Finance & Administration Committee

Committee Meeting

~ Minutes ~

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

Tuesday, April 16, 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		10:50 AM
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		11:06 AM
William McGovern	Cortland County, NY	Committee Vice-Chair	Present		
Cathy Bischoff	Cortland County, NY	Committee Chair	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		
Jack Hess	Cortland County, NY	Director of Information Technology	Present		
Rich Cunningham	Thoma Development Consultants		Present		
Ryan Harriott	Thoma Development Consultants		Present		
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present		
Andrea Herzog	Cortland County, NY	Director of Finance	Present		
Mark Helms	Cortland County, NY	Sheriff	Present		
Wesley Foley	Cortland County, NY	Director, Weights & Measures	Present		
Laurie Leonard	Cortland County, NY	Personnel Officer	Present		
Margaret Mellott	Cortland Standard	Reporter	Present		
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Remote	9:22 AM	
Nicole Compton	Cortland County, NY	Paralegal	Remote		
Carlita Withers	Cortland County, NY	Deputy Director of Finance	Remote		

MINUTES

1. Finance & Administration Committee - Committee Meeting - Mar 19, 2024 9:00 AM

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

2. Finance & Administration Committee - Special Meeting - Mar 28, 2024 3:30 PM

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

Resolutions

AGENDA ITEM NO. 1 – Resolution Authorizing Tompkins County Development Corporation Issuance of Bonds

RESULT:	**APPROVED [UNANIMOUS]** **Next: 4/25/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF **RESOLUTION NO.**

Resolution Authorizing Tompkins County Development Corporation Issuance of Bonds

RESOLUTION OF THE CORTLAND COUNTY LEGISLATURE, AS THE ELECTED LEGISLATIVE BODY OF CORTLAND COUNTY, NEW YORK, IN ACCORDANCE WITH SECTION 147(F) OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED (THE "CODE"), APPROVING THE ISSUANCE BY THE TOMPKINS COUNTY DEVELOPMENT CORPORATION OF UP TO $8,350,000 MAXIMUM PRINCIPAL AMOUNT OF REVENUE BONDS (CAYUGA MEDICAL CENTER AT ITHACA, INC. PROJECT), SERIES 2024 OF WHICH UP TO $2,100,000 PRINCIPAL AMOUNT SHALL BE USED TO FINANCE THE PORTION OF THE PROJECT (AS DEFINED HEREIN) COMPRISING THE CORTLAND FACILITY (AS DEFINED HEREIN)

WHEREAS, the Cortland County Legislature (the "Legislature"), as the elected legislative body of Cortland County, New York (the "County") has been advised by the Tompkins County Development Corporation (the "Issuer") that, in order to assist in the financing of a certain portion of the Project (as defined below) for the benefit of Cayuga Medical Center at Ithaca, Inc., a New York not-for-profit corporation and an organization described in Section 501(c)(3) of the Code (the "Company"), the Issuer proposes to issue, contingent upon the adoption of this Resolution, its Tax-Exempt and/or Taxable Revenue Bonds (Cayuga Medical Center at Ithaca, Inc. Project), Series 2024 in the aggregate principal amount not to exceed $8,350,000 (the "Series 2024 Bonds"), for which up to $2,100,000 in Series 2024 Bonds are to be issued to finance certain costs in connection with the portion of Project (defined below) comprising the Cortland Facility; AND

WHEREAS, the Project consists of: (A) (i) in the maximum principal amount of $2,100,000, the acquisition of an approximately 9,019 square foot facility located at 1129 Commons Avenue Town of Cortlandville, Cortland County, New York for hospital facilities (being more particularly described as tax parcel No. 86.09-05-01.000) (the "Cortland Facility") and (ii) in the maximum principal amount of $800,000, the acquisition and installation in and around the Institution's hospital facility located at 101 Dates Drive, Town of Ithaca, Tompkins County, New York, of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Cortland Facility, the "2024 Facility") and (B) in the maximum principal amount of $5,450,000, the refinancing of the outstanding principal amount Tompkins County Development Corporation Tax-Exempt Revenue Bonds (Cayuga Medical Center at Ithaca, Inc. Project), Series 2013 issued in the original principal amount of $25,000,000 (the "Series 2013 Bonds"), the proceeds of which were used to finance a certain project (the "Series 2013 Project") consisting of: (a) the construction, reconstruction and installation of improvements to the Institution's existing approximately 309,000 square-foot main hospital facility located at 101 Dates Drive, Ithaca, New York (the "Existing Facility"), such improvements consisting of: (i) an approximately 14,300 square-foot addition to accommodate an expansion of the Institution's Surgical Center, and the reconstruction, renovation and redesign of an approximately 15,100 square-foot area within the existing Surgical Center, (ii) the construction of an approximately 21,918 square-foot addition to accommodate an expansion of the Institution's Pathology and Laboratory Department, and the reconstruction, renovation and redesign of an approximately 1,558 square-foot area within the existing Pathology and Laboratory Department, (iii) the construction of an approximately 500 square-foot addition to accommodate an expansion of the Institution's Obstetrics and Gynecology Department, and the reconstruction, renovation and redesign of an approximately 19, 160 square-foot area within the space formerly occupied by the Pathology and Laboratory Department to accommodate the Obstetrics and Gynecology Department, (iv) the reconstruction, renovation and redesign of certain other existing areas and departments including, but not limited to, Endoscopy, Oncology, Pediatrics, Central Sterile Supply, Would, Information Systems, Pain Management, Sleep Center, and Infusion (collectively, the "2013 Improvements"); (b) the acquisition and installation in and around the Existing Facility, the 2013 Improvements and the Institution's urgent care located at 10 Arrowhead Drive, Ithaca, New York of certain medical equipment and other items of machinery, equipment and tangible personal property (the "2013 Equipment", and collectively with the 2013 Improvements, the "2013 Facility"); and (c) paying certain costs and expenses incidental to the issuance of the 2013 Bonds; and (C) paying certain costs and expenses incidental to the issuance of the Bonds (the costs associated with items (A) through (C) above being hereinafter collectively referred to as the "Project Costs"); AND

WHEREAS, the initial owner of the 2013 Facility and the 2024 Facility is and will be the Company, financed with the proceeds of the Series 2024 Bonds; AND

WHEREAS, pursuant to Article 8 of the New York Environmental Conservation Law and the regulations promulgated thereto at 6 N.Y.C.R.R. Part 617 (collectively referred to as "SEQRA"), the Issuer determined that the Project constitutes a "Type II Action" as said term is defined in SEQRA, and therefore no further action is required to be taken under SEQRA; AND

WHEREAS, pursuant to Section 147(f) of the Code, interest on the Series 2024 Bonds will not be excluded from gross income for Federal income tax purposes unless the issuance of the Series 2024 Bonds and the portion thereof to be applied to finance the portion of the Project comprising the Cortland Facility is approved by the County Legislature after a public hearing to consider both the issuance of the Series 2024 Bonds and the nature and location of the facilities located within the County financed therewith has been conducted following reasonable public notice; AND

WHEREAS, the Issuer held a public hearing, upon proper notice, on behalf of itself and Cortland County on April 9, 2024, in accordance with the Notice of Public Hearing published on March 28, 2024 in *The Ithaca Journal* and *The Cortland Standard*, the Issuer held such a public hearing upon proper notice in compliance with the Code; AND

WHEREAS, to aid the Legislature in its deliberations, the Issuer has made available to the members of the Legislature prior to this meeting (a) the Company's application to the Issuer for financial assistance; (b) the notice of public hearing published in *The Ithaca Journal* and *The Cortland Standard*, (c) the minutes of such public hearing held on April 9, 2024; and (d) the Issuer's Bond Resolution, adopted on April 10, 2024, with respect to the proposed issuance of the Series 2024 Bonds; AND

WHEREAS, the Legislature, after due consideration of the foregoing, as the "applicable elected representative" of Cortland County, New York, within the meaning of Section 147(f)(2)(E) of the Code, desires to approve the issuance of the Series 2024 Bonds and the application of up to $2,100,000 principal amount thereof to finance or refinance the portion of the Project comprising the Cortland Facility, provided the principal, premium, if any, and interest on the Series 2024 Bonds shall be special obligations of the Issuer and shall never be a debt of the State of New York (the "State") or any political subdivision thereof including, without limitation, Cortland County, New York and neither the State nor any political subdivision thereof including, without limitation, Cortland County, New York shall be liable thereon; NOW THEREFORE BE IT

RESOLVED, by the Cortland County Legislature as follows:

Section 1. For the purpose of satisfying the approval requirement of Section 147(f) of the Code and on the recommendation of the Cortland County Finance and Administration Development Committee, the Legislature hereby gives its approval of the issuance by the Issuer of the Series 2024 Bonds, and the application of up to $2,100,000 principal amount of the Series 2024 Bonds to finance or refinance the portion of the Project comprising the Cortland Facility; *provided* that, the Series 2024 Bonds, and the premium (if any) and interest thereon, shall be special obligations of the Issuer and shall never be a debt of the State of New York or any political subdivision thereof including, without limitation, Cortland County, New York and neither the State of New York nor any political subdivision thereof including, without limitation, Cortland County, New York, shall be liable thereon.

Section 2. This Resolution shall be deemed to be made for the benefit of the holders of the Series 2024 Bonds.

Section 3. This Resolution shall take effect immediately.

Resolutions Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 2 – Amend 2024 Budget for Leased Vehicle Repairs - Probation Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 4/25/2024 6:00 PM**
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF PRICE **RESOLUTION NO.**

Amend 2024 Budget for Leased Vehicle Repairs - Probation Department

WHEREAS, the Cortland County Probation Department has an unanticipated expense due to an accident involving a leased vehicle; AND

WHEREAS, there is a need to amend the 2024 Cortland County budget to repair the leased vehicle; NOW THEREORE BE IT

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

Increase:

A31405.54300	Vehicle Maintenance & Repairs	$5,400

A359900	Appropriated Fund Balance	$5,400

Monthly Reports

3. Real Property Tax Services Monthly Report

RESULT:	**COMPLETED**

Microenterprise Assistance Program Application Review

1. Hillside Farms, LLC

RESULT:	**COMPLETED**

Resolutions Cont.

AGENDA ITEM NO. 1 – Microenterprise Assistance Program Grant Award **-** Hillside Farms, LLC

RESULT:	**APPROVED [UNANIMOUS]** **Next: 4/25/2024 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.**

Microenterprise Assistance Program Grant Award - Hillside Farms, LLC

WHEREAS, the Cortland County Legislature's Finance and Administration Committee was empaneled as the Cortland County Microenterprise Assistance Program Review Committee on April 16, 2024 for the purpose of reviewing applications received for the Microenterprise Grant Program, AND

WHEREAS, following said review the Committee recommended that Hillside Farms, LLC, of 4358 Crains Mills Road, Truxton, New York, be awarded $22,706.00 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 $22,706.00 to Hillside Farms, 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 by 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.

Referred from Building & Grounds Committee

It was MOVED by Ms. Price, seconded by Mr. McGovern, and unanimously approved by voice vote of members present, to enter into an executive session to discuss matters which will imperil the public safety is disclosed. MOTION CARRIED.

An executive session was held from 9:19 a.m. to 9:27 a.m., at which time on motion of Ms. Price, seconded by Mr. Harbin, it was unanimously approved by voice vote to exit executive session.

AGENDA ITEM NO. 2 – Amend 2024 Budget/Authorize Agreement - Network Infrastructure Upgrade Project - Information Technology

RESULT:	**APPROVED [UNANIMOUS]** **Next: 4/25/2024 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 - Network Infrastructure Upgrade Project - Information Technology

WHEREAS, the Cortland County Legislature recognizes the critical importance of maintaining a resilient, robust network infrastructure to support its operations and ensure continuity of services to its residents; AND

WHEREAS, the Cortland County Legislature wishes to expedite a network infrastructure upgrade project to enhance the reliability of our data access systems; AND

WHEREAS; a project plan has been drafted that will push the completion up by months, by contracting with Comsource, Inc., of 500 Plum St., Suite 400, Syracuse, NY 13204, and others to provide expertise in switch and firewall configuration goods and services consisting of:

· 18 new switches	$30,000
· 32 wireless access points (WAP)	$12,000
· Support to roll out the new switches across the county sites	$62,000
· Firewall configuration and testing	$19,000
Total Project Cost	$123,000

; AND

WHEREAS, the complete project costs are $123,000, of which $37,000 is already budgeted in Account No. A16805.52060.ARP; AND

WHEREAS, it is the recommendation of the Buildings and Grounds Committee to fund the remaining $86,000 for the project from Unappropriated Fund Balance; NOW THEREFORE BE IT

RESOLVED, that the Cortland Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee, to enter into an agreement with Comsource, Inc., of 500 Plum St., Suite 400, Syracuse, NY 13204, and sign any subsequent agreements necessary for the network infrastructure upgrade project; AND BE IT FURTHER

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

INCREASE:

A16805.52060	Capital Computer Equip.	$86,000
A359900	Appropriated Fund Balance	$86,000

Referred from Government Operations Committee

AGENDA ITEM NO. 3 – Adopt Amended County Whistleblower Protection Policy

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 4/25/2024 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF NAUSEEF **RESOLUTION NO.**

Adopt Amended County Whistleblower Protection Policy

WHEREAS, the Cortland County Whistleblower Protection Policy has been revised and updated for necessary changes to the procedures for reporting and investigating complaints and for the addition of definitions; AND

WHEREAS, this Cortland County Whistleblower Protection Policy is intended to supersede the County's current whistleblower protection policy as well as any previously adopted changes to the current policy; AND

WHEREAS, the Cortland County Whistleblower Protection Policy has been reviewed for content by the Personnel Director, County Attorney, County Administrator, Manager of Audit & Financial Projects, and the Government Operations Committee; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby adopts the attached Cortland County Whistleblower Protection Policy; AND BE IT FURTHER

RESOLVED, that this policy shall supersede all previously adopted whistleblower protection policies, as well as any previously adopted amendments to those policies; AND BE IT FURTHER

RESOLVED, that this policy will be effective April 26, 2024.

Referred from Judiciary & Public Safety Committee Cont.

AGENDA ITEM NO. 4 – Approval to Purchase 2024 MetalCraft Alum 21' Fast Responder Boat - Sheriff's Office

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 4/25/2024 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 PRICE **RESOLUTION NO.**

Approval to Purchase 2024 MetalCraft Alum 21' Fast Responder Boat - Sheriff's Office

WHEREAS, the Cortland County Sheriff's Office Navigation 1994 Discovery Enforce boat and Kristi trailer MDL KD176-18 has been sold as the boat repairs, a hole in the hull of the boat, could not be completed; AND

WHEREAS, the Cortland County Sheriff's Office Navigation needs to replace the 1994

Discovery boat with trailer, as the Sheriff's Office boat is the only boat available to conduct navigation patrols in County waterways that are within the Cortland County Sheriff's Office jurisdiction; AND

WHEREAS, New York State Parks, Recreation and Historic Preservation Department will provide up to one-half of the cost of a replacement boat and trailer through New York State Navigation Law Enforcement State Aid Program 2024; AND

WHEREAS, the Cortland County Sheriff's Office has received a quote, dated March 28, 2024, from MetalCraft Marine, 22620 Fisher Road Watertown, NY 13601, for a 2024 MetalCraft Welded Aluminum 21' Fast Responder boat, Mercury 300HP outboard motor, with an aluminum tandem-axle bunk trailer to transport said boat, for a total of both units of $123,156.00; AND

WHEREAS, the 2024 Road Patrol budget does not include adequate funds for the new replacement navigation boat/trailer; AND

WHEREAS, funds are required for the replacement of the navigation boat/trailer; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby authorize the use of funds for the replacement of the Sheriff's Office Navigation boat and trailer; AND BE IT FURTHER

RESOLVED, the 2024 budget is hereby amended as follows:

Increase	A31205.52030	Vehicles	$123,156
	A359900	Appropriated Fund Balance	$123,156

Referred from Ag/Planning/Environmental Committee

AGENDA ITEM NO. 5 – Abolish Assistant Planner/Create GIS Planner - Planning Department

RESULT:	**APPROVED [UNANIMOUS]** **Next: 4/25/2024 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF HARBIN **RESOLUTION NO.**

Abolish Assistant Planner/Create GIS Planner - Planning Department

WHEREAS, the needs of the Planning Department will be better served by abolishing one (1) Assistant Planner position and creating one (1) GIS Planner position; AND

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

RESOLVED, that one (1) position of Assistant Planner (Grade 16, CSEA, $23.8479-30.1854/hr, competitive class, full time with benefits) be and hereby is abolished effective April 25, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that one (1) position of GIS Planner (Grade 19, CSEA, $26.4962-33.5375/hr, competitive class, full time with benefits) be created with permission to fill effective April 26, 2024 at 12:01 am.

Referred from Government Operations Committee Cont.

AGENDA ITEM NO. 6 – Create Deputy Director of Weights & Measures - Personnel Department

RESULT:	**WITHDRAWN - NO FUTURE ACTION**

ON MOTION OF NAUSEEF **RESOLUTION NO.**

Create Deputy Director of Weights & Measures - Personnel Department

WHEREAS, the needs of the Weights and Measures Department will be better served by creating one (1) Deputy Director of Weights and Measures (Management Compensation Plan, Grade 12, $49,781-$66,258, full-time with benefits, competitive class); AND

WHEREAS, the Government Operations Committee recommends the creation of this position; NOW THEREFORE BE IT

RESOLVED, that one (1) Deputy Director of Weights and Measures (Management Compensation Plan, Grade 12, $49,781-$66,258, full-time with benefits, competitive class) be created with permission to fill effective April 26, 2024.

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

INCREASE:

A66105.51005	Personnel Services	$34,000
A66105.58030	FICA	$ 2,601
A66105 58020	Retirement	$4,760
A66105 58060	Health Insurance	$13,333
A359900	Appropriated Fund Balance	$54,694

AGENDA ITEM NO. 7 – Amend 2024 Budget to Reallocate Funding - Legislature

RESULT:	**APPROVED [6 TO 1]**
	Next: 4/25/2024 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
NAYS:	Linda Jones

ON MOTION OF NAUSEEF **RESOLUTION NO.**

Amend 2024 Budget to Reallocate Funding - Legislature

WHEREAS, the Cortland County Legislature adopted the 2023 budget on November 17, 2022; AND

WHEREAS, the 2023 amended budget included money for the encoder update for the legislative chambers; AND

WHEREAS, the invoice, in the amount of $5,500, for the legislative chambers encoder update was not received until March 28, 2024; AND

WHEREAS, there is a wish to allocate funding in the amount of $5,500 to the legislative budget line for the purchase of laptops; NOW THEREFORE BE IT

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

Increase:

A10105.52060	Capital Computer Equipment	$11,000
A359900	Appropriated Fund Balance	$11,000

DISCUSSION ITEMS

8. TC3 Update

RESULT:	**COMPLETED**

9. Purchasing Policy - Draft Addendum of Consequences for Non-Compliance

RESULT:	**COMPLETED**

10. Reserve Accounts and County Bond Status Updates

RESULT:	**COMPLETED**

11. Capital Projects & Unappropriated Funds Update - County Administrator, Rob Corpora

RESULT:	**TABLED**
	Next: 5/14/2024 9:00 AM

12. In Rem Update

RESULT:	**TABLED**
	Next: 5/14/2024 9:00 AM

13. Mission of Finance and Administration Committee

RESULT:	**TABLED**
	Next: 5/14/2024 9:00 AM

Monthly Reports Cont.

14. March Financial Reports

RESULT:	**COMPLETED**

15. County Administrator Monthly Report

RESULT:	**COMPLETED**

Adjournment

The meeting was closed at 11:17 AM

Finance & Administration Committee

Committee Meeting

~ Minutes ~

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

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

Special Meeting

~ Minutes ~

Thursday, March 28, 2024 **3:30 PM** **Room 302**

Call to Order

The meeting was called to order at 3:33 PM 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	
Savannah Hempstead	Cortland County, NY	Clerk of the Legislature	Present	
Rob Corpora	Cortland County, NY	County Administrator	Present	
Ryan Harriott	Thoma Development Consultants		Present	
Paul Heider	Cortland County, NY	Board Member	Present	
Ronald J. Van Dee	Cortland County, NY	Board Member	Present	
Rich Cunningham	Thoma Development Consultants		Late	3:45 PM
Melanie Vilardi	Cortland County, NY	Deputy County Administrator	Present	
Reed Cleland	Cortland County, NY	Board Member	Present	
Margaret Mellott	Cortland Standard	Reporter	Present	
X101	WXHC	Reporter	Remote	

Resolutions

AGENDA ITEM NO. 1 – Microenterprise Assistance Program Grant Award - Take Off Property Solutions

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

ON MOTION OF BISCHOFF

Microenterprise Assistance Program Grant Award - Take Off Property Solutions

WHEREAS, the Cortland County Legislature's Finance and Administration Committee was empaneled as the Cortland County Microenterprise Assistance Program Review Committee on March 28, 2024 for the purpose of reviewing applications received for the Microenterprise Grant Program; AND

WHEREAS, following said review the Committee recommended that Take Off Property Solutions, of 17-29 Main St., Suite LL5, Cortland, NY 13045, be awarded $35,000 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 $35,000 to Take Off Property Solutions, of 17-29 Main St., Suite LL5, Cortland, NY 13045, 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.

Adjournment

The meeting was closed at 4:01 PM

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

March Activity Review:

- Processed 114 deeds/parcels for the month of February, including 4 property splits and 3 re-blocks.
- Assisted 12 individuals and businesses with purchasing a subscription to Image Mate online.
- Created 49 Sales Cards for local Realtors.
- Highest sale price for February was $1,673,558 for a cattle farm and 5 additional supporting land parcels that span across the towns of Homer & Scott.
- Calculated and keyed Special Franchise and Telecommunication Ceiling assessments for the upcoming tentative roll.
- Printed, fold/stuff/seal and metered 5,005 City of Cortland disclosure notice letters for the 2024 revaluation.

<u>Below are the State's statistics of the reval:</u>

Preliminary taxable value in the City increased approximately 65% which is about $350,000,000.

Analysis of 3878 parcels in the residential class:

- 59.8% (2319 parcels) would experience a tax dollar change between -10% and +10%
- 15.96% (619 parcels) the tax bill would be within $100 of their actual prior year tax bills.
- 14.36% (557 parcels) will pay at least $100 more;
  11.89% (461 parcels) will pay at least $300 more;
  19.03% (738 parcels) will pay at least $500 more than their actual prior year tax bills.
- 13.18% (511 parcels) will pay at least $100 less;
  9.95% (386 parcels) will pay at least $300 less;
  15.63% (606 parcels) will pay at least $500 less than their actual prior year tax bills.

Vacant land is showing a 12.96% decrease in its share of the tax base. Overall, tax shifts away from Vacant Land to Industrial property (+6.53%).

Please keep in mind that all of these tax shifts are subject to change following the outcome of informal meetings, formal grievance proceedings, and adoption of current year budgets.

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 individual who in good faith makes a report of suspected improper action concerning official business of the County.

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 will be subject to discipline 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. Additionally, if you are not comfortable speaking with your supervisor or the Personnel Director, you may also report to the County Administrator or County Attorney. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor, department head, the Personnel Director, County Administrator, or the County Attorney.

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, the relevant Legislative Committee Chair(s), 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 actions 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 individual who in good faith makes a report of suspected improper action concerning official business of the County.

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 will be subject to discipline~~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. Additionally, if you are not comfortable speaking with your supervisor or the Personnel Director, you may also report to the County Administrator or County Attorney. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor, department head, ~~or~~ the Personnel Director County Administrator, or the County Attorney.

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, the relevant Legislative Committee Chair(s), and the Legislative Chair of all complaints and their resolution.

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 actions 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.

MetalCraft Marine

QUOTATION
ATTN: Lt. John Gallagher

March 28, 2024

Cortland County Sheriff's Office
54 Greenbush Street
Cortland, New York 13045

2024 METALCRAFT WELDED ALUMINUM 21' FAST RESPONDER

STANDARD BASE BOAT FEATURES

- All 5083 marine grade aluminum construction
- ¼" bottom, 3/16" sides, 5 bar non-skid self-bailing deck
- Reinforced hull framing and bow grounding protection package
- Vee-bottom hull with outside reverse chines and directional strakes
- Square bow with p/s side storage lockers at bow
- One 32" dive/recovery doors Port side
- One (1) 80-gallon below-deck fuel tank
- Rub rails with integral safety/grab rails on both sides
- Teleflex hydraulic steering
- Six welded mooring cleats. Three per side
- Tow post, aft (Removable W/Pin)
- Center Console w/ Aluminum T-top
- Navigation lights, eight (8) gang breaker panel, horn, bilge pump and highwater alarm
- 2 Power Point (Cigarette lighter plug) and USB combo receptacle
- Two (2) white and red overhead dome lights
- Whelen 22"inch LED Lightbar
- Stryker Golight Roof Mounted Search Light
- Mercury 300HP Outboard W/25" inch shaft and 4"Smartcraft digital gauge display
- Ray53 VHF Radio & Antenna
- Raymarine Axiom 2 Pro 9" inch RVM Hybrid Touch Multifunction Displays with Integrated 1kw Sonar, Down Vision & Side vision
- Raymarine RVM-100 All-in-one Transom Mount Transducer, 8M cable
- Raymarine GA-200 GPS Antenna
- Raptor Guard on Gunwales & Deck (Light Grey)
- (4) LED Scene Lights On Roof

MetalCraft Marine

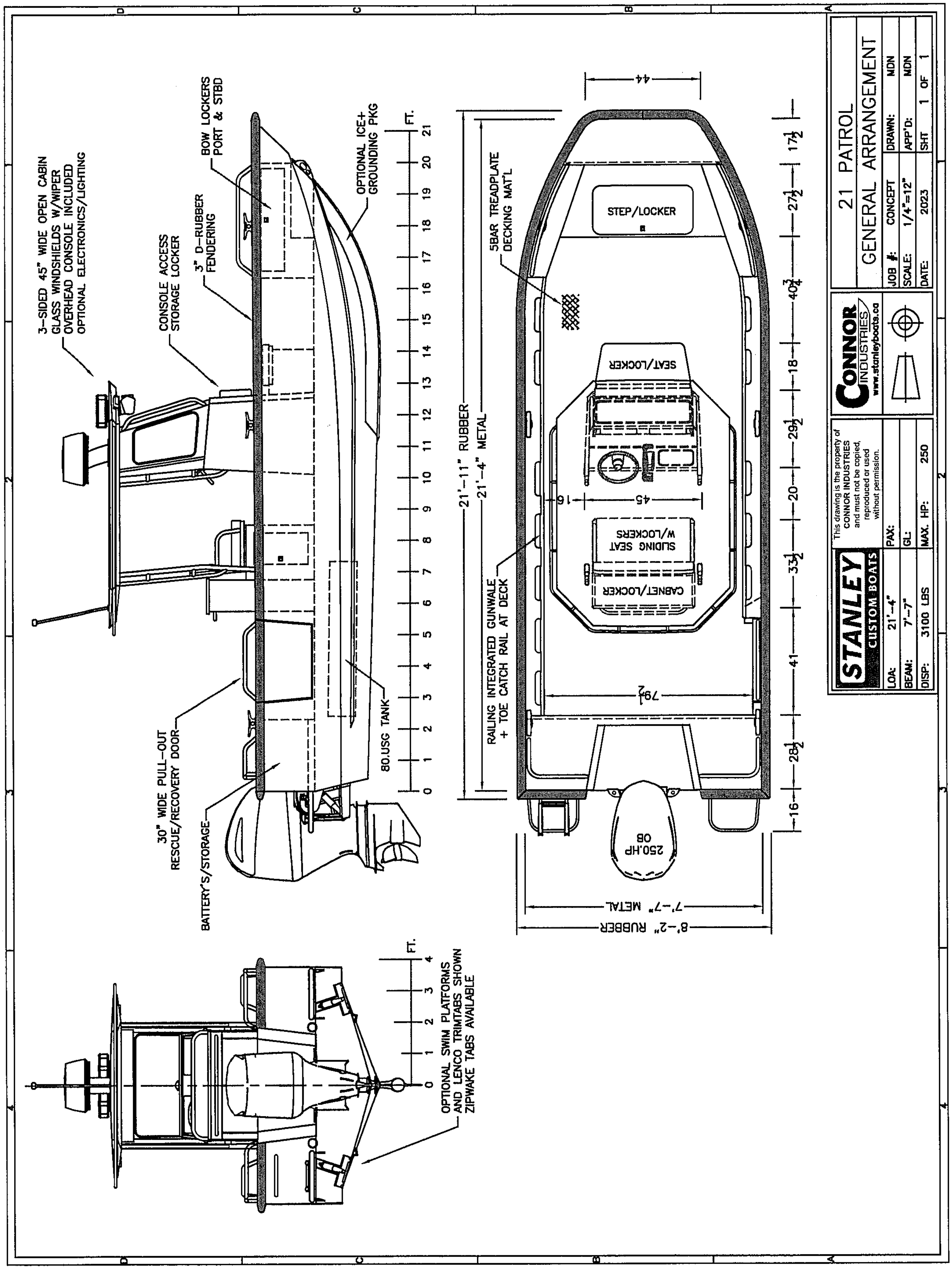
TRAILER

- Aluminum Tandem-axle bunk trailer, tongue jack, 2" coupler, rubber-mounted lighting, safety chains with snap hooks.

BASE BOAT AS WRITEN DELIVERY NOT INCLUDED	**$ 121,156.00**
SHIPPING:	**$ 2,000.00**
TOTAL:	**$ 123,156.00**

• Warranties	**Hull**	**10 Years**
	Engine	**3 Years**
	Electronics	**2 Years**
	Trailer	**2 Years**

MetalCraft Marine US, Inc.
22620 Fisher Road
Watertown, New York
13601

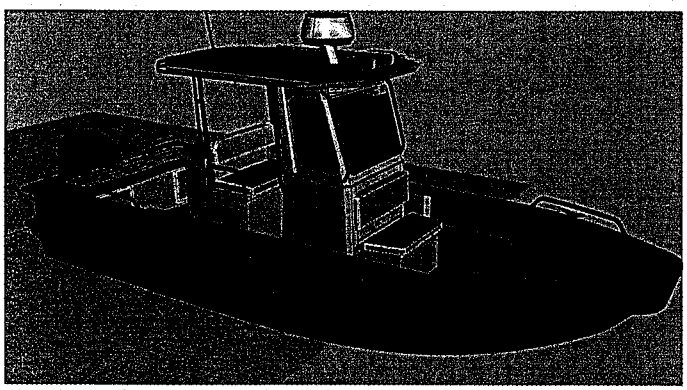


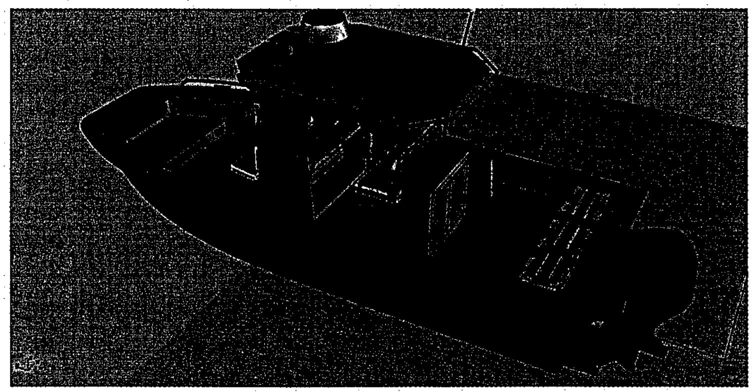
Attachment: Boat 2024 (12152 : Approval to Purchase 2024 MetalCraft Alum 21' Fast Responder Boat-Sheriff's Office)

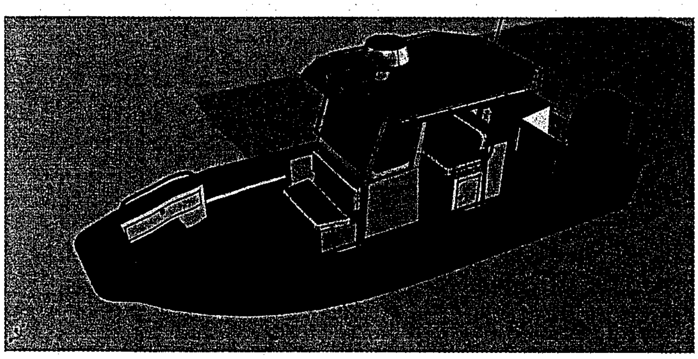
MetalCraft Marine

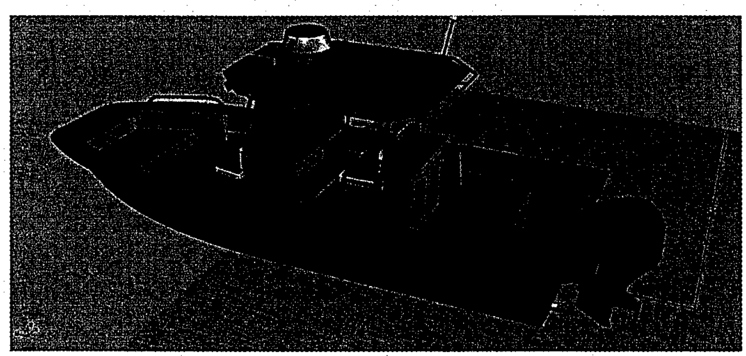
21 Fast Responder

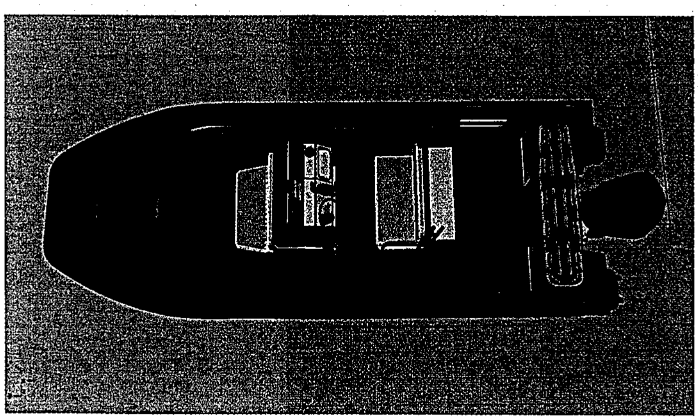
Length Boat Only:	21'-4"
Length W/ Engines:	24'-6" (including 'D' rubber)
Length w/ Engines & Crash Rail:	24'- 11" (includes 'D' rubber and pipe motor guard)
Beam (Boat Only): Beam w/ Collar:	7'-7" 8'-2" (incl. 'D' rubber collar)
Deadrise at Transom:	15 deg.
Weight:	Approx 4250 lbs (500 lbs fuel, 4 stroke outboard 550lbs)
Aluminum Alloy Used:	5083, 5052, and 6061
Freeboard:	Approx 30" Waterline to Gunwale
Gunnel to Deck Height:	23"
Speed w/ 300 :	Pending boat test
Fuel Capacity:	80 USG
Tank Material:	3/16" 5052 Alum plate
Draft Full Fuel, 2 persons:	Hull – 17" Engine fully down W/25" Shaft Approx depth 35"

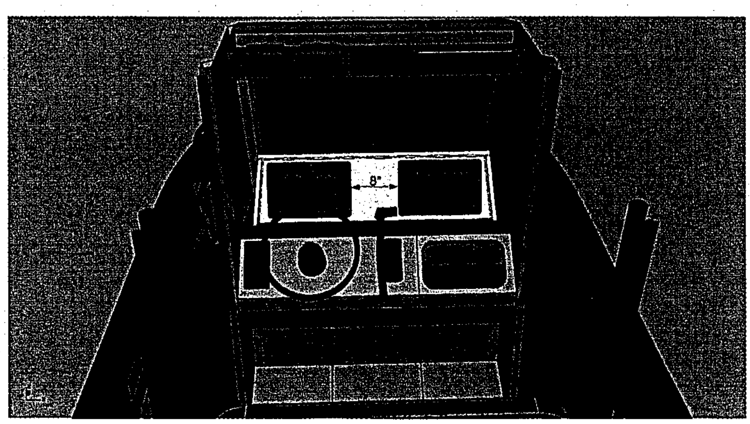












Personnel Change Justification Form

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

Position Name (s): Create GIS Planner **Abolish** Assistant Planner

Bargaining Unit: CSEA

Purpose and Background:

With a growing need for GIS services and the ability to help other departments with solving mapping and data issues as well has helping with important roles such as working with several Municipalities on updating Comprehensive Plans and Zoning Regulations. This position would help move the department forward in providing better services for the general public as well as municipalities. (The funding saved in 2024 alone will cover the position cost different for the next 3 years).

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

Current Grade/Salary of Position: Grade 16 Salary Range $ 23.8479-30.1854/hr

Requested Grade/Salary of Position: Grade 19 Salary Range $ 26.4962-33.5375/hr

Annual Increase: $ 4,856 County Share: $ 4,856 # of Positions Affected: 1

Goals:

Help build capacity to create a mapping and data platform that will serve all the County residents, agencies, and municipalites. Help increase economic development with a new data platform. Help aid municipalites in updating local regulations and planning efforts.

Operational Impact:

This minor change would make a major positive impact on operational productivity and help provide more experienced resources to work on impactful projects for our community that are currently being identified through the Strategic Development Planning process.

Requested By: [signature] 4/3/24
Signature of Requesting Department Head — Date

Personnel Officer Approval: [signature] 4/4/24
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval: [signature] 4/4/2024
Signature of County Administrator — Date

Statutory Committee Approval: ______ ______
Signature of Committee Chair after Committee Vote — Date

Attachment: Planning Justification (12172 : Abolish Assistant Planner/Create GIS Planner - Planning Department)

Personnel Change Justification Form

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

Position Name (s): Create ~~Assistant~~ Deputy Director of Weights and Measure **Abolish** ______

Bargaining Unit: Management

Purpose and Background:

Provide a means for succession planning for ne wDirector of Weights and Measures after I retire. This would allow for a candidate that does not meet all the requirements that New York State Agriculture and Markets requires to gain the experience requirement that would make them eligible.

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

Current Grade/Salary of Position: Grade ____ Salary Range $______

Requested Grade/Salary of Position: Grade 12 Salary Range $ 49,781 to $66,258

Annual Increase: $ 49781-66258 County Share: $ All # of Positions Affected: 1

Goals:

Provide a smooth transition with no lapse of coverage for the County.

Operational Impact:

Budget increase for 2024 would be up to ~~$54,000~~ $55,000 including fringes

Requested By: Wesley L. Foley 4/2/2024
Signature of Requesting Department Head — Date

Personnel Officer Approval: Laurie Leonard 4/2/2024
Signature of Personnel Officer — Date

County Administrator Budget Impact Statement:

County Administrator Approval: [signature] 4/5/2024
Signature of County Administrator — Date

Statutory Committee Approval: ______ ______
Signature of Committee Chair after Committee Vote — Date

See 1), 2), 3) and 4) below for written consequences of non-compliance with the requirements of the County's purchasing policy:

1) Consequences for not following purchase order requirements per the purchasing policy:

In the event the Finance department receives a claim without a purchase order, the procedures in 1a) or 1b) should be followed, as applicable. Additionally, if the purchase order received with a claim is not valid, Finance shall void the PO as a consequence and the procedures in 1a) or 1b) should be followed, as applicable.

1a) <u>Consequences / Procedures to follow when the claim is within the available appropriations for the proper G/L account</u>

- The following procedures, as applicable, must be completed in full before the claim can be approved for payment:
  - The department should complete the County's voucher form and the voucher must be approved by the Department Head or designee.
  - If the claim is $10,000 or more, the voucher is required to be approved by the County Administrator or designee.
  - If the claim is for any technology related equipment or services, the voucher is required to be approved by the Director of IT or designee.
- Additionally, the County Auditor shall track County-wide compliance with purchase order requirements and present a report at least quarterly to the County Administrator and Finance & Administration committee. In response to instances of non-compliance, the County Administrator shall have the authority to take action at the Administrator's discretion, including the ability to remove or restrict the department head's purchasing authority.

1b) <u>Consequences / Procedures to follow when the claim exceeds the available appropriations for the proper G/L account</u>

- The Finance office shall **NOT** override available appropriations.
- The following procedures must be completed in full before a claim can be approved for payment:
  - A budget transfer or amendment must be completed in accordance with the terms of the County's Budget Modifications policy. The budget transfer or amendment is

subject to review and approval by the County Administrator or County Legislature, as specified in the Budget Modifications policy.

- If the transfer or amendment is approved, the department should complete the County's voucher form and the voucher must be approved in accordance with the procedures in 1a).

- If a department incurs any instance in a fiscal year in which claims exceed available appropriations for the proper G/L account, the County Administrator shall have the authority to take action at the Administrator's discretion, including the ability to remove or restrict the department head's purchasing authority. The only exception would be true emergencies as defined in the County's purchasing policy. At the County Administrator's direction, the Administrator may also forward a matter to the Finance & Administration committee for advice and counsel.

2) Consequences for not following requirements per the P-card policy manual:

- The requirements with respect to P-card purchases are the same as that for any other purchases. In the event that a P-card transaction is not supported by a proper PO, the steps in 1a) or 1b) should be followed, as applicable. In the event a cardholder incurs any transaction that exceeds the available appropriations of the proper G/L account, the County Administrator has the authority to take action at the Administrator's discretion, including canceling the cardholder's card.
- In the event of any instance in which the cardholder does not provide proper receipts by the deadline (7^{th} of the following month, per policy), the County Administrator has the authority to take action at the Administrator's discretion, including canceling the cardholder's card.
- In the event a cardholder incurs sales tax charges on their card, the cardholder has four months from the statement date to have the charges credited by the vendor. If the charges are not credited within four months, the County can take action including holding the cardholder personally liable for reimbursing the County for the sales tax charges, and/or the County Administrator can take action at the Administrator's discretion, including canceling the cardholder's card.

3) Consequences for not following quote or competitive bid requirements per the purchasing policy:

- In the event written quotes are required but the threshold for competitive bid is not met, copies of the vendor quotes must be attached with the requisition. A claim cannot be approved for payment until proper quote documentation is received. On a monthly basis, the County Auditor shall report any claims lacking compliance with written quote requirements to the County Administrator. If a department incurs any instance of non-compliance with quote requirements, the County Administrator has the authority to take action at the Administrator's discretion, including the ability to remove or restrict the department head's purchasing authority.

- In situations in which the threshold for competitive bid is met, exceptions must be documented by the department and included with the requisition. The only allowable exceptions are those provided in the purchasing policy (consistent with that per NYS GML § 103). On a monthly basis, the County Auditor shall immediately report any claims lacking compliance with competitive bid requirements to the County Administrator as well as the appropriate statutory committee chair. After a single instance of non-compliance with competitive bid requirements, the County Administrator has the authority to take action at the Administrator's discretion, including the ability remove or restrict the department head's purchasing authority. At the County Administrator's direction, the Administrator may also discuss a matter with the appropriate statutory committee or the Finance & Administration committee for advice and counsel.

4) Willful or intentional violations

Willful or intentional violations of the County's purchasing policy may result in discipline, up to and including termination of employment. As an example, knowingly splitting purchases to avoid competitive procurement requirements is an intentional violation.

Proposed Capital Projects
Last revised: 04/12/2024

Project Name	Description	Start	Year Completion	Architectural/Engineering	Total Project Cost	2022 Cost	2023 Cost	2024 Cost	2025 Cost	2026 Cost	2027 Cost		Funding Source	Comments
CH Elevator	Replace Courthouse elevator	2023	2023		$ 265,000	$ -	$ 265,000	$ -	$ -	$ -	$ -	$ 265,000.00	Reso 196-22 and 21-23 Fund Balance in 2023 budget	
CH Steps	Complete rebuild and restoration of Courthouse Steps	2022	2023	$ 75,500	$ 1,712,949	$ 75,500	$ 1,637,449	$ -	$ -	$ -	$ -	$ 1,712,949.00	DASNY - $2,396,000	Res. 17-22 and 45-22 for specs Reso 129-23 Change order from ARPA
CH Exterior	East and West entrances, etc	2023	2024	$ 199,910	$ 3,000,000		$ 200,000	$ 2,800,000				$ 3,000,000.00	Reso 40-23 Up to $200k for B&S	B&S dated 12/28/2022 Revised 2/16/2023
CH Roof	Repairs, Replacement and restoration of the CH roc	2022	2022		$ 459,406	$ 459,406	$ -	$ -	$ -	$ -	$ -	$ 459,405.91	Building Reserves Res #: 109-22	
CH Dome	Restore copper dome, stone, landing and finishes. Abate hazardous materials.	2023	2024	$ 200,000	$ 2,630,000	$ -	$ 200,000	$ 2,500,000	$ -	$ -	$ -	$ 2,700,000.00	Remaining DASNY - $2,396,000 after steps are complete = $758,551	Reso 61-23
CH Door replacements	Replace two side entrance doors	2022	2022		$ 11,258	$ 11,258	$ -	$ -	$ -	$ -	$ -	$ 11,257.54	Res #: 44-22 - ARPA Funds	
CH HVAC	Taitem Engineering - HVAC System Analysis and Design	2022	2023		$ 20,000	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000.00	Res #: 240-22 - ARPA Funds	50% NYSERDA grant
	Upgrade of Courthouse HVAC System	2022	2024		$ 2,700,000	$ -	$ -	$ 2,700,000	$ -	$ -	$ -		DASNY - $2,700,000	
COB 3rd Floor HVAC	Remove current wall units and install rooftop VRF units for heating and cooling. Res #: 131-22	2022	2023		$ 500,000	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000.00	ARPA - $500k Res #: 131-22	
COB Elevator	Refurbish COB Elevator	2023	2023		$ 100,000	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000.00	Building Reserves Res #: 153-22	
Jail cooler/freezer	Replace cooler and freezer in Jail. Current cooler and freezer is approaching a non-repairable state.	2023	2023			$ -	$ 54,800	$ -	$ -	$ -	$ -	$ 54,800.00	Jail project reserve	Leg agenda October 2023
Parking Lots sealing	Sealing and Striping County parking lots	2021	On-going									$ -	Budget	No repsonse to RFP
911 Equipment refresh	on telephone equipment. 2023 radio system maintenance and refresh of 911 telephone equipment; 2024 Radio system maintenance and refresh of some tower antennas; 2025 radio system maintenance, balance of radio antennas; 2026 radio system maintenance; refresh of all UPS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Various Grants	
New MH building	Renovate this located to a modern state of the art clinical and office building to house the County Mental Health Department and OMH outpatient clinical services. Res #: 132-22 ARPA $2m	2022	2024		$ 4,995,000	$ -	$ 2,995,000	$ 2,000,000	$ -	$ -	$ -	$ 4,995,000.00	Schumer - $2,995,000, ARPA - $2m	
Landfill	Landfill Gas Collection and Control System (GCCS) - Res #: 114-22	2022	2023		$ 2,200,000	$ 1,700,000	$ 500,000	$ -	$ -	$ -	$ -	$ 2,200,000.00	Fund Balance Res #: 114-22	
Jail	New or Update Jail	2025	2028		$ 70,000,000								Unknown	
Highway Garage	replace 60 year old truck garage	2024	2025		$ 1,500,000							$ 1,500,000.00	IRT to provide labor for contruction.	Does not include labor provided by IRT.
Airport	Expansion				$ 2,700,000									
Transportation Facility	Transportation Facility													
			Totals:		$ 123,783,112	$ 2,246,163	$ 6,472,249	$ 10,989,500	$ -	$ -	$ -	$ 18,507,912.45		

Not Considered at this point
Green indicates completed projects
In Process

Finance & Administration

Proposed Scope

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

REVENUE BUDGET VS ACTUAL TO March 31, 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	54,545.05	811,497.40	6.3%
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	39,269,999.99	0.01	100.0%
A1325	Treasurer	2,308,378.45	3,331,370.61	5,639,749.06	993,442.95	4,646,306.11	17.6%
A1355	Real Property Tax Services	58,100.00		58,100.00	23,831.15	34,268.85	41.0%
A1410	County Clerk	1,134,116.00		1,134,116.00	150,657.96	983,458.04	13.3%
A1411	County Clerk - DMV	676,000.00		676,000.00	88,986.19	587,013.81	13.2%
A1430	Personnell			-	3,242.00	(3,242.00)	-100.0%
A1450	Elections	3,300.00	18,536.67	21,836.67		21,836.67	0.0%
A1610	Shared Services	243,802.00		243,802.00	46,137.86	197,664.14	18.9%
A1620	Buildings & Grounds	267,017.00		267,017.00	27,035.81	239,981.19	10.1%
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	5,914,405.51	32,585,594.49	15.4%
A3020	Emergency Response & Communications	349,000.00		349,000.00	1,061,578.69	(712,578.69)	304.2%
A3110	Sheriff	100,000.00		100,000.00	14,071.82	85,928.18	14.1%
A3120	Road Patrol	552,120.00		552,120.00	44,798.32	507,321.68	8.1%
A3140	Probation/ATI	457,158.00		457,158.00	50,134.90	407,023.10	11.0%
A3150	Jail	3,500.00		3,500.00	6,348.65	(2,848.65)	181.4%
A3315	DWI	70,400.00		70,400.00	3,795.00	66,605.00	5.4%
A3410	Fire/Emergency Management Admin	46,478.00	200,000.00	246,478.00		246,478.00	0.0%
A4010	Public Health Admin	1,104,339.00	219,391.01	1,323,730.01		1,323,730.01	0.0%
A4011	Nursing	127,696.00	104,333.18	232,029.18	1,838.45	230,190.73	0.8%
A4012	Environmental Health	292,413.00	65,045.78	357,458.78	42,535.00	314,923.78	11.9%
A4045	Health Education	903,842.00	339,510.55	1,243,352.55	83,876.32	1,159,476.23	6.7%
A4046	Pre-K	1,700,000.00		1,700,000.00	86,132.05	1,613,867.95	5.1%
A4059	Early Intervention	814,386.00	2,899.05	817,285.05	168,455.13	648,829.92	20.6%
A4050	Child Advocacy Center	357,890.26	85,765.03	443,655.29	6,325.00	437,330.29	1.4%
A4310	Mental Health	7,409,777.00	589,763.48	7,999,540.48	1,580,185.16	6,419,355.32	19.8%
A5610	Airport	325,000.00		325,000.00	69,330.61	255,669.39	21.3%
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	2,883,921.52	14,794,430.48	16.3%
A6410	Occupancy Tax - Revenue	650,000.00		650,000.00	97,703.96	552,296.04	15.0%

REVENUE BUDGET VS ACTUAL TO March 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
A6510	Veterans Service Agency	90,917.17		90,917.17		90,917.17	0.0%
A6610	Weights & Measure	15,900.00		15,900.00	1,299.38	14,600.62	8.2%
A6772	Office for the Aging	1,494,984.00	42,121.46	1,537,105.46	110,512.74	1,426,592.72	7.2%
A7110	Dwyer Park	12,000.00		12,000.00	4,100.00	7,900.00	34.2%
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	-	100.0%
	Total Revenue	121,021,971.73	5,049,296.82	126,071,268.55	53,558,689.62	72,512,578.93	42.5%
	Prior Year Encumbrances		1,473,531.30	1,473,531.30			
	Appropriated Fund Balance	1,992,421.79	(399,415.89)	1,593,005.90			
	Appropriated Reserves	(1,150,374.60)	332,998.00	(817,376.60)			
		121,864,018.92	**6,456,410.23**	**128,320,429.15**	**53,558,689.62**	**72,512,578.93**	
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	53,909.91	174,050.00	23.6%
CD6292	Employment & Training	769,991.68		769,991.68	131,680.39	638,311.29	17.1%
	Total Revenue	**997,951.59**	**198,750.00**	**1,196,701.59**	**223,164.05**	**973,537.54**	18.6%
Self-Insured Benefits Fund		12,016,998.63	2,000.00	12,018,998.63	4,218,966.45	7,800,032.18	35.1%
	Prior Year Encumbrances			-			
	Appropriated Fund Balance		4,408.41	4,408.41			
	Total Revenue	**12,016,998.63**	**6,408.41**	**12,023,407.04**	**4,218,966.45**	**7,800,032.18**	35.1%
COUNTY ROAD FUND							
D5010	County Road Administration	200.00		200.00	39.28	160.72	19.6%
D5110	Maintenance of Roads	1,004,000.00		1,004,000.00	451,397.79	552,602.21	45.0%
D5112	Permanent Improvements	3,527,750.41	1,714,275.54	5,242,025.95	128,162.76	5,113,863.19	2.4%
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**	**579,599.83**	**12,414,320.04**	4.4%

REVENUE BUDGET VS ACTUAL TO March 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
ROAD MACHINERY FUND							
E5130	Machinery	3,281,953.12		3,281,953.12	916,249.47	2,365,703.65	27.9%
	Prior Year Encumbrances			-			
	Appropriated Fund Balance			-			
	Total Revenue	**3,281,953.12**	-	**3,281,953.12**	**916,249.47**	**2,365,703.65**	27.9%
SOLID WASTE FUND							
EL8160	Landfill	2,935,618.62		2,935,618.62	667,149.87	2,268,468.75	22.7%
EL8161	Recycling Center	257,000.00		257,000.00	20,717.60	236,282.40	8.1%
	Prior Year Encumbrances			-			
	Appropriated Fund Balance	(128,500.00)		(128,500.00)			
	Total Revenue	**3,064,118.62**	-	**3,064,118.62**	**687,867.47**	**2,504,751.15**	22.4%
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	4,211.61	2,690,456.53	0.2%
HH5610	Airport		231,356.06	231,356.06	105,710.68	125,645.38	45.7%
HH9901	Interfund Transfers-in		168,722.68	168,722.68	13,287.02	155,435.66	7.9%
	Prior Year Encumbrances		194,498.64	194,498.64			
	Total Revenue	-	**3,666,237.52**	**3,666,237.52**	**123,209.31**	**3,348,529.57**	3.4%
Self-Insured Workers' Compensation Fund		**1,915,007.00**		**1,915,007.00**	1,684,813.48	**230,193.52**	88.0%

EXPENDITURE BUDGET VS ACTUAL TO March 31, 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	71,864.35	3,462.05	237,148.68	24.1%
A1040	Clerk of the Board	220,766.36		220,766.36	43,253.10	16,969.18	160,544.08	27.3%
A1165	District Attorney	1,507,977.92		1,507,977.92	230,999.10	24,290.86	1,252,687.96	16.9%
A1170	Public Defender	2,045,939.71		2,045,939.71	267,900.57	7,931.61	1,770,107.53	13.5%
A1175	Assigned Counsel	1,814,801.44		1,814,801.44	265,186.03	2,088.03	1,547,527.38	14.7%
A1185	Coroner	228,681.98		228,681.98	34,969.52	96,973.00	96,739.46	57.7%
A1230	County Administrator	454,656.67		454,656.67	93,429.44	927.34	360,299.89	20.8%
A1310	Finance	744,121.87		744,121.87	124,198.63	143,949.59	475,973.65	36.0%
A1320	County Auditor	135,645.03		135,645.03	29,328.24		106,316.79	21.6%
A1325	Treasurer	90,000.00	230,700.00	320,700.00	132,716.87		187,983.13	41.4%
A1355	Real Property Tax Services	309,335.84		309,335.84	75,943.62	16,296.58	217,095.64	29.8%
A1410	County Clerk	542,649.45		542,649.45	157,645.46	4,589.06	380,414.93	29.9%
A1411	County Clerk - DMV	561,998.62		561,998.62	119,751.94	749.14	441,497.54	21.4%
A1420	County Attorney	652,165.34	565.14	652,730.48	95,545.50		557,184.98	14.6%
A1430	Personnel	815,987.33		815,987.33	153,816.55	588.25	661,582.53	18.9%
A1450	Elections	653,018.81	18,536.67	671,555.48	133,341.32	12,510.00	525,704.16	21.7%
A1610	Shared Services	243,802.00		243,802.00	114,439.50	60,451.54	68,910.96	71.7%
A1620	Buildings & Grounds	2,430,698.36	1,136,833.46	3,567,531.82	545,868.73	72,680.38	2,948,982.71	17.3%
A1680	Information Technology	1,348,278.86	56,131.82	1,404,410.68	285,186.28	38,397.05	1,080,827.35	23.0%
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	725,000.00		15,925,000.00	4.4%
A2490	Community College Chargebacks	350,000.00		350,000.00	148,797.20		201,202.80	42.5%
A2495	Sponsor Contributions	1,944,415.00		1,944,415.00		1,855,495.00	88,920.00	95.4%
A3020	Emergency Response & Communications	2,762,405.00	936,776.58	3,699,181.58	2,251,131.02	174,922.95	1,273,127.61	65.6%
A3110	Sheriff	1,212,271.77		1,212,271.77	238,296.94	35,186.06	938,788.77	22.6%
A3120	Road Patrol	5,888,491.63	19,727.96	5,908,219.59	1,200,265.47	392,652.83	4,315,301.29	27.0%
A3140	Probation/ATI	2,102,663.95		2,102,663.95	441,227.21	11,347.00	1,650,089.74	21.5%
A3150	Jail	6,356,456.96	20,998.00	6,377,454.96	1,324,705.80	460,094.09	4,592,655.07	28.0%
A3315	DWI	70,400.00		70,400.00	7,670.37	18,180.99	44,548.64	36.7%
A3410	Fire/Emergency Management Admin	320,812.00	200,000.00	520,812.00	111,286.68	16,072.68	393,452.64	24.5%
A3510	Animal Control	66,000.00		66,000.00	12,500.00	37,500.00	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	213,637.71	899,355.71	153,052.31	33,536.66	712,766.74	20.7%
A4011	Nursing	547,510.00	88,418.60	635,928.60	140,807.47	19,687.33	475,433.80	25.2%
A4012	Environmental Health	723,414.00	65,045.78	788,459.78	157,472.08	18,008.75	612,978.95	22.3%
A4045	Health Education	922,164.00	339,510.55	1,261,674.55	267,921.54	196,501.67	797,251.34	36.8%
A4046	Pre-K	2,393,681.00		2,393,681.00	395,712.04	1,413,135.92	584,833.04	75.6%
A4059	Early Intervention	1,050,602.00	2,899.05	1,053,501.05	219,154.46	26,616.09	807,730.50	23.3%
A4050	Child Advocacy Center	357,890.26	85,765.03	443,655.29	91,334.86	34,058.92	318,261.51	28.3%
A4310	Mental Health	8,043,083.15	2,133,401.56	10,176,484.71	1,051,636.85	270,494.80	8,854,353.06	13.0%
A5610	Airport	348,209.93		348,209.93	31,786.68	17,604.83	298,818.42	14.2%

Attachment: March 2024 Committee Reports (12186 : March Financial Reports)

EXPENDITURE BUDGET VS ACTUAL TO March 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
A5630	Bus Operations	1,148,690.91	492,186.44	1,640,877.35	568,867.17	249,239.66	822,770.52	49.9%
A6010	Social Services	37,124,740.76	50,560.00	37,175,300.76	7,622,809.27	569,064.86	28,983,426.63	22.0%
A6293	Workforce Investment		96,790.12	96,790.12	1,442.32		95,347.80	1.5%
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	18,815.84	150.00	71,951.33	20.9%
A6610	Weights & Measure	122,272.88		122,272.88	25,582.44	600.49	96,089.95	21.4%
A6772	Office for the Aging	2,795,643.47	53,377.94	2,849,021.41	577,980.02	228,711.60	2,042,329.79	28.3%
A7110	Dwyer Park	195,493.89		195,493.89	4,703.95	5,238.53	185,551.41	5.1%
A7312	Youth Bureau			-	3,030.19		(3,030.19)	-100.0%
A7989	Snowmobile	86,054.00		86,054.00	75,923.40		10,130.60	88.2%
A8020	Planning	861,757.32	40,335.24	902,092.56	118,534.78	30,105.00	753,452.78	16.5%
A8710	Conservation Programs	240,000.00		240,000.00	120,000.00	120,000.00	-	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	1,469,908.78		421,998.57	77.7%
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	13,287.02		155,435.66	7.9%
A9710	Debt Service	851,340.70		851,340.70	425,175.91	621,164.79	(195,000.00)	122.9%
	Total Expenditures	**121,864,018.92**	**6,456,410.23**	**128,320,429.15**	**23,963,054.53**	**7,994,077.41**	**96,363,297.21**	24.9%
SPECIAL GRANT FUND								
CD6989	CDBG		198,750.00	198,750.00	37,573.75		198,750.00	18.9%
CD6290	Grant Administration	227,959.91		227,959.91	46,269.30		227,959.91	20.3%
CD6292	Employment & Training	769,991.68		769,991.68	139,084.19		630,907.49	18.1%
	Total Expenditures	**997,951.59**	**198,750.00**	**1,196,701.59**	**222,927.24**	**-**	**1,057,617.40**	18.6%
Self-Insured Benefits Fund		**12,016,998.63**	**6,408.41**	**12,023,407.04**	**3,231,870.41**	**297,516.39**	**8,494,020.24**	**29.4%**
COUNTY ROAD FUND								
D3110	Traffic Division	228,662.64		228,662.64	12,960.54	1,603.19	214,098.91	6.4%
D5010	County Road Administration	671,936.26	7,000.00	678,936.26	174,177.93	1,941.87	502,816.46	25.9%
D5020	Engineering	81,055.83	35,000.00	116,055.83	3,714.06	35,221.95	77,119.82	33.5%
D5110	Maintenance of Roads	6,195,598.06	(7,000.00)	6,188,598.06	1,883,956.02	315,669.45	3,988,972.59	35.5%
D5112	Permanent Improvements	3,527,750.41	1,714,275.54	5,242,025.95	11,914.68		5,230,111.27	0.2%
D9710	Debt Service	574,641.13		574,641.13	149,728.59	424,912.54	-	100.0%
	Total Expenditures	**11,279,644.33**	**1,749,275.54**	**13,028,919.87**	**2,236,451.82**	**779,349.00**	**10,013,119.05**	23.1%

EXPENDITURE BUDGET VS ACTUAL TO March 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
ROAD MACHINERY FUND								
E5130	Machinery	3,131,085.31		3,131,085.31	751,107.30	107,413.06	2,272,564.95	27.4%
E9710	Debt Service	150,867.81		150,867.81	137,108.67	13,759.14	(0.00)	100.0%
	Total Expenditures	**3,281,953.12**	**-**	**3,281,953.12**	**888,215.97**	**121,172.20**	**2,272,564.95**	30.8%
SOLID WASTE FUND								
EL8160	Landfill	1,644,979.09		1,644,979.09	418,051.70	83,696.92	1,143,230.47	30.5%
EL8161	Recycling Center	580,720.67		580,720.67	103,036.11	81,221.87	396,462.69	31.7%
EL9710	Debt Service	838,418.86		838,418.86	689,107.33	149,311.53	-	100.0%
	Total Expenditures	**3,064,118.62**	**-**	**3,064,118.62**	**1,210,195.14**	**314,230.32**	**1,539,693.16**	49.8%
CAPITAL PROJECTS FUND								
HH1620	County Courthouse		452,714.60	452,714.60	75,722.60		376,992.00	16.7%
HH5122	Infrastructure		2,836,492.88	2,836,492.88	4,433.27	395,316.73	2,436,742.88	14.1%
HH5610	Airport		377,030.04	377,030.04	118,776.04		258,254.00	31.5%
	Total Expenditures	**-**	**3,666,237.52**	**3,666,237.52**	**198,931.91**	**395,316.73**	**3,071,988.88**	16.2%
Self-Insured Workers' Compensation Fund		**1,915,007.00**		**1,915,007.00**	**1,293,110.61**		**621,896.39**	67.5%

Cortland County
Revenue Comparison 2020 - 2024 - March

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	UNAUDITED 2023 ACTUALS	2024 ACTUALS
GENERAL FUND					
1165 DISTRICT ATTORNEY	3.82	14,940.73	347.89	3,292.64	1.97
1170 PUBLIC DEFENDER				128,748.44	
1175 ASSIGNED COUNSEL	(203.82)			124,571.92	54,545.05
1185 CORONER					750.00
1310 FINANCE			5,400.00		
1320 AUDIT			1,800.00		
1325 COUNTY TREASURER - Levy	36,456,704.01	37,003,555.01	37,725,385.55	38,497,675.29	39,269,999.99
1325 COUNTY TREASURER	354,008.68	412,293.62	704,434.96	1,003,648.51	993,442.95
1355 REAL PROPERTY TAX SERVICE	23,664.49	21,324.75	22,193.75	20,346.75	23,831.15
1410 COUNTY CLERK - CIVIL/RECORDS	188,291.70	173,630.65	149,987.38	185,127.05	150,657.96
1411 COUNTY CLERK - MOTOR VEHICLES	110,937.36	90,416.52	74,156.23	89,548.06	88,986.19
1430 PERSONNEL - CIVIL SERVICE	883.00	420.00	2,495.50	525.00	3,242.00
1450 ELECTIONS	286.27	37.60			
1610 TELEPHONE SHARED SERVICE	56,283.05	57,158.55	49,463.32	61,672.61	46,137.86
1620 BUILDING & GROUNDS	21,474.73	44,402.51	25,648.94	21,333.86	27,035.81
1680 INFORMATION TECHNOLOGY	5,112.24	5,112.24	3,777.06	3,890.28	34,149.62
1985 SALES TAX	4,556,743.99	4,394,033.34	5,397,685.55	6,095,359.02	5,914,405.51
3020 EMERGENCY RSP & COMMUNICATION	212,279.53	15,733.17	103,148.85	537,406.00	1,061,578.69
3110 SHERIFF	20,480.80	9,586.55	13,791.87	11,985.25	14,071.82
3120 SHERIFF ROAD PATROL	25,307.85	89,400.73	6,692.31	23,433.68	44,798.32
3140 PROBATION	65,519.67	86,100.56	86,095.97	78,366.29	50,134.90
3150 JAIL	60.00	8,420.02	12,498.26	16,996.54	6,348.65
3315 STOP DWI	22,067.96	3,755.00	1,257.74	5,820.19	3,795.00
3410 FIRE / EMERGENCY MANAGEMENT		6,408.00	6,380.85	41,618.57	
3620 SAFETY OFFICER				10.00	
4010 HEALTH DEPARTMENT ADMIN	173,056.17	251,803.74	7,612.94	542,307.72	
4011 NURSING ADMINISTRATION	52,177.51	23,833.67	5.00	14,770.10	1,838.45
4012 ENVIRONMENTAL HEALTH	40,787.91	40,181.46	39,670.00	71,149.98	42,535.00

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
4045 Health Education			39,644.98	198,284.86	83,876.32
4046 PRE-K PHCP	134,854.11	417,652.78	4,503.49	173,563.78	86,132.05
4059 EARLY INTERVENTION PROGRAM	195,116.39	45,930.16	252,417.31	211,768.62	168,455.13
4050 CAC - CHILD ADVOCACY CENTER DA		66.00	25,482.49	61,253.52	6,325.00
4310 MENTAL HEALTH CENTER	1,520,056.96	2,008,210.58	1,943,019.36	3,139,934.63	1,580,185.16
5610 AIRPORT	38,691.10	60,339.82	63,268.01	66,925.07	69,330.61
5630 BUS OPERATIONS	70,635.59	105,998.10	186,820.36	424,112.51	611,446.66
6010 DEPT.OF SOCIAL SERVICES ADMIN	2,167,514.07	1,995,254.70	1,936,673.57	2,577,510.79	2,883,921.52
6410 PUBLICITY/TOURISM	106,349.67	93,472.11	149,009.47	161,799.80	97,703.96
6610 SEALER OF WEIGHTS & MEASURES	320.00	140.00	1,260.00	1,641.52	1,299.38
6772 AREA AGENCY ON AGING	75,844.38	33,123.00	31,104.30	425,536.63	110,512.74
7110 DWYER PARK	1,575.00	225.00	2,200.00	3,200.00	4,100.00
7312 YOUTH BUREAU				2,966.00	
7989 SNOWMOBILE CLUBS	66,931.20	66,931.20	64,789.23	111,404.84	
8020 PLANNING		284.00			5,000.00
8740 SMALL WATERSHED PROTECTION				17,836.53	18,114.20
Total Revenue	46,763,815.39	47,580,175.87	49,140,122.49	55,157,342.85	53,558,689.62
SPECIAL GRANT FUND					
6989 CDBG	28,385.87			488,092.01	37,573.75
6290 WIA GRANT ADMINISTRATION	40,981.47	38,459.11	49,168.11	53,208.73	53,909.91
6292 WIA EMPLOYMENT & TRAINING	77,679.31	96,628.13	127,852.73	145,114.36	131,680.39
Total Revenue	147,046.65	135,087.24	177,020.84	686,415.10	223,164.05
SELF-INSURANCE FUND - EMPLOYEE BENEFITS					
9060 HEALTH	3,519,464.25	3,145,769.83	2,883,857.02	2,993,443.97	4,218,966.45

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
COUNTY ROAD FUND					
5010 HIGHWAY & STREET ADMIN	21.22	13.87		18.34	39.28
5110 MAINTENANCE OF ROADS	352,970.67	450,949.22	69.13	391,523.63	451,397.79
5112 PERMANENT IMPROVEMENTS		95,067.00	434,429.56		128,162.76
9901 INTERFUND TRANSFERS	1,540,000.00	1,564,542.90	1,619,377.14	1,116,310.88	
Total Revenue	1,892,991.89	2,110,572.99	2,053,875.83	1,507,852.85	579,599.83
ROAD MACHINERY FUND					
5130 MACHINERY	607,420.78	613,008.50	724,971.08	713,111.69	916,249.47
SOLID WASTE FUND					
8160 LANDFILL	426,303.46	406,287.87	414,918.47	621,606.61	667,149.87
8161 RECYCLING	1,020.00	8,564.47	25,396.38	14,377.20	20,717.60
Total Revenue	427,323.46	414,852.34	440,314.85	635,983.81	687,867.47
CAPITAL ROJECTS FUND					
1620 GENERAL CAPITAL PROJECTS					
5122 BRIDGE PROJECTS		23,701.14	759,344.98	(278,807.71)	4,211.61
5610 AIRPORT				24,584.32	105,710.68
9900 TRANSFER TO/FROM OTHER FUNDS			39,965.53	(11,635.58)	13,287.02
Total Revenue	-	23,701.14	799,310.51	(265,858.97)	123,209.31
SELF-INSURANCE FUND - WORKERS' COMPENSATION					
1710 WORKER'S COMP-SELF INSURANCE	1,782,051.03	1,803,957.36	1,765,102.17	1,805,990.59	1,684,813.48

Cortland County
Expenditure Comparison 2020 - 2024 - March

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	UNAUDITED 2023 ACTUALS	2024 ACTUALS
GENERAL FUND						
A10105	COUNTY LEGISLATURE	70,415.82	85,103.92	72,517.67	105,342.67	71,864.35
A10405	CLERK OF THE LEGISLATIVE BOARD	78,231.31	36,052.57	37,096.64	41,583.72	43,253.10
A11655	DISTRICT ATTORNEY	221,602.28	194,313.79	203,647.23	315,063.17	230,999.10
A11705	PUBLIC DEFENDER	220,625.02	224,900.67	211,254.02	272,640.29	267,900.57
A11755	ASSIGNED COUNSEL	102,144.62	105,333.46	138,864.80	150,682.28	265,186.03
A11855	CORONERS	45,746.91	34,181.76	37,289.05	38,564.35	34,969.52
A12305	COUNTY ADMINISTRATOR	35,995.02	49,718.03	46,253.55	74,292.24	93,429.44
A13105	FINANCE	154,960.55	151,402.04	145,618.97	147,515.42	124,198.63
A13205	AUDITOR	24,907.03	24,321.49	25,304.09	26,003.03	29,328.24
A13255	TREASURER	65,524.32	61,596.17	26,185.29	65,463.09	132,716.87
A13555	REAL PROPERTY TAX SERVICE	65,250.35	59,235.25	54,793.69	73,937.78	75,943.62
A14105	COUNTY CLERK	136,518.43	140,357.56	126,541.04	213,260.27	157,645.46
A14115	COUNTY CLERK - MOTOR VEHICLES	118,293.85	110,980.79	108,771.07	68,570.87	119,751.94
A14205	COUNTY ATTORNEY	84,390.29	74,651.50	58,791.65	72,750.60	95,545.50
A14305	PERSONNEL - CIVIL SERVICE	98,405.11	112,658.37	110,619.10	116,453.98	153,816.55
A14505	ELECTIONS	55,626.29	89,421.72	91,507.51	54,619.76	133,341.32
A16105	TELEPHONE SHARED SERVICE	53,899.19	54,297.79	54,386.52	101,067.21	114,439.50
A16205	BUILDING & GROUNDS	522,357.29	417,568.92	519,109.09	451,176.64	545,868.73
A16805	DATA PROCESSING	172,934.71	176,622.85	207,320.20	254,629.68	285,186.28
A19855	SALES TAX	700,000.00	700,000.00	670,000.00	725,000.00	725,000.00
A24905	COMMUNITY COLLEGE	166,016.88	147,503.20	108,858.40	143,195.91	148,797.20
A24955	CONTRIBUTIONS TC3	439,459.25	451,666.50	463,873.75	463,873.75	
A30205	EMERGENCY RESPONSE & COMMUNCTN	1,084,823.72	604,926.06	958,500.47	1,040,083.20	2,251,131.02
A31105	SHERIFF	201,017.48	197,578.84	166,302.93	239,189.91	238,296.94
A31205	SHERIFF ROAD PATROL	983,881.60	936,461.75	1,032,606.60	1,098,808.02	1,200,265.47
A31405	PROBATION	436,875.94	403,599.85	501,417.91	407,391.80	441,227.21
A31505	JAIL	1,260,062.76	1,140,178.40	1,076,658.65	1,351,591.73	1,324,705.80
A33155	STOP DWI	23,502.06	11,210.10	14,148.96	17,914.28	7,670.37

Attachment: March 2024 Committee Reports (12186 : March Financial Reports)

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
A34105	FIRE / EMERGENCY MANAGEMENT	80,045.88	52,391.20	54,684.88	69,984.71	111,286.68
A35105	SPCA	11,250.09	11,250.09			12,500.00
A36205	SAFETY OFFICE	14,530.00	870.80	6,286.36	7,648.36	18,727.90
A40105	HEALTH DEPARTMENT	244,465.80	323,916.44	130,428.89	128,915.15	153,052.31
A40115	NURSING ADMINISTRATION	241,903.39	195,196.99	120,714.05	126,007.62	140,807.47
A40125	ENVIRONMENTAL HEALTH	142,306.01	113,884.87	144,352.38	136,993.61	157,472.08
A40455	HEALTH EDUCATION			127,945.27	260,139.55	267,921.54
A40465	PrK Supportive Hlth Svcs	88,281.36	104,984.74	336,235.69	304,449.34	395,712.04
A40595	EARLY INTERVENTION PROGRAM	256,056.83	191,419.83	239,757.89	192,496.97	219,154.46
A40505	Child Advocacy Center	59,178.28	83,900.36	68,498.60	80,427.09	91,334.86
A43105	MENTAL HEALTH CENTER	1,389,121.58	1,305,393.96	724,848.38	854,785.55	1,051,636.85
A56105	AIRPORT	68,067.70	74,723.09	90,548.96	41,518.34	31,786.68
A56305	BUS OPERATIONS	869,141.63	13,206.00	136,566.63	591,933.19	568,867.17
A60105	DEPT.OF SOCIAL SERVICES ADMIN	6,426,996.52	5,515,333.88	5,597,618.20	6,413,637.09	7,622,809.27
A6293	WORKFORCE INVESTMENT					1,442.32
A64105	PUBLICITY/TOURISM	550,093.00	575,072.26	592,568.46	551,934.57	741,171.06
A64205	PROMOTION OF INDUSTRY	221,182.00	224,500.00	227,867.50	123,048.25	129,200.75
A65105	VETERANS SERVICE AGENCY	13,653.07	14,061.88	13,377.90	16,054.39	18,815.84
A66105	SEALER OF WEIGHTS & MEASURES	16,670.25	18,651.23	19,205.81	23,790.59	25,582.44
A67725	AREA AGENCY ON AGING	543,275.19	457,554.80	468,021.01	573,540.09	577,980.02
A69895	OTHER ECONOMIC DEVELOPMENT			250,000.00	50,000.00	
A71105	DWYER PARK	13,379.91	11,403.51	6,140.09	19,861.07	4,703.95
A73125	YOUTH BUREAU	219.36	413.33	307.93	3.96	3,030.19
A79895	SNOWMOBILE CLUBS	60,238.08		56,193.48	66,879.54	75,923.40
A80205	PLANNING	84,005.76	67,663.54	78,854.44	76,199.90	118,534.78
A87105	CONSERVATION PROGRAMS	75,000.00	75,000.00	0.00	110,672.00	120,000.00
A87505	AGRICULTURE & LIVESTOCK	136,710.00	126,710.00	64,605.00	71,000.00	82,750.00
A90605	HEALTH INSURANCE	1,390,499.00	1,301,439.00	1,311,520.00	1,349,449.21	1,469,908.78

Attachment: March 2024 Committee Reports (12186 : March Financial Reports)

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
A97105	DEBT SERVICE	399,773.25	401,669.90	407,596.50	218,093.38	425,175.91
A99015	I/F Transfer to/from D	1,540,000.00	1,564,542.90	1,659,342.67	1,116,310.88	
A99505	I/F Transfer to/from HH				(11,635.58)	13,287.02
	Total Expenditures	22,559,512.02	19,620,997.95	20,202,325.82	21,694,804.47	23,963,054.53
SPECIAL GRANT FUND						
CD62905	WIA - GRANT ADMIN EXPENSES	28,385.87			488,092.01	37,573.75
CD62925	WIA - E & T	41,935.65	37,225.76	41,228.63	40,453.64	46,269.30
CD69895	Other Economic Assistance	84,975.86	101,614.05	115,453.81	120,757.66	139,084.19
	Total Expenditures	155,297.38	138,839.81	156,682.44	649,303.31	222,927.24
SELF-INSURANCE FUND - EMPLOYEE BENEFITS						
CH90605	HEALTH	2,580,022.14	2,693,085.49	2,203,916.32	3,068,989.16	3,231,870.41
COUNTY ROAD FUND						
D33105	TRAFFIC DIVISION	8,854.54	7,945.18	7,909.38	9,618.36	12,960.54
D50105	HIGHWAY ADMINISTRATION DIV.	126,923.41	127,411.01	106,603.08	128,483.01	174,177.93
D50205	HIGHWAY ENGINEERING DIVISION	18,776.81	19,982.11	19,303.70	19,787.55	3,714.06
D51105	HIGHWAY MAINTENANCY DIV.	1,510,288.88	1,686,410.79	1,718,508.08	1,863,174.28	1,883,956.02
D51125	HIGHWAY PROJECTS	9,282.80	7,610.84	18,249.60	3,771.49	11,914.68
D97105	DEBT SERVICE	161,148.94	157,261.74	154,657.34	151,838.94	149,728.59
	Total Expenditures	1,835,275.38	2,006,621.67	2,025,231.18	2,176,673.63	2,236,451.82
ROAD MACHINERY FUND						
E51305	HIGHWAY ROAD MACHINERY	336,899.71	338,955.82	437,429.93	860,019.09	751,107.30
E97105	DEBT SERVICE	123,816.31	125,769.05	128,601.45	131,308.57	137,108.67
	Total Expenditures	460,716.02	464,724.87	566,031.38	991,327.66	888,215.97

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
SOLID WASTE FUND						
EL81605	LANDFILL	270,311.73	297,283.32	228,283.58	268,745.20	418,051.70
EL81615	RECYCLING	228,881.13	62,214.66	97,378.82	122,998.62	103,036.11
EL97105	DEBT SERVICE	662,317.87	674,465.05	679,455.45	683,599.35	689,107.33
	Total Expenditures	1,161,510.73	1,033,963.03	1,005,117.85	1,075,343.17	1,210,195.14
CAPITAL ROJECTS FUND						
HH16205	COURTHOUSE CAPITAL PROJECTS					75,722.60
HH51225	BRIDGE PROJECTS	14,896.85	87,658.73	857,998.52	2,847.78	4,433.27
HH56105	AIRPORT MASTER PLAN UPDATE		2,000.00		16,139.79	118,776.04
HH71105	DWYER PARK CAPITAL EXPENSE	3,027.70				
	Total Expenditures	17,924.55	89,658.73	857,998.52	18,987.57	198,931.91
SELF-INSURANCE FUND - WORKERS' COMPENSATION						
S17105	LIABILITY INSURANCE RESERVE	1,522,316.16	1,302,186.87	1,270,353.31	1,263,759.93	1,293,110.61

Cortland County					
Reserve Funds				**UNAUDITED**	
				12/31/2023	**3/31/2024**
Reserve Title	**Authorizing Resolution**	**Purpose**	**Funding**	**Balance**	**Balance**
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	283,233.64	286,573.83
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,293,630.84	1,274,168.98
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	3,464,895.90
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	84,215.62
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	143,628.18
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	76,402.82	77,328.25
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	30,777.47
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	92,070.94	93,273.35
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	43,022.08
Farmland Protection Reserve	124-07	Monitoring Farmland Protection grants	Stewardship monies from farmland protection grant	48,458.63	49,091.49
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	584.45	592.08
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	23,203.48
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	313,410.21
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	4,898,316.40	4,962,286.77
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	200,564.09

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Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	8,915.19	9,031.62
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	228,527.15	247,379.63
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	8,669.90
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	900,224.36
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,473,135.48	1,488,888.85
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	832,735.07	841,889.15
NOTE:					
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.				
Occupancy Tax Reserve	$764,234.95 to CVB in 2025, $82,352.34 County admin in 2024 and $84,914.99 in 2025.				

Bond Schedules

Bonds	Issue Date	P&I Due	Int Due	Int Rate	Balance @ 1/1/24	+	-	Balance @ 12/31/24	Total Interest
EFC Landfill	2015	3/1/2019	1-Sep	.2%-3.882%	4,430,000.00		450,000.00	3,980,000.00	134,237.24
Construction of Landfill Cell Refunding	4/30/2020	15-May	15-Nov	2-4%	575,000.00		55,000.00	520,000.00	16,450.00
E911 Emergency Interoperable Communication System Refunding	5/18/2020	15-Aug	15-Feb	2-3%	2,213,400.00		119,000.00	2,094,400.00	66,402.00
Culvert Reconstruction & Improvements Refunding	5/18/2020	15-Aug	15-Feb	2-3%	1,041,600.00		56,000.00	985,600.00	31,248.00
TC3 Masterplan	2/27/2015	1-Sep	1-Mar	0-3%	892,000.00		63,000.00	829,000.00	26,437.50
2013 Highways	2/27/2015	1-Sep	1-Mar	0-3%	114,000.00		8,000.00	106,000.00	3,380.00
2013 Bridges	2/27/2015	1-Sep	1-Mar	0-3%	707,000.00		50,000.00	657,000.00	20,957.50
2013 Culverts	2/27/2015	1-Sep	1-Mar	0-3%	214,000.00		15,000.00	199,000.00	6,345.00
2014 Highways	2/27/2015	1-Sep	1-Mar	0-3%	131,000.00		9,000.00	122,000.00	3,885.00
2014 Bridges	2/27/2015	1-Sep	1-Mar	0-3%	308,000.00		22,000.00	286,000.00	9,130.00
2014 Culverts	2/27/2015	1-Sep	1-Mar	0-3%	540,000.00		38,000.00	502,000.00	16,005.00
2015 Bridges	2/27/2015	1-Sep	1-Mar	0-3%	345,000.00		24,000.00	321,000.00	10,227.50
2015 Culverts	2/27/2015	1-Sep	1-Mar	0-3%	778,000.00		55,000.00	723,000.00	23,060.00
Little York Dam	2/27/2015	1-Sep	1-Mar	0-3%	946,000.00		66,000.00	880,000.00	28,047.50
TC3 '07 Refunding	3/17/2015	1-Mar	1-Sep	1-5%	1,477,361.00		270,145.00	1,207,216.00	53,864.94
TC3 '08 Refunding	3/17/2015	1-Mar	1-Sep	1-5%	678,000.00		66,000.00	612,000.00	22,953.76
07 County Rd Reconstruction Bond Refunding	3/17/2015	1-Mar	1-Sep	1-5%	361,863.00		66,162.00	295,701.00	13,193.63
Acquire Moveable Equipment '07 Bond Refunding	3/17/2015	1-Mar	1-Sep	1-5%	24,226.00		4,426.00	19,800.00	883.41
Purchase DPW Equipment '07 Bond Refunding	3/17/2015	1-Mar	1-Sep	1-5%	393,324.00		71,915.00	321,409.00	14,340.90
DPW '08 Partial Bond Refunding	3/17/15	1-Mar	1-Sep	1-5%	452,000.00		44,000.00	408,000.00	15,302.50
07 Recycling Center Bond Refunding	3/17/15	1-Mar	1-Sep	1-5%	833,226.00		152,352.00	680,874.00	30,379.62
Smart Watt Program	6/29/2017	15-Jun	15-Dec	0-3%	3,630,000.00		265,000.00	3,365,000.00	93,537.50
					21,085,000.00		1,970,000.00	19,115,000.00	640,268.50

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County Administrators
Monthly Report for March 2024

April 8, 2024

1. **Personnel**
   a. Department Head annual evaluations
   b. Staffing is still an issue in most Departments with approximately 51 vacancies County wide.

2. **Sales Tax**
   a. 2023 total sales tax was $39,224,353.87 which represented a .14% increase over 2022. Fourth quarter of 2023 was 5.25% less than the same period in 2022.
   b. YTD sales tax is up 1.6% compared to the same period last year.

3. **Mental Health Building**
   a. Meetings continue with Bell and Spina, Highway, Administration and Legislators
   b. Charlie Sudbrink has assumed Project Manager for this project and others due to the retirement of the Superintendent of B&G.
   c. RFP for construction should be released early May.

4. **Courthouse**
   a. Front Steps
      i. Work is completed and ribbon cutting was held Friday, April 6.
   b. Received $2.7m for HVAC upgrade in Courthouse to start in 2024.
      i. Working with Taitem Engineering and NYSERDA to evaluate options for best HVAC system to install. Report has been received and is being reviewed.
      ii. Taitem is revising report based on NYSERDA recommendations.
   c. Looking to get other items priced to complete Courthouse renovations.
      i. East/West entries
      ii. Dome/Cupola

5. **Opioid Settlement Funds**
   a. Bids were received on November 1 which helped identify how best this community, focusing on youth, could use funds to proactively diminish drug abuse.
   b. Provided a summary of the RFP submittals to the Opioid committee – voting on three selected submittals in December.
   c. At December 2023 session the Legislature agreed to provide funding for three agencies (Alcohol and Drug Council of Tompkins County, C.A.R.P. and Catholic Charities of Cortland County).
   d. Late February it was announced that the Alcohol and Drug Council of Tompkins County rehab center on Triphammer Road was shutting down and a resolution to rescind the resolution was approved in March.

6. **Strategic Plan Update**

a. Biweekly meetings with consultants – in-house weekly meetings to strategize. Branding is complete and public engagement phase is wrapping up with individuals in the community.
b. Community engagement and Focus group meeting dates have been completed with the exception of McGraw that will be held April 30.
c. The website elevatecortland.com is now live. The website offers opportunities for public input as well as advertise upcoming events.
   A meeting to gain input from the Town Supervisors and Mayors will be held on April 10.