21-Feb22	47,128,409	$ 1,885,136	$ 942,568	
Sales Tax Year 2021-22	**$ 204,789,875**	**$ 8,191,595**	**$ 4,095,798**	
March22-May22	53,926,979	$ 2,157,079	$ 1,078,540	
June22-August22	55,044,069	$ 2,201,763	$ 1,100,881	
Sept22-Nov22	55,276,667	$ 2,211,067	$ 1,105,533	
Dec22-Feb23	48,676,971	$ 1,947,079	$ 973,539	
Sales Tax Year 2022-23	**$ 212,924,686**	**$ 8,516,987**	**$ 4,258,494**	
March23-May23	55,002,550	$ 2,200,102	$ 1,100,051	
June23-August23	54,623,191	$ 2,184,928	$ 1,092,464	
Sept23-Nov23	52,559,622	$ 2,102,385	$ 1,051,192	
Dec23-Feb24	$ -	$ 1,916,108	$ 958,054	Average
Sales Tax Year 2023-24	**$ 162,185,363**	**$ 8,403,522**	**$ 4,201,761**	

All data are preliminary and subject to revision.

Source: NYS Department of Taxation and Finance, Office of Tax Policy Analysis
1/23/2024

We don't have full information on sales tax collected just in the city, as this is not something that is separately reported on the tax return. However, we do have taxable sales reported by the ZIP code of the vendor's mailing address. **While this would provide taxable sales for vendors that have given a mailing address in the city, it would exclude those that did not. For example, large retailers like Home Depot, chain restaurants or hotels, and most internet vendors (think Amazon, eBay etc) would likely not be included. Still, sometimes analysts find this information useful and we can easily provide it by quarter for any ZIPS that you give us.**

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**

County Departments/Cost Centers Less Shifts	County Departments/Cost Center Moderate Shifts	County Departments/Cost Center Significant Shifts
Clerk of the Legislature/Legislature	District Attorney	Department of Social Services
County Administrator	County Attorney – Risk Management	County Attorney - Litigation
County Clerk	Coroner	Public Defender
County Auditor	Board of Elections	Assigned Counsel
Real Property	Building & Grounds	County Building Structure
Budget & Finance	Information Technology	Unemployment Insurance
Sheriff – Civil & Admin	Sheriff - Road Patrol	Sheriff - Jail
Probation	Emergency Medical/911	
Planning	Mobility Manage Grant	Mobility Manage Transit System
Veterans Services	Public Health	Public Health – Pre K
Agency on Aging	Meals On Wheels/Age Well Center	Child Advocacy Center
Weights & Measures	Highway/Airport/Landfill	Landfill/Recycling
Employment & Training	Mental Health	Health insurance
Personnel		Personnel - Vacancies