



Finance & Administration Committee

Committee Meeting

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

~ Minutes ~

Tuesday, March 18, 2025

9:00 AM

Room 302

CALL TO ORDER

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

Attendee Name	Organization	Title	Status	Arrived	Departed
Beau Harbin	Cortland County	Committee Member	Present		
Linda Jones	Cortland County	Committee Member	Present		
Joseph Nauseef	Cortland County	Committee Member	Present		
Sandra Price	Cortland County	Committee Member	Present		
Eugene Waldbauer	Cortland County	Committee Member	Present		
William McGovern	Cortland County	Committee Vice-Chair	Present		
Cathy Bischoff	Cortland County	Committee Chair	Present		
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present		
Rob Corpora	Cortland County	County Administrator	Present		
Andrea Herzog	Cortland County	Director of Finance	Present		
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present		
Paul Heider	Cortland County	Legislator	Present		
Melanie Vilardi	Cortland County	Deputy County Administrator	Present		
Morgan Spaulding	Cortland County	Grants Administrator	Present		
Laura Fox	Cortland County	Real Property Tax Services	Present		
Nicole Anjeski	Cortland County	Director of Public Health	Present		
Kristen Monroe	Cortland County	Commissioner of Social Services	Present		
Kevin Fitch	Cortland County	Chair of the Legislature	Remote	9:20 AM	10:12 AM
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote		
Nicole Compton	Cortland County	Executive Assistant	Remote		
Kim Cameron	Cortland	Resident	Remote		

	County				
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MINUTES

1. Finance & Administration Committee - Committee Meeting - Feb 18, 2025 9:00 AM

RESULT:	APPROVED
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RESOLUTIONS

AGENDA ITEM NO. 1 – Local Law "C" of 2025 - a Local Law to Repeal Local Law 7 of 2024, a Local Law Overriding Tax Levy Limit for Fiscal Year 2025

RESULT:	APPROVED [UNANIMOUS]
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Next: 3/27/2025 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 BISCHOFF

RESOLUTION NO.

Local Law "C" of 2025 - a Local Law to Repeal Local Law 7 of 2024, a Local Law Overriding Tax Levy Limit for Fiscal Year 2025

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 2025 property tax cap override with Resolution No. 212-24 (Local Law No. 7 of 2024) on October 24, 2024; 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 March 27, 2025; NOW THEREFORE

BE IT ENACTED, by the Cortland County Legislature, Local Law "C" of 2025 - a Local Law to Repeal Local Law 7 of 2024, a Local Law Overriding Tax Levy Limit for Fiscal Year 2025, 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 – Amend 2025 Budget - Retiree Health Insurance

RESULT:	APPROVED [UNANIMOUS]
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Next: 3/27/2025 6:00 PM

MOVER: Eugene Waldbauer, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

AYES: Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Amend 2025 Budget - Retiree Health Insurance

WHEREAS, in reviewing the 2025 Budget, it has been noted that the estimated County share of retiree health insurance is under budgeted; AND

WHEREAS, after reviewing the 2025 budget, it has been determined the County share of retiree health insurance needs to be increased; NOW THEREFORE BE IT

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

Increase:

A90605.58060	Health Ins	\$2,300,000
A.359900	Appropriated Fund Balance	\$2,300,000

AGENDA ITEM NO. 3 – Resolution Authorizing the County to Issue Notice of Termination of Sales Tax Agreement with the City of Cortland

RESULT: **APPROVED [6 TO 1]**

Next: 3/27/2025 6:00 PM

MOVER: Linda Jones, Committee Member

SECONDER: Joseph Nauseef, Committee Member

AYES: Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff

NAYS: Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Resolution Authorizing the County to Issue Notice of Termination of Sales Tax Agreement with the City of Cortland

WHEREAS, the existing Sales Tax Agreement between Cortland County and the City of Cortland, entered into on August 9, 2018, is set to continue through December 31, 2028, with an allowance for either party to terminate the agreement after June 1, 2023, upon providing six (6) months' notice and obtaining a two-thirds (2/3) majority vote of its governing board, as stated in the agreement; AND

WHEREAS, the City of Cortland Common Council previously adopted Resolution No. 62 on May 21, 2024, issuing notice of intent to terminate the existing sales tax agreement effective November 21, 2024, for the purpose of renegotiating a new agreement with the County of Cortland, but later rescinded that notice through Resolution No. 125 of 2024, adopted on October 15, 2024; AND

WHEREAS, Cortland County bears the responsibility of providing numerous state-mandated services, placing a significant financial burden on the County, and seeks a more equitable distribution of sales tax revenue that better reflects the needs and obligations of the County government; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 37-24 authorizing the creation of and appointment of members to the Cortland County Sales Tax Review Sharing Committee; AND

WHEREAS, the Cortland County Sales Tax Sharing Review Committee has recommended that the County issue a formal six-month notice of termination of the existing Sales Tax Agreement in accordance with the contractual provisions, in order to facilitate meaningful negotiations with the City of

Cortland regarding a new agreement; AND

WHEREAS, the Sales Tax Sharing Review Committee further recommends that two members of the Committee be designated to participate in discussions with the City of Cortland as part of the negotiation process; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the formal six-month notice of termination of the existing Sales Tax Agreement between Cortland County and the City of Cortland, as permitted under the contract, in order to facilitate meaningful negotiations with the City of Cortland regarding a new agreement; AND BE IT FURTHER

RESOLVED, that the following two members of the Cortland County Sales Tax Sharing Review Committee shall be designated and are hereby authorized to engage in discussions with the City of Cortland and take all necessary steps to facilitate these negotiations:

Paul Heider & Cathy Bischoff

; AND BE IT FURTHER

RESOLVED, that this Resolution be and hereby is effective March 28, 2025; AND BE IT FURTHER

RESOLVED, that a copy of this resolution be provided to the Mayor of the City of Cortland, the City Common Council, and all relevant County and municipal officials.

Referred from Building & Grounds Committee

AGENDA ITEM NO. 4 – Authorize Agreement with Pathfinder, Now IMEG, for Cortland County Courthouse HVAC Project

RESULT:	APPROVED [UNANIMOUS]
	Next: 3/27/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF HEIDER

RESOLUTION NO.

Authorize Agreement with Pathfinder, Now IMEG, for Cortland County Courthouse HVAC Project

WHEREAS, Cortland County has received, on behalf of Assemblymember Anna Kelles, \$2.2 Million in funding through the Community Resiliency, Economic Sustainability and Technology (CREST) Program; AND

WHEREAS, these funds will support capital costs associated with replacing the HVAC system in the Cortland County Courthouse; AND

WHEREAS, the County solicited for Statement of Qualifications (SOQ) from consultants for the Courthouse HVAC Project; AND

WHEREAS, upon evaluation of the submitted SOQ's, ratings and interviews, Pathfinder, now IMEG, was selected by a committee consisting of members of the Building and Grounds Committee, the Superintendent and Deputy Superintendent of Highways; AND

WHEREAS, the Buildings and Grounds Committee of the Cortland County Legislature recommends entering into an agreement with Pathfinder, now IMEG, to perform a feasibility study for a ground source heat pump system, alternate system(s), and provide an engineer's estimate; AND

WHEREAS, the fee for the feasibility studies and engineer's estimate for said project is \$62,940; AND

WHEREAS, the funds will be appropriated in Account No.HH16205.54055.CHINT; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes and approves entering into an agreement with Pathfinder, now IMEG, to perform a feasibility study for a ground source heat pump system, alternate systems, and an engineer's estimate for a cost not to exceed \$70,000; AND BE IT FURTHER

RESOLVED, that the Cortland County Administrator, upon review and approval, by the County Attorney or designee, is hereby authorized to enter into an agreement with Pathfinder, now IMEG, to perform a feasibility study for a ground source heat pump System, alternate system(s), and provide an engineer's estimate, for a cost not to exceed \$70,000.

Referred from Highway Committee

Referred from Government Operations Committee

Referred from Judiciary & Public Safety Committee

Referred from Ag/Planning/Environmental Committee

AGENDA ITEM NO. 5 – Amend 2025 Budget/Accept New York State Operating Assistance (STOA) SFY 2024-25 Additional "Clean Up"

RESULT:	APPROVED [UNANIMOUS]
	Next: 3/27/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF HARBIN

RESOLUTION NO.

Amend 2025 Budget/Accept New York State Operating Assistance (STOA) SFY 2024-25 Additional "Clean Up"

WHEREAS, the Public Transportation Bureau has sent vouchers to the New York State Comptroller that distributes the SFY 2024-2025 State Wide Mass Transportation Operating Assistance (STOA) "Clean Up" payments to the upstate formula bus systems; AND

WHEREAS, these payments distribute the remaining 2024-2025 STOA appropriation balances for the upstate formula bus systems; AND

WHEREAS, Resolution No. 245-24 authorized Cortland County to amend the 2024 budget to fund an agreement with First Transit, Inc., dba Transdev, to provide public transportation services during the County's transition to Centro; AND

WHEREAS, Cortland County has received SFY 2024-2025 STOA “Clean-Up” funds in the amount of \$302,042.50 from the New York State Department of Transportation under the State Wide Mass Transportation Operating Assistance, which will go back into the fund balance; NOW THEREFORE BE IT

RESOLVED, the 2025 budget be amended as follows:

Increase:

A563044-43589	MISC STATE TRANSPORTATION	\$302,042.50
A390900	FUND BALANCE	\$302,042.50

Referred from Health & Human Services

AGENDA ITEM NO. 6 – Accept Funds HUD Healthy Homes Production Grant - Health Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 3/27/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF VAN DEE

RESOLUTION NO.

Accept Funds HUD Healthy Homes Production Grant - Health Department

WHEREAS, The U.S. Department of Housing and Urban Development (HUD has awarded \$1,933,255.30 to the Cortland County Health Department; AND

WHEREAS, these funds will be used to address multiple childhood diseases and injuries in the home by focusing on housing-related hazards in a coordinated fashion. The program will expand the Health Department’s efforts to address a variety of high-priority environmental health and safety hazards; AND

WHEREAS, the Cortland County Health Department will partner and contract with CAPCO and RHI to help facilitate the grant deliverables; NOW THEREFORE BE IT,

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to execute all documents related to the HUD Health Homes Production Grant; AND BE IT FURTHER

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

Increase Revenue:

A40115.44401.HUD	PUBLIC HEALTH - FEDERAL	\$1,933,255.30
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Increase Expenditure:

A40115.51005.HUD	PERSONAL SERV	\$62,131.48
A40115.54815.HUD	CONTRACTED SERVICES	\$1,843,148.77
A40115.58020.HUD	RETIREMENT	\$8,698.41
A40115.58030.HUD	FICA	\$4,753.06

A40115.58060.HUD	HEALTH INS	\$14,523.58
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AGENDA ITEM NO. 7 – Accept Funds Performance Incentive Initiative 2024-Health Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 3/27/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF VAN DEE

RESOLUTION NO.

Accept Funds Performance Incentive Initiative 2024-Health Department

WHEREAS, the New York State Dept. of Health has awarded the Cortland County Health Dept. \$20,286 for the 2024 Article Six Year 12 Performance Incentive; AND

WHEREAS, these funds will be used to support costs associated with chronic disease prevention focusing specifically on implementation of active community strategies for promoting physical activity; NOW THEREFORE BE IT

RESOLVED, the 2025 adopted budget is hereby amended as follows:

Increase Expenditure:

A40105.54060.4000	Advertising	\$20,286
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Increase Revenue:

A40105.43401.4000	Public Health State Aid	\$20,286
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AGENDA ITEM NO. 8 – Amend 2024 Budget Pre-K Tuition Costs - Health Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 3/27/2025 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.

Amend 2024 Budget Pre-K Tuition Costs - Health Department

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

WHEREAS, due to the increase in the NYS rate of tuition and an increase in children requiring higher needs and more services, our PREK budget accounts are short on funding in 2024 in the amount of \$124,924; AND

WHEREAS, the Health Department can reallocate \$36,505 of the required amount but will need an additional \$88,419 to cover the 2024 expenses; NOW THEREFORE BE IT

RESOLVED, the 2024 adopted budget is hereby amended as follows:

Increase Expenditure:

A40465.54445.PREK	PREK TUITION	\$124,924
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Decrease Expenditure:

A40465.51010.PREK	PART TIME PAY	(\$6,712)
A40465.54015.PREK	MAINT AGRMT	(\$2,832)
A40465.58020.PREK	RETIREMENT	(\$1,723)
A40465.58030.PREK	FICA	(\$4,027)
A40595.51005.4052	PERS SERV	(\$10,017)
A40595.54045.4052	TRAVEL	(\$2,283)
A40595.58060.4052	HEALTH INS	(\$3,745)
A40595.58020.4055	RETIREMENT	(\$2,623)
A40595.58030.4055	FICA	(\$2,543)

AGENDA ITEM NO. 9 – Abolish Sr. Case Aide/Create Social Welfare Examiner - Department of Social Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 3/27/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF VAN DEE

RESOLUTION NO.

Abolish Sr. Case Aide/Create Social Welfare Examiner - Department of Social Services

WHEREAS, the needs of the Department of Social Services will be better served by abolishing one (1) position of Senior Case Aide, and creating one (1) position of Social Welfare Examiner; 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 Senior Case Aide (Grade 10, CSEA, \$20.1738-\$25.5349/hr, competitive class, full time with benefits) be abolished effective March 27, 2025; AND BE IT FURTHER

RESOLVED, that one (1) position of Social Welfare Examiner (Grade 12, CSEA \$21.4940-\$27.2060/hr, competitive class, full time with benefits) be created with permission to fill effective March 28, 2025.

Monthly Reports

1. Real Property Tax Services Monthly Report

RESULT:	COMPLETED
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2. County Administrator Monthly Report

RESULT:	COMPLETED
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3. January 2025 Finance Reports

RESULT:	COMPLETED
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4. Presenting Monthly Budget Information in Graphic Format

RESULT:	COMPLETED
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5. Discussion of April Agenda to Include 2024 Departmental Budget Over/Under

RESULT:	COMPLETED
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DISCUSSION ITEMS

1. Draft 2025 Audit Department Schedule

RESULT:	COMPLETED
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2. Role & Responsibility of the Manager of Audit and Financial Projects

RESULT:	COMPLETED
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3. Discussion of Past & Current Health & Premium Expense Costs

RESULT:	COMPLETED
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4. Registry of Short Term Rentals

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 4/15/2025 9:00 AM

5. Review of Finance & Administration Goals- Assignments

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 4/15/2025 9:00 AM

6. Role of the Finance & Administration Committee

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 4/15/2025 9:00 AM

Adjournment

The meeting was closed at 11:11 AM



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

Committee Meeting

<https://www.cortlandcountyny.gov>

~ Minutes ~

Tuesday, February 18, 2025

9:00 AM

Room 302

CALL TO ORDER

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

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Excused	
Linda Jones	Cortland County	Committee Member	Present	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Excused	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Kevin Fitch	Cortland County	Chair of the Legislature	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Rob Corpora	Cortland County	County Administrator	Present	
Scott Roman	Cortland County	Director of Emergency Response and Communications	Present	
Laura Fox	Cortland County	Real Property Tax Services	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Melanie Vilardi	Cortland County	Deputy County Administrator	Present	
Morgan Spaulding	Cortland County	Grants Administrator	Present	
Ronald J. Van Dee	Cortland County	Legislator	Present	
Doug Schneider	Cortland Standard	Reporter	Present	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Patty Schaap	Cortland County	Director of Community Mental Health Services	Remote	
Jason DeRaiche	Cortland County	Safety Director	Remote	
Nicole Compton	Cortland County	Executive Assistant	Remote	
Carlita Withers	Cortland County	Deputy Director of Finance	Remote	
Brendan O'Bryan	Cortland County IDA	Executive Director	Late	9:40 AM

Minutes Acceptance: Minutes of Feb 18, 2025 9:00 AM (MINUTES)

MINUTES

1. Finance & Administration Committee - Committee Meeting - Jan 14, 2025 9:00 AM

RESULT:	APPROVED
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Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 2 – Amend 2025 Budget - Accept and Authorize Statewide Interoperable Communications Grant (SICG) Award - Authorize Purchase of Emergency Fire Dispatching System - Emergency Response and Communications

RESULT:	APPROVED [UNANIMOUS]
	Next: 2/27/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Jones, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Beau Harbin, Eugene Waldbauer

ON MOTION OF PRICE**RESOLUTION NO.**

Amend 2025 Budget - Accept and Authorize Statewide Interoperable Communications Grant (SICG) Award - Authorize Purchase of Emergency Fire Dispatching System - Emergency Response and Communications

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYS DHSES) has awarded Cortland County \$786,336 under the New York State 2024 Statewide Interoperable Communications Grant (SICG) Program in support of interoperable communications; AND

WHEREAS, the fiscal period for this grant is January 1, 2024 to December 31, 2026; NOW THEREFORE BE IT

RESOLVED, that Cortland County Department of Emergency Response and Communications is hereby directed to expend the grant funds according to the stated grant guidance; AND BE IT FURTHER

RESOLVED, that the 2025 budget is amended as follows:

	Current	Change	Revised
INCREASE REVENUE BUDGET:			
A30205.44389.SICG DHSES Grant	\$ -0-	\$786,336	\$786,336
INCREASE EXPENDITURE BUDGET:			
A30205.54015.SICG Maintenance Agreements	\$ -0-	\$786,336	\$786,336

; AND BE IT FURTHER

RESOLVED, that the Department of Emergency Response & Communications seeks to add Medical Priority Dispatch's Emergency Fire Dispatching protocol system to the County's currently used Emergency Medical Dispatching system, and this expense is permissible under the SICG grant funding; AND BE FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or her designee and subject to appropriation of funding, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services at an amount not to exceed \$786,336; AND BE IT FURTHER

Minutes Acceptance: Minutes of Feb 18, 2025 9:00 AM (MINUTES)

RESOLVED that the County Administrator, upon review and approval by the County Attorney or her designee and subject to appropriation of funding, be and hereby is authorized to sign a purchase contract with the Medical Priority Dispatch Consultants at an amount not to exceed \$125,000, for the purchase and installation of a Fire Dispatching protocol system for the County's 911 center; AND BE IT FURTHER

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

AGENDA ITEM NO. 3 – Amend 2025 Budget - Accept Grant Award - Public Safety Answering Points Operations Grant - Department of Emergency Response and Communications

RESULT:	APPROVED [UNANIMOUS]
	Next: 2/27/2025 6:00 PM
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Jones, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Beau Harbin, Eugene Waldbauer

ON MOTION OF PRICE

RESOLUTION NO.

Amend 2025 Budget - Accept Grant Award - Public Safety Answering Points Operations Grant - Department of Emergency Response and Communications

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYS DHSES) has awarded the Cortland County Department of Emergency Response and Communications a Public Safety Answering Point Operations Grant (PSAP) for the period January 1, 2024 - December 31, 2025 in the amount of \$194,635, resulting in no new county costs, in support of Public Safety Answering Point operations; NOW THEREFORE BE IT

RESOLVED, that Cortland County Department of Emergency Response and Communications is hereby directed to expend the grant funds according to the stated grant guidance; AND BE IT FURTHER

RESOLVED, that the 2025 budget is amended as follows:

		Current	Change	Revised
INCREASE REVENUE BUDGET:				
A302043.43306.PSP	DHSES Grant	\$100,000	\$94,635	\$194,635
INCREASE EXPENDITURE BUDGET:				
A30205.51005.PSP	Personal Services	\$0	\$100,000	\$100,000
A30205.54048.PSP	Dept. Specific Equipment	\$0	\$94,635	\$94,635
DECREASE EXPENDITURE BUDGET:				
A30205.51005	Personal Services	\$1,301,262.52	(\$100,000)	\$1,201,262.52

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, and subject to appropriation of funding, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services at an amount not to exceed \$194,635; AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused grant funds to the subsequent

year(s) budget covered by the grant, per the approved grant agreement.

AGENDA ITEM NO. 4 – Authorize Lease Contract - Radio Microwave System - Department of Emergency Response & Communications

RESULT:	APPROVED [UNANIMOUS]
	Next: 2/27/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Jones, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Beau Harbin, Eugene Waldbauer

ON MOTION OF PRICE

RESOLUTION NO.

Authorize Lease Contract - Radio Microwave System - Department of Emergency Response & Communications

WHEREAS, Cortland County purchased a radio microwave system from Motorola in 2012; The County's radio microwave system carries all radio and 911 traffic around the County to the various radio towers and is integral to the operation of Cortland County's 911 center and for communications between first responders in Cortland County; AND

WHEREAS, major components of the County's radio microwave system have reached end of life cycle for repair and replacement; AND

WHEREAS, keeping the radio microwave system fully operational is in the best interests of the County to provide for continued high availability use during 911 and other emergency calls; AND

WHEREAS, Motorola has provided replacement pricing under NYS OGS contract PT68722 for the necessary microwave radio replacement resulting in a cost of \$1,029,713; AND

WHEREAS, the Department of Emergency Response and Communications previously leased the County's radio system with Motorola paying that lease off early by leveraging available grant funding. The Department of Emergency Response and Communications seeks to lease the upgrades to the radio microwave system enabling the County to seek grant funding to potentially pay off the lease early as opposed to funding completely from the County's operating budget; AND

WHEREAS, Motorola Solutions has proposed seven-year lease term, resulting in annual proposed payments of \$179,668 starting in 2026; NOW THEREFORE BE IT

RESOLVED, that the Cortland County legislature authorizes the County Administrator, upon approval of the County Attorney or designee, to execute a seven-year lease contract with Motorola Solutions, for a microwave system upgrade of the County's radio system for the County's 911 Center.

RESOLUTIONS

AGENDA ITEM NO. 1 – Requesting Special Legislation to Amend New York State Tax Law, in Relation to Extending the Authorization for Imposition of Additional 1% Sales and Compensating Use Tax in Cortland County

Minutes Acceptance: Minutes of Feb 18, 2025 9:00 AM (MINUTES)

RESULT: **APPROVED [UNANIMOUS]**

Next: 2/27/2025 6:00 PM

MOVER: Linda Jones, Committee Member

SECONDER: Sandra Price, Committee Member

AYES: Jones, Nauseef, Price, McGovern, Bischoff

EXCUSED: Beau Harbin, Eugene Waldbauer

ON MOTION OF BISCHOFF**RESOLUTION NO.**

Requesting Special Legislation to Amend New York State Tax Law, in Relation to Extending the Authorization for Imposition of Additional 1% Sales and Compensating Use Tax in Cortland County

WHEREAS, New York State Tax Law §1210(i)(12) presently authorizes Cortland County to adopt and amend local laws, ordinances, or resolutions imposing taxes at a rate which is one percent additional to the three percent rate authorized for the county for a period beginning September 1, 1992 and ending November 30, 2025; AND

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

RESOLVED, that the Legislature of the County of Cortland does hereby request special legislation be enacted to amend New York State Tax Law §1210(i)(12), extending the expiration date from November 30, 2025 to November 30, 2027, AND BE IT FURTHER

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

AGENDA ITEM NO. 2 – Amend 2024 Budget - Retiree Health Insurance

RESULT: **APPROVED [UNANIMOUS]**

Next: 2/27/2025 6:00 PM

MOVER: Linda Jones, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

AYES: Jones, Nauseef, Price, McGovern, Bischoff

EXCUSED: Beau Harbin, Eugene Waldbauer

ON MOTION OF BISCHOFF**RESOLUTION NO.**

Amend 2024 Budget - Retiree Health Insurance

WHEREAS, in preparing the 2024 Budget, a change in retiree health insurance was anticipated, which would have reduced the County share of said health insurance; AND

WHEREAS, after the budget was adopted, it was determined that said change in retiree health insurance was not going to occur, creating a discrepancy between budgeted retiree health insurance and actual County share; NOW THEREFORE BE IT

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

Increase:

A90605.58060	Health Ins	\$4,005,915.54
A.359900	Appropriated Fund Balance	\$4,005,915.54

AGENDA ITEM NO. 3 – Authorize Correction of Errors to Correct a Town & County Tax Bill for 2025 and Issue a Refund

RESULT:	APPROVED [UNANIMOUS]
	Next: 2/27/2025 6:00 PM
MOVER:	Linda Jones, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Jones, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Beau Harbin, Eugene Waldbauer

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorize Correction of Errors to Correct a Town & County Tax Bill for 2025 and Issue a Refund

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

WHEREAS, such application was made on a parcel in the Town of Cincinnatus identified as tax parcel number 142.00-01-23.000; AND

WHEREAS, the above referenced tax parcel has paid their town/county tax bill in a timely manner to the Cincinnatus Tax Collector, but due to an error in essential fact their assessment included a house that had burned down and structures were removed before March 1, 2024; AND

WHEREAS, a corrected bill needs to be calculated by the Cincinnatus Tax Collector and a refund issued; NOW THEREFORE BE IT

RESOLVED, that pursuant to Section 556 of the Real Property Tax Law, the County Legislature does hereby authorize the Cincinnatus Tax Collector to correct the tax bill and issue a refund of the above tax map parcel as outlined in said Section 556 of the Real Property Tax Law.

Referred from Building & Grounds Committee

Referred from Highway Committee

AGENDA ITEM NO. 4 – Amend 2025 County Road Fund Budget with Rollover Consolidated Local Street and Highway Improvement Program (CHIPS) Funding - Highway Department

Minutes Acceptance: Minutes of Feb 18, 2025 9:00 AM (MINUTES)

RESULT: **APPROVED [UNANIMOUS]**

Next: 2/27/2025 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Sandra Price, Committee Member

AYES: Jones, Nauseef, Price, McGovern, Bischoff

EXCUSED: Beau Harbin, Eugene Waldbauer

ON MOTION OF NEWELL**RESOLUTION NO.**

Amend 2025 County Road Fund Budget with 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 2024 County Road Fund Budget, in the amount of \$2,270,571.18; AND

WHEREAS, these remaining funds are eligible to be rolled-over to the 2025 County Road Fund Budget; AND

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

RESOLVED that the 2025 County Road Fund Budget be amended as follows:

Increase Revenues

D511243.43501	County Road Fund CHIPS Revenue	\$2,172,737.86
D511243.43501.PAVE	County Road Fund PAVE Revenue	\$97,833.32

Increase Expenses

D51125.54077	Construction Expenses	\$2,270,571.18
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Referred from Government Operations Committee**AGENDA ITEM NO. 5 – Authorize Grant Application for Records Management - County Clerk**

RESULT: **APPROVED [UNANIMOUS]**

Next: 2/27/2025 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

AYES: Jones, Nauseef, Price, McGovern, Bischoff

EXCUSED: Beau Harbin, Eugene Waldbauer

ON MOTION OF NAUSEEF**RESOLUTION NO.**

Authorize Grant Application for Records Management - County Clerk

WHEREAS, in 2017 Cortland County participated in a grant with Tompkins County that provided Laserfiche Software to Cortland County for Records Management; AND

WHEREAS, the use of Laserfiche within Cortland County has continued to expand; AND

WHEREAS, in 2024 Cortland County entered into a Contract for Laserfiche Software,

independent of Tompkins County; AND

WHEREAS, the Records Management Officer (County Clerk) has identified an ongoing need to scan records, to support departments who are moving towards a paperless process, to decrease the storage demand at the Records Center, and to preserve permanent records; AND

WHEREAS, the Records Management Officer (County Clerk) recommends applying for a grant through New York State Archives Local Government Records Management Improvement Fund to provide scanning services to Cortland County; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature hereby supports the Records Management Officer (County Clerk) to apply for the grant through New York State Archives; AND FURTHER BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator, upon review by the County Attorney or designee, to sign the grant application and associated paperwork or contracts; AND BE IT FURTHER

RESOLVED, that the Director of Finance hereby is authorized to accept the funds if awarded and create an account for said funds upon notice of the grant award.

Referred from Ag/Planning/Environmental Committee

Referred from Health & Human Services

AGENDA ITEM NO. 6 – Authorize Agreement for Legal Services - Department of Social Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 2/27/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Jones, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Beau Harbin, Eugene Waldbauer

ON MOTION OF VAN DEE

RESOLUTION NO.

Authorize Agreement for Legal Services - Department of Social Services

WHEREAS, the Department of Social Services has two (2) vacant Attorney positions and must meet deadlines involving appeals and other urgent matters; AND

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

WHEREAS, the funding needed for this Agreement is in the budget due to position vacancies; NOW THEREFORE BE IT

RESOLVED, the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign an Agreement for the time period of March 1, 2025 through December 31, 2025 with a qualified legal entity in an amount not to exceed \$40,000; AND BE IT FURTHER

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

INCREASE:

Professional Services
A60105.54055 current \$7,000 Increase \$40,000 new = \$47,000

DECREASE

Personal Services
A60105.51005 current \$6,521,628 Decrease \$40,000 new = \$6,481,628

AGENDA ITEM NO. 7 – Amend Medicare Improvements for Patients and Providers Act (MIPPA)
Budget - Office for Aging

RESULT: **APPROVED [UNANIMOUS]**

Next: 2/27/2025 6:00 PM

MOVER: Linda Jones, Committee Member

SECONDER: Sandra Price, Committee Member

AYES: Jones, Nauseef, Price, McGovern, Bischoff

EXCUSED: Beau Harbin, Eugene Waldbauer

ON MOTION OF VAN DEE

RESOLUTION NO.

Amend Medicare Improvements for Patients and Providers Act (MIPPA) Budget - Office for Aging

WHEREAS, the New York State Office for the Aging has made available the sum of \$22,454 under the Medicare Improvements for Patients and Providers Act (MIPPA), for the period of September 01, 2024 through August 31, 2025, through Cortland County Office for Aging Revenue Account No. A677243-43772-4338; AND

WHEREAS, these funds reflect an increase of \$6,370 over what was originally anticipated under MIPPA; AND

WHEREAS, these funds are to be used for promotion and enhancement of services available under the Health Insurance Information, Counseling and Assistance Program (HIICAP); NOW THEREFORE BE IT

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

	Current	Change	Revised
Revenue:			
A677243-43772-4338	\$50,244.00	+6,370	\$56,614.00
Expense:			
A67725-51005-4338	\$46,637.56	+6,370	\$53,007.56

AGENDA ITEM NO. 8 – Abolish Medical Director/Psychiatrist (17HR/WK) - Create Medical Director/Psychiatrist (10HR/WK) and Medical Director/Psychiatrist (4HR/WK) - Mental Health Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 2/27/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Jones, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Beau Harbin, Eugene Waldbauer

ON MOTION OF VAN DEE

RESOLUTION NO.

Abolish Medical Director/Psychiatrist (17HR/WK) - Create Medical Director/Psychiatrist (10HR/WK) and Medical Director/Psychiatrist (4HR/WK) - Mental Health Department

WHEREAS, the needs of the Mental Health Department will be better served by creating one Medical Director/Psychiatrist (10HR/WK) and one Medical Director/Psychiatrist (4HR/WK) position and abolishing one Medical Director/Psychiatrist (17HR/WK) position; AND

WHEREAS, the Health & Human Services Committee recommends the creation of one Medical Director/Psychiatrist (10HR/WK) and one Medical Director/Psychiatrist (4HR/WK) position and the abolition of one Medical Director/Psychiatrist (17HR/WK) position; NOW THEREFORE BE IT

RESOLVED, that one part-time position of Medical Director/Psychiatrist (Management, \$238.1875/HR, competitive class, part time, 17HR/WK, no benefits) hereby is abolished on or after March 1, 2025; AND BE IT FURTHER

RESOLVED, that one part-time position of Medical Director/Psychiatrist (Management, \$238.1875/HR, competitive class, part-time, 10HR/WK, no benefits) and one part-time position of Medical Director/Psychiatrist (Management, \$238.1875/HR, competitive class, part-time, 4HR/WK, no benefits) be created effective March 1, 2025 at 12:01 am with approval to fill.

Minutes Acceptance: Minutes of Feb 18, 2025 9:00 AM (MINUTES)

MONTHLY REPORTS

1. Real Property Tax Services Monthly Report

RESULT:	COMPLETED
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2. Claims Audit Report for July 1, 2024 - December 31, 2024

RESULT:	COMPLETED
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3. County Administration Monthly Report

RESULT:	COMPLETED
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PRESENTATION

1. Overview of Capital Planning

RESULT:	COMPLETED
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DISCUSSION ITEMS

1. Role of the Finance & Administration Committee

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 3/18/2025 9:00 AM

2. Review of Finance & Administration Goals- Assignments

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 3/18/2025 9:00 AM

3. County-Owned Property

RESULT:	COMPLETED
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4. Registry of Short Term Rentals

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 3/18/2025 9:00 AM

5. County-Wide Grant Registry

RESULT:	COMPLETED
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6. Proposed Rules of Order

RESULT:	COMPLETED
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7. Rethinking Monthly Financial Information Reports for Finance & Administration and Legislators at Large

RESULT:	COMPLETED
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8. Microenterprise Grants

RESULT:	COMPLETED
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Adjournment

The meeting was closed at 11:00 AM

Minutes Acceptance: Minutes of Feb 18, 2025 9:00 AM (MINUTES)

ON MOTION OF CATHY BISCHOFF, COMMITTEE CHAIR**AGENDA ITEM NO. 1****Local Law "C" of 2025 - a Local Law to Repeal Local Law 7 of 2024, a Local Law Overriding Tax Levy Limit for Fiscal Year 2025**

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 2025 property tax cap override with Resolution No. 212-24 (Local Law No. 7 of 2024) on October 24, 2024; 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 March 27, 2025; NOW THEREFORE

BE IT ENACTED, by the Cortland County Legislature, Local Law "C" of 2025 - a Local Law to Repeal Local Law 7 of 2024, a Local Law Overriding Tax Levy Limit for Fiscal Year 2025, effective upon filing with the Office of the Secretary of State as provided by Section 27 of the Municipal Home Rule Law.

ON MOTION OF CATHY BISCHOFF, COMMITTEE CHAIR

AGENDA ITEM NO. 2

Amend 2025 Budget - Retiree Health Insurance

WHEREAS, in reviewing the 2025 Budget, it has been noted that the estimated County share of retiree health insurance is under budgeted; AND

WHEREAS, after reviewing the 2025 budget, it has been determined the County share of retiree health insurance needs to be increased; NOW THEREFORE BE IT

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

Increase:

A90605.58060	Health Ins	\$2,300,000
A.359900	Appropriated Fund Balance	\$2,300,000

ON MOTION OF CATHY BISCHOFF, COMMITTEE CHAIR**AGENDA ITEM NO. 3****Resolution Authorizing the County to Issue Notice of Termination of Sales Tax Agreement with the City of Cortland**

WHEREAS, the existing Sales Tax Agreement between Cortland County and the City of Cortland, entered into on August 9, 2018, is set to continue through December 31, 2028, with an allowance for either party to terminate the agreement after June 1, 2023, upon providing six (6) months' notice and obtaining a two-thirds (2/3) majority vote of its governing board, as stated in the agreement; AND

WHEREAS, the City of Cortland Common Council previously adopted Resolution No. 62 on May 21, 2024, issuing notice of intent to terminate the existing sales tax agreement effective November 21, 2024, for the purpose of renegotiating a new agreement with the County of Cortland, but later rescinded that notice through Resolution No. 125 of 2024, adopted on October 15, 2024; AND

WHEREAS, Cortland County bears the responsibility of providing numerous state-mandated services, placing a significant financial burden on the County, and seeks a more equitable distribution of sales tax revenue that better reflects the needs and obligations of the County government; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 37-24 authorizing the creation of and appointment of members to the Cortland County Sales Tax Review Sharing Committee; AND

WHEREAS, the Cortland County Sales Tax Sharing Review Committee has recommended that the County issue a formal six-month notice of termination of the existing Sales Tax Agreement in accordance with the contractual provisions, in order to facilitate meaningful negotiations with the City of Cortland regarding a new agreement; AND

WHEREAS, the Sales Tax Sharing Review Committee further recommends that two members of the Committee be designated to participate in discussions with the City of Cortland as part of the negotiation process; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the formal six-month notice of termination of the existing Sales Tax Agreement between Cortland County and the City of Cortland, as permitted under the contract, in order to facilitate meaningful negotiations with the City of Cortland regarding a new agreement; AND BE IT FURTHER

RESOLVED, that the following two members of the Cortland County Sales Tax Sharing Review Committee shall be designated and are hereby authorized to engage in discussions with the City of Cortland and take all necessary steps to facilitate these negotiations:

Paul Heider & Cathy Bischoff

; AND BE IT FURTHER

RESOLVED, that this Resolution be and hereby is effective March 28, 2025; AND BE IT FURTHER

RESOLVED, that a copy of this resolution be provided to the Mayor of the City of Cortland, the City Common Council, and all relevant County and municipal officials.

ON MOTION OF PAUL HEIDER, LEGISLATOR**AGENDA ITEM NO. 4****Authorize Agreement with Pathfinder, Now IMEG, for Cortland County Courthouse HVAC Project**

WHEREAS, Cortland County has received, on behalf of Assemblymember Anna Kelles, \$2.2 Million in funding through the Community Resiliency, Economic Sustainability and Technology (CREST) Program; AND

WHEREAS, these funds will support capital costs associated with replacing the HVAC system in the Cortland County Courthouse; AND

WHEREAS, the County solicited for Statement of Qualifications (SOQ) from consultants for the Courthouse HVAC Project; AND

WHEREAS, upon evaluation of the submitted SOQ's, ratings and interviews, Pathfinder, now IMEG, was selected by a committee consisting of members of the Building and Grounds Committee, the Superintendent and Deputy Superintendent of Highways; AND

WHEREAS, the Buildings and Grounds Committee of the Cortland County Legislature recommends entering into an agreement with Pathfinder, now IMEG, to perform a feasibility study for a ground source heat pump system, alternate system(s), and provide an engineer's estimate; AND

WHEREAS, the fee for the feasibility studies and engineer's estimate for said project is \$62,940; AND

WHEREAS, the funds will be appropriated in Account No.HH16205.54055.CHINT; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes and approves entering into an agreement with Pathfinder, now IMEG, to perform a feasibility study for a ground source heat pump system, alternate systems, and an engineer's estimate for a cost not to exceed \$70,000; AND BE IT FURTHER

RESOLVED, that the Cortland County Administrator, upon review and approval, by the County Attorney or designee, is hereby authorized to enter into an agreement with Pathfinder, now IMEG, to perform a feasibility study for a ground source heat pump System, alternate system(s), and provide an engineer's estimate, for a cost not to exceed \$70,000.



March 3, 2025

Alan Ricottilli
Deputy Superintendent of Highways
Cortland County Highway Department
4267 Traction Drive
Cortland, NY 13045

Re: Cortland County - County Courthouse Ground Source Heat Pump (GSHP) HVAC Project

Alan:

Thank you for selecting Pathfinder, now IMEG for this exciting project. Our proposal is based on phone conversations, emails, and the project RFP dated May 16, 2024. We have developed the following project understanding and engineering proposal.

PROJECT UNDERSTANDING

The intent of this Study is to document and estimate the scope of work to establish the construction budget for a comprehensive HVAC renovation and installation of a GHSP or ASHP heating and cooling system for the Cortland Courthouse, not including Change Order Contingency. The post-study, design and renovation projects will be phased over multiple years to align with available funding. The design & renovation durations and timelines will be explored and documented in this study.

The Cortland County Courthouse is four floors totaling approximately 48,000 sq. ft. in size. The building has a mix of occupants from Cortland County and New York State. Cortland County occupants consist of the County Court, Law Library, County Clerk, District Attorney and the Probation Department. New York State occupants are Family Court, Supreme Court, Surrogate's Court and the Support Magistrate. Rooms occupied by these tenants consist of court rooms, jury rooms, various offices, legislative chambers, record storage rooms and a variety of rooms that support the above-reference tenants.

The building and central systems are a mixture older vintage steam heating and small direct expansion (DX) cooling units. The purpose of the study is to assess the existing conditions, establish a plan to address replacement, investigate options for the installation of a GSHP HVAC system and improve and optimize energy efficiency.

SCOPE OF WORK:

Pathfinder, Now IMEG's scope of work will include:

- Kick-off meeting with the Cortland County Staff.
- Perform existing conditions survey while efficiently leveraging the work and information already completed via past studies to save on cost.
- Generate concept plans for mechanical spaces and schematic mechanical and electrical system drawings. Including site plans for proposed geothermal bore fields.
- Provide photographic documentation of existing MEP systems.
- Identify all major mechanical and electrical systems
- Identify and describe the condition of all major pieces of Mechanical and Electrical equipment
- Assess condition and capacity of Mechanical and Electrical systems, perform building HVAC load calculations and develop a strategy to renovate, upgrade and/or replace infrastructure systems.

- Complete a code assessment and identify deficiencies
- Assess piping distribution systems and develop concept routing for new services.
- Provide recommendations for Green technology or environmentally sustainable design features.
- Recommend GSHP HVAC system options that will be "high-performing" and comply with NYS Directives for deep energy retrofits, and associated goals for reduction in energy and carbon consumption.
- Recommend an Air-Source Heat Pump HVAC system options (Alternative to GSHP) that will be "high-performing" and comply with NYS Directives for deep energy retrofits, and associated goals for reduction in energy and carbon consumption.
- Provide recommendations for improvements to the energy management system
- Provide recommendations for replacement and/or upgrades to the electric service and electrical panels.
- Provided an engineer's estimate of all required work related to the renovation project to establish a construction budget

ASSUMPTIONS

- Pathfinder, now IMEG will have access to the site and any drawings or data regarding the existing equipment.
- CAD or PDFs will be provided for our use in generating conceptual plans.

FEE

Our fee is summarized below, and a breakdown of tasks is included with this proposal.

Pathfinder Fee	\$61,260.00
Expense Budget	\$ 1,680.00
Total	\$62,940.00

Alan, thank you for considering Pathfinder, now IMEG. Should you have any questions, please feel free to call me.

Regards,



Matt Meyer, PE, LEED® AP
Principal



Cortland County - County Courthouse Ground Source Heat Pump Renovation Study

Work Plan

Task #	Task	Pathfinder, now IMEG						Totals
		Principal in Charge	Sr. Mech. Engineer	Sr Elec. Engineer	Engineer	Senior Designer	Designer	
1	Project Kick-Off Meeting with County personell and preform initial walk through . Review scope and confirm project goals. . Perform initial walk through of the building.	6	6	6				18
2	Assessment of Conditions: Building walk-through; Field verify existing Mech & Elec systems, Perform comprehensive engineering field surveys. Potential routing for new Mech and Elec systems.		8	8	16			32
3	Calculate HVAC and Electrical loads for preliminary equipment sizing and MEP space planning		4	4	16			24
4	Develop a MEP infrastructure replacement strategy that complies with NYS Energy Directives and the new EO 22. Ground Source Heat Pump and Air-Source Heat Pump HVAC concepts will be developed with pros and cons of each approach.	4	8	8	40	24		84
5	Report of MEP & Replacement Strategy: Engineer will provide a narrative and photographic summary to summarize the existing conditions. Engineer will provide a written assessment of upgrades and replacements that will be required	4	16	16	8	8		52
6	Meeting with the County: Present Recommendation Concepts. Prep for presentation.	6	6	6				18
7	Based on County feedback, edit the report and submit three (3) hard copies and one PDF copy of report and estimate.	1	4	4				9
8	Cost Estimating coordination	1	4	4				9
9	Hazardous Material Survey and Report coordination	0	4	4				8
10	Design Team Meetings (assume 2 per month) - Assume 5 meetings	10	10	10	8			38
Pathfinder Total Hours		32	70	70	88	32	0	292
Pathfinder Direct Labor		\$265.00	\$235.00	\$235.00	\$155.00	\$195.00	\$28.00	
Multiplier		1.00	1.00	1.00	1.00	1.00	1.00	
Subtotal Fee		\$8,480	\$16,450	\$16,450	\$13,640	\$6,240	\$0	\$61,260
Pathfinder Reimbursable Expenses								\$1,680
								\$0
								\$0
Total Fee								\$62,940



Cortland County - County Courthouse Ground
Source Heat Pump Renovation Study

Work Plan

Task #	Task	Pathfinder, now IMEG					Totals
		Principal in Charge	Sr. Mech. Engineer	Sr Elec. Engineer	Engineer	Senior Designer	

Pathfinder Reimbursable Expenses

		Number of Personnel	Cost	
Trips	Task 1: Kick-off and Bi-Weekly Meetings		\$1,200	
	Mileage (240 miles R/T @ \$0.70/mile) x 5	5	\$1,200	
	Meals			\$96 a night \$55 a day per diem
Trip 2	Tasks 3: Site work		\$240	
	Mileage (240 miles R/T @ \$0.70/mile)	1	\$240	
	Meals			\$55 a day per diem
Trip 3	Task 9: Presentation of Report		\$240	
	Mileage (240 miles R/T @ \$0.70/mile)	1	\$240	
	Meals			\$96 a night \$65 a day per diem
Reimbursable Expenses Total			\$1,680	



2025 STANDARD HOURLY RATES - SMEPT/MEQ/Cx
(rates adjusted annually)

Senior Client Executive / Senior Market Director / VP	\$310
Client Executive / Market Director	\$285
Project Executive	\$265
Senior Project Manager 2	\$240
Senior Project Manager 1	\$220
Engineer of Distinction	\$250
Senior (Engineer / Planner / Consultant) 3	\$235
Senior (Engineer / Planner / Consultant) 2	\$205
Senior (Engineer / Planner / Consultant) 1	\$190
Project (Engineer / Consultant) 2	\$170
Project (Engineer / Consultant) 1	\$155
(Graduate Designer / Consultant / Planner / Authority / Analyst) 2	\$135
(Graduate Designer / Consultant / Planner / Authority / Analyst) 1	\$120
Designer of Distinction	\$215
Senior (Designer / Authority) 3	\$195
Senior (Designer / Authority) 2	\$190
Senior (Designer / Authority) 1	\$170
Project (Designer / Authority) 2	\$155
Project (Designer / Authority) 1	\$140
(Designer / Authority / Analyst) 2	\$125
(Designer / Authority / Analyst) 1	\$115
Design Technician 2	\$100
Design Technician 1 / Intern	\$90
Senior Construction Administrator	\$190
Construction Administrator	\$155
Senior Procurement Manager	\$265
Senior Procurement Specialist	\$240
Project Coordinator	\$130
Senior Virtual Design Coordinator 2	\$145
Senior Virtual Design Coordinator 1	\$135
Virtual Design Coordinator 2	\$130
Virtual Design Coordinator 1	\$115
Virtual Design Technician	\$100
Administrative Assistant	\$90

*These rates are for staff located in the office providing the rates. Staff based in one of IMEG's other offices may have different billing rates. These rates can be provided upon request.

ON MOTION OF BEAU HARBIN, COMMITTEE MEMBER**AGENDA ITEM NO. 5****Amend 2025 Budget/Accept New York State Operating Assistance (STOA) SFY 2024-25 Additional
“Clean Up”**

WHEREAS, the Public Transportation Bureau has sent vouchers to the New York State Comptroller that distributes the SFY 2024-2025 State Wide Mass Transportation Operating Assistance (STOA) “Clean Up” payments to the upstate formula bus systems; AND

WHEREAS, these payments distribute the remaining 2024-2025 STOA appropriation balances for the upstate formula bus systems; AND

WHEREAS, Resolution No. 245-24 authorized Cortland County to amend the 2024 budget to fund an agreement with First Transit, Inc., dba Transdev, to provide public transportation services during the County’s transition to Centro; AND

WHEREAS, Cortland County has received SFY 2024-2025 STOA “Clean-Up” funds in the amount of \$302,042.50 from the New York State Department of Transportation under the State Wide Mass Transportation Operating Assistance, which will go back into the fund balance; NOW THEREFORE BE IT

RESOLVED, the 2025 budget be amended as follows:

Increase:

A563044-43589	MISC STATE TRANSPORTATION	\$302,042.50
A390900	FUND BALANCE	\$302,042.50

ON MOTION OF RONALD J. VAN DEE, LEGISLATOR**AGENDA ITEM NO. 6****Accept Funds HUD Healthy Homes Production Grant - Health Department**

WHEREAS, The U.S. Department of Housing and Urban Development (HUD has awarded \$1,933,255.30 to the Cortland County Health Department; AND

WHEREAS, these funds will be used to address multiple childhood diseases and injuries in the home by focusing on housing-related hazards in a coordinated fashion. The program will expand the Health Department's efforts to address a variety of high-priority environmental health and safety hazards; AND

WHEREAS, the Cortland County Health Department will partner and contract with CAPCO and RHI to help facilitate the grant deliverables; NOW THEREFORE BE IT,

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to execute all documents related to the HUD Health Homes Production Grant; AND BE IT FURTHER

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

Increase Revenue:

A40115.44401.HUD	PUBLIC HEALTH - FEDERAL	\$1,933,255.30
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Increase Expenditure:

A40115.51005.HUD	PERSONAL SERV	\$62,131.48
A40115.54815.HUD	CONTRACTED SERVICES	\$1,843,148.77
A40115.58020.HUD	RETIREMENT	\$8,698.41
A40115.58030.HUD	FICA	\$4,753.06
A40115.58060.HUD	HEALTH INS	\$14,523.58

ON MOTION OF RONALD J. VAN DEE, LEGISLATOR**AGENDA ITEM NO. 7****Accept Funds Performance Incentive Initiative 2024-Health Department**

WHEREAS, the New York State Dept. of Health has awarded the Cortland County Health Dept. \$20,286 for the 2024 Article Six Year 12 Performance Incentive; AND

WHEREAS, these funds will be used to support costs associated with chronic disease prevention focusing specifically on implementation of active community strategies for promoting physical activity; NOW THEREFORE BE IT

RESOLVED, the 2025 adopted budget is hereby amended as follows:

Increase Expenditure:

A40105.54060.4000	Advertising	\$20,286
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Increase Revenue:

A40105.43401.4000	Public Health State Aid	\$20,286
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ON MOTION OF RONALD J. VAN DEE, LEGISLATOR**AGENDA ITEM NO. 8****Amend 2024 Budget Pre-K Tuition Costs - Health Department**

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

WHEREAS, due to the increase in the NYS rate of tuition and an increase in children requiring higher needs and more services, our PREK budget accounts are short on funding in 2024 in the amount of \$124,924; AND

WHEREAS, the Health Department can reallocate \$36,505 of the required amount but will need an additional \$88,419 to cover the 2024 expenses; NOW THEREFORE BE IT

RESOLVED, the 2024 adopted budget is hereby amended as follows:

Increase Expenditure:

A40465.54445.PREK	PREK TUITION	\$124,924
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Decrease Expenditure:

A40465.51010.PREK	PART TIME PAY	(\$6,712)
A40465.54015.PREK	MAINT AGRMT	(\$2,832)
A40465.58020.PREK	RETIREMENT	(\$1,723)
A40465.58030.PREK	FICA	(\$4,027)
A40595.51005.4052	PERS SERV	(\$10,017)
A40595.54045.4052	TRAVEL	(\$2,283)
A40595.58060.4052	HEALTH INS	(\$3,745)
A40595.58020.4055	RETIREMENT	(\$2,623)
A40595.58030.4055	FICA	(\$2,543)

ON MOTION OF RONALD J. VAN DEE, LEGISLATOR**AGENDA ITEM NO. 9****Abolish Sr. Case Aide/Create Social Welfare Examiner - Department of Social Services**

WHEREAS, the needs of the Department of Social Services will be better served by abolishing one (1) position of Senior Case Aide, and creating one (1) position of Social Welfare Examiner; 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 Senior Case Aide (Grade 10, CSEA, \$20.1738-\$25.5349/hr, competitive class, full time with benefits) be abolished effective March 27, 2025; AND BE IT FURTHER

RESOLVED, that one (1) position of Social Welfare Examiner (Grade 12, CSEA \$21.4940-\$27.2060/hr, competitive class, full time with benefits) be created with permission to fill effective March 28, 2025.



Personnel Change Justification Form

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

Position Name (s): Create _____ Abolish _____

Bargaining Unit: _____

Purpose and Background:

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

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

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

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

Goals:

Operational Impact:

Requested By: _____
Signature of Requesting Department Head Date

Personnel Officer Approval _____
Signature of Personnel Officer Date

County Administrator Budget Impact Statement:

County Administrator Approval _____
Signature of County Administrator Date

Statutory Committee Approval _____
Signature of Committee Chair after Committee Vote Date

February Activity Review:

- Processed and printed 1,317 tax bills for the Village of Homer.
- Printed 1,835 disclosure notices for the town of Virgil which will be going through a revaluation this year.
- Processed 116 deeds/parcels for the month of January, including 1 property split.
- Assisted 18 individuals and businesses with purchasing a subscription to Image Mate online.
- Assisted 1 individual with the purchasing of tax maps and surveys.
- Created 38 Sales Cards for local Realtors.
- Answered numerous phone calls relating to Real Property.
- Preparing for *Board of Assessment Review (BAR)* training for new and reappointed members, as well as training the Real Property Assistant to learn the details of the State of NY requirements.
- Tax Map Technician continues converting our current tax maps from ARCMAP to ARCPro software for a more robust product that will increase efficiency and compatibility with other GIS products.
- Highest sale price for January was \$825,000 for a dairy farm in the towns of Cincinnatus and Willet.

**OFFICE OF THE COUNTY ADMINISTRATOR**

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

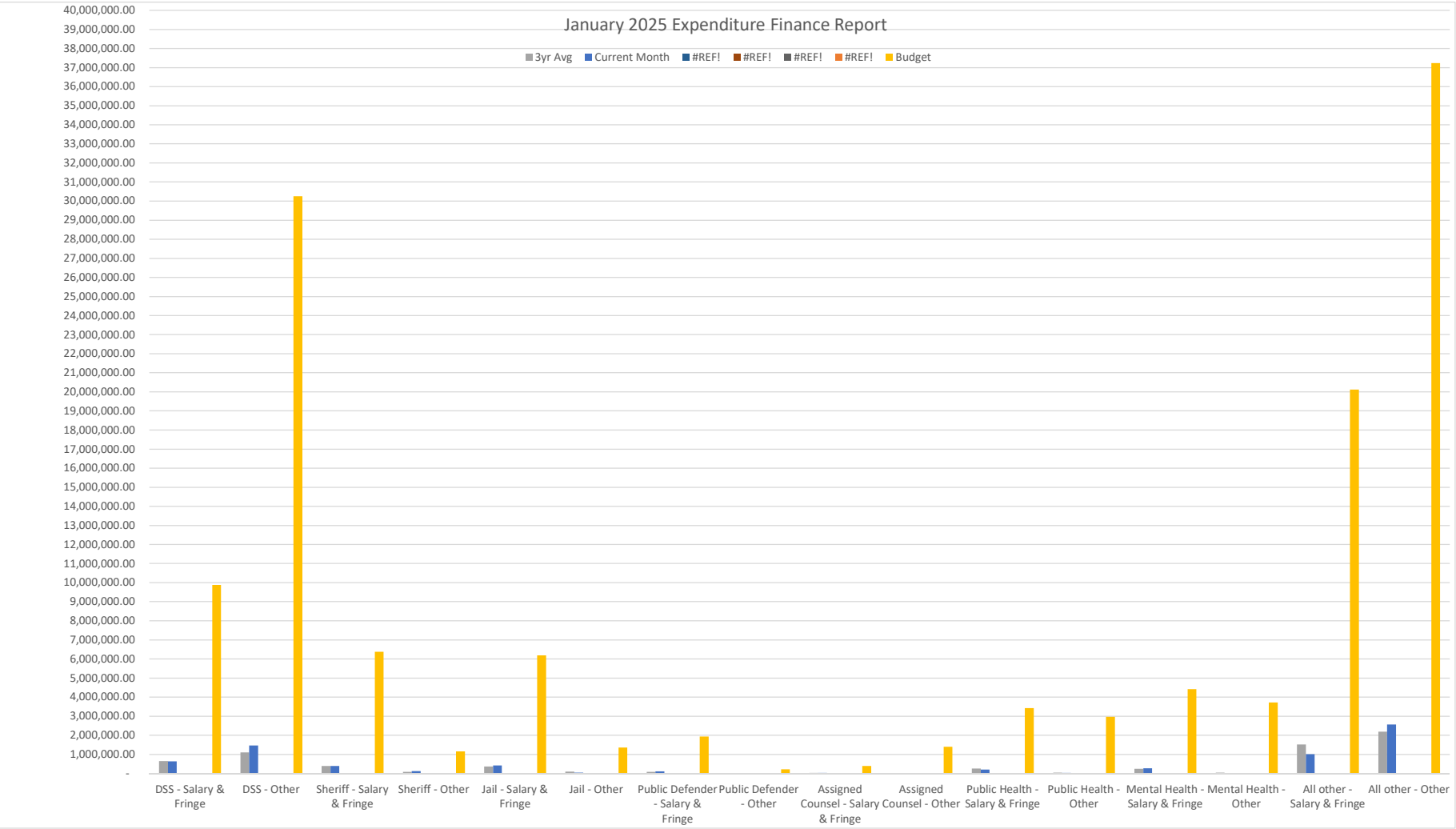
Robert J. Corpora
County Administrator
rcorpora@cortlandcountyny.gov

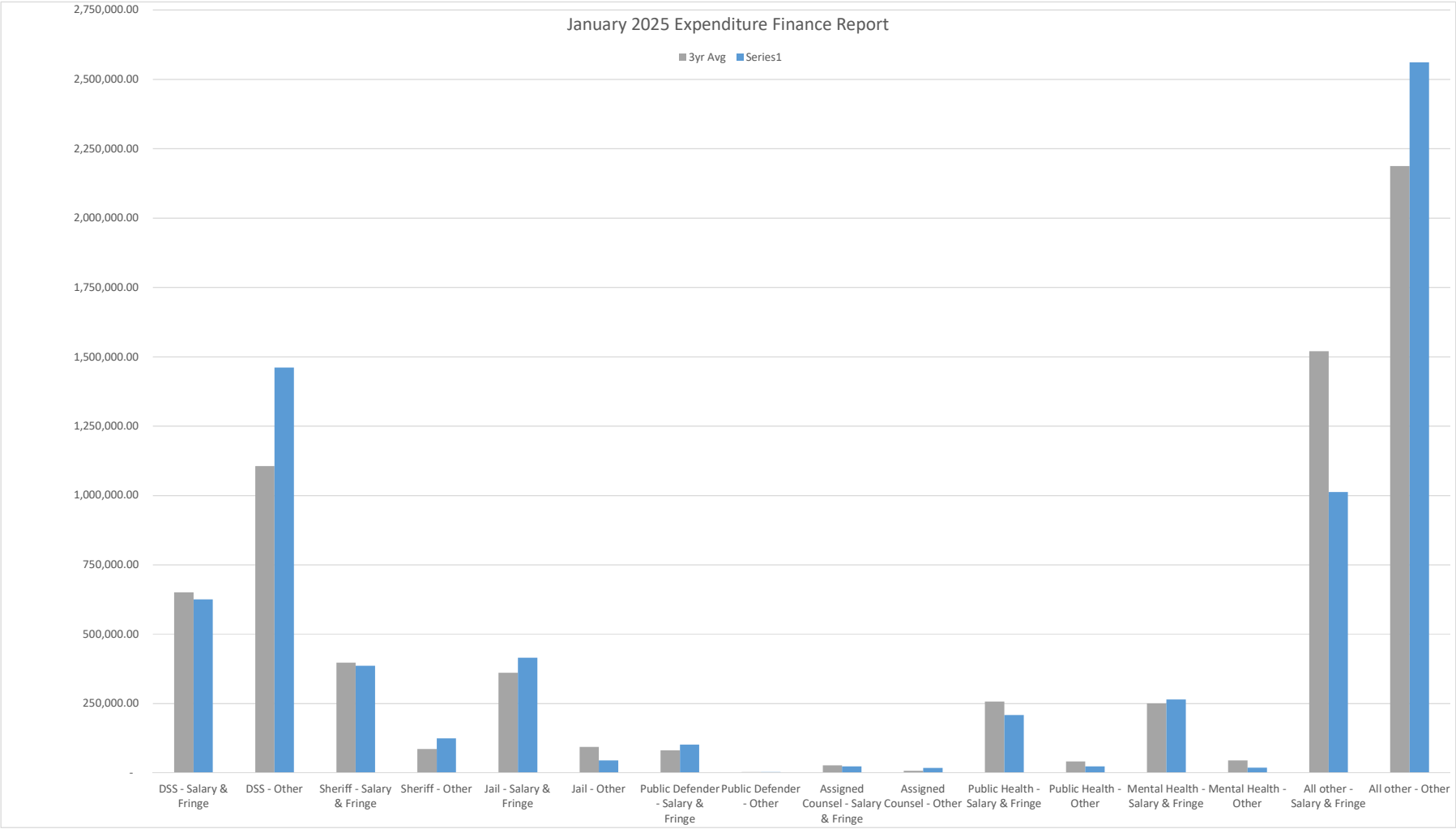
Melanie Vilardi
Deputy County Administrator
mvilardi@cortlandcountyny.gov

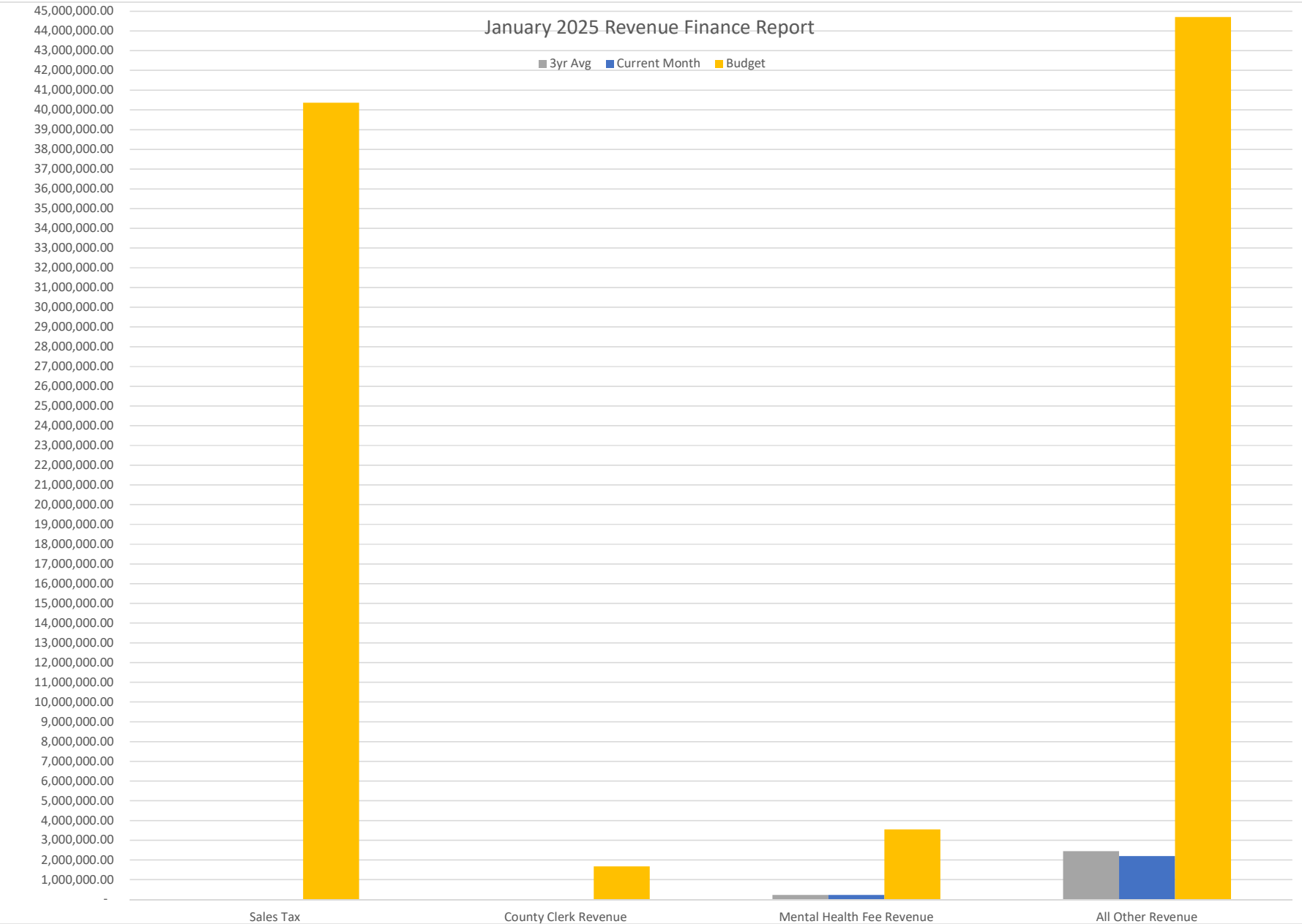
County Administrators
Monthly Report for February 2025
March 10, 2025

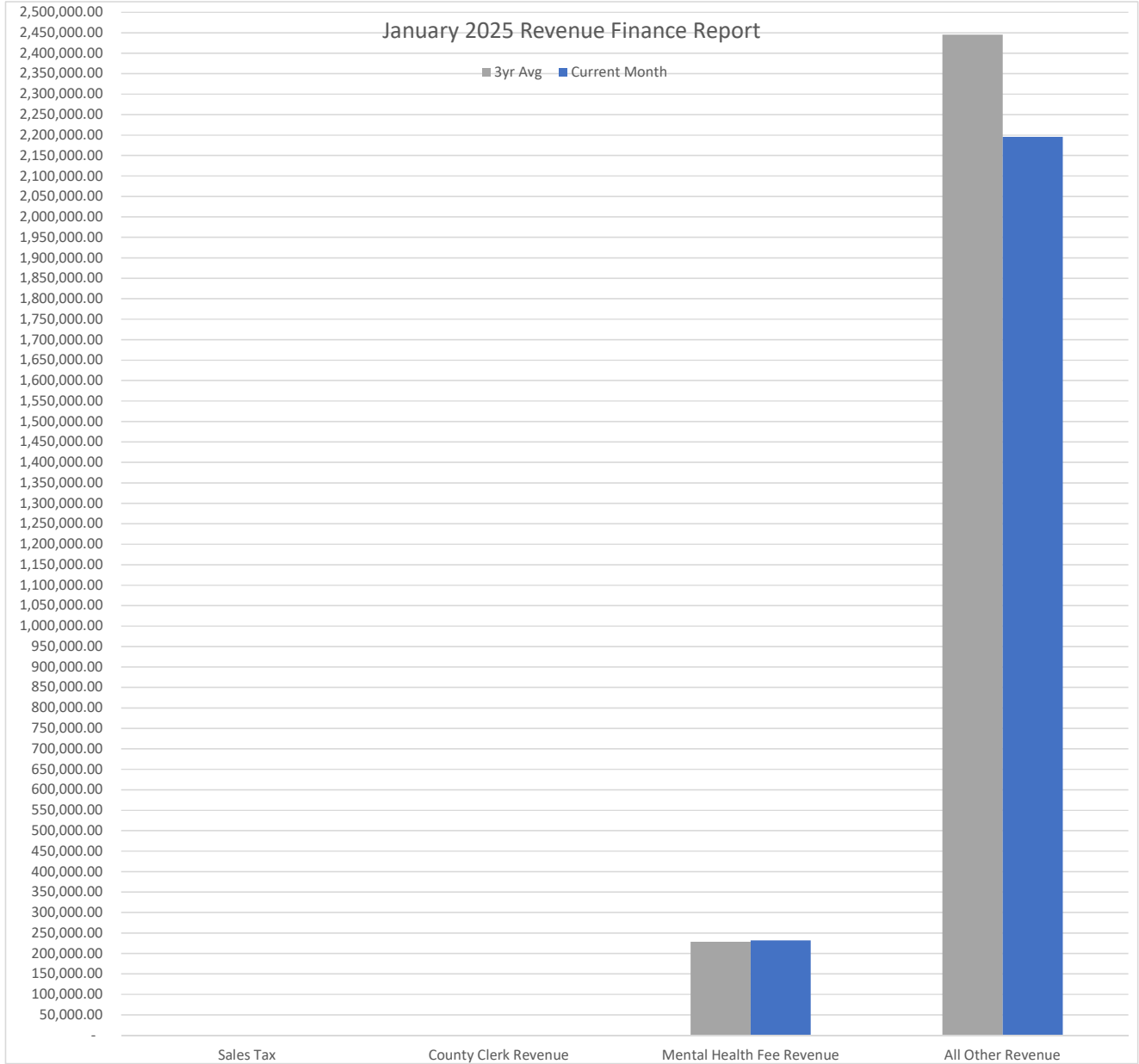
1. **Personnel**
 - a. Department Head annual evaluations
 - b. Staffing is still an issue in most Departments with approximately 52 vacancies County wide.
2. **Sales Tax**
 - a. Total sales tax for 2024 was \$40,251,950.34, an increase of 2.62% increase from 2023.
3. **b.** First payment in March was 8.8% more than same in 2024. 12% increase for year-to-date over 2024. Total received to date in 2025 = \$6,101,863.5
4. **Mental Health Building**
 - a. Site work (grade work, storm water hookups and asphalt binder) is complete until after the building is finished.
 - b. Work is well underway on the interior and the addition is moving along. Weather conditions have negatively impacted progress on the addition. but the contractor is still committed to a September 1, 2025 finish date.
 - c. Windows were removed and potential asbestos was discovered. Testing is being done and next steps will be determined based on results.
 - d. Mason portion of addition should be taking place in the next few weeks.
5. **Courthouse**

East/West entrance renovations will be handled in-house by the Highway Department starting with the West entrance this winter as time permits. Work began in January – dismantling the stairs and tenting the area will be first steps. Demolition has begun and limestone has been ordered.
6. **Grant Administrator**
 - a. Applied for a \$50k grant through ARC for personnel services for the grant administrator
 - b. Applied for a \$100k grant for LaserFiche training, certifications and licenses.
 - c. Investigating potential funding for a playground at Dwyer Park
 - d. DOS Shared Services Match Program
 - e. ESD Community Investment Fund
 - f. ESD County Infrastructure grant application
 - g. Applied for \$50k grant through Department of Homeland Security & Emergency Services (“DHSES”) for cybersecurity
 - h. Applied for \$50k grant through DHSES for security systems for 111 Port Watson – MH building
 - i. Met with City of Kingston’s Office of Grant Management to discuss grant registry and gold standards
 - j. Attended NYSAC









Attachment: January 2025 Finance Report Draft (12893 : January 2025 Finance Reports)

Audit Dept Calendar - 2025

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

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

March 2025				
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
	Review of check printing permissions			
24	25	26	27	28
Petty cash inspections				

- Review of check printing permissions

Perform another review of check printing permissions in the County's financial system. Assess disbursement controls and coordinate w/ IT on any needed changes.

- Petty cash inspections

For each department with a petty cash balance as of 12/31/2024, perform inquiries with the department to gain an understanding of the need for the funds, types of transactions processed, and controls in place at the department level. Inspect each petty cash balance by performing an on-site count and testing of reconciling items, as applicable.

April 2025				
31	1	2	3	4
	Occupancy tax audits			
7	8	9	10	11
	Occupancy tax audits			
14	15	16	17	18
	Personnel costs comparison			
21	22	23	24	25
	Occupancy tax audits			
28	29	30	1	2
	Personnel costs comparison			

- Occupancy tax audits

Continue cycle of testing the occupancy tax returns of local hotel / motel operators (three per year). Additionally, perform a review of the County's contract with Airbnb and the associated revenues. Also review any legislation at the State level regarding short-term rentals and assess the impact to the County.

- Personnel costs comparison

Using a sample of peer counties, perform a comparison of County-wide personnel costs, including payroll and benefits. Utilize all available public data including the employment contracts of peer counties and publicly available financial data on Open Book NY. Prepare reporting of comparisons performed and share any findings with the Legislative committee working on peer county comparisons.

May 2025				
5	6	7	8	9
Capital planning assessment				
12	13	14	15	16
TC3 funding review				
19	20	21	22	23
Capital planning assessment				
	TC3 funding review			
26	27	28	29	30

- Capital planning assessment

The County is in the midst of a few multi-million dollar capital projects and faces other upcoming challenges with aging infrastructure. Perform inquiries and gain an understanding of the County's processes for capital budgeting and management of capital projects. For major capital projects, review the sufficiency of the County's plan to address current and future costs. Facilitate discussions with management to assist in any way possible with the development of a multiyear capital plan for the County per recommendation of NYS OSC.

- TC3 funding review

Obtain current TC3 enrollment data and give consideration to the reasonableness of the County's annual funding level. Also consider TC3's ad hoc requests over the last five years and the impact on the County's budget. Review available financial data and discuss TC3's budget and financial position with relevant County and TC3 officials. Give consideration to any major capital or other projects at TC3 and the potential future financial implications for the County.

June 2025				
2	3	4	5	6
Review of grants County-wide				
9	10	11	12	13
Review of grants County-wide				
16	17	18	19	20
Review of DSS Code Blue program				
	Review of grants County-wide			
23	24	25	26	27
	Review of DSS Code Blue program			

- Review of grants County-wide

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

- Review of DSS Code Blue program

The County is mandated by NYS to provide a Code Blue warming center for the homeless population in our community. The County contracts with a local agency to provide the space, staffing and administration of the program. Hold discussions with DSS and agency management and staff to gain an understanding of the strengths of the program and any potential areas noted for improvement. Perform a review of expenditures claimed and State reimbursements received for the 2024-2025 program. Perform testing of expenditure documentation as deemed necessary.

July 2025				
30	1	2	3	4
7	8	9	10	11
Business Development Corporation review				
14	15	16	17	18
Employee accruals testing				
21	22	23	24	25
Business Development Corporation review				
28	29	30	31	1
Employee accruals testing				

- Business Development Corporation review

The County provides funding annually to certain agencies to support operations. Select the Business Development Corporation for review and obtain BDC's audited financial statements and any other relevant financial information. The County has a four year contract with the BDC through 2026. Perform discussions with BDC to gain an understanding of operations, major initiatives, and the relationship between the BDC and IDA. Consider additional procedures as necessary.

- Employee accruals testing

Follow up to County-wide payroll testing performed in 2023. Review County employment contracts to gain an understanding of employee benefits related to vacation time, sick time, etc. Hold discussions with the Personnel department to understand and review processes related to the maintenance of employee accruals and monitoring of balances. Review employee accrual reports for a defined period. Additionally, perform County-wide testing over accrual balances for a sample of employees.

August 2025				
4	5	6	7	8
Address payroll controls				
11	12	13	14	15
18	19	20	21	22
MH agencies review				
25	26	27	28	29
Address payroll controls			MH agencies review	

- Address payroll controls

There are a few remaining payroll control weaknesses identified in prior internal audits to address, most notably: 1) "superuser" capabilities and 2) the review of payroll change reports. Both are related to challenges with the County's third-party financial software. Coordinate with Personnel, IT, Finance and administration to address these weaknesses. Additionally, continue discussions with the Personnel department regarding the potential for adding a module to the County's financial system to streamline employee leave requests and timekeeping. Follow up on prior discussions and assist as needed.

- MH agencies review

A significant amount of annual funding passes through the Mental Health department to third-party agencies in our community. Perform discussions with the Director of Community Services and staff to gain an understanding of potential risks to the County and processes in place for the oversight of agencies by the department. Consider selecting a sample of agencies to review, including inspection of CFRs and available financial information.

Attachment: 2025 Audit schedule - draft (12877 : Draft 2025 Audit Department Schedule)

September 2025				
1	2	3	4	5
	Finance office cash receipts			
8	9	10	11	12
	Finance office cash receipts			
15	16	17	18	19
	Assigned Counsel			
	DSS Safety Net program review			
22	23	24	25	26
	Assigned Counsel			
	DSS Safety Net program review			

- Finance office cash receipts

The Finance office processes a significant volume of over-the-counter transactions and, at times, large amounts of cash are collected. Walk through processes and update understanding of protocols and procedures in place to address risks associated with significant cash receipts. Perform testing over a sample of cash receipts and consider whether any further procedures are needed.

- Assigned Counsel

Follow up review of the impact of the 2023 18-b rate increase on attorney participation, the department's budget, etc. Consider the overall impact to the County. Additionally, gain an understanding of relevant regulations with respect to 18-b eligibility and the processes in place at the department with respect to eligibility determination. Perform testing over a sample of client applications to ensure eligibility determination was consistent with applicable law.

- DSS Safety Net program review

The County's costs associated with the NYS mandated Safety Net program have risen sharply. Hold continued discussions with the Commissioner of Social Services and Director of Administrative Services to understand cost trends. Perform testing over a sample of eligibility determinations as deemed necessary.

October 2025				
29	30	1	2	3
Online banking controls assessment				
6	7	8	9	10
IT cybersecurity review				
13	14	15	16	17
Reserves analysis				
20	21	22	23	24
IT cybersecurity review				
27	28	29	30	31
Reserves analysis				

- Online banking controls assessment

Perform a full review of controls, including fraud controls, with the County's primary bank and any other financial institutions. Additionally, NYS OSC recommends municipalities have written online banking policies and procedures. Coordinate with the Director of Finance to develop written procedures covering online banking protocols, wire transfer controls, and any other relevant aspects.

- IT cybersecurity review

Follow up focusing on recommended action items per NYSAC's cybersecurity primer. These items include MFA, vulnerability testing, the County's incident response plan, and cyber insurance. Perform updated inquiries and ensure that action items have been addressed.

- Reserves analysis

Review the current balances of County reserves and gain an understanding as needed. Assess the need for and adequacy of the reserves, as applicable. Also give consideration to whether any reserves have a lack of activity or spending.

November 2025				
3	4	5	6	7
Review workforce programs				
10	11	12	13	14
Review workforce programs				
17	18	19	20	21
Buildings & Grounds / Highway inventory controls				
24	25	26	27	28

- Review workforce programs

Gain an understanding of the workforce programs that the County offers as well as the various funding sources. Hold discussions with relevant stakeholders to identify areas of focus or areas targeted for improvement. Review any available data on the impact of these programs. Consider how well objectives are defined and met.

- B&G / Highway inventory controls

The County's Buildings & Grounds and Highway departments purchase thousands of dollars worth of tools and parts. Perform inquiries with each department head to gain an understanding of how the department controls the inventory of these County assets. Discuss and review processes for the purchasing and tracking of tools / parts and how the department ensures tools / parts are used strictly for County use. Also, gain an understanding of the Highway fuel site, including who uses and how controlled.

December 2025				
1	2	3	4	5
Opioid settlement funding review				
8	9	10	11	12
Capital asset inventory				
	Opioid settlement funding review			
15	16	17	18	19
Capital asset inventory				
22	23	24	25	26

- Opioid settlement funding review

The County has received a significant amount in opioid settlement funds, a portion of which has been allocated to external agencies. Perform a review of the contract for each of these agencies. Obtain expenditure documentation and ensure that funds were spent consistently with the award. Additionally, obtain data on the impact of the organization's efforts and review whether objectives stated in the contract were met.

- Capital asset inventory

The County maintains a centralized listing of capital assets by department. Select a sample of assets across several departments and test for the existence of the asset. Perform discussions with department heads as needed to gain an understanding of inventory controls including tag procedures, recordkeeping, and safeguarding. Consider additional procedures as needed.

Other open projects not listed on calendar:

- These projects are lower priority and not listed on the calendar. These will only be worked on if time allows and resources are available.

- 1) Update County website with department information
- 2) Vendor clean up
 - Over the years, hundreds of duplicate vendors have accumulated in the County's software due to neglect and improper importing during 1099 filing. There is a merge function in the software that allows for proper clean up but this process is very time consuming.
- 3) Roles / permissions in the County's financial software
 - Similar to 2) above, the roles / permissions structure in the financial software has suffered from years of neglect. The current structure allows for the County to get by but is very inefficient and results in a much higher risk of staff having access they shouldn't. A re-structure is needed but is again very time consuming and would require buy in from administration and IT.
- 4) Develop a MUNIS procedural manual for distribution to departments
(including purchasing, budgeting, budget amendments, payroll accruals, journal entries)
- 5) Document process narratives / key controls matrices for significant processes
(in scope financial processes could include: revenues / cash receipts, purchasing / cash disbursements, payroll, cash management, capital assets, investments / debt, budgeting / financial reporting, reserves / fund balance, journal entries, IT controls)

Finance & Administration

Proposed Scope

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