Finance & Administration Committee

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

Committee Meeting

~ Minutes ~

Tuesday, March 19, 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	Departed
Beau Harbin	Cortland County, NY	Committee Member	Present		
Linda Jones	Cortland County, NY	Committee Member	Present		
Joseph Nauseef	Cortland County, NY	Committee Member	Present		11:00 AM
Sandra Price	Cortland County, NY	Committee Member	Late	9:25 AM	
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		
Melanie Vilardi	Cortland County, NY	Deputy County Administrator	Present		
Andrea Herzog	Cortland County, NY	Director of Finance	Present		
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present		
Christopher Newell	Cortland County, NY	Board Member	Present		
Ronald J. Van Dee	Cortland County, NY	Board Member	Present		
Sharon MacDougall	Cortland County, NY	Director of Community Services	Present		
Amy Buggs	Cortland County, NY	Grants Administrator	Present		
Margaret Mellott	Cortland Standard	Reporter	Present		
Mark Helms	Cortland County, NY	Sheriff	Remote		

Donald Chu	Cortland County, NY	Resident	Remote		
Jackie Leaf	Seven Valleys Health Coalition		Remote		

MINUTES

1. Finance & Administration Committee - Committee Meeting - Feb 13, 2024 9:00 AM

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

RESOLUTIONS

AGENDA ITEM NO. 1 – Resolution Calling for the Restoration of Funding for the Tourism Matching Grants Program in the SFY 2025 State Budget

RESULT:	**APPROVED [6 TO 0]** **Next: 3/28/2024 6:00 PM**
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
AWAY:	Sandra Price

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Resolution Calling for the Restoration of Funding for the Tourism Matching Grants Program in the SFY 2025 State Budget

WHEREAS, the Tourism Matching Grants Program is a state-funded assistance program used by county and regional Tourism Promotion Agencies (TPAs), which are charged with researching, advertising, and marketing New York’s top tourism destinations; AND

WHEREAS, this competitive grant program is one of the few remaining public-private partnerships where the state matches private TPA funding dollar-for-dollar, doubling the money used for targeted tourism promotion; AND

WHEREAS, in 2022, New York State welcomed a record 291.5 million visitors, the largest number of visitors in New York State’s history, generating more than $78.6 billion in direct spending and $123 billion in total economic impact; AND

WHEREAS, direct visitor spending was also up seven percent from 2019, growing to $79 billion from the previous record-high $73.6 billion; AND

WHEREAS, tourism is the primary economic driver for many upstate communities that have not recovered fully from the economic aftershocks of the COVID pandemic; AND

WHEREAS, while unemployment nationwide has rebounded since the pandemic and reached record lows, the unemployment rate in New York state lags the nation; AND

WHEREAS, Tourism Matching Grants Program was funded at $3.8 million prior to 2021 and has seen gradual decreases since; AND

WHEREAS, the SFY 2025 Executive Budget decreases funding for Tourism Matching Grants Program from $3.45 million to 2.45 million; AND

WHEREAS, now is not the time to decrease this vital funding to local communities; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature urges Governor Kathy Hochul and the New York State Legislature to restore funding for the Tourism Matching Grants Program to a minimum of $3.45 million in the final SFY 2025 State Budget; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature be and hereby is directed to forward copies of this resolution to Governor Kathy Hochul, the New York State Legislature, the Commissioner of Agriculture and Markets, and all others deemed necessary and proper.

AGENDA ITEM NO. 2 – Rescind Resolution No. 214-23 - Allocation of Opioid Reserve Funding to the Alcohol and Drug Council of Tompkins County, Inc.

RESULT:	**APPROVED [6 TO 0]** **Next: 3/28/2024 6:00 PM**
MOVER:	Beau Harbin, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
AWAY:	Sandra Price

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Rescind Resolution No. 214-23 - Allocation of Opioid Reserve Funding to the Alcohol and Drug Council of Tompkins County, Inc.

WHEREAS, Resolution No. 214-23 authorized funding the Alcohol and Drug Council of Tompkins County, Inc. of 201 E. Green Street, Ithaca, NY 14850 in the amount of $100,000 from the Opioid Settlement Reserve Fund, A386300.OPD, for a counselor for one year ($65,625) and general operating expenses ($34,375); AND

WHEREAS, Cortland County received notice of the closure of the Alcohol and Drug Council of Tompkins County, Inc; AND

WHEREAS, it is the recommendation of the Finance and Administration Committee to rescind Resolution No. 214-23 due to the closure of the Alcohol and Drug Council of Tompkins County, Inc.; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 214-23 be and hereby is rescinded; AND BE IT FURTHER

RESOLVED, that $100,000 of the Opioid Settlement Reserve Funding that was previously allocated to the Alcohol and Drug Council of Tompkins County, Inc remain in the Opioid Settlement Reserve Fund, A386300.OPD, for future allocation.

Referred from Building & Grounds Committee

Referred from Highway Committee

AGENDA ITEM NO. 3 – Create Two (2) Solid Waste Flow Control Officers - Highway Department

RESULT:	**APPROVED [6 TO 1]** **Next: 3/28/2024 6:00 PM**
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, Bischoff
NAYS:	William McGovern

ON MOTION OF NEWELL **RESOLUTION NO.**

Create Two (2) Solid Waste Flow Control Officers - Highway Department

WHEREAS, the needs of the Highway Department - Solid Waste Division will be better served by creating two (2) Solid Waste Flow Control Officers ($30.00/hr, per diem, no benefits, pending jurisdictional classification); AND

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

RESOLVED, that two (2) Solid Waste Flow Control Officers ($30.00/hr, per diem, no benefits, pending jurisdictional classification) be created with permission to fill effective March 29, 2024, for a total cost not to exceed $30,000.

Referred from Government Operations Committee

AGENDA ITEM NO. 4 – Amend 2024 Budget/Authorize Agreement with Civic Plus for Audio Eye Website Accessibility - Information Technology

RESULT:	**APPROVED [UNANIMOUS]** **Next: 3/28/2024 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.**

Amend 2024 Budget/Authorize Agreement with Civic Plus for Audio Eye Website Accessibility - Information Technology

WHEREAS, Cortland County has a current contract with CivicPlus for the Cortland County website; AND

WHEREAS, the Cortland County Legislature wishes to continue to include AudioEye through CivicPlus on the Cortland County website to provide increased accessibility to the County website; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is hereby authorized and directed to enter into an agreement with CivicPlus, 302 S. 4th Street, Manhattan, KS 66502, for AudioEye in the amount of $4,641.82; AND BE IT FURTHER

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

Increase:

A16805.54015 - Maintenance Agreement	$4,641.82
A359900 - Appropriated Fund Balance	$4,641.82

AGENDA ITEM NO. 5 – Authorize Closure of Bank Account/Reallocation to Petty Cash Account - County Clerk

RESULT:	**APPROVED [UNANIMOUS]** **Next: 3/28/2024 6:00 PM**
MOVER:	Linda Jones, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF NAUSEEF **RESOLUTION NO.**

Authorize Closure of Bank Account/Reallocation to Petty Cash Account - County Clerk

WHEREAS, the Cortland County Legislature adopted Resolution No. 63-06 establishing a joint petty cash account for the County Clerk and DMV offices (the departments) in the amount of $1,300; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 282-21 allowing $175 of the $1,300 to be dedicated to a department cash account, where a checking account was established; AND

WHEREAS, access to the checking account is no longer needed; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby directs the County Clerk to close the bank account and add the $175 bank balance to the petty cash account available within the departments; AND BE IT FURTHER

RESOLVED, the joint petty cash account available within the departments be shared as follows:

County Clerk location:	$400
DMV location:	$900

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 6 – Authorize and Accept Community Resiliency, Economic Sustainability, and Technology Program (CREST) Grant - Department of Emergency Response & Communications

RESULT:	**APPROVED [UNANIMOUS]** **Next: 3/28/2024 6:00 PM**
MOVER:	Beau Harbin, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF PRICE **RESOLUTION NO.**

Authorize and Accept Community Resiliency, Economic Sustainability, and Technology Program (CREST) Grant - Department of Emergency Response & Communications

WHEREAS, the New York State Senate through Senator Webb's office has awarded the Cortland

County Department of Emergency Response and Communications a Community Resiliency, Economic Sustainability, and Technology Program ("CREST") grant in the amount of $200,000.00 resulting in no new county costs; AND

WHEREAS, the grant will be covering the purchase and installation of two (2) breathing air compressors machines for the Cortland County fire service; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, County Attorney and Director or Finance, upon review and approval by the County Attorney or designee and subject to appropriation of funding by the Legislature, be and hereby are authorized to sign the grant contract with the State of New York Dormitory Authority at an amount not to exceed $200,000; AND BE IT FURTHER

RESOLVED, that the 2024 budget is amended as follows:

	Current	Change	Revised
A34105.43306.CREST	0	$200,000	$200,000
A34105.52015.CREST	0	$200,000	$200,000

; AND BE IT FURTHER

RESOLVED, that the 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, 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.

Referred from Ag/Planning/Environmental Committee

Referred from Health & Human Services

AGENDA ITEM NO. 7 – Authorize Contracts/Delegate Authority -Community Impact Dollars for HEALing Community Study - Mental Health Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 3/28/2024 6:00 PM**
MOVER:	Beau Harbin, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

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

Authorize Contracts/Delegate Authority -Community Impact Dollars for HEALing Community Study - Mental Health Department

WHEREAS, the Cortland County Mental Health Department has been awarded an increase in Community Impact Dollars (CID) from $262,813 to $483,949 as part of the Columbia HEALing Community Study (HCS); AND

WHEREAS, the HCS leadership committee has designated the funds to be used for funding evidence-based practices and communications interventions matching the approved Columbia budget and action plans; AND

WHEREAS, it is the recommendation of the Health and Human Services Committee to authorize the Cortland County Administrator, Chair of the Cortland County Legislature's Health and Human Services Committee and the Director of Community Services for Cortland County to approve the designation of funds to the following Cortland County contracted agencies; with these budget adjustments:

2023-2024 Columbia Approved	**Original CID**	**Updated CID**
Access to Independence	$24,590	$32,343
Cayuga Addiction & Recovery Services	$30,782	$251,918
CACTC	$33,291	$33,291
Cortland County Health Dept.	$37,191	$37,191
Family & Children's Counseling Services	$136,959	$129,206
TOTAL	**$262,813**	**$483,949**

; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator, Chair of the Cortland County Legislature's Health and Human Services Committee and the Director of Community Services for Cortland County will approve the designation of funds to various Cortland County contracted agencies; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review by the County Attorney or designee, be and hereby is authorized to execute agreements with approved county contracted agencies for these funds; AND BE IT FURTHER

RESOLVED, the Director of Finance is authorized to pay the approved county contracted agencies from the appropriate expense account.

AGENDA ITEM NO. 8 – Authorize Agreements for Contractual Psychiatrists - Mental Health Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 3/28/2024 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.**

Authorize Agreements for Contractual Psychiatrists - Mental Health Department

WHEREAS, the Mental Health Department is in need of psychiatrists to serve its population and provide required NYS CPL 730 and MHL 9.60 evaluations; AND

WHEREAS, it would be in the best interest of the County to provide these services through an outside vendor contractor who specializes in these unique evaluations; AND

WHEREAS, Dr. Annas and Dr. Kumar, both licensed psychiatrists, are contractors selected to provide this to the Mental Health Department; NOW THEREFORE BE IT

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

Decrease:

A43105-51010-4200	$40,000

Increase:

A43115-54615	$40,000

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review by the County Attorney or designee, be and hereby is authorized to enter into an agreement with Dr. Annas and Dr. Kumar, M.D. for Mental Health Department required NYS CPL 730 and MHL 9/60 evaluation services.

AGENDA ITEM NO. 9 – Authorize Agreement for Expanded In-Home Services for the Elderly (EISEP) and Caregiver Respite Programs - Office for Aging

RESULT:	**APPROVED [UNANIMOUS]** **Next: 3/28/2024 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.**

Authorize Agreement for Expanded In-Home Services for the Elderly (EISEP) and Caregiver Respite Programs - Office for Aging

WHEREAS, the Expanded In-Home Services for the Elderly (EISEP) and Caregiver Respite programs provide critical services to frail older adults; AND

WHEREAS, the Office for Aging requires the services of outside service providers and private organizations to fulfill its charge; AND

WHEREAS, the Office for Aging wishes to enter into a contract with CNY Seniors d/b/a Home Instead Senior Care of Ithaca, for the provision of non-medical personal care, chore/housekeeping services, and caregiver respite; AND

WHEREAS, the total amount of all EISEP and Caregiver Respite contracts shall not exceed the available funds allocated to each program as follows:

EISEP Services	$130,652
Caregiver Respite	$2,500

; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, and subject to any appropriation of funding by the Legislature, be and hereby is authorized to execute said agreement.

MONTHLY REPORTS

1. Real Property Tax Services Monthly Report

RESULT:	**COMPLETED**

2. February Finance Reports

RESULT:	**COMPLETED**

Presentation

1. Debt/Bonding Presentation - Ben Maslona, Fiscal Advisors

RESULT:	**COMPLETED**

Microenterprise Assistance Program Application Review

DISCUSSION ITEMS

1. Financial Impact of Homeless

RESULT:	**PULLED**

2. Whistleblower Policy - Draft for Discussion

RESULT:	**COMPLETED**

3. County Auditor Quarterly Update

RESULT:	**COMPLETED**

4. Mission of Finance and Administration Committee

RESULT:	**PULLED**

5. 2024 Budget Monitoring Buckets

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, 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

Personnel Change Justification Form

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

Position Name (s): Create Flow Control Officer (2 per diem) Abolish ____

Bargaining Unit: n/a

Purpose and Background:

Investigate alleged Flow Control violations. Position is budgeted using tipping fees to cover the expense.

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

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

Requested Grade/Salary of Position: Grade ____ Salary Range $ ____

Annual Increase: $ 30,000 County Share: $ 30,000 # of Positions Affected: ____

Goals:

Help ensure all Cortland County residents and haulers are complying with Cortland County's Flow Control Law.

Operational Impact:

If Flow Control is not enforced revenue to the Landfill will decrease, adding aditional taxes to the residents of the County.

Requested By: [signature] 3-8-2024

Signature of Requesting Department Head — Date

Personnel Officer Approval: [signature] 3-8-2024

Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval: [signature] 3/8/2024

Signature of County Administrator — Date

Statutory Committee Approval: [signature] 3/12/24

Signature of Committee Chair after Committee Vote — Date

Attachment: Flow Control Officer - signed - Highway (12081 : Create Two (2) Solid Waste Flow Control Officers - Highway Department)

CivicPlus
302 South 4th St. Suite 500
Manhattan, KS 66502
US

Statement of Work

Quote #: Q-65708-1
Date: 3/5/2024 3:24 PM
Expires On: 5/4/2024

Client:
CORTLAND COUNTY, NEW YORK

Bill To:

SALESPERSON	Phone	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Carol Aponte-Winslow		carol.aponte-winslow@civicplus.com		Net 30

Recurring Service(s)

QTY	PRODUCT NAME	DESCRIPTION	TOTAL
1.00	AudioEye Managed	AudioEye Managed: https://www.cortland-co.org/	USD 4,641.82

Total Investment - Prorated Year 1	USD 4,641.82
Annual Recurring Services (Subject to Uplift)	USD 5,950.00

Total Days of Quote:286

Initial Term	Beginning at signing and ending 12/15/2024, Renewal Term 12/16 each calendar year
Initial Term Invoice Schedule	100% Invoiced upon Signature Date

The Annual Recurring Services subscription fee for the Products (as described above) included in this SOW are prorated and co-termed to align with the Client’s current CivicEngage billing schedule and the Annual Recurring Services amount will subsequently be added to Client's Term and regularly scheduled annual invoices under the terms of the Agreement.

This Statement of Work ("SOW") shall be subject to the terms and conditions of Master Services Agreement signed by and between the Parties and the applicable Solutions and Services Terms and Conditions located at: https://www.civicplus.help/hc/en-us/sections/11726451593367-Solutions-and-Services-Terms-and-Conditions (collective, the "Agreement"). By signing this SOW, Client expressly agrees to the terms and conditions of the Agreement, as though set forth herein.

Acceptance

The undersigned has read and agrees to the following Binding Terms, which are incorporated into this SOW, and have caused this SOW to be executed as of the date signed by the Customer which will be the Effective Date:

For CivicPlus Billing Information, please visit https://www.civicplus.com/verify/

Authorized Client Signature

By:

Name:

Title:

Date:

CivicPlus

By:

Name:

Title:

Date:

Organization Legal Name:

Billing Contact:

Title:

Billing Phone Number:

Billing Email:

Billing Address:

Mailing Address: (If different from above)

PO Number: (Info needed on Invoice (PO or Job#) if required)

NEW YORK STATE | DASNY

KATHY HOCHUL
Governor

LISA GOMEZ
Chair

February 15, 2024

VIA EMAIL

Scott Roman
Director, Emergency Response & Communication
Cortland County
60 Central Avenue
Cortland, New York 13045

Re: *Community Resiliency, Economic Sustainability, and Technology Program ("CREST")*
Purchase of 2 Breathing Air Compressors
Project ID: 26661

Dear Scott Roman:

As you know, the State has awarded the Cortland County ("Grantee") a Community Resiliency, Economic Sustainability, and Technology Program ("CREST") grant for the above-referenced project in the amount of $200,000.00 (the "Grant").

This letter outlines the documentation you will need to complete and return to DASNY in order to start the Grant Administration process.

- *Please return the completed documentation electronically, as described below within thirty (30) days.* ***If you are not able to meet this timeframe, please send an email to*** callcenter@dasny.org ***with your requested timeline for submission.***

- *If the information is not returned in a timely manner, or documentation is incomplete, your Grant will be delayed as DASNY generally reserves the right to request updated documentation throughout the administrative process to ensure the required reviews are based on accurate information.*

- If there are any changes to the contact information for the primary contact for your organization, the authorized officer contact information, or change in your organizational address – please email (callcenter@dasny.org).

Please also read the attached Frequently Asked Questions (FAQs) as it relates to the following requested documents and other questions that you may have regarding the Grant Process.

NEW YORK STATE OF OPPORTUNITY. | DASNY

The following documents must be completed and returned to DASNY so the required reviews can be conducted and State approvals obtained:

- ☐ Completed Project Information Sheet signed by an authorized officer;
- ☐ Completed Grantee Certification signed by two (2) authorized officers;
- ☐ Completed Project Certification signed by an authorized officer;
- ☐ The Grantee Questionnaire (GQ) requested by DASNY expires after one (1) year;
    - The GQ on file has expired or is about to expire. Please provide the names, titles and email addresses of two authorized officers so that a GQ may be sent out by the Processor that will be assigned to review your paperwork:

      Authorized Officer #1: Name: ____________________ Title: ______________________

      Email: ________________________________ Phone: ________________ Ext: _____

      Authorized Officer #2: Name: ____________________ Title: ______________________

      Email: ________________________________ Phone: ________________ Ext: _____
- ☐ Evidence of Site Control;
    - Certificate of Municipal Site Control
- ☐ Financial documentation.

If your organization is a not-for-profit please also see the 'Prior to Final Approval' section in attached FAQs for information regarding the prequalification requirement through NY State Grants Gateway.

Grantees are also advised that grant-funded projects are subject to the State Environmental Quality Review Act (SEQRA) and State Historic Preservation Act (SHPA). Information regarding the SEQRA and SHPA process is included in the FAQs.

Should you have any questions concerning the enclosed documentation please either call (518) 257-3177 or email callcenter@dasny.org and a member of the Call Center Team will assist.

Sincerely,

Grants Administration

GRANTEE CERTIFICATION
Cortland County
Purchase of 2 Breathing Air Compressors
Project ID: 26661

WE HEREBY WARRANT, REPRESENT AND CERTIFY TO DASNY that:

- The Cortland County (the "Grantee") has applied for a ("CREST") Grant in the amount of $200,000.00 (the "Grant"). This Grant will be used for the Purchase of 2 Breathing Air Compressors (the "Project"). We understand that the Grant funds may be used only for certain community improvement purposes as set forth in the enabling legislation and that the Grant Disbursement Agreement (GDA) to be executed in connection with this Grant contains a provision that states that Grant funds may not be used to finance a program or Project that will in any way promote or facilitate religious worship, instruction or proselytizing. We have been informed that this provision exists to ensure compliance with Federal and State law. Therefore, as Authorized Officers of the Grantee, we hereby certify the following in connection with the Project to be financed by the Grant:
    - no religious purpose shall be advanced or promoted by the Project or program funded by the Grant;
    - the Project or program will provide no religious instruction or counseling, conduct no religious worship or services, engage in no religious proselytizing, and exert no other religious influence in the provision of services or the use of facilities or furnishings assisted in any way by public funds;
    - the Project or program shall be open to all without regard to religion; and
    - the Grantee shall take affirmative steps to ensure that information is widely disseminated with respect to the following aspects of the Project or program:
        - the Project or program is publicly funded;
        - the Project or program is open to all, regardless of religious affiliation; and
        - the Project or program beneficiaries are not limited to any particular sect or group.
    - the Grantee shall exercise care to make sure the facilities and/or services to be supported in whole or in part by Grant proceeds are available and accessible to all members of the public by ensuring Project location(s) and/or service areas are in proximity to public transportation; sufficient parking; and by choosing Project location(s) and/or service areas that do not restrict use to a certain subset of the population defined by religion;
- We understand that the State of New York, DASNY and other entities that may be involved in the Grant process are relying on the above information in making the determination whether to award the Grant to the Grantee.
- By signing this document, we certify that we are authorized officers for the Grantee and have the authority to submit this Certification.

Please sign and return this document to DASNY by either signing pen to paper and sending the pdf OR by typing your full name into signature line(s) below as indicated. Please return these documents to callcenter@dasny.org from the Grantee's organizational email address and retain the original copies for production to DASNY if requested. By providing electronic signature(s), the Grantee's designee will be providing validly binding legal documents, just the same as a pen-and-paper signature.

______________________	______________________
Authorized Officer (sign or type)	Authorized Officer (sign or type)
______________________	______________________
Printed Name (print or type)	Printed Name (print or type)
______________________	______________________
Title (print or type)	Title (print or type)
______________________	______________________
Dated	Dated

PROJECT CERTIFICATE OF THE
Cortland County
Community Resiliency, Economic Sustainability, and Technology Program (the "CREST")
For the Purchase of 2 Breathing Air Compressors
(Project ID: 26661)

I, the undersigned, an Authorized Officer of Cortland County (the "Grantee"), DO HEREBY CERTIFY that:

- All contractors and vendors retained to perform services in connection with the Purchase of 2 Breathing Air Compressors (the "Project") shall be authorized to do business in the State of New York and shall possess and maintain all professional licenses and/or certifications required to perform the tasks undertaken in connection with the Project.
- To the extent that CREST Grant proceeds are used to reimburse the Grantee for the cost of any portion of the Project noted above, the Grantee certifies that no other external funding source, including but not limited to, State or Federal restructuring loans, State or Federal grants, or grants, loans, or other funding from any other public or private source (currently or within the last six (6) years), will be used for substantially the same Project costs at the same location as described in the Preliminary Application or Project Information Sheet provided to DASNY.
- If the Project includes vehicle purchase(s), removable equipment, or furnishings including but not limited to, computer hardware and software, air conditioning units, lab equipment, security cameras, office furniture and telephone systems, the Grantee has or will develop, implement, and maintain an inventory system for tracking such items, and items will be installed, stored, or secured on property owned by and/or under the control of the Grantee; the Grantee has or will develop, implement, and maintain a usage policy for items in compliance with all State and Federal regulations or privacy laws, including use, retention, storage, or deletion of any data, images, or videos stemming from Grant funded purchase of such items if applicable.
- The Grantee has informed DASNY via the Preliminary Application, Project Information Sheet, or other correspondence if Grantee is a state related entity, or if the Project location is owned by a state related entity. Furthermore, if the status of the Grantee or Project location changes, the Grantee will inform DASNY of any changes that would impact the tax-exempt status of the Grant.
- The Grantee acknowledges that Grant proceeds cannot be utilized to pay for:
  - Deposits advance payments, or progress payments until work is completed, or goods received by Grantee;
  - to pay down long term debt;
  - internal labor costs;
  - rental or leased equipment, or equipment with an anticipated useful life of less than three (3) years;
  - stockpiled materials;
  - recurring software costs, including licensing or maintenance fees;
  - materials and/or services provided by another entity other than a licensed contractor or vendor.
- The Grantee will maintain accurate books and records through Project completion/payout of the Grant as well as for six (6) years from the date the Project is completed and will make those books and records available to DASNY, its agents, officers and employees during the Grantee's business hours upon reasonable request.

IN WITNESS WHEREOF, I have hereunto set my hand this______day of _________________, 20____.

By signing these documents, I certify that I am an authorized officer for the Grantee.

Please sign and return this document to DASNY by either signing pen to paper and sending the pdf OR by typing your full name into signature line(s) below as indicated. Please return these documents to callcenter@dasny.org from the Grantee's organizational email address and retain the original copies for production to DASNY if requested. By providing electronic signature(s), the Grantee's designee will be providing validly binding legal documents, just the same as a pen-and-paper signature.

By (sign or type):____________________________

Name (print or type):_________________________

Title (print or type) __________________________

CERTIFICATE OF MUNICIPAL SITE CONTROL

We, the undersigned, an Authorized Officer of the Cortland County and the Municipal Attorney for Cortland County under the penalties of perjury, hereby certify, warrant, represent and confirm to the DORMITORY AUTHORITY OF THE STATE OF NEW YORK ("**DASNY**"), the following:

1) The Cortland County is a municipal corporation constituting a county, town, city or village within the meaning of §2 of Article 1 of the General Municipal Law.

2) The Cortland County has applied for a Grant and acknowledges that Grant funds may be used only for certain purposes as set forth in the Grant's enabling legislation.

3) The Grant Disbursement Agreement (GDA) to be entered into by and between the Cortland County and DASNY shall require the Grantee to certify that Cortland County has the requisite control over the Project Site.

4) The Grant project will be located at the following **Project Site**:

Name:	*Cortland County Regional Training Center*
Street Address:	*999 NY-13*
Town / Village	*Cortland*
County:	*Cortland*

5) The fee title of the Project Site is owned by the Grantee (**choose one**):

- ☐ Pursuant to deed identifying the Grantee as the fee owner, which deed was recorded in the Office of the Clerk of the County of ___________.

- ☐ Pursuant to Executive or Legislative action granting title. **Provide citation**:____

- ☐ As referenced by a copy of the most recent tax bill provided by the tax assessor's office which indicates ownership of the Project Site is vested in the Grantee, **attached hereto**.

- ☐ The Project Site will be located within a right of way or easement under the jurisdiction of the Grantee.

6) The Grant project to be constructed, built, reconstructed and/or operated and located on the Project Site is permitted by, does not and will not conflict with, or result in a breach of any of the terms or provisions of, or constitute a default under any deed restriction, encumbrance, restrictive covenant, agreement, easement and/or other lien. The Grant project shall comply in all respects with any and all applicable governmental laws, rules, regulations and ordinances.

7) Grantee further warrants and represents:

   a. There are no actions pending or threatened which may affect title to the Project Site or which may affect Grantee's ability to complete the Grant project;

   b. There are no judgments filed against the Grantee or any liens filed against the Project Site or any portion thereto; and

   c. There are no facts or circumstances which could affect title to the Project Site that have not been set forth herein.

8) We understand and agree that it is the Grantee's responsibility to comply with all deed restrictions, restrictive covenants, encumbrances, easements and other liens and any applicable laws, rules, regulations or ordinances concerning the Project Site.

9) We understand that the State of New York, DASNY and other entities that may be involved in the Grant process are relying on the above representations in making the determination whether to award a Grant to the Grantee and as an inducement to enter into the Grant Disbursement Agreement (GDA).

10) We have the authority to submit this certification on behalf of the Grantee.

Please sign and return this document to DASNY by either signing pen to paper and sending the pdf OR by typing your full name into signature line(s) below as indicated. Please return these documents to callcenter@dasny.org from the Grantee's organizational email address and retain the original copies for production to DASNY if requested. By providing electronic signature(s), the Grantee's designee will be providing validly binding legal documents, just the same as a pen-and-paper signature.

Grantee: Cortland County

By:
Name (sign or type):________________________

Name (print or type):________________________
Title: Authorized Officer
Dated: ________________________________

By:
Name (sign or type):________________________

Name (print or type):________________________
Title: Municipal Attorney
Dated: ________________________________

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 Activity Review:

- Processed 119 deeds/parcels for the month of January, including 4 property splits and 2 re-blocks.
- Assisted 18 individuals and businesses with purchasing a subscription to Image Mate online.
- Created 51 Sales Cards for local Realtors.
- Assisted 2 individuals with purchasing tax maps/surveys.
- Processed 1,316 Village of Homer tax bills.
- Answered numerous phone calls relating to Real Property.
- Highest sale price for January was $750,000.00 for a two parcels of land on Route 13 in Cortlandville. Site of the new proposed Taco Bell restaurant.

REVENUE BUDGET VS ACTUAL TO February 29, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
GENERAL FUND							
A1010	Board of Legislators	10,000.00		10,000.00		10,000.00	0.0%
A1165	District Attorney	247,804.00		247,804.00	1.97	247,802.03	0.0%
A1170	Public Defender	1,343,990.83		1,343,990.83		1,343,990.83	0.0%
A1175	Assigned Counsel	866,042.45		866,042.45	30,009.10	836,033.35	3.5%
A1185	Coroner			-	750.00	(750.00)	100.0%
A1310	Finance	54,901.56		54,901.56		54,901.56	0.0%
A1320	Audit	27,450.78		27,450.78		27,450.78	0.0%
A1325	Real Property Tax Levy	39,270,000.00		39,270,000.00		39,270,000.00	0.0%
A1325	Treasurer	2,308,378.45	3,331,370.61	5,639,749.06	450,733.01	5,189,016.05	8.0%
A1355	Real Property Tax Services	58,100.00		58,100.00	5,199.75	52,900.25	8.9%
A1410	County Clerk	1,134,116.00		1,134,116.00	77,177.95	1,056,938.05	6.8%
A1411	County Clerk - DMV	676,000.00		676,000.00	42,865.46	633,134.54	6.3%
A1450	Elections	3,300.00		3,300.00		3,300.00	0.0%
A1610	Shared Services	243,802.00		243,802.00	42,710.00	201,092.00	17.5%
A1620	Buildings & Grounds	267,017.00		267,017.00	20,187.31	246,829.69	7.6%
A1680	Information Technology	39,000.00		39,000.00	34,149.62	4,850.38	87.6%
A1985	Sales Tax Revenue	38,500,000.00		38,500,000.00	3,143,190.10	35,356,809.90	8.2%
A3020	Emergency Response & Communications	349,000.00		349,000.00	10,628.07	338,371.93	3.0%
A3110	Sheriff	100,000.00		100,000.00	6,802.57	93,197.43	6.8%
A3120	Road Patrol	552,120.00		552,120.00	23,851.70	528,268.30	4.3%
A3140	Probation/ATI	457,158.00		457,158.00	35,550.13	421,607.87	7.8%
A3150	Jail	3,500.00		3,500.00	3,382.89	117.11	96.7%
A3315	DWI	70,400.00		70,400.00	7,455.00	62,945.00	10.6%
A3410	Fire/Emergency Management Admin	46,478.00		46,478.00		46,478.00	0.0%
A4010	Public Health Admin	1,104,339.00	5,000.00	1,109,339.00		1,109,339.00	0.0%
A4011	Nursing	127,696.00	26,429.73	154,125.73	1,838.45	152,287.28	1.2%
A4012	Environmental Health	292,413.00	7,745.78	300,158.78	33,375.00	266,783.78	11.1%
A4045	Health Education	903,842.00	339,510.55	1,243,352.55		1,243,352.55	0.0%
A4046	Pre-K	1,700,000.00		1,700,000.00		1,700,000.00	0.0%
A4059	Early Intervention	814,386.00	2,899.05	817,285.05	31,070.63	786,214.42	3.8%
A4050	Child Advocacy Center	357,890.26	107,785.03	465,675.29	2,385.00	463,290.29	0.5%
A4310	Mental Health	7,409,777.00	74,744.88	7,484,521.88	759,917.67	6,724,604.21	10.2%
A5610	Airport	325,000.00		325,000.00	42,686.87	282,313.13	13.1%
A5630	Bus Operations	1,141,796.03		1,141,796.03	611,446.66	530,349.37	53.6%
A6010	Social Services	17,627,792.00	50,560.00	17,678,352.00	1,327,099.28	16,351,252.72	7.5%
A6410	Occupancy Tax - Revenue	650,000.00		650,000.00	9,094.35	640,905.65	1.4%
A6510	Veterans Service Agency	90,917.17		90,917.17		90,917.17	0.0%
A6610	Weights & Measure	15,900.00		15,900.00	120.00	15,780.00	0.8%
A6772	Office for the Aging	1,494,984.00	42,121.46	1,537,105.46	29,284.85	1,507,820.61	1.9%
A7110	Dwyer Park	12,000.00		12,000.00	2,400.00	9,600.00	20.0%
A7312	Youth Bureau	20,900.00		20,900.00		20,900.00	0.0%
A7989	Snowmobile	95,616.00		95,616.00		95,616.00	0.0%
A8020	Planning	190,050.00		190,050.00	5,000.00	185,050.00	2.6%
A8740	Small Watershed Protection	18,114.20		18,114.20		18,114.20	0.0%
	Total Revenue	121,021,971.73	3,988,167.09	125,010,138.82	6,790,363.39	118,219,775.43	5.4%

REVENUE BUDGET VS ACTUAL TO February 29, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
	Prior Year Encumbrances		834,060.06	834,060.06			
	Appropriated Fund Balance	1,992,421.79	(382,389.83)	1,610,031.96			
	Appropriated Reserves	(1,150,374.60)	230,700.00	(919,674.60)			
		121,864,018.92	**4,670,537.32**	**126,534,556.24**	**6,790,363.39**	**118,219,775.43**	
SPECIAL GRANT FUND							
CD6989	CDBG		198,750.00	198,750.00	37,573.75	161,176.25	18.9%
CD6290	Grant Administration	227,959.91		227,959.91	38,107.09	189,852.82	16.7%
CD6292	Employment & Training	769,991.68		769,991.68	91,222.02	678,769.66	11.8%
	Total Revenue	**997,951.59**	**198,750.00**	**1,196,701.59**	**166,902.86**	**1,029,798.73**	13.9%
Self-Insured Benefits Fund		12,016,998.63		12,016,998.63	2,480,936.73	9,536,061.90	20.6%
	Prior Year Encumbrances			-			
	Appropriated Fund Balance		4,408.41	4,408.41			
	Total Revenue	**12,016,998.63**	**4,408.41**	**12,021,407.04**	**2,480,936.73**	**9,536,061.90**	20.6%
COUNTY ROAD FUND							
D5010	County Road Administration	200.00		200.00	33.20	166.80	16.6%
D5110	Maintenance of Roads	1,004,000.00		1,004,000.00	450,708.94	553,291.06	44.9%
D5112	Permanent Improvements	3,527,750.41	1,714,275.54	5,242,025.95		5,242,025.95	0.0%
D9901	Interfund Transfers-in	6,747,693.92		6,747,693.92		6,747,693.92	0.0%
	Appropriated Fund Balance		35,000.00	35,000.00			
	Total Revenue	**11,279,644.33**	**1,749,275.54**	**13,028,919.87**	**450,742.14**	**12,543,177.73**	3.5%
ROAD MACHINERY FUND							
E5130	Machinery	3,281,953.12		3,281,953.12	553,972.72	2,727,980.40	16.9%
	Prior Year Encumbrances			-			
	Appropriated Fund Balance			-			
	Total Revenue	**3,281,953.12**	**-**	**3,281,953.12**	**553,972.72**	**2,727,980.40**	16.9%
SOLID WASTE FUND							
EL8160	Landfill	2,935,618.62		2,935,618.62	127,591.01	2,808,027.61	4.3%
EL8161	Recycling Center	257,000.00		257,000.00	12,823.27	244,176.73	5.0%
	Prior Year Encumbrances			-			
	Appropriated Fund Balance	(128,500.00)		(128,500.00)			
	Total Revenue	**3,064,118.62**	**-**	**3,064,118.62**	**140,414.28**	**3,052,204.34**	4.6%

REVENUE BUDGET VS ACTUAL TO February 29, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
CAPITAL PROJECTS FUND							
HH1620	County Courthouse		376,992.00	376,992.00		376,992.00	0.0%
HH5122	Infrastructure		2,694,668.14	2,694,668.14		2,694,668.14	0.0%
HH5610	Airport		231,356.06	231,356.06	91,637.34	139,718.72	39.6%
HH9901	Interfund Transfers-in		168,722.68	168,722.68	11,325.96	157,396.72	6.7%
	Prior Year Encumbrances		170,076.04	170,076.04			
	Total Revenue	-	**3,641,814.92**	**3,641,814.92**	**102,963.30**	**3,368,775.58**	2.8%
Self-Insured Workers' Compensation Fund		**1,915,007.00**		**1,915,007.00**	1,671,878.75	**243,128.25**	87.3%

EXPENDITURE BUDGET VS ACTUAL TO February 29, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
GENERAL FUND								
A1010	Board of Legislators	310,653.08	1,822.00	312,475.08	51,643.55	5,941.47	254,890.06	18.4%
A1040	Clerk of the Board	220,766.36		220,766.36	31,290.11	18,877.13	170,599.12	22.7%
A1165	District Attorney	1,507,977.92		1,507,977.92	158,151.55	26,913.72	1,322,912.65	12.3%
A1170	Public Defender	2,045,939.71		2,045,939.71	185,502.20	7,164.03	1,853,273.48	9.4%
A1175	Assigned Counsel	1,814,801.44		1,814,801.44	82,494.31	972.66	1,731,334.47	4.6%
A1185	Coroner	228,681.98		228,681.98	22,956.74	99,593.00	106,132.24	53.6%
A1230	County Administrator	454,656.67		454,656.67	63,277.20	1,294.34	390,085.13	14.2%
A1310	Finance	744,121.87		744,121.87	92,070.50	143,923.13	508,128.24	31.7%
A1320	County Auditor	135,645.03		135,645.03	20,109.70		115,535.33	14.8%
A1325	Treasurer	90,000.00	230,700.00	320,700.00			320,700.00	0.0%
A1355	Real Property Tax Services	309,335.84		309,335.84	49,158.92	21,957.60	238,219.32	23.0%
A1410	County Clerk	542,649.45		542,649.45	130,158.76	5,612.00	406,878.69	25.0%
A1411	County Clerk - DMV	561,998.62		561,998.62	84,966.22	824.57	476,207.83	15.3%
A1420	County Attorney	652,165.34	360.00	652,525.34	66,541.72		585,983.62	10.2%
A1430	Personnel	815,987.33		815,987.33	102,808.11	850.51	712,328.71	12.7%
A1450	Elections	653,018.81		653,018.81	85,513.80	2,004.01	565,501.00	13.4%
A1610	Shared Services	243,802.00		243,802.00	66,610.39	104,685.22	72,506.39	70.3%
A1620	Buildings & Grounds	2,430,698.36	1,055,533.46	3,486,231.82	315,181.09	152,931.90	3,018,118.83	13.4%
A1680	Information Technology	1,348,278.86	51,490.00	1,399,768.86	181,169.52	66,708.07	1,151,891.27	17.7%
A1711	Unallocated Judgements/Claims	10,000.00		10,000.00			10,000.00	0.0%
A1985	Sales Tax Paid to Other Governments	16,650,000.00		16,650,000.00			16,650,000.00	0.0%
A2490	Community College Chargebacks	350,000.00		350,000.00	2,260.66		347,739.34	0.6%
A2495	Sponsor Contributions	1,944,415.00		1,944,415.00		1,766,575.00	177,840.00	90.9%
A3020	Emergency Response & Communications	2,762,405.00	327,510.48	3,089,915.48	741,983.63	250,243.69	2,097,688.16	32.1%
A3110	Sheriff	1,212,271.77		1,212,271.77	168,096.29	39,112.96	1,005,062.52	17.1%
A3120	Road Patrol	5,888,491.63	19,727.96	5,908,219.59	795,903.13	432,240.49	4,680,075.97	20.8%
A3140	Probation/ATI	2,102,663.95		2,102,663.95	305,340.89	12,222.41	1,785,100.65	15.1%
A3150	Jail	6,356,456.96		6,356,456.96	899,599.26	526,540.53	4,930,317.17	22.4%
A3315	DWI	70,400.00		70,400.00	6,612.92	18,838.44	44,948.64	36.2%
A3410	Fire/Emergency Management Admin	320,812.00		320,812.00	70,638.70	23,796.82	226,376.48	29.4%
A3510	Animal Control	66,000.00		66,000.00		50,000.00	16,000.00	75.8%
A3620	Safety Officer	50,698.63	3,667.90	54,366.53	18,727.90		35,638.63	34.4%
A4010	Public Health Admin	685,718.00	10,500.00	696,218.00	105,440.89	31,283.79	559,493.32	19.6%
A4011	Nursing	547,510.00	20,929.73	568,439.73	89,751.19	17,443.96	461,244.58	18.9%
A4012	Environmental Health	723,414.00	7,745.78	731,159.78	115,482.03	17,914.83	597,762.92	18.2%
A4045	Health Education	922,164.00	339,510.55	1,261,674.55	161,008.17	222,625.33	878,041.05	30.4%
A4046	Pre-K	2,393,681.00		2,393,681.00	11,108.38	1,781,147.00	601,425.62	74.9%
A4059	Early Intervention	1,050,602.00	2,899.05	1,053,501.05	148,835.97	28,838.50	875,826.58	16.9%
A4050	Child Advocacy Center	357,890.26	107,785.03	465,675.29	65,794.91	19,439.78	380,440.60	18.3%
A4310	Mental Health	8,043,083.15	1,618,382.96	9,661,466.11	725,176.92	336,562.32	8,599,726.87	11.0%
A5610	Airport	348,209.93		348,209.93	16,961.99	19,577.43	311,670.51	10.5%
A5630	Bus Operations	1,148,690.91	492,186.44	1,640,877.35	556,764.63	6,225.99	1,077,886.73	34.3%
A6010	Social Services	37,124,740.76	50,560.00	37,175,300.76	4,710,188.89	660,441.82	31,804,670.05	14.4%
A6293	Workforce Investment		96,790.12	96,790.12	549.70		96,240.42	0.6%
A6410	Occupancy Tax	823,523.40		823,523.40	741,171.06		82,352.34	90.0%
A6420	Promotion of Industry	516,803.00		516,803.00	129,200.75	387,602.25	-	100.0%
A6510	Veterans Service Agency	90,917.17		90,917.17	13,055.70		77,861.47	14.4%
A6610	Weights & Measure	122,272.88		122,272.88	17,559.21	692.96	104,020.71	14.9%
A6772	Office for the Aging	2,795,643.47	53,377.94	2,849,021.41	407,075.08	219,045.54	2,222,900.79	22.0%
A7110	Dwyer Park	195,493.89		195,493.89	4,024.79	5,917.69	185,551.41	5.1%
A7312	Youth Bureau			-	822.31		(822.31)	100.0%
A7989	Snowmobile	86,054.00		86,054.00	75,923.40		10,130.60	88.2%

EXPENDITURE BUDGET VS ACTUAL TO February 29, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
A8020	Planning	861,757.32	10,335.24	872,092.56	92,372.48	126.00	779,594.08	10.6%
A8710	Conservation Programs	240,000.00		240,000.00		240,000.00	-	100.0%
A8740	Small Watershed Protection	18,114.20		18,114.20			18,114.20	0.0%
A8750	Agriculture Programs	331,000.00		331,000.00	82,750.00	248,250.00	-	100.0%
A9050	Unemployment	50,000.00		50,000.00			50,000.00	0.0%
A9060	Retiree Health Insurance	1,891,907.35		1,891,907.35	979,850.67		912,056.68	51.8%
A9901	Transfers to County Road Fund	6,747,693.92		6,747,693.92			6,747,693.92	0.0%
A9909	Transfers to Capital Projects Fund		168,722.68	168,722.68	11,325.96		157,396.72	6.7%
A9710	Debt Service	851,340.70		851,340.70	33,201.00	1,013,139.70	(195,000.00)	122.9%
	Total Expenditures	**121,864,018.92**	**4,670,537.32**	**126,534,556.24**	**14,094,163.85**	**9,036,098.59**	**103,404,293.80**	18.3%
SPECIAL GRANT FUND								
CD6989	CDBG		198,750.00	198,750.00	25,239.74		198,750.00	12.7%
CD6290	Grant Administration	227,959.91		227,959.91	32,138.50		227,959.91	14.1%
CD6292	Employment & Training	769,991.68		769,991.68	95,563.08		674,428.60	12.4%
	Total Expenditures	**997,951.59**	**198,750.00**	**1,196,701.59**	**152,941.32**	-	**1,101,138.51**	12.8%
Self-Insured Benefits Fund		12,016,998.63	4,408.41	**12,021,407.04**	2,348,239.79	300,366.08	**9,372,801.17**	22.0%
COUNTY ROAD FUND								
D3110	Traffic Division	228,662.64		228,662.64	8,322.29	2,118.19	218,222.16	4.6%
D5010	County Road Administration	671,936.26	7,000.00	678,936.26	105,104.92	3,329.33	570,502.01	16.0%
D5020	Engineering	81,055.83	35,000.00	116,055.83	1,214.06	35,116.41	79,725.36	31.3%
D5110	Maintenance of Roads	6,195,598.06	(7,000.00)	6,188,598.06	1,341,728.73	380,604.52	4,466,264.81	27.8%
D5112	Permanent Improvements	3,527,750.41	1,714,275.54	5,242,025.95	309.58		5,241,716.37	0.0%
D9710	Debt Service	574,641.13		574,641.13	15,624.00	559,017.13	-	100.0%
	Total Expenditures	**11,279,644.33**	**1,749,275.54**	**13,028,919.87**	**1,472,303.58**	**980,185.58**	**10,576,430.71**	18.8%
ROAD MACHINERY FUND								
E5130	Machinery	3,131,085.31		3,131,085.31	597,771.16	153,052.46	2,380,261.69	24.0%
E9710	Debt Service	150,867.81		150,867.81		150,867.81	-	100.0%
	Total Expenditures	**3,281,953.12**	-	**3,281,953.12**	**597,771.16**	**303,920.27**	**2,380,261.69**	27.5%
SOLID WASTE FUND								
EL8160	Landfill	1,644,979.09		1,644,979.09	201,196.87	58,540.49	1,385,241.73	15.8%
EL8161	Recycling Center	580,720.67		580,720.67	67,842.28	95,065.90	417,812.49	28.1%
EL9710	Debt Service	838,418.86		838,418.86		838,418.86	-	100.0%
	Total Expenditures	**3,064,118.62**	-	**3,064,118.62**	**269,039.15**	**992,025.25**	**1,803,054.22**	41.2%
CAPITAL PROJECTS FUND								
HH1620	County Courthouse		428,292.00	428,292.00	51,300.00		376,992.00	12.0%
HH5122	Infrastructure		2,836,492.88	2,836,492.88		24,500.00	2,811,992.88	0.9%
HH5610	Airport		377,030.04	377,030.04	118,776.04		258,254.00	31.5%
	Total Expenditures	-	**3,641,814.92**	**3,641,814.92**	**170,076.04**	**24,500.00**	**3,447,238.88**	5.3%
Self-Insured Workers' Compensation Fund		**1,915,007.00**		**1,915,007.00**	84,895.80		**1,830,111.20**	4.4%

Cortland County
Revenue Comparison 2020 - 2024 - February

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	UNAUDITED 2023 ACTUALS	2024 ACTUALS
GENERAL FUND					
1165 DISTRICT ATTORNEY	1.62	501.79	346.89	301.92	1.97
1175 ASSIGNED COUNSEL					30,009.10
1185 CORONER					750.00
1325 COUNTY TREASURER - Levy	36,456,704.01	37,003,555.01	37,725,385.55	38,499,999.99	
1325 COUNTY TREASURER	327,206.04	379,091.65	320,704.04	690,247.02	450,733.01
1355 REAL PROPERTY TAX SERVICE	18,085.00	19,064.25	19,331.00	18,361.75	5,199.75
1410 COUNTY CLERK - CIVIL/RECORDS	130,344.37	66,193.10	77,641.01	129,734.99	77,177.95
1411 COUNTY CLERK - MOTOR VEHICLES	55,441.69	42,363.58	34,411.03	42,745.29	42,865.46
1430 PERSONNEL - CIVIL SERVICE	913.00	420.00	457.50	525.00	
1450 ELECTIONS	286.27	37.60			
1610 TELEPHONE SHARED SERVICE	37,253.91	37,784.71	32,330.07	43,537.61	42,710.00
1620 BUILDING & GROUNDS	1,924.60	1,924.60	21,231.83	16,763.96	20,187.31
1680 INFORMATION TECHNOLOGY	3,408.16	3,408.16	2,518.04	3,071.01	34,149.62
1985 SALES TAX	2,531,457.15	2,259,139.21	2,890,974.39	3,258,711.92	3,143,190.10
3020 EMERGENCY RSP & COMMUNICATION	202,380.07	8,421.98	8,119.58	8,855.87	10,628.07
3110 SHERIFF	8,422.46	5,504.74	6,948.86	7,177.72	6,802.57
3120 SHERIFF ROAD PATROL	9,151.00	15,811.24	1,974.46	3,536.00	23,851.70
3140 PROBATION	64,911.37	55,096.69	57,239.61	55,216.64	35,550.13
3150 JAIL	24.00	5,360.91	8,107.70	9,543.78	3,382.89
3315 STOP DWI	4,460.00	805.00	807.74	1,650.00	7,455.00
3620 SAFETY OFFICE				10.00	
4010 HEALTH DEPARTMENT ADMIN	151,684.00	215,191.44	204,284.33	190,966.53	
4011 NURSING ADMINISTRATION	32,260.16	271.34	5.00	25.10	1,838.45
4012 ENVIRONMENTAL HEALTH	35,657.91	29,210.00	29,625.00	26,630.00	33,375.00
4045 Health Education			20,798.15	79,179.32	
4046 PRE-K PHCP		61,920.42			
4050 CAC - CHILD ADVOCACY CENTER DA		66.00	25,482.49	28,799.07	2,385.00
4059 EARLY INTERVENTION PROGRAM	180,231.93	2,213.00	215,510.94	48,677.39	31,070.63
4310 MENTAL HEALTH CENTER	839,186.00	899,173.91	926,617.68	1,713,214.71	759,917.67
5610 AIRPORT	28,324.77	36,423.59	32,657.15	44,876.71	42,686.87
5630 BUS OPERATIONS	70,635.59	16,710.00	115,848.10	282,794.85	611,446.66
6010 DEPT.OF SOCIAL SERVICES ADMIN	1,261,260.54	1,142,767.69	1,092,578.87	1,480,329.84	1,327,099.28
6410 PUBLICITY/TOURISM	4,123.14	2,434.93	11,339.20	16,059.94	9,094.35
6610 SEALER OF WEIGHTS & MEASURES	120.00	120.00	740.00	590.00	120.00
6772 AREA AGENCY ON AGING	440.55	1,712.00	247.94	2,073.15	3,091.15
6774 NUTRITION	20,982.58	16,846.50	17,958.53	24,972.55	26,193.70
7110 DWYER PARK	1,425.00	75.00	1,200.00	1,800.00	2,400.00
7312 YOUTH BUREAU				2,966.00	
7989 SNOWMOBILE CLUBS	66,931.20		62,437.20	74,310.60	
8020 PLANNING		190.00			5,000.00
8740 LITTLE YORK LAKE DISTRICT				17,836.53	
Total Revenue	42,545,638.09	42,329,810.04	43,965,859.88	46,826,092.76	6,790,363.39
SPECIAL GRANT FUND					
6989 CDBG	28,385.87			259,078.91	37,573.75
6290 WIA GRANT ADMINISTRATION	28,381.47	21,356.52	24,905.40	41,505.94	38,107.09
6292 WIA EMPLOYMENT & TRAINING	46,157.46	56,949.67	61,466.02	103,966.09	91,222.02
Total Revenue	102,924.80	78,306.19	86,371.42	404,550.94	166,902.86
SELF-INSURANCE FUND - EMPLOYEE BENEFITS					
9060 HEALTH	2,514,787.23	1,703,324.46	1,922,133.96	1,729,827.20	2,480,936.73
COUNTY ROAD FUND					
5010 HIGHWAY & STREET ADMIN	16.02	8.07	63.45	12.72	33.20
5110 MAINTENANCE OF ROADS	352,669.17	447,700.74	434,107.01	390,890.25	450,708.94
9901 INTERFUND TRANSFERS	1,040,000.00	617,191.28	1,079,584.76	558,155.44	
Total Revenue	1,392,685.19	1,064,900.09	1,513,755.22	949,058.41	450,742.14
ROAD MACHINERY FUND					
5130 MACHINERY	478,277.76	459,163.91	480,032.66	437,434.37	553,972.72

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
SOLID WASTE FUND						
8160	LANDFILL	200,542.77	142,163.92	160,078.43	351,105.59	127,591.01
8161	RECYCLING	729.00	4,775.09	16,145.20	6,622.82	12,823.27
	Total Revenue	201,271.77	146,939.01	176,223.63	357,728.41	140,414.28
CAPITAL ROJECTS FUND						
5122	BRIDGE PROJECTS				(278,807.71)	
5610	AIRPORT				14,364.41	91,637.34
9900	TRANSFER TO/FROM OTHER FUNDS				(12,898.74)	11,325.96
	Total Revenue	-	-	-	(277,342.04)	102,963.30
SELF-INSURANCE FUND - WORKERS' COMPENSATION						
1710	WORKER'S COMP-SELF INSURANCE	1,174,169.21	1,758,420.51	1,764,823.40	1,771,946.70	1,671,878.75

Cortland County
Expenditure Comparison 2020 - 2024 - February

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	UNAUDITED 2023 ACTUALS	2024 ACTUALS
GENERAL FUND						
A10105	COUNTY LEGISLATURE	52,762.09	59,706.64	62,158.58	51,144.01	51,643.55
A10405	CLERK OF THE LEGISLATIVE BOARD	33,455.11	23,907.35	25,379.19	28,534.00	31,290.11
A11655	DISTRICT ATTORNEY	154,836.85	135,157.51	145,924.41	155,333.50	158,151.55
A11705	PUBLIC DEFENDER	147,931.60	150,111.90	138,248.25	182,799.88	185,502.20
A11755	ASSIGNED COUNSEL	57,704.81	55,032.08	71,440.42	79,656.02	82,494.31
A11855	CORONERS	29,510.77	22,888.37	15,842.24	22,699.63	22,956.74
A12305	COUNTY ADMINISTRATOR	24,564.68	33,756.37	29,087.63	45,915.46	63,277.20
A13105	FINANCE	112,417.60	123,145.36	122,260.77	114,696.39	92,070.50
A13205	AUDITOR	17,122.19	16,538.37	17,194.65	17,466.49	20,109.70
A13255	TREASURER	56,489.71	53,842.65	18,590.22	20,034.24	
A13555	REAL PROPERTY TAX SERVICE	48,928.66	43,052.54	42,136.25	53,689.41	49,158.92
A14105	COUNTY CLERK	113,060.76	117,985.10	109,603.87	159,320.82	130,158.76
A14115	COUNTY CLERK - MOTOR VEHICLES	84,967.81	79,830.90	82,492.52	52,091.66	84,966.22
A14205	COUNTY ATTORNEY	60,641.80	51,320.06	43,145.69	54,051.40	66,541.72
A14305	PERSONNEL - CIVIL SERVICE	63,245.67	75,289.15	73,830.30	72,445.07	102,808.11
A14505	ELECTIONS	41,724.45	38,482.43	48,363.86	41,996.90	85,513.80
A16105	TELEPHONE SHARED SERVICE	47,280.08	34,232.67	47,901.48	63,836.22	66,610.39
A16205	BUILDING & GROUNDS	374,481.82	284,777.39	289,450.58	297,300.64	315,181.09
A16805	DATA PROCESSING	115,568.96	126,499.10	126,267.50	141,653.05	181,169.52
A19855	SALES TAX	700,000.00	700,000.00	670,000.00	725,000.00	
A24905	COMMUNITY COLLEGE	6,150.67	2,478.33	4,950.33	5,949.12	2,260.66
A24955	CONTRIBUTIONS TC3	439,459.25	451,666.50	463,873.75	463,873.75	
A30205	EMERGENCY RESPONSE & COMMUNCTN	946,614.88	353,201.73	869,064.61	894,868.87	741,983.63
A31105	SHERIFF	150,036.30	145,712.27	145,892.36	173,163.41	168,096.29
A31205	SHERIFF ROAD PATROL	685,453.26	650,341.71	679,009.15	775,896.05	795,903.13
A31405	PROBATION	306,408.51	280,708.03	383,610.82	282,397.51	305,340.89
A31505	JAIL	898,961.76	806,487.32	761,109.61	892,961.48	899,599.26
A33155	STOP DWI	19,821.93	6,844.07	10,264.53	8,863.07	6,612.92
A34105	FIRE / EMERGENCY MANAGEMENT	61,289.27	29,758.51	34,310.21	50,995.42	70,638.70
A36205	SAFETY OFFICE	7,280.00	83.60	4,764.72	17,607.19	18,727.90
A40105	HEALTH DEPARTMENT	157,668.39	214,181.36	97,151.23	90,676.50	105,440.89
A40115	NURSING ADMINISTRATION	162,066.80	96,885.97	91,250.64	84,549.89	89,751.19
A40125	ENVIRONMENTAL HEALTH	97,617.84	95,347.25	100,292.84	91,500.62	115,482.03
A40455	HEALTH EDUCATION			77,426.69	169,596.82	161,008.17
A40465	PrK Supportive Hlth Svcs	29,657.83	21,044.92	50,827.01	36,889.77	11,108.38
A40505	Child Advocacy Center	45,545.52	56,522.14	54,376.73	56,734.97	65,794.91
A40595	EARLY INTERVENTION PROGRAM	167,680.43	131,462.29	161,489.58	133,410.80	148,835.97
A43105	MENTAL HEALTH CENTER	947,495.37	486,664.35	529,062.06	616,136.89	725,176.92
A56105	AIRPORT	49,360.94	36,054.61	35,677.09	32,452.73	16,961.99
A56305	BUS OPERATIONS	869,141.63	7,950.00	12,317.45	3,983.68	556,764.63
A60105	DEPT.OF SOCIAL SERVICES ADMIN	4,248,505.13	3,356,560.19	3,416,299.53	3,917,037.67	4,710,188.89
A62935	WORKFORCE INVESTMENT					549.70
A64105	PUBLICITY/TOURISM	550,093.00	575,072.26	585,368.46	551,934.57	741,171.06
A64205	PROMOTION OF INDUSTRY	110,591.00	112,250.00	113,933.25	123,048.25	129,200.75
A65105	VETERANS SERVICE AGENCY	9,924.90	9,794.23	10,194.03	11,268.52	13,055.70
A66105	SEALER OF WEIGHTS & MEASURES	11,890.13	12,975.92	13,419.96	15,831.06	17,559.21
A67725	AREA AGENCY ON AGING	194,503.45	160,382.33	167,886.59	183,004.15	192,577.34
A67745	NUTRITION	179,944.83	150,843.42	158,490.82	175,002.96	214,497.74
A69895	ECONOMIC DEVELOPMENT				50,000.00	
A71105	DWYER PARK	12,755.68	11,052.20	11,961.57	12,465.11	4,024.79
A73125	YOUTH BUREAU	198.98	392.05	305.97	3.12	822.31
A79895	SNOWMOBILE CLUBS	60,238.08		56,193.48	66,879.54	75,923.40
A80205	PLANNING	60,936.27	48,716.51	56,971.77	63,666.38	92,372.48
A87105	CONSERVATION PROGRAMS		37,500.00			
A87505	AGRICULTURE & LIVESTOCK			64,605.00	71,000.00	82,750.00
A90605	HEALTH INSURANCE	926,190.00	867,069.00	876,776.00	902,048.23	979,850.67
A97105	DEBT SERVICE	399,773.25	36,533.00	407,596.50	34,323.00	33,201.00
A99015	I/F Transfer to/from D	1,040,000.00	617,191.28	1,079,584.76	558,155.44	
A99505	TRANSFER TO CAPITAL PROJECTS				(12,898.71)	11,325.96
	Total Expenditures	16,189,950.70	12,095,283.29	13,765,627.51	13,984,942.62	14,094,163.85

Attachment: February 2024 Committee Reports (12113 : February Finance Reports)

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
SPECIAL GRANT FUND						
CD69895	CDBG	28,385.87			86,000.00	25,239.74
CD62905	WIA - GRANT ADMIN EXPENSES	29,007.04	25,472.80	26,498.27	27,477.29	32,138.50
CD62925	WIA - E & T	56,538.34	68,869.30	67,924.45	73,048.45	95,563.08
	Total Expenditures	113,931.25	94,342.10	94,422.72	186,525.74	152,941.32
SELF-INSURANCE FUND - EMPLOYEE BENEFITS						
CH90605	HEALTH	1,219,880.33	1,511,329.32	1,504,400.01	1,718,620.61	2,348,239.79
COUNTY ROAD FUND						
D33105	TRAFFIC DIVISION	5,355.97	4,444.47	5,277.54	6,719.28	8,322.29
D50105	HIGHWAY ADMINISTRATION DIV.	88,450.35	87,165.98	78,996.17	83,493.88	105,104.92
D50205	HIGHWAY ENGINEERING DIVISION	12,651.44	13,931.40	12,850.16	13,031.92	1,214.06
D51105	HIGHWAY MAINTENANCY DIV.	1,188,956.28	1,268,459.57	1,199,375.17	1,160,189.96	1,341,728.73
D51125	HIGHWAY PROJECTS	8,606.65	7,610.84		1,232.10	309.58
D97105	DEBT SERVICE	161,148.94	17,192.00	154,657.34	16,152.00	15,624.00
	Total Expenditures	1,465,169.63	1,398,804.26	1,451,156.38	1,280,819.14	1,472,303.58
ROAD MACHINERY FUND						
E51305	HIGHWAY ROAD MACHINERY	267,090.85	211,094.14	288,823.60	690,155.72	597,771.16
E97105	DEBT SERVICE	123,816.31		128,601.45		
	Total Expenditures	390,907.16	211,094.14	417,425.05	690,155.72	597,771.16
SOLID WASTE FUND						
EL81605	LANDFILL	176,025.98	162,635.20	159,011.89	156,766.15	201,196.87
EL81615	RECYCLING	212,490.09	50,305.57	81,226.39	76,515.03	67,842.28
EL97105	DEBT SERVICE	662,317.87		679,455.45		
	Total Expenditures	1,050,833.94	212,940.77	919,693.73	233,281.18	269,039.15
CAPITAL ROJECTS FUND						
HH16205	BUILDINGS & GROUNDS PROJECTS					51,300.00
HH51225	BRIDGE PROJECTS		25,406.38	782,213.85		
HH56105	AIRPORT MASTER PLAN UPDATE					118,776.04
HH71105	DWYER PARK CAPITAL EXPENSE	3,027.70				
	Total Expenditures	3,027.70	25,406.38	782,213.85	-	170,076.04
SELF-INSURANCE FUND - WORKERS' COMPENSATION						
S17105	LIABILITY INSURANCE RESERVE	122,141.05	1,266,093.87	1,188,574.00	1,242,981.04	84,895.80

Cortland County					
Reserve Funds				UNAUDITED	
				12/31/2023	2/29/2024
Reserve Title	**Authorizing Resolution**	**Purpose**	**Funding**	**Balance**	**Balance**
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	255,764.11	257,926.63
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,293,630.84	1,304,568.66
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	3,420,228.86	3,449,147.34
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	17,299.32	15,799.86
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,670.74	43,672.17
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	4,568.70	4,568.70
Debt Reduction Reserve	226-18	Reduce debt	Funding for this reserve was ended with 294-20 as the County currently does not have any debt it can "pre-pay" or pay-off	83,129.98	83,832.85
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	143,621.02	143,625.74
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	67,633.23	68,207.19
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	30,380.71	30,637.58
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	92,070.94	92,849.41
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	42,467.47	42,826.54
Farmland Protection Reserve	124-07	Monitoring Farmland Protection grants	Stewardship monies from farmland protection grant	48,458.63	48,868.36
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	584.45	589.39
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Secton 5311 funding	22,904.36	23,098.02
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,672,673.34	931,502.28
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	424,641.19	428,231.59
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	4,898,316.40	4,939,732.29
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	198,618.17	197,911.71

Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	8,915.19	8,990.57
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	228,527.15	230,459.38
Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	8,558.13	8,630.49
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing $100,000 or more	Assigned fund balance over $750,000	895,758.27	902,874.92
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,172,882.13	1,490,551.63
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	681,547.93	842,058.09
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	$764,234.95 to CVB in 2025, $82,352.34 County admin in 2024 and $84,914.99 in 2025.				

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

CORTLAND COUNTY, NEW YORK

MUNICIPAL DEBT BASICS

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March 19, 2024

THE KEY STEPS ARE…..

1. Legal Requirements
2. Preparation of a Financing Plan
3. Borrowing
4. Debt Service Schedules/Payments
5. Post Issuance Compliance

ESSENTIAL PROFESSIONALS FOR A SUCCESSFUL BORROWING

1. **Legislature** Determines need and approves proceeding.
2. **Administration** works with Municipal Advisor to effectuate borrowing.
3. **Architect/Engineer** determines cost.
4. **Municipal Advisor** provides financing plan options. Markets debt issuance.
5. **Bond Counsel** ("Red Book") drafts resolutions, borrowing documents and provides **Legal Opinion** to purchaser.
6. **Local Attorney** reviews contracts and County, etc. law provisions.

Legal Requirements

Role and Responsibility of Bond Counsel

- Counsel will insure that all correct steps are taken
- Fiscal Advisors works in conjunction with counsel
- One of the few areas of legal practice where your lawyer will give you a written opinion.
- The debt is the legal, valid and binding obligation of the issuer for which the taxing power of the issuer has been validly pledged.
- The interest on the debt obligation is excludable from gross income of the holders thereof under Section 103 of the Internal Revenue Code of 1986, as amended.

SEQRA Compliance

State Environmental Quality Review Act

- Don't just complete SEQRA, complete SEQRA properly.
- Coordination/Communication between Architect, Engineer, Local Counsel and Bond Counsel is paramount.
- Hold a SEQRA meeting or conference call ASAP once the scope of the project is determined.
- SEQRA must be completed PRIOR to adoption of a bond resolution/ordinance.
- Define Action – Type I, II or Unlisted?
- Type II under Part 617.5(c)(1) – "maintenance or repair involving no substantial changes in an existing structure or facility".

Adoption of a Bond Resolution

- Have Bond Counsel draft resolution. Total project cost and funding sources (borrowed, cash, reserves, grants)
- Should match what is in SEQRA.
- Sets the PPU- period of probable usefulness or the maximum borrowing term of the project.
- Resolution approves short term and long-term borrowings.
- Sample Elements of Bond Resolution (See LFL Sec 32 for elements).
- Authorizes the Municipality to undertake the project.
- Set Maximum Estimated Cost of Project (don't go too low).
- Maybe subject to permissive referendum (30 days) and always subject to estoppel (20 days)

Preparation of Financing Schedule

- Ø Determine cash flow needs
  - Ø With the assistance of municipal advisor & architect.

- Ø Set a course for financings
  - ØSmaller projects - go straight to long term bonds where construction costs are relatively certain and construction schedule is short.
  - ØLarger projects – issue Bond Anticipation Notes (BANs), commence/complete construction, issue long term bonds when costs are final.

Types of Financing

- Short-Term (Bond Anticipation Notes – BAN)
  - one year or less
  - Allows time for project to take place prior to permanent
  - Flexibility
  - With short term typically these do not have an early payment option
  - When one year or BAN matures it must be: paid off, renewed with paydown or converted to a bond

- Would you always bond if rates are good? Not always
  - BANs allow you to get closer to a real cost of the project and finance the right amount
  - Generally BANs have a lower rate than bonds
  - BANs do have lower costs to issue
  - Grants or other funding sources

Types of Financing

- Long-Term (Serial Bonds)
  - Financing will be fixed and final once sale is complete
    - Interest rates can vary per maturity, but debt is fixed not variable rate
  - Want to certain on payment term/amount
  - Principal payments are yearly
  - Interest payments are semi-annually
  - Bonds will have an early payment option (call feature)
    - Typical call feature is 8 years
    - Bond dated 5/1/24, fist date of early payment is 5/1/32
    - Can it be shorter?

Sale Options

- Ø In excess of $5M, public sale requirements apply (LFL Sec 58).

- Ø Less than $5M, private sale is permissible.
  - Ø With private sale, issuer is encouraged to seek at least 3 bids from local banks and pursue lowest interest expense.

- Ø When bids gathered, send results to Bond Counsel.

Sale Options

- Most instances competitive sale option is best
  - Full transparency
  - Maximum bidders contacted
  - Lowest bid on that day wins

- Negotiated sale - negotiate with a bank of institution
  - Can be beneficial for refinancings
  - Troubled credit
  - Story bonds

Structuring Options – Local Finance Law Restrictions

- The maximum repayment period, Period of Probable Usefulness (PPU), from the date of the first borrowing of the Authorization is set in the Local Finance Law LFL §11.00.
- Principal repayment must begin within 24 months after the date of the first series borrowing against a given authorization.
- Once a principal payment is made, no more than 12 months may elapse before the next payment.
- All principal must be paid by the end of the Period of Probable Usefulness without violating the 50% Rule or level or declining debt service rule.
- Bond Anticipation Notes (BANS) may be used and renewed up to 5 years. Transition to Serial Bonds is REQUIRED by the end of the 5th Year if a longer repayment period is used.

Structuring Options – Local Finance Law Restrictions (cont.)

- An issuer can use level or declining debt service, OR 50% Rule when structuring a bond issue. You can look at a bond issue as a whole OR you can look at it project by project.
- Level or declining debt service: Debt service (principal and interest) is declining from year to year. Level debt service is where the difference between the lowest year of debt service and the highest year of debt service is no more than a $10,000 difference or 5% difference.
- 50% Rule: No subsequent principal payment in a repayment plan may be more than 1.5 x the smallest PRIOR principal payment .

Both structure options prevent balloon payments

Level Debt vs. 50% Rule

LEVEL DEBT				
Average Life:	*12.23 Years*			
			Estimated	*Total*
	Balance	*Principal*	*Interest*	*Debt*
Year	*Outstanding*	*Payment*	*4.25%*	*Service*
1	25,000,000	0	1,062,500	1,062,500
2	25,000,000	880,000	1,062,500	1,942,500
3	24,120,000	920,000	1,025,100	1,945,100
4	23,200,000	960,000	986,000	1,946,000
5	22,240,000	1,000,000	945,200	1,945,200
6	21,240,000	1,040,000	902,700	1,942,700
7	20,200,000	1,085,000	858,500	1,943,500
8	19,115,000	1,130,000	812,388	1,942,388
9	17,985,000	1,180,000	764,363	1,944,363
10	16,805,000	1,230,000	714,213	1,944,213
11	15,575,000	1,280,000	661,938	1,941,938
12	14,295,000	1,335,000	607,538	1,942,538
13	12,960,000	1,395,000	550,800	1,945,800
14	11,565,000	1,455,000	491,513	1,946,513
15	10,110,000	1,515,000	429,675	1,944,675
16	8,595,000	1,580,000	365,288	1,945,288
17	7,015,000	1,645,000	298,138	1,943,138
18	5,370,000	1,715,000	228,225	1,943,225
19	3,655,000	1,790,000	155,338	1,945,338
20	1,865,000	1,865,000	79,263	1,944,263
TOTALS		25,000,000	13,001,175	38,001,175

Min. Payment	1,941,938
Min + 5%	2,039,034
Max Pmt.	1,946,513

50% Rule				
Average Life:	*11.68 years*			
			Estimated	*Total*
	Balance	*Principal*	*Interest*	*Debt*
Year	*Outstanding*	*Payment*	*4.25%*	*Service*
1	25,000,000	0	1,062,500	1,062,500
2	25,000,000	1,000,000	1,062,500	2,062,500
3	24,000,000	1,000,000	1,020,000	2,020,000
4	23,000,000	1,000,000	977,500	1,977,500
5	22,000,000	1,250,000	935,000	2,185,000
6	20,750,000	1,250,000	881,875	2,131,875
7	19,500,000	1,250,000	828,750	2,078,750
8	18,250,000	1,250,000	775,625	2,025,625
9	17,000,000	1,250,000	722,500	1,972,500
10	15,750,000	1,250,000	669,375	1,919,375
11	14,500,000	1,250,000	616,250	1,866,250
12	13,250,000	1,250,000	563,125	1,813,125
13	12,000,000	1,500,000	510,000	2,010,000
14	10,500,000	1,500,000	446,250	1,946,250
15	9,000,000	1,500,000	382,500	1,882,500
16	7,500,000	1,500,000	318,750	1,818,750
17	6,000,000	1,500,000	255,000	1,755,000
18	4,500,000	1,500,000	191,250	1,691,250
19	3,000,000	1,500,000	127,500	1,627,500
20	1,500,000	1,500,000	63,750	1,563,750
TOTALS		25,000,000	12,410,000	37,410,000

Borrowing

THE DEBT ISSUANCE PROCESS

Key Tasks
(in chronological order)

Debt Instrument	Activity
BAN and/or SB	Ø Draft Official Statement and Supporting Documents to Working Group
SB only	Ø Rating call to take place with Rating Agency
SB only	Ø Full and Summary Notice of Bond Sale from Bond Counsel Ø Notice of Bond Sale Sent to Local Newspaper(s) and Bond Buyer for Publication Ø Debt Statement Prepared and Mailed to Client for Signature
BAN and/or SB	Ø Official Statement Comments Due from Working Group
BAN and/or SB	Ø Print Official Statement and Notice of Sale
BAN and/or SB	Ø Mail Official Statement and Notice of Sale
SB only	Ø Debt Statement returned to Corporate Headquarters (Syracuse)/Signed Debt Statement to State Comptroller
	Ø Advertisement of Notice of Bond Sale
BAN and/or SB	Ø Sale at 11:00 o'clock A.M. at Fiscal Advisors & Marketing, Inc. (Syracuse)
BAN and/or SB	Ø Final Official Statements mailed
BAN and/or SB	Ø Time frame in which Closing Documents from Bond Counsel to be received by client. Ø Bond Counsel will correspond with the District as to when the Chief Fiscal Officer and the District Clerk will need to be available during this time frame to sign the closing documents.
BAN and/or SB	Ø Documents received from Bond Counsel must be delivered to The Depository Trust Company (DTC) on this date. (Only if issue will be closed through DTC)
BAN and/or SB	Ø Delivery of Proceeds

The Sale – FA handles

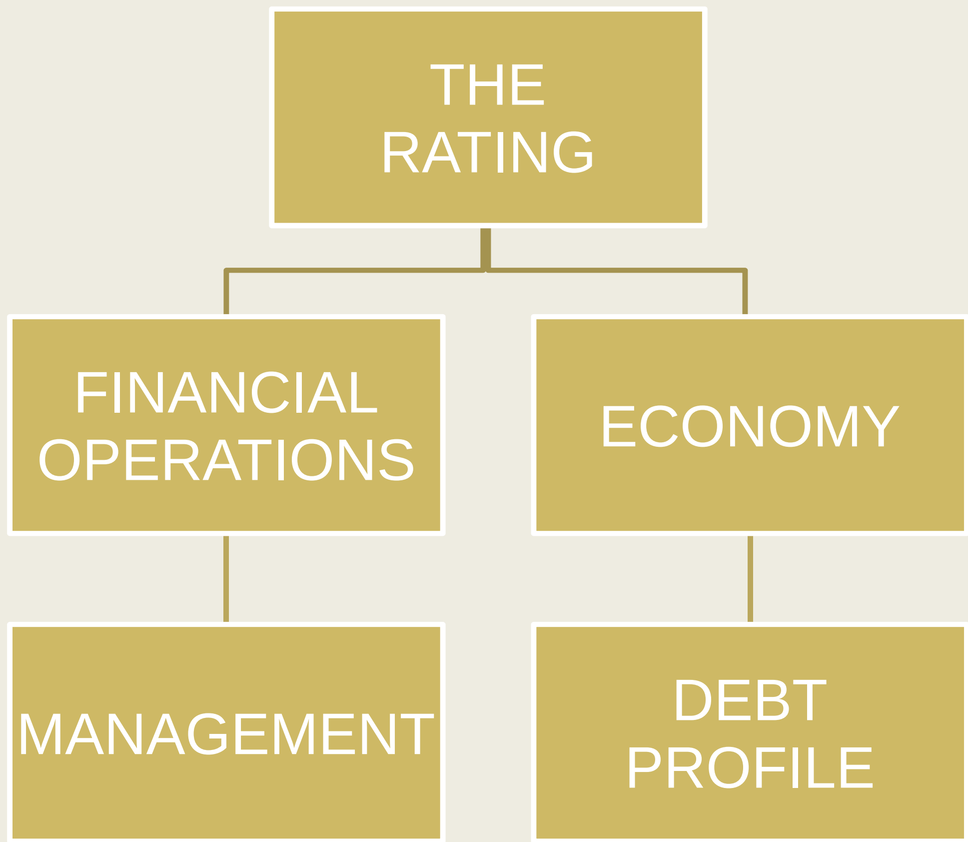
- Bidders submit a “sealed” bid via fax or electronic bidding platform.
- Municipal Advisor reviews bids for compliance with terms set forth in the Notice of Sale.
- Bid results are discussed with the issuer and issuer makes an award to the lowest bidder that is in compliance with the Notice of Sale.
- Any adjustments to maturities for compliance with local finance law (i.e. level debt) are made.
- Results are forwarded to Bond Counsel for preparation of closing documents.
- There is an open auction platform available:
  - For bonds must meet certain criteria
  - For BANs can be beneficial for larger issues and timing dependent

The Official Statement

- Purpose: Provide Investors with all material information related to the issuer and the debt being offered. This includes Demographics, Economy, Financial Condition, Debt Profile, Legal, etc.
- Under the U.S. Security and Exchange Commission's Rule 10b-5, it is unlawful for the issuer of a municipal security to make an untrue statement of a material fact or to omit to state a material fact resulting in fraud or deceit. Accordingly, the Official Statement must disclose material information about the securities to allow investors to make informed decisions.
- The issuer of a security has the primary legal responsibility for the accuracy and completeness of information in the disclosure document (Official Statement) and may be held primarily liable under the federal securities laws for misleading disclosure.

Bond Ratings

Key Rating Factors



Rating Definitions

- Aaa/AAA/AAA: Best credit quality.
- Aa/AA/AA: High credit quality.
- A/A/A: Upper medium grade obligations.
- Baa/BBB/BBB: Medium grade obligations.
- Ba/BB/BB: Speculative credit elements.
- B/B/B: Lack characteristics of a desirable investment.

Rating Agency Criteria

- Ø Four Major Rating Factors
  - Ø Financial Operations
    - Ø Balance Sheet and Income Statement Review
      -Typically have a 5 years overview
    - Ø Budget vs. Actual
    - Ø General Fund balance as % of Expenditures
  - Ø Debt Profile
    - Ø Debt Burden (Total debt as % of full value)
    - Ø Debt per Capita (Total debt divided by population)
    - Ø Debt Service Expense as % of Total Expenses
    - Ø Purpose of Debt Issue
    - Ø Any specific sources of revenue to offset debt service?

Rating Agency Criteria (cont.)

- Economy
  - Tax Base makeup and changes
  - Economic Development Objectives
  - Largest Employers
  - Type of Economy (Service, Manufacturing, Tourist)

- Management
  - Team approach is very important
  - Longevity of managers
  - Relationship between Board and administration

- There are Medians that can be used and benchmarks but all ratings are unique to an issuer – Cortland County current rating – A+ stable outlook

The Closing

- Ø Closing date is when funds will be deposited in the County's account – time this prior when funds are needed for the project

- Ø Bond Counsel will draft closing documents (allow ample notice).
  - ØTypically 2 weeks between sale and closing
  - ØCan be up to 20 different documents at closing

- Ø Municipality signatures required:
  - ØClerk and "Chief Fiscal Officer"
  - ØEnsure people will be available for signing

Post Issuance Compliance
Federal Tax

- The IRS regularly audits municipalities
- Record Retention
- Detailed Cost Accounting
  - You should be able to trace bond/note proceeds until they are expended.
- Monitor Private Business Use -5 percent limit on private business use.
- Unexpended Proceeds
  - Strict IRS rules apply.

- How to make it right with the IRS if something goes wrong – FA and Bond Counsel are there to help

SEC Continuing Disclosure – SEC Rule 15c2-12

- Continuing Disclosure Agreement signed at closing contained a promise to annually update the financial and operating data included in your Official Statement and file that updated information and your audited financial statements on Municipal Securities Rulemaking Board's EMMA service.
- Fiscal Advisors is already providing this for all outstanding bond issues, any new issue would be added to the filing. There is no increase in cost by adding additional bonds.
- SEC is taking this very seriously.
- Banks/underwriters will review your compliance carefully and may not bid on or close your bond issue unless or until the municipality makes required or missing filings.

SEC Compliance

SEC is taking this very seriously.

Banks/underwriters will review your compliance carefully and may not bid on or close your bond issue unless or until the municipality makes required or missing filings.

Thank you!

QUESTIONS?

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FISCAL ADVISORS & MARKETING, INC.

Cortland County
Administrative Policy Manual

Whistleblower Protection Policy

Policy/Procedure Number: 01.016

Modified Date (s): 4/1/2015

Resolution No.: *104-15*

Effective Date:
Next Review:

Objective: This policy is intended to encourage and enable employees and others to raise serious concerns internally so that Cortland County can address and correct improper actions.

Reference (All applicable federal, state, and local laws):

Legislative Policy Statement: This policy is intended to support the reporting of suspected illegal activities or other improper actions and to protect officers and employees from retaliation who, in good faith, have reported a concern of improper governmental action.

Responsible Department: County Attorney; Personnel; County Administrator; County Auditor

General Information:

I. Definitions:

Good faith: Good faith is evident when a report is made without malice or consideration of personal benefit and the whistleblower has a reasonable basis to believe that the report is true and reasonably believes that it constitutes a potential improper action.

Whistleblower: An employee who in good faith makes a report concerning suspected improper action by a Cortland County employee, officer, Board member, Legislator or volunteer.

Employee: All staff, officers and legislators employed at Cortland County whether full-time, part-time, employed pursuant to contract, employees on probation, and temporary employees.

Improper action: Examples of an improper action include but are not limited to fraud, including misappropriation of assets and fraudulent financial reporting, violations of laws or regulations, and violations of the Cortland County Code of Ethics or other County policies.

II. Policy:

It is the responsibility of all board members, officers, legislators, employees and volunteers to report concerns about suspected violations of Cortland County's code of ethics, suspected violations of laws or regulations that govern Cortland County's operations, or suspicion of any other improper actions.

It is contrary to the values of Cortland County for anyone to retaliate against any board member, officer, department head, legislator, employee or volunteer who in good faith reports a suspected ethics violation, a suspected violation of law such as a complaint of discrimination, suspected fraud, a suspected violation of any regulation governing the operations of Cortland County, or suspicion of any other improper action. An employee who retaliates against someone who has reported a suspected violation or other improper action in good faith is subject to discipline up to and including termination of employment. A legislator who retaliates against someone who has reported a suspected violation or other improper action in good faith may be subject to further action by the Legislative Chair or Legislative Committee Chair as deemed necessary and prudent.

III. Procedure:

Cortland County has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Personnel Director. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor, department head or the Personnel Director.

Supervisors and department heads are required to report complaints or concerns about suspected ethical and legal violations in writing to the Cortland County Attorney within two business days. For complaints or concerns regarding accounting matters, internal controls or alleged financial improprieties, supervisors and department heads shall report in writing to the County Auditor within two business days.

The County Attorney is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The County Attorney will advise the Personnel Director, County Administrator, Government Operations Committee, and the Legislative Chair of all complaints and their resolution.

The County Auditor is responsible for investigating reported compliance activity relating to accounting matters or alleged financial improprieties. The County Auditor shall immediately notify the Finance & Administration Committee Chair, the Legislative Chair, the County Administrator, and the Director of Finance of any concerns or complaints regarding municipal accounting practices, internal controls, auditing, or alleged financial improprieties and advise the Finance & Administration Committee of all matters and their resolution.

Anyone filing a written complaint concerning a suspected violation or other improper action must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Reports of suspected violations or other improper action may be submitted on a confidential basis by the whistleblower. Reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

The officer investigating a matter will notify the whistleblower and acknowledge receipt of the reported suspected violation or other improper action. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Cortland County
Administrative Policy Manual

Whistleblower Protection Policy

Policy/Procedure Number: 01.016 **Modified Date (s):** 4/1/2015

Resolution No.: *104-15* **Effective Date:**
Next Review:

Objective: This policy is intended to encourage and enable employees and others to raise serious concerns internally so that Cortland County can address and correct ~~inappropriate~~improper ~~conduct and~~ actions.

Reference (All applicable federal, state, and local laws):

Legislative Policy Statement: This policy is intended to support the reporting of suspected illegal activities or other improper actions and to protect officers and employees from retaliation who, in good faith, have reported a concern of improper governmental action.

Responsible Department: County Attorney; Personnel; County Administrator; County Auditor

General Information:

I. Definitions:

Good faith: Good faith is evident when a report is made without malice or consideration of personal benefit and the whistleblower has a reasonable basis to believe that the report is true and reasonably believes that it constitutes a potential improper action.

Whistleblower: An employee who in good faith makes a report concerning suspected improper action by a Cortland County employee, officer, Board member, Legislator or volunteer.

Employee: All staff, officers and legislators employed at Cortland County whether full-time, part-time, employed pursuant to contract, employees on probation, and temporary employees.

Improper action: Examples of improper action include but are not limited to fraud, including misappropriation of assets and fraudulent financial reporting, violations of laws or regulations, and violations of the Cortland County Code of Ethics or other County policies.

II. Policy:

~~This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Cortland County can address and correct inappropriate conduct and actions.~~ It is the responsibility of all board members, officers, legislators, employees and volunteers to report concerns about suspected violations of Cortland County's code of ethics, ~~or~~ suspected violations of laws or regulations that govern Cortland County's operations, or suspicion of any other improper actions.

It is contrary to the values of Cortland County for anyone to retaliate against any board member, officer, department head, legislator, employee or volunteer who in good faith reports a suspected ethics violation, ~~or~~ a suspected violation of law~~,~~ such as a complaint of discrimination, ~~or~~ suspected fraud, ~~or~~a suspected violation of any regulation governing the operations of Cortland County, or suspicion of any other improper action. An employee who retaliates against someone who has reported a suspected violation or other improper action in good faith is subject to discipline up to and including termination of employment. A ~~volunteer or~~ legislator who retaliates against someone who has reported a suspected violation or other improper action in good faith may be subject to further action by the ~~appropriate Department Head,~~ Legislative Chair or Legislative Committee Chair as deemed necessary and prudent.

III. Procedure:

Cortland County has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Personnel Director. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor, department head or the Personnel Director.

Supervisors and department heads are required to report complaints or concerns about suspected ethical and legal violations in writing to the Cortland County Attorney within two business days~~, who has the responsibility to investigate all reported complaints~~. For complaints or concerns regarding accounting matters, internal controls or alleged financial improprieties, supervisors and department heads shall report in writing to the County Auditor within two business days.

~~The Cortland County Attorney shall act as the Compliance Officer.~~ The ~~Compliance Officer~~County Attorney is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The ~~Compliance Officer~~County Attorney will advise the Personnel Director, County Administrator, Government Operations Committee, and the Legislative Chair of all complaints and their resolution.

Cortland County
Administrative Policy Manual

The County Auditor ~~and will report at least annually to the Budget & Finance Committee of the Legislature on~~is responsible for investigating reported compliance activity relating to accounting matters or alleged financial improprieties.

~~In the event that the County Attorney is unable to act as the Compliance Officer, whether based on conflict, unavailability or other circumstance, the Assistant County Attorney will assume the role as Compliance Officer.~~

~~Cortland County's Compliance Officer~~The County Auditor shall immediately notify the ~~Budget &~~ Finance & Administration Committee Chair, the Legislative Chair, the County Administrator, and the Director of Finance of any concerns or complaints regarding municipal accounting practices, internal controls, ~~or~~ auditing, or alleged financial improprieties and ~~work~~advise ~~with~~ the Finance & Administration Committee ~~until the~~of all matters ~~is resolved~~and their resolution.

Anyone filing a written complaint concerning a ~~violation or~~ suspected violation or other improper action must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Reports of~~Violations or~~ suspected violations or other improper action may be submitted on a confidential basis by the whistleblower~~complainant~~. Reports ~~of violations or suspected violations~~ will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

~~Cortland County's Compliance Officer~~The officer investigating a matter will notify the whistleblower~~person who submitted a complaint~~ and acknowledge receipt of the reported ~~violation or~~ suspected violation or other improper action. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

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

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

February 2024 Quarterly Update

Summary of Reports Drafted for Discussion

- **Claims audit report for the period of July 1, 2023 – December 31, 2023 –** For the six month period, reviewed approximately 3,700 checks totaling approximately $26.7M and reviewed approximately ninety external wires totaling approximately $12.6M. This population included all disbursements by the County Treasurer's office for the following significant funds: General, Capital, Road & Machinery, County Road, and Solid Waste / Recycling. During the period, thirty-three disbursements totaling approximately $38,900 were disallowed. Each disallowed disbursement was discussed with the respective department which provided corrective action(s) for the related process issue.

  Additionally, noted that approximately 13% of disbursements during the six month period lacked a valid purchase order where required. Also, in terms of dollar value, approximately 7% of total disbursements lacked a valid PO where required. In response to this and to the comment regarding purchase order compliance identified in the County's external audit report, my office has drafted a set of written consequences to be added as an addendum to the County's purchasing policy. This draft is being reviewed with the Director of Finance, County Administrator, and the Chair of the Finance & Administration committee and will be discussed at an upcoming committee meeting.

  Also, presented below is a comparative summary of claims denied by my office through the claims audit process:

	FY 2020	FY 2021	FY 2022	FY 2023
# of claims denied	16	19	32	54
Total $ amount	$76,800	$61,200	$56,800	$58,500

Other Items

- A draft 2024 schedule for the Audit department has been prepared and reviewed with the Chair of the Finance & Administration committee and the Chair of the Legislature. The schedule is preliminary and subject to change and is also subject to input from the Finance & Administration committee and its Chair and the Chair of the Legislature.

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.

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	Cafeteria/Age Well Center	
Weights & Measures	Highway/Airport/Landfill	Landfill/Recycling
Employment & Training	Mental Health	Health insurance
Personnel	Workers Comp - Tails	Personnel - Vacancies