Finance & Administration Committee

Committee Meeting

~ Minutes ~

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

Tuesday, August 15, 2023 **10:30 AM** **Room 302**

CALL TO ORDER

The meeting was called to order at 11:44 AM by Committee Chair George Wagner

Attendee Name	Organization	Title	Status	Arrived
Sandra Price	Cortland County, NY	Committee Member	Present	
George Wagner	Cortland County, NY	Committee Chair	Present	
Linda Jones	Cortland County, NY	Committee Member	Present	
Christopher Newell	Cortland County, NY	Committee Vice Chair	Excused	
Beau Harbin	Cortland County, NY	Committee Member	Excused	
Richard Stock	Cortland County, NY	Committee Member	Present	
Mitchel Eccleston	Cortland County, NY	Committee Member	Present	
Rob Corpora	Cortland County, NY	County Administrator	Present	
Savannah Hempstead	Cortland County, NY	Clerk of the Legislature	Present	
Kimberly Biglarderi	Cortland County, NY	Deputy Clerk of the Legislature	Present	
Andrea Herzog	Cortland County, NY	Director of Finance	Present	
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present	
Korie Post	Tomkins Cortland Community College	Associate Director of Budget and Finance	Present	
Sophia Darling	Tomkins Cortland Community College	VP of Fianance and Administration	Present	
Amy Kremenek	Tomkins Cortland Community College	President	Present	
Michelle Enright	Cortland County, NY		Present	
Laurie Leonard	Cortland County, NY	Personnel Officer	Present	
Scott Roman	Cortland County, NY	Director of Emergency Response and Communications	Present	
Ronald J. Van Dee	Cortland County, NY	Board Member	Present	
Laura Fox	Cortland County, NY	Real Property Tax Services	Present	
Victoria J. Monty	Cortland County, NY	County Attorney	Present	
Ben Owens	Insero		Present	
Duane Schon	Insero		Present	
Margaret Mellott	Cortland Standard	Reporter	Remote	
Carlita Withers	Cortland County, NY	Assistant Accountant	Remote	
Eddie Velazquez	Cortland Voice	Reporter	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Jun 13, 2023 10:00 AM

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

PRESENTATIONS

1. 2022 External Audit Report

RESULT:	**COMPLETED**

2. Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright

RESULT:	**COMPLETED**

RESOLUTIONS

AGENDA ITEM NO. 1 – Adopt 2023-2024 Tompkins Cortland Community College Operating Budget

RESULT:	**APPROVED [UNANIMOUS]** **Next: 8/24/2023 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF WAGNER **RESOLUTION NO. 120-23**

Adopt 2023-2024 Tompkins Cortland Community College Operating Budget

WHEREAS, the Board of Trustees of Tompkins Cortland Community College has presented to this Legislature an Operating Budget for the college fiscal year September 1, 2023 through August 31, 2024, AND

WHEREAS, a public hearing on said budget has been held on August 24, 2023, and heard all persons wishing to speak on this topic, pursuant to notice duly published, NOW THEREFORE BE IT

RESOLVED, that said operating budget in the amount of $34,862,992 be and hereby is approved and adopted, AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature include in the Cortland County Budget for the year 2024 an amount determined pursuant to a plan for said college per adopted Resolution No. 129 for the year 1966, as amended by Resolution No. 128 and 131 for the year 1971, totaling approximately $1,855,495 as Cortland County's share of the total Sponsoring Community Contribution of $4,882,882, to be paid in four payments from account #A24955.54780 after January 1, 2024, AND BE IT FURTHER

RESOLVED, that this resolution shall become effective upon adoption of a concurrent resolution by the Tompkins County Legislature.

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

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF WAGNER **RESOLUTION NO. 150-23**

Authorize Distribution of Second Quarter 2023 Sales Tax

WHEREAS, the Cortland County Legislature adopted Resolution No. 221-18, which provides for the distribution of sales tax from the County to local municipalities, AND

WHEREAS, the sales tax sharing agreement provides for the deduction directly from the gross sales tax distribution received from the State of New York a fixed sum of $1,500,000 for County purposes, with the remaining balance of the revenues to be distributed for use by the County, City of Cortland, and the various municipalities within Cortland County, AND

WHEREAS, the gross deduction for County purposes will be provided for quarterly, AND

WHEREAS, the 2023 second quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for second quarter 2023 to be $9,758,908.82, AND

WHEREAS, the total amount available for distribution is $9,383,908.82, after the direct deduction for County purposes, AND

WHEREAS, individual municipalities by resolution have opted to apply a portion of their sales tax dollars to off-set the property tax levy and that amount ($725,000.00) is to be withheld from the quarterly distribution, AND

WHEREAS, Cortland County receives (54%), or $5,067,310.76 of the total net quarterly distribution, AND

WHEREAS, respective payments are now ready for disbursement, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes the County Treasurer or designee to release sales tax payments for the second quarter of 2023 as so stated below from Account No. A19855.54101 in either the form of a county check or by direct bank transfer as per the request of the receiving municipality:

Municipality	Distribution Amount Pre-Tax Credit	Applied Tax Credits	Net Distribution After Tax Credit	Balance Owed Against Tax Credits
Cortland, City of	$1,665,643.82	$-0-	$1,665,643.82	$-0-
Cincinnatus, Town of	$71,510.31	$-0-	$71,510.31	$-0-
Cortlandville, Town of	$819,689.65	$-0-	$819,689.65	$-0-
Cuyler, Town of	$69,054.39	$(28,750.00)	$40,304.39	$-0-
Freetown, Town of	$54,712.19	$-0-	$54,712.19	$-0-
Harford, Town of	$77,241.70	$-0-	$77,241.70	$-0-
Homer, Town of	$282,000.98	$-0-	$282,000.98	$-0-

Homer, Village of	$201,069.39	$-0-	$201,069.39	$-0-
Lapeer, Town of	$109,051.57	$(82,500.00)	$26,551.57	$-0-
Marathon, Town of	$83,393.67	$-0-	$83,393.67	$-0-
Marathon, Village of	$42,965.41	$-0-	$42,965.41	$-0-
McGraw, Village of	$36,970.22	$-0-	$36,970.22	$-0-
Preble, Town of	$146,886.22	$-0-	$146,886.22	$-0-
Scott, Town of	$87,351.77	$-0-	$87,351.77	$-0-
Solon, Town of	$81,809.71	$-0-	$81,809.71	$-0-
Taylor, Town of	$44,844.53	$-0-	$44,844.53	$-0-
Truxton, Town of	$105,926.57	$-0-	$105,926.57	$-0-
Virgil, Town of	$267,260.48	$(25,000.00)	$242,260.48	$-0-
Willet, Town of	$69,215.48	$-0-	$69,215.48	$-0-
Total	$4,316,598.06	$(136,250.00)	$4,180,348.06	$-0-

, AND BE IT FURTHER

RESOLVED, that the Cortland County Treasurer or designee is hereby directed to deposit the County's "off the top" sum of $375,000 in the appropriate reserves and accounts as designated in Resolution No. 294-20.

AGENDA ITEM NO. 3 – Designate Cortland County Convention and Visitors Bureau as Cortland County's Tourism Promotion Agency

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF WAGNER **RESOLUTION NO. 122-23**

Designate Cortland County Convention and Visitors Bureau as Cortland County's Tourism Promotion Agency

WHEREAS, the New York State Division of Tourism's Matching Grant Program is designated to encourage tourism promotion throughout New York and adjacent states, AND

WHEREAS, the Cortland County Convention and Visitors Bureau Inc., a non-profit organization promoting Cortland County as a tourism destination, qualifies as the official Tourism Promotion Agency for Cortland County, AND

WHEREAS, the Cortland County Convention and Visitors Bureau Inc. has requested to be designated the Tourism Promotion Agency for Cortland County in 2024, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Convention and Visitors Bureau Inc., is hereby designated for 2024 by the Cortland County Legislature to make application for and receive grants on behalf of the County pursuant to the New York State Tourism Promotion Act.

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	Richard Stock, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF WAGNER **RESOLUTION NO. 121-23**

Authorize Agreement Cortland County Convention and Visitors Bureau for Provision of Public Benefits Services for Promotion and Publicity

WHEREAS, the County of Cortland desires to promote and publicize the advantages, benefits and attractions of Cortland County in order to attract visitors, businesses and industry, AND

WHEREAS, Cortland County has imposed a Hotel/Motel Occupancy Tax for the purpose of funding Tourism Promotion, AND

WHEREAS, Section 224 of County Law provides the County may contract with non-profit organizations, other corporations, associations and agencies within the County to provide such publicity services, upon certain terms and conditions, AND

WHEREAS, the Cortland County Convention and Visitors Bureau Inc. (CVB), is a non-profit organization promoting Cortland County as a tourism destination, NOW THEREFORE BE IT

RESOLVED, that pursuant to Section 224 of County Law, the County shall enter into a contract with the Cortland County Convention and Visitors Bureau Inc. under the following terms and conditions:

1. The CVB shall provide the County with its services and shall promote and publicize the advantages of Cortland County in such a mode and manner as it deems appropriate, including, but not limited to, all media, print, radio, television, direct contact, event publicity, contests, or other promotional devices.

2. The CVB shall be responsible for the distribution of occupancy funds as outlined in the Cortland County Occupancy Tax Funding Request Guidelines.

3. Cortland County will collect occupancy taxes as prescribed in Local Law No. 1 of 2002 and shall remit those funds to the CVB for redistribution.

4. Cortland County will retain 10% of the occupancy funds per Section 4 (12) of Local Law No. 1 of 2002 for the purpose of administering such tax.

5. The Cortland County Finance Director shall remit to the CVB the sum of $741,171.06, consistent with the 2022 Occupancy tax collections, to the tourism and publicity account.

6. The term of this agreement shall be one (1) year from January 1, 2024 to December 31, 2024.

7. Within thirty (30) days of the termination of this agreement, the CVB shall provide and render to the County a verified account of the disbursements of such organization with verified or certified vouchers therefore attached. The County Chairman or designee may request such verified accounting be rendered to the County each quarter during the term of this agreement.

8. The CVB shall place any unused monies into a dedicated account for the purpose of developing new events and funding unanticipated activities that support tourism in Cortland County with an emphasis on events that produce multi-day visits or overnight stays.

, AND BE IT FURTHER

RESOLVED, that the County Administrator is authorized and directed to enter into an agreement, upon review and approval of the County Attorney or designee, with the Cortland County Convention and Visitors Bureau Inc. for the period January 1, 2024 through December 31, 2024 in accordance with the terms and conditions listed above.

CONSENT AGENDA - Items on the Consent Agenda have been endorsed by the various standing committees. Finance & Administration Committee Members may request any item be pulled from the consent agenda for further discussion and separate vote.

Referred from Ag/Planning/Environmental Committee

AGENDA ITEM NO. 1 – Authorize Agreement for Consulting Services to Create a Cortland County Strategic Development Plan - Planning Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF HARBIN **RESOLUTION NO. 137-23**

Authorize Agreement for Consulting Services to Create a Cortland County Strategic Development Plan - Planning Department

WHEREAS, the Cortland County Planning Department advertised for proposals for Consulting Services to create a Cortland County Strategic Development Plan, AND

WHEREAS, Resolution No. 174-22 approved monies awarded from Appalachian Regional Commission (ARC) and Empire State Development (ESD) in the amount of $190,000 with a County match of $10,000 for the cost of services to create a Cortland County Strategic Development Plan, AND

WHEREAS, the Cortland County Planning Department received proposals from the following consultants:

MRB Group D.P.C. - $200,000
220 Salina Meadows Parkway #180
Syracuse, NY 13212

C&S Engineers, Inc. - $200,000
499 Col Eileen Collins Blvd
Syracuse, NY 13212

, NOW THEREFORE BE IT

RESOLVED, that in accordance with the recommendations of involved parties, the County

Legislature hereby awards the contract for consulting services to create a Cortland County strategic development plan to MRB Group, D.P.C., AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval as to form by the County Attorney or designee, is hereby authorized to execute the necessary agreements for said contract, AND BE IT FURTHER

RESOLVED, that all costs associated with the consulting services to create a Cortland County strategic development plan shall be paid from account #A80205.54055.

AGENDA ITEM NO. 2 – Authorize Grant Application with New York State Department of Parks, Recreation and Historic Preservation for 2023-2024 Cortland County Snowmobile Trail Development and Maintenance Grant - Planning Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF HARBIN **RESOLUTION NO. 141-23**

Authorize Grant Application with New York State Department of Parks, Recreation and Historic Preservation for 2023-2024 Cortland County Snowmobile Trail Development and Maintenance Grant - Planning Department

WHEREAS, Article 27 of the New York State Parks, Recreation and Historic Preservation Law establishes a mechanism for allocating funds to local governmental sponsors for the development and maintenance of snowmobile trails designated as part of the State Snowmobile Trail System, AND

WHEREAS, Cortland County is designated as the Local Sponsor under Section 27.17 of the New York State Parks, Recreation and Historic Preservation Law for the purpose of preparing a grant application for Snowmobile Trail Development and Maintenance for the period April 1, 2023 to March 31, 2024, AND

WHEREAS, the County will retain an administration fee up to ten percent (10%) of the grant award to offset the actual cost for administration expenses incurred as the local grant sponsor for the period of April 1, 2023 to March 31, 2024, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval of the County Attorney or designee, is hereby authorized to sign the Local Sponsor Signature Form with documentation to support Department of Environmental Conservation, Department of Transportation, Landowner and other State, or Federal Land Permissions for each Cortland County club to become part of the New York State Snowmobile Trail System, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval of the County Attorney or designee is hereby authorized to electronically sign all materials as it pertains to the Phase III approval of permissible expenses for Snowmobile Trail development and maintenance Grant for the period April 1, 2023 to March 31, 2024.

AGENDA ITEM NO. 3 – Authorize Agreements Various Snowmobile Clubs for Annual Snowmobile Trail Maintenance - Grant Funding Years 2023-2024 - Planning Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF HARBIN **RESOLUTION NO. 142-23**

Authorize Agreements Various Snowmobile Clubs for Annual Snowmobile Trail Maintenance - Grant Funding Years 2023-2024 - Planning Department

WHEREAS, Article 27 of the New York State Parks, Recreation and Historic Preservation Law establishes a mechanism for allocating funds to local governmental sponsors for the development and maintenance of snowmobile trails designated as part of the State Snowmobile Trail System, AND

WHEREAS, Cortland County under Section 27.17 of the State Parks, Recreation and Historic Preservation Law will apply for Snowmobile Trail Development and Maintenance grant funding for the period April 1, 2023 to March 31, 2024, AND

WHEREAS, Cortland County enters into agreements with certain Snowmobile Clubs to ensure that the clubs perform trail maintenance and grooming of existing trails throughout Cortland County, AND

WHEREAS, the County serves as the local sponsor for the grant application and as the grant recipient, AND

WHEREAS, the County will retain an administration fee of up to ten percent (10%) of the grant award to offset the actual cost of administering the grant for the period April 1, 2023 to March 31, 2024, NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature hereby authorizes the County Administrator, upon review and approval by the County Attorney or designee, to sign agreements with the following snowmobile clubs: Truxton Snowmobile Club, Inc., Trailblazers of Onondaga & Cortland County (Tully Trailblazers), Trail Hounds, Inc., Seven Valley Snow Goers, Inc., Ridge Rider's Snowmobile Club, Inc., Marathon Snowdusters, Inc., LaFayette Trailriders, and Dryden Caroline Drifters Snowmobile Club for the purposes as previously stated for the period April 1, 2023 to March 31, 2024.

Referred from Building & Grounds Committee

AGENDA ITEM NO. 4 – Award Bid/Authorize Contract 37 Church Street Shingle Roof Replacement - Buildings and Grounds

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF HEIDER **RESOLUTION NO. 127-23**

Award Bid/Authorize Contract 37 Church Street Shingle Roof Replacement - Buildings and Grounds

WHEREAS, a Request for Proposals (RFP) was issued for the tear-off, repair and replacement of the shingled portion of the roof at 37 Church Street, Cortland, New York 13045, AND

WHEREAS, bids were received from the following:

Company	Address	Amount
Universal Builders	97 Depot St. Canisteo, NY 14823	$42,964
Marchuska Brothers	408 Commerce Road Vestal, NY 13850	$49,945
New Britain Roofing, Inc.	721 Fox Street Horseheads, NY 14845	$98,000
Pulver Roofing Company, Inc.	1418 Erie Street Utica, NY 13502	$96,000
Sierra Contractors Corp.	14-31 28th Ave., # 6 Astoria, NY 11102	$111,000

WHEREAS, based upon the results of the bid, the Building and Grounds Committee recommends that bid be awarded to the lowest responsible bidder, NOW THEREFORE BE IT

RESOLVED, that Universal Builders is hereby awarded the bid for the tear-off, repair and replacement of the shingled portion of the roof at 37 Church Street, Cortland, New York 13045, AND BE IT FURTHER

RESOLVED, that the funds for this project are to come from the Buildings & Grounds Capital Project Reserve Fund, Account No. A386300.B&G, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into a contract with Universal Builders of 97 Depot St., Canisteo, NY 14823 for the tear-off, repair and replacement of the shingled portion of the roof at 37 Church Street, Cortland, New York 13045 at a cost not to exceed $42,964.

AGENDA ITEM NO. 5 – Authorize Change Order for Investigative Work and Repairs at Cortland County Courthouse

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF HEIDER **RESOLUTION NO. 130-23**

Authorize Change Order for Investigative Work and Repairs at Cortland County Courthouse

WHEREAS, Cortland County wishes to continue restoration/improvements to the historic County Courthouse entrances and exterior, AND

WHEREAS, Cortland County received a change order from Bell and Spina Architects, AND

WHEREAS, Bell and Spina has submitted a proposal for the investigative work for the additional repairs from R. E. Kelley who is currently constructing the new steps, AND

WHEREAS, the Cortland County Legislature's Buildings and Grounds Committee has reviewed

the proposal and has recommended moving forward with this proposal with funding to be paid from A16205.52320.ARP, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee, to sign the change order with Bell and Spina Architects 215 Wyoming St. St #201 Syracuse, NY 13204, for a cost not to exceed $5,160, AND BE IT FURTHER

RESOLVED, that the County Administrator be and hereby is authorized to approve change orders for an amount not to exceed $25,000 per change order for projects, upon approval of the Buildings and Grounds Committee Chair.

AGENDA ITEM NO. 6 – Authorize Elevation Change Order for Cortland County Courthouse Project

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF HEIDER **RESOLUTION NO. 129-23**

Authorize Elevation Change Order for Cortland County Courthouse Project

WHEREAS, Cortland County is restoring the Main Entrance Steps to the historic County Courthouse, AND

WHEREAS, Cortland County received a change order from Bell and Spina Architects, AND

WHEREAS, Bell and Spina has submitted a proposal for elevation changes needed beneath grade that were not equal to the current Courthouse footings, and also address and reconstruct the existing brick wall pocket voids not identified until excavated, AND

WHEREAS, the Cortland County Legislature's Buildings and Grounds Committee has reviewed the proposal and has recommended moving forward with this proposal with funding to be paid from A16205.52320.ARP, NOW THEREFORE BE IT

RESOLVED, that the Cortland Legislature be and hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee, to sign the change order from Bell and Spina Architects of 215 Wyoming St., St #201, Syracuse, NY 13204, for a cost not to exceed $17,496.68, AND BE IT FURTHER

RESOLVED, that the County Administrator be and hereby is authorized to approve change orders for an amount not to exceed $25,000 per change order for projects, upon approval of the Buildings and Grounds Committee Chair.

AGENDA ITEM NO. 7 – Authorize Change Order for 111 Port Watson Street Project

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF HEIDER **RESOLUTION NO. 128-23**

Authorize Change Order for 111 Port Watson Street Project

WHEREAS, Cortland County is renovating the 111 Port Watson Street building for a new Mental Health facility, AND

WHEREAS, Cortland County received a proposed contract change order from Bell and Spina for exploratory work at 111 Port Watson Street, AND

WHEREAS, R. E. Kelley is already onsite and insured at the Courthouse and under contract with Cortland County and is able to complete the exploratory work needed at 111 Port Watson Street, AND

WHEREAS, the Cortland County Legislature's Buildings and Grounds Committee has reviewed the proposed contract change order and has recommended moving forward with this proposal with funding to be paid from A43115.52320.ARP, NOW THEREFORE BE IT

RESOLVED, that the Cortland Legislature be and hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee, to sign the change order from Bell and Spina Architects of 215 Wyoming St. St #201, Syracuse, NY 13204, for a cost not to exceed $1,980, AND BE IT FURTHER

RESOLVED, that the County Administrator be and hereby is authorized to approve change orders for an amount not to exceed $25,000 per change order for projects, upon approval of the Buildings and Grounds Committee Chair.

Referred from Health & Human Services

AGENDA ITEM NO. 8 – Authorize Agreement and Amend Budget Code Blue - Department of Social Services

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	George Wagner, Committee Chair
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF PRICE **RESOLUTION NO. 135-23**

Authorize Agreement and Amend Budget Code Blue - Department of Social Services

WHEREAS, the New York State Office of Temporary and Disability Assistance require counties to implement regulations in Title 18NYCRR Section 304.1 titled Protection of Vulnerable Homeless Persons, otherwise referred to as “Code Blue” to provide shelter during inclement weather when air temperatures are at or below 32 degrees Fahrenheit, AND

WHEREAS, the Salvation Army has agreed to contract with Cortland County to provide Warming Center services for the 2023-2024 season, AND

WHEREAS the Grace and Holy Spirit Church will require $608 in utility and supplies costs for the 2023 – 2024 season for the space provided for Warming Center services, AND

WHEREAS, a portion of the contract costs and other Code Blue expenses will need to be paid in 2023, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to sign an agreement with the Salvation Army for Warming Center services for the term November 1, 2023 – April 30, 2024, in an amount not to exceed $260,000, AND BE IT FURTHER

RESOLVED, that the 2023 County Budget be and hereby is amended as follows:

Increase:

Expense:

A60105.54800.4696	Code Blue	$25,000.00

Revenue:

A601043.43689.4696	Code Blue	$25,000.00

AGENDA ITEM NO. 9 – Amend 2023 Budget Low Income Day Care - Department of Social Services

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF PRICE **RESOLUTION NO. 136-23**

Amend 2023 Budget Low Income Day Care - Department of Social Services

WHEREAS, the New York State Office of Children and Family Services has increased eligibility criteria and benefit levels for the Low Income Day Care program, AND

WHEREAS, the number of eligible families has increased significantly in 2023, AND

WHEREAS, there is no longer enough money in the 2023 budget, NOW THEREFORE BE IT

RESOLVED, that the 2023 County Budget be and hereby is amended as follows:

Increase:

Expense:

A60105.56055	Day Care	$400,000.00

Revenue:

A601043.43655	Day Care	$400,000.00

AGENDA ITEM NO. 10 – Authorize Agreement and Allocation of Opioid Reserve Funding

RESULT:	**APPROVED [4 TO 1]**
	Next: 8/24/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Sandra Price, George Wagner, Richard Stock, Mitchel Eccleston
NAYS:	Linda Jones
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF PRICE **RESOLUTION NO.**

Authorize Agreement and Allocation of Opioid Reserve Funding

WHEREAS, Resolution No. 238-21 and Resolution No. 287-21 authorized acceptance of settlements related to action against opioids, distributors of opioids and chain pharmacies, AND

WHEREAS, Resolution No. 238-21 and Resolution No. 287-21 resolved that all settlement monies be set aside in a special reserve to address the opioid crisis in Cortland County, AND

WHEREAS, Resolution No. 12-23 established the Cortland County Opioid Settlement Fund Subcommittee, AND

WHEREAS, the Cortland County Opioid Settlement Fund Subcommittee received a request for funding from The Council (Alcohol & Drug Council of Tompkins County) to assist with the needs of their Open Access Detox & Stabilization Center, AND

WHEREAS, it is the recommendation of the Cortland County Opioid Settlement Fund Subcommittee and the Health and Human Services Committee to authorize the allocation of $100,000 of the Opioid Settlement funds to The Council for use at their Open Access Detox & Stabilization Center, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby authorizes the allocation of $100,000 from the Opioid Reserve, account number A386300.OPD, to The Council for use at their Open Access Detox & Stabilization Center, AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature authorizes the County Administrator, upon approval by the County Attorney or designee, to enter into an agreement with The Council for said purposes, AND BE IT FURTHER

RESOLVED, that the Cortland County 2023 budget be amended as follows:

INCREASE:

A13255.54055	Professional Services	$100,000
A351100	Appropriated Reserves	$100,000

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 11 – Amend 2023 Budget and Transfer Funds to Jail Medical Supplies - Sheriff's Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Mitchel Eccleston, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF FAIRCHILD-PRESTON **RESOLUTION NO. 145-23**

Amend 2023 Budget and Transfer Funds to Jail Medical Supplies - Sheriff's Department

WHEREAS, the Cortland County Sheriff's Office has expended the 2023 budget for Inmate Medical Supplies, AND

WHEREAS, it is anticipated that the County jail will continue to incur expenses for inmate medical supplies, NOW THEREFORE BE IT

RESOLVED, that the 2023 County Budget is hereby amended as follows:

INCREASE:

EXPENSE:		
Medical Supplies	A31505-54006	$100,000
Approp. Fund Balance	A359900	$100,000

AGENDA ITEM NO. 12 – Authorize Rental Agreement with NYSEG - Department of Emergency Response

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Mitchel Eccleston, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF FAIRCHILD-PRESTON **RESOLUTION NO. 146-23**

Authorize Rental Agreement with NYSEG - Department of Emergency Response

WHEREAS, NYSEG, a public utility company operating in Cortland County, is in need of radio communications tower space to operate part of their radio network, AND

WHEREAS, the Cortland County radio tower known as "Virgil" meets that need, AND

WHEREAS, the County and NYSEG previously entered into rental agreements in August of 2006 and September of 2013, and are now interested in executing another ten (10) year agreement, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby authorizes the County Administrator, upon approval of the County Attorney or designee, to execute a ten (10) year rental agreement between the County and NYSEG for radio tower space on the County's Virgil radio tower, revenue of which will be reported in A302046.42410, Rental of Real Property.

AGENDA ITEM NO. 13 – Authorize Use of County Vehicle Repair/Replacement Reserve for Sheriff Vehicle - Sheriff's Office

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF FAIRCHILD-PRESTON **RESOLUTION NO. 147-23**

Authorize Use of County Vehicle Repair/Replacement Reserve for Sheriff Vehicle - Sheriff's Office

WHEREAS, the Cortland County Legislature adopted Resolution No. 107-15, which established the County Vehicle Repair/Replacement Reserve for the purpose of vehicle related costs, AND

WHEREAS, funds are required for the repair of a Sheriff Road Patrol vehicle damaged in an accident, AND

WHEREAS, the County Vehicle Repair/Replacement Reserve balance at May 31, 2023 was $156,591.08, NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature be and hereby approves the use of the County Vehicle Repair/Replacement Reserve for the repair of a damaged Sheriff Road Patrol vehicle, AND BE IT FURTHER

RESOLVED, that the 2023 County Budget be and hereby is amended as follows:

Increase:

A31205.54300	Vehicle Repairs & Maintenance	$15,795.87
A351100	Appropriated Reserves	$15,795.87

AGENDA ITEM NO. 14 – Authorize Agreement with Motorola - Geo Redundant Prime Radio Sites - Department of Emergency Response & Communications

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF FAIRCHILD-PRESTON **RESOLUTION NO. 148-23**

Authorize Agreement with Motorola - Geo Redundant Prime Radio Sites - Department of Emergency Response & Communications

WHEREAS, Cortland County's Department of Emergency Response & Communications was awarded a grant from New York State Department of Homeland Security in the amount of $5,000,000 in

support of improvements to the County's radio system, AND

WHEREAS, the County has received a proposal from Motorola, Incorporated to upgrade the County's radio system to include geo-redundant prime sites located at 22 West Court Street and the Cortlandville Tower site on South Hill Road in the amount of $933,647. This expense is in support of the grant award, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is authorized to execute a contract with Motorola, Incorporated for geo-redundant prime sites located at 22 West Court Street and the Cortlandville Tower site on South Hill Road in the amount of $933,647.

AGENDA ITEM NO. 15 – Create Associate Assistant Public Defender/Assistant Public Defender Position - Public Defender

RESULT:	**APPROVED [4 TO 1]**
	Next: 8/24/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Sandra Price, Linda Jones, Richard Stock, Mitchel Eccleston
NAYS:	George Wagner
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF FAIRCHILD-PRESTON **RESOLUTION NO. 144-23**

Create Associate Assistant Public Defender/Assistant Public Defender Position - Public Defender

WHEREAS, the needs of the agency will be better served by creating one Associate Assistant Public Defender/Assistant Public Defender (FT), AND

WHEREAS, the Judiciary and Public Safety Committee recommends the creation of this position, NOW THEREFORE BE IT

RESOLVED, that one position of Associate Assistant Public Defender/Assistant Public Defender (MGMT, Grade 7, $68,718-$91,464/yr, pending jurisdictional classification, full time, with benefits or MGMT, Grade 6, $73,873-98,324/yr, non-competitive class, full-time with benefits) be created with approval to fill on August 25, 2023, AND BE IT FURTHER

RESOLVED, that this position is dependent on the related grant and will be abolished unless extended by resolution prior to grant funding being exhausted.

Referred from Highway Committee

AGENDA ITEM NO. 16 – Amend 2023 County Road Fund Budget with Additional Consolidated Local Street and Highway Improvement Program (CHIPS), Pave NY (PAVE) and Pave Our Potholes (POP) Funding - Highway Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF NEWELL **RESOLUTION NO. 131-23**

Amend 2023 County Road Fund Budget with Additional Consolidated Local Street and Highway Improvement Program (CHIPS), Pave NY (PAVE) and Pave Our Potholes (POP) Funding - Highway Department

WHEREAS, the 2023 approved amounts for the Consolidated Local Street and Highway Improvement Program (CHIPs), PAVE NY (PAVE) and Pave our Potholes (POP) are higher than the amounts anticipated when preparing the County Road Fund Budget, AND

WHEREAS, the additional amounts total $235,672.16, NOW THEREFORE BE IT

RESOLVED, that the 2023 County Road Fund Budget be amended as follows:

Increase Revenues:

D511243.43501	County Road Fund CHIPS Revenue	$230,703.89
D511243.43501.PAVE	PAVE NY Revenue	$2,980.96
D511243.43501.POP	Pave our Pothole Revenue	$1,987.31

Increase Expenses:

D51125.54077	Construction Expenses	$235,672.16

AGENDA ITEM NO. 17 – Award Crains Mills Road Bridge Repair - Bridge Diaphragm Connections (BIN 3312400) - Highway Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF NEWELL **RESOLUTION NO. 132-23**

Award Crains Mills Road Bridge Repair - Bridge Diaphragm Connections (BIN 3312400) - Highway Department

WHEREAS, the Crains Mills Road Bridge (BIN 3312400) has been Red Flagged by the New York State Department of Transportation, AND

WHEREAS, the welded diaphragm connections to the girder webs have cracks, AND

WHEREAS, the repairs to said bridge diaphragms will need to be welded by a New York State Certified welder, AND

WHEREAS, the costs to have the bridge repaired is reimbursable in full under the CHIPS program, AND

WHEREAS, the Highway Superintendent has advertised for and received bids for the repairs to the Crains Mill Road Bridge and they are as follows:

BIDDERS	BID
R. DeVincentis Construction, Inc. One Brick Avenue Binhamton, NY 13901	$38,000
BVR Construction Company, Inc. 8 King Road Churchville, NY 14428	$43,000
Vector Construction Corporation 6364 Island Road Cicero, NY 13039	$67,500
Economy Paving Co., Inc. 1819 NYS RT 13 Cortland, NY 13045	$105,000

, AND

WHEREAS, the lowest responsible bid received for the repair of said bridge was received from R. DeVincentis Construction, Inc., NOW THEREFORE BE IT

RESOLVED, the Cortland County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to execute an agreement for the Crains Mill Road Bridge Repair-Bridge Diaphragm Connections (BIN 3312400) to R. DeVincentis, Construction, Inc., One Bick Avenue, Binghamton, NY 13901 for an amount not to exceed $38,000, AND BE IT FURTHER

RESOLVED, that the project costs be charged to the already established Account # D51125.54077 7177.

AGENDA ITEM NO. 18 – Award the Project for the 100LL Avgas Fuel Farm Relocation at the Cortland County Airport - Highway Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF NEWELL **RESOLUTION NO. 133-23**

Award the Project for the 100LL Avgas Fuel Farm Relocation at the Cortland County Airport - Highway Department

WHEREAS, the County of Cortland has been awarded a New York State Department of Transportation (NYSDOT) Aviation Capital Grant funding for the 100 LL Avgas Fuel Farm Relocation at the Cortland County Airport, GEN. Levi R. Chase field, AND

WHEREAS, the design of and construction of the 100LL Fuel System Project (NYS PIN 3903.10) was approved by the Cortland County Legislature by Resolution No. 82-22, AND

WHEREAS, the Highway Superintendent has advertised for and received a bid for the Construction of the 100LL Fuel System (NYS PIN 3903.10) and it is as follows:

BIDDERS	BID
Cortland Pump, LLC 694 Lake Como Road Cortland, NY 13045	$870,000

, AND

WHEREAS, the only responsible bid received for the Construction of the said project was received from Cortland Pump, LLC, NOW THEREFORE BE IT

RESOLVED, that contingent upon NYSDOT's approval of award, the Cortland CountyAdministrator, upon review and approval by the County Attorney or designee, is hereby authorized to execute an agreement for the construction of said project with Cortland Pump, LLC, 694 Lake Como Road, Cortland, NY 13045 for an amount not to exceed $870,000, AND BE IT FURTHER

RESOLVED, that the project costs be charged to the already established Account # HH56105.52800.100LL.

Referred from Government Operations Committee

AGENDA ITEM NO. 19 – Agreement Between CSEA Local 812, Department of Emergency Response and Communications Unit #6

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 8/24/2023 6:00 PM
MOVER:	George Wagner, Committee Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF STOCK **RESOLUTION NO. 149-23**

Agreement Between CSEA Local 812, Department of Emergency Response and Communications Unit #6

WHEREAS, Cortland County and CSEA Local 812, Department of Emergency Response and Communications Unit #6550-02 negotiating committees have met to negotiate a new contract, AND

WHEREAS, the negotiating committees have agreed on a new contract, AND

WHEREAS, CSEA ratified the contract on June 30, 2023, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves the Agreement by and between the County of Cortland and CSEA Cortland County Local 812, Unit #6550-02, for the time period of January 1, 2024 to December 31, 2028.

AGENDA ITEM NO. 20 – Authorize Agreement - Medicare Advantage Plan - Personnel Department

RESULT:	**APPROVED [4 TO 1]**
	Next: 8/24/2023 6:00 PM
MOVER:	Mitchel Eccleston, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	George Wagner, Linda Jones, Richard Stock, Mitchel Eccleston
NAYS:	Sandra Price
EXCUSED:	Christopher Newell, Beau Harbin

ON MOTION OF STOCK **RESOLUTION NO. 123-23**

Authorize Agreement - Medicare Advantage Plan - Personnel Department

WHEREAS, Broome County has secured contracts with United HealthCare for Medicare Advantage and Prescription Drug Benefit Plans (MAPD plans) for the Medicare primary retirees of the participating entities of the Broome County Purchasing Alliance (BCPA), AND

WHEREAS, Broome County allows participation of other interested municipalities pursuant to General Municipal Law Section 119-o, AND

WHEREAS, each participating municipality will enter into its own contract with United HealthCare under the BCPA to receive the preferred pricing and coverage of the alliance, AND

WHEREAS, Cortland County received four Medicare Advantage Plan proposals that were analyzed by the County health insurance consultants, AND

WHEREAS, upon this analysis, it has been determined that the Broome County Purchasing Alliance will provide the best value and benefits for the County and its retirees, AND

WHEREAS, Cortland County wishes to participate in the BCPA MAPD Program effective January 1, 2024, NOW THEREFORE BE IT

RESOLVED, that Cortland County agrees to participate with Broome County and other participating municipalities in the BCPA for Medicare Advantage and Prescription Drug Benefit Services for its eligible retirees, AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby authorizes and directs the County Administrator, upon review and approval by the County Attorney, to execute a contract for Medicare Advantage Plan Option 4 through the Broome County Purchasing Alliance with United Health Care from January 1, 2024 through December 31, 2024.

MONTHLY REPORTS

1. Treasurer Monthly Report

RESULT:	COMPLETED

2. June 2023 Finance Reports

RESULT:	COMPLETED

3. County Auditor Quarterly Update

RESULT:	COMPLETED

4. Real Property Tax Services Monthly Report

RESULT:	COMPLETED

5. County Administrator Monthly Report

RESULT:	COMPLETED

DISCUSSION ITEMS

1. Applications for Corrected Tax Roll July 2023 - Audit Department

RESULT:	COMPLETED

2. 2024 Budget Updates

RESULT:	COMPLETED

EXECUTIVE SESSION

It was MOVED by Ms.Jones seconded by Mr. Eccleston, and unanimously approved by voice vote of members present, to enter into an executive session to discuss the employment history of a particular person. MOTION CARRIED.

An executive session was held from 1:18 p.m. to 1:21 p.m., at which time on motion of Mr. Stock, seconded by Mr. Wagner, it was unanimously approved by voice vote to exit executive session.

Adjournment

The meeting was closed at 1:21 PM

Finance & Administration Committee

Committee Meeting

~ Minutes ~

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

Tuesday, June 13, 2023 **10:00 AM** **Room 302**

CALL TO ORDER

The meeting was called to order at 10:10 AM by Committee Chair George Wagner

Attendee Name	Organization	Title	Status	Arrived
Sandra Price	Cortland County, NY	Committee Member	Present	
George Wagner	Cortland County, NY	Committee Chair	Present	
Linda Jones	Cortland County, NY	Committee Member	Present	
Christopher Newell	Cortland County, NY	Committee Vice Chair	Excused	
Beau Harbin	Cortland County, NY	Committee Member	Present	
Richard Stock	Cortland County, NY	Committee Member	Present	
Mitchel Eccleston	Cortland County, NY	Committee Member	Present	
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Present	
Rob Corpora	Cortland County, NY	County Administrator	Present	
Savannah Hempstead	Cortland County, NY	Clerk of the Legislature	Present	
Victoria J. Monty	Cortland County, NY	County Attorney	Present	
Melanie Vilardi	Cortland County, NY	Deputy County Administrator	Present	
Andrea Herzog	Cortland County, NY	Director of Finance	Present	
Laura Fox	Cortland County, NY	Real Property Tax Services	Present	
Paul Heider	Cortland County, NY	Board Member	Present	
John Banewicz	Cortland County, NY	County Treasurer	Present	
Kelly L. Fairchild-Preston	Cortland County, NY	Board Member	Present	
Laurie Leonard	Cortland County, NY	Personnel Officer	Present	
Pamela Abbott	Cortland County, NY	Deputy Personnel Officer	Present	
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present	
Carlita Withers	Cortland County,	Assistant Accountant	Remote	

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	NY			
Cathy Bischoff	Cortland County, NY	Board Member	Remote	
Eddie Velazquez	Cortland Voice	Reporter	Remote	
Margaret Mellott	Cortland Standard	Reporter	Remote	
Victor Siegle	Cortland County, NY	Resident	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - May 16, 2023 10:00 AM

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Jones, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell

RESOLUTIONS

AGENDA ITEM NO. 1 – Amend 2023 Budget/Increase Professional Services for Payment to Outside Attorneys - Treasurer

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/22/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Richard Stock, Committee Member
AYES:	Price, Wagner, Jones, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell

ON MOTION OF WAGNER, PRICE **RESOLUTION NO.**

Amend 2023 Budget/Increase Professional Services for Payment to Outside Attorneys - Treasurer

WHEREAS, Cortland County received final notice of payment due for outside attorneys used for 2019, 2020 and 2021 Real Property Tax in rem actions, AND

WHEREAS, the available funds currently in the 2023 budget is $87,975, AND

WHEREAS, an additional amount of $52,845 is needed to pay the balance due, NOW THEREFORE BE IT

RESOLVED, that the 2023 Treasurer budget be amended as follows:

INCREASE:

A13255.54055	Professional Services	$52,845
A132542.41235	Charges for Tax Redemption	$52,845

AGENDA ITEM NO. 2 – Local Law "F" of 2023 - a Local Law Opting Out of Real Property Tax Law Section 487

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

Mr. Harbin MADE A MOTION to refer this item to the Agriculture, Planning & Environmental Committee; MOTION FAILED due to lack of second.

RESULT:	**APPROVED [5 TO 1]**
	Next: 6/22/2023 6:00 PM
MOVER:	Mitchel Eccleston, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
NAYS:	Beau Harbin
EXCUSED:	Christopher Newell

ON MOTION OF WAGNER **RESOLUTION NO.**

Local Law "F" of 2023 - a Local Law Opting Out of Real Property Tax Law Section 487

WHEREAS, said Local Law has been in its final form upon the desks of the members of the Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date, AND

WHEREAS, a public hearing was held before the Cortland County Legislature in accordance with Municipal Home Rule Law, Section 20, following the approval of Finance and Administration Committee of the Cortland County Legislature, AND

WHEREAS, this Local Law was brought before the Cortland County Legislature for adoption on June 22, 2023, AND

RESOLVED, that Local Law “F” of 2023 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law, NOW THEREFORE

BE IT ENACTED by the County Legislature of the County of Cortland as follows:

Section 1: Legislative Intent

The purpose of this local law is to opt out of New York Real Property Tax Law §487, which section provides an exemption from real property taxes for certain energy systems which the County can remove by local law.

Section 2: Removal of Exemption

a.) No tax exemption made available by New York Real Property Tax Law §487 shall be applicable to Cortland County taxes with respect to any solar or wind energy system or farm waste energy system or any other renewable energy source constructed subsequent to the effective date of this Local Law.

b.) No tax exemption under New York Real Property Tax Law §487 shall be applicable to Cortland County taxes with respect to any microhydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system or any other renewable energy system constructed subsequent to the effective date of this local law.

Section 3: Effect Upon Currently Approved Systems

The County is hereby authorized to execute PILOT agreements with the owners of solar energy systems approved by the City, Villages or Towns prior to the adoption of this Local Law opting out of 487 of the Real Property Tax Law of the State of New York. Said PILOT agreements shall be in accordance with

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

Local Law 5 of 2020, titled the "Solar Energy System PILOT Law of the County of Cortland, New York."

Section 4: Severability

The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of the aforementioned sections, as declared by the valid judgment of any court of competent jurisdiction to be unconstitutional, shall not affect the validity or enforceability of any other section, subsection, paragraph, sentence, clause, provision, or phrase, which shall remain in full force and effect.

Section 5: Authority

This local law is enacted pursuant to the authority granted by Real Property Tax Law §487.8, as well as the NYS Municipal Home Rule Law ("MHRL"), with the procedural provisions of the MHRL controlling. To the extent that this local law is inconsistent with Real Property Tax Law §487, or any other laws or regulations, this local law shall supersede those laws, including but not limited to Local Law 5 of 2020 except as provided in Section 3 herein.

Section 6: Effective Date

a.) This law shall be effective immediately upon filing with the Secretary of State.

b.) In accordance with RPTL §487.8(a), the County shall file this local law with the Commissioner of the New York State Department of Tax and Finance and with the President of the New York State Energy Research and Development Authority.

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

CONSENT AGENDA - Items on the Consent Agenda have been endorsed by the various standing committees. Finance & Administration Committee Members may request any item be pulled from the consent agenda for further discussion and separate vote.

Referred from Ag/Planning/Environmental Committee

Referred from Building & Grounds Committee

AGENDA ITEM NO. 1 – Award Bid - Site Work - 22 West Court Street

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/22/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell

ON MOTION OF HEIDER **RESOLUTION NO.**

Award Bid - Site Work - 22 West Court Street

WHEREAS, the County advertised, received and opened proposals for a Phase V (five) of renovations (site work) to 22 West Court Street, AND

WHEREAS, the proposals for Phase V are as follows:

Boland's Excavating $426,400
1403 Millburn Drive

Conklin, NY 13748

Rasmussen Excavation 4371 S Lebanon Road Earlville, NY 13332	$509,030
Siteworx 2370 US Highway 11 Whitney Point, NY 13862	$525,800

, AND

WHEREAS, based upon the results of the bid, the Building and Grounds Committee recommends that bid be awarded to the lowest responsible bidder, AND

WHEREAS, it would be in the best interest of Cortland County to contract with Boland's Excavating of 1403 Millburn Drive, Conklin, NY 13748 for the site work at 22 West Court Street for the total proposed amount of $426,400, AND

WHEREAS, the funds for the contract for Phase V of the renovation of 22 West Court Street are coming from a grant from the New York State Department of Homeland Security with no cost to the county and the funds are available in account A30205.52320.SICG, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator, upon review and approval by the County Attorney or their designee, to enter into an agreement with Boland's Excavating of 1403 Millburn Drive, Conklin, NY 13748 for Phase V (five) of the renovation to 22 West Court Street as outlined in the accepted proposal at a cost not to exceed $426,400.

AGENDA ITEM NO. 2 – Award Bid/Authorize Contract 37 Church Street Shingle Roof Replacement - Buildings and Grounds

RESULT: PULLED

ON MOTION OF HEIDER **RESOLUTION NO.**

Award Bid/Authorize Contract 37 Church Street Shingle Roof Replacement - Buildings and Grounds

WHEREAS, a Request for Proposals (RFP) was issued for the tear-off, repair and replacement of the shingled portion of the roof at 37 Church Street, Cortland, New York 13045, AND

WHEREAS, bids were received from the following:

Company	Address	Amount

WHEREAS, based upon the results of the bid, the Building and Grounds Committee recommends that bid be awarded to the lowest responsible bidder, NOW THEREFORE BE IT

RESOLVED, that _____ is here by awarded the bid for the tear-off, repair and replacement of the shingled portion of the roof at 37 Church Street, Cortland, New York 13045, AND BE IT FURTHER

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

RESOLVED, that the funds for this project are to come from the Buildings & Grounds Capital Project Reserve Fund, Account No. A388301, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into a contract with _____ for the tear-off, repair and replacement of the shingled portion of the roof at 37 Church Street, Cortland, New York 13045 at a cost not to exceed $_____.

AGENDA ITEM NO. 3 – Award Bid/Authorize Contract Walk-In Cooler & Freezer at County Correctional Facility - Buildings and Grounds

RESULT:	**PULLED**

ON MOTION OF HEIDER **RESOLUTION NO.**

Award Bid/Authorize Contract Walk-In Cooler & Freezer at County Correctional Facility - Buildings and Grounds

WHEREAS, a Request for Proposals (RFP) was issued for the tear-out, disposal and replacement of the walk-in cooler and freezer at the Cortland County Correctional Facility, AND

WHEREAS, bids were received from the following:

Company	Address	Amount

WHEREAS, based upon the results of the bid, the Building and Grounds Committee recommends that bid be awarded to the lowest responsible bidder, NOW THEREFORE BE IT

RESOLVED, that _____ is here by awarded the bid for the tear-out, disposal and replacement of the walk-in cooler and freezer at the Cortland County Correctional Facility, AND BE IT FURTHER

RESOLVED, that the funds for this project are to come from the Jail Project Reserve Fund, Account No. A386300.JAIL, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into a contract with _____ for the tear-out, disposal and replacement of the walk-in cooler and freezer at the Cortland County Correctional Facility at a cost not to exceed $_____.

AGENDA ITEM NO. 4 – Award Bid/Authorize Contract for Parking Lot Sealing and Striping - Buildings and Grounds

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/22/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell

ON MOTION OF HEIDER **RESOLUTION NO.**

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

Award Bid/Authorize Contract for Parking Lot Sealing and Striping - Buildings and Grounds

WHEREAS, a Request for Proposals (RFP) was issued for the sealing, cleaning, crack sealing and striping of County-owned parking lots, AND

WHEREAS, bids were received from the following:

Company	Address	Amount
UA Maintenance	1075 Buffalo Road, Suite 200 Rochester, NY 14624	$36,675
Luizzi Asphalt Services	70 Tivoli Street, Albany, NY 12207	$95,545

WHEREAS, based upon the results of the bid, the Building and Grounds Committee recommends that bid be awarded to the lowest responsible bidder, NOW THEREFORE BE IT

RESOLVED, that UA Maintenance of 1075 Buffalo Road, Rochester, New York 14624 is here by awarded the bid for sealing, cleaning, crack sealing and striping of County-owned parking lots, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into a contract with UA Maintenance of 1075 Buffalo Road, Rochester, New York 14624 for the sealing, cleaning, crack sealing and striping of County-owned parking lots at a cost not to exceed $36,675.

Referred from Health & Human Services/Government Operations

AGENDA ITEM NO. 5 – Reallocate Salary Grade for Various Positions - Department of Social Services

RESULT:	**APPROVED [UNANIMOUS]** **Next: 6/22/2023 6:00 PM**
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell

ON MOTION OF PRICE **RESOLUTION NO.**

Reallocate Salary Grade for Various Positions - Department of Social Services

WHEREAS, the Personnel/Civil Service Office has reviewed the salary grade for many positions in the Cortland County Department of Social Services, AND

WHEREAS, it is recommended that the following positions, which are in the CSEA Local 812, Unit 6550 labor contract, be reallocated as follows:

Case Aide: Grade 7 to Grade 8
Senior Case Aide: Grade 9 to Grade 10
Social Welfare Examiner Trainee: Grade 9 to Grade 10
Social Welfare Examiner: Grade 10 to Grade 12
Senior Social Welfare Examiner: Grade 12 to Grade 15
Support Investigator: Grade 10 to Grade 12
Senior Support Investigator: Grade 12 to Grade 15

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

, NOW THEREFORE BE IT

RESOLVED, that the positions noted below are hereby reallocated in the CSEA Local 812, Unit 6550 labor contract as follows effective June 23, 2023 at 12:01 AM:

Case Aide: Grade 7 to Grade 8
Senior Case Aide: Grade 9 to Grade 10
Social Welfare Examiner Trainee: Grade 9 to Grade 10
Social Welfare Examiner: Grade 10 to Grade 12
Senior Social Welfare Examiner: Grade 12 to Grade 15
Support Investigator: Grade 10 to Grade 12
Senior Support Investigator: Grade 12 to Grade 15

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 6 – Create Probation Assistant - Probation Office

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/22/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell

ON MOTION OF FAIRCHILD-PRESTON **RESOLUTION NO.**

Create Probation Assistant - Probation Office

WHEREAS, the needs of the agency will be better served by creating one full-time position of Probation Assistant, AND

WHEREAS, the Judiciary and Public Safety Committee recommends the creation of this position, AND

WHEREAS, the total cost to the County is up to $69,731 with fringe benefits, NOW THEREFORE BE IT

RESOLVED, that one position of Probation Assistant (CSEA, Grade 12, 20.0654-25.3977/hr, competitive class, full-time, with benefits), be created with approval to fill on June 23, 2023 at 12:01 AM.

AGENDA ITEM NO. 7 – Reallocate Salary Grade Alternatives to Incarceration (ATI) Officer - Probation Office

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/22/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell

ON MOTION OF FAIRCHILD-PRESTON **RESOLUTION NO.**

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

Reallocate Salary Grade Alternatives to Incarceration (ATI) Officer - Probation Office

WHEREAS, the Personnel/Civil Service Office has reviewed the salary grade for Alternatives to Incarceration Officer in the Probation Office, AND

WHEREAS, it is recommended that the aforesaid position be reallocated from Grade 16 ($22.9307-29.0244) to Grade 14 ($21.4282-27.1228) in the CSEA #6550 Unit, NOW THEREFORE BE IT

RESOLVED, that the position of Alternatives to Incarceration Officer is hereby reallocated from Grade 16 to Grade 14 effective June 23, 2023 at 12:01 AM.

AGENDA ITEM NO. 8 – Authorize Agreement with Motorola - 911 Telephone System Relocation - Department of Emergency Response & Communications

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/22/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell

ON MOTION OF FAIRCHILD-PRESTON **RESOLUTION NO.**

Authorize Agreement with Motorola - 911 Telephone System Relocation - Department of Emergency Response & Communications

WHEREAS, Cortland County's Department of Emergency Response & Communications was awarded a grant from New York State Department of Homeland Security in the amount of $1,572,808 in support of improvements to the County's radio system, AND

WHEREAS, the County has received a proposal from Motorola, Incorporated, to upgrade the County's 911 telephone system to include relocation to 22 West Court Street and the purchase of one (1) additional telephone answering position in the amount of $181,191.47 and this expense is in support of the grant award, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is authorized to execute a contract with Motorola for the relocation of 911 telephone equipment and the purchase of an additional telephone answering position in the amount of $181,191.47.

Referred from Government Operations Committee

AGENDA ITEM NO. 9 – Authorize Agreement Between the County of Cortland and the CSEA Cortland County Local 812, Unit #6550 Effective January 1, 2024 to December 31, 2028 - Personnel Department

RESULT:	**APPROVED [UNANIMOUS]**
	Next: 6/22/2023 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Price, Wagner, Jones, Harbin, Stock, Eccleston
EXCUSED:	Christopher Newell

ON MOTION OF STOCK **RESOLUTION NO.**

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

Authorize Agreement Between the County of Cortland and the CSEA Cortland County Local 812, Unit #6550 Effective January 1, 2024 to December 31, 2028 - Personnel Department

WHEREAS, Cortland County and CSEA Local 812, Unit #6550 negotiating committees have met to negotiate a new contract, AND

WHEREAS, the negotiating committees have agreed on a new contract, AND

WHEREAS, CSEA ratified the contract on June 6, 2023, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves the Agreement by and between the County of Cortland and CSEA Cortland County Local 812, Unit #6550, for the time period of January 1, 2024 to December 31, 2028.

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

MONTHLY REPORTS

1. Treasurer Monthly Report

RESULT:	**COMPLETED**

2. April 2023 Financial Reports

RESULT:	**COMPLETED**

3. Real Property Tax Services Monthly Report

RESULT:	**COMPLETED**

DISCUSSION ITEMS

1. Emergency Reserve Fund

RESULT:	**PULLED**

2. 2024 Budget Discussion

RESULT:	**COMPLETED**

COMMITTEE RECOMMENDATIONS

1. Committee Recommendation to Present the Final 2024 County Budget for Adoption at the October Legislative Session Prior to Elections

RESULT:	**FAILED [2 TO 4]**
MOVER:	Beau Harbin, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Sandra Price, Beau Harbin
NAYS:	George Wagner, Linda Jones, Richard Stock, Mitchel Eccleston
EXCUSED:	Christopher Newell

2. Committee Recommendation for the 2024 County Budget to Not Exceed the 2% Tax Cap

RESULT:	**APPROVED [5 TO 1]**
MOVER:	George Wagner, Committee Chair
SECONDER:	Mitchel Eccleston, Committee Member
AYES:	Price, Wagner, Jones, Stock, Eccleston
NAYS:	Beau Harbin
EXCUSED:	Christopher Newell

EXECUTIVE SESSION

It was MOVED by Ms. Jones, seconded by Mr. Stock, and unanimously approved by voice vote of members present, to enter into an executive session to discuss the collective negotiations pursuant to article fourteen of the civil service law. MOTION CARRIED.

An executive session was held from 11:26 a.m. to 11:39 a.m., at which time on motion of Mr. Stock, seconded by Mr. Harbin, it was unanimously approved by voice vote to exit executive session.

Adjournment

The meeting was closed at 11:39 AM

Minutes Acceptance: Minutes of Jun 13, 2023 10:00 AM (MINUTES)

COUNTY OF CORTLAND

Cortland, New York

EXECUTIVE SUMMARY

For the Year Ended December 31, 2022

DRAFT

Attachment: REVISED DRAFT 4318 2022 Executive Summary (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

EXECUTIVE SUMMARY OF 2022 AUDIT REPORT AND FINDINGS

Basic Financial Statements	**Description of Report and Findings**
Independent Auditors' Report on Basic Financial Statements	**Unmodified opinion** on the County of Cortland's (the County) financial statements for the year ended December 31, 2022.
Independent Auditors' Report on Supplemental Financial Information	**Unmodified report** on supplemental financial information in relation to primary audit report.
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*	Report on the County's compliance with laws and regulations that may have a direct and material effect on the basic financial statement, and on the County's internal control structure policies and procedures based on the auditors' understanding of the internal control structure and assessment of control risk obtained as part of the audit of the basic financial statements. This report identified **no material weaknesses or significant deficiencies in internal control** over financial reporting at the financial statement level.
Single Audit (Uniform Guidance) Report	**Description of Report and Findings**
Independent Auditors' Report on Compliance With Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance	Report on 1) the County's internal control structure policies and procedures used in administering federal award programs; 2) compliance with general requirements of the County's federal awards; and 3) compliance with specific requirements applicable to its major federal award programs. This report identified **no instances of noncompliance and no material weaknesses** regarding compliance in accordance with Uniform Guidance. There are numerous federal award programs with expenditures amounting to $20,646,426.
Report on Schedule of Expenditures of Federal Awards	**Unmodified report** on Schedule of Expenditures of Federal Awards in relation to primary audit report.
Communication With Those Charged With Governance at the Conclusion of the Audit	A letter that specifically addresses certain required communications to the Board of Legislators in accordance with professional standards. There were **no comments of concern** to be reported regarding the following: ● Qualitative Aspects of Accounting Practices ● Difficulties Encountered in Performing the Audit ● Corrected and Uncorrected Misstatements ● Disagreements With Management ● Management Representations ● Management Consultations With Other Independent Accountants ● Other Audit Findings or Issues ● Other Matters

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Attachment: REVISED DRAFT 4318 2022 Executive Summary (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

FIVE YEAR FINANCIAL STATEMENT ANALYSIS
GENERAL FUND

	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
ASSETS					
Cash and Cash Equivalents and Investments	**$ 40,803,705**	$ 31,023,290	$ 14,598,573	$ 16,822,485	$ 13,909,127
Taxes Receivable, Net	**6,196,488**	6,309,237	5,987,316	6,016,120	5,898,895
Other Receivables	**2,743,912**	1,127,427	991,227	297,204	
Leases Receivables	**127,217**				
Due From State and Federal Governments	**10,020,392**	10,058,183	12,892,768	11,910,253	10,708,449
Due From Other Funds	**1,089,521**	1,524,268	785,365	1,617,872	4,443,538
Other	**907,312**	1,090,298	1,944,952	1,828,383	1,242,179
Total Assets	**$ 61,888,547**	$ 51,132,703	$ 37,200,201	$ 38,492,317	$ 36,202,188
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Accounts Payable and Accrued Liabilities	**$ 2,402,040**	$ 3,092,734	$ 3,459,311	$ 3,754,777	$ 3,662,000
Due to Other Governments	**7,715,254**	7,239,653	7,201,139	6,625,738	6,014,556
Due to Other Funds	**834,927**	2,193		1,204,445	1,506,351
Unearned/Unavailable Revenues	**12,838,615**	10,359,489	4,136,183	3,866,208	2,730,511
Deferred Inflows of Resources - Leases	**127,217**				
Total Liabilities and Deferred Inflows of Resources	**23,918,053**	20,694,069	14,796,633	15,451,168	13,913,418
FUND BALANCE					
Nonspendable	**907,312**	1,090,298	1,944,952	1,828,383	1,033,284
Restricted	**9,929,420**	7,931,990	7,674,509	7,989,450	7,083,694
Committed	**1,700,000**				
Assigned	**3,991,366**	241,111	1,021,439	2,848,832	1,805,112
Unassigned	**21,442,396**	21,175,235	11,762,668	10,374,484	12,366,680
Total Fund Balances	**37,970,494**	30,438,634	22,403,568	23,041,149	22,288,770
Total Liabilities and Fund Balances	**$ 61,888,547**	$ 51,132,703	$ 37,200,201	$ 38,492,317	$ 36,202,188
REVENUES					
Real Property Taxes and Tax Items	**$ 38,640,465**	$ 37,418,457	$ 36,923,361	$ 36,811,494	$ 35,922,495
Nonproperty Tax Items	**40,229,696**	37,907,935	31,548,074	31,951,125	30,604,622
Departmental Income	**8,007,002**	7,451,251	6,761,922	8,001,645	8,040,816
Intergovernmental Charges	**963,836**	1,084,693	949,171	1,202,468	1,031,988
Use of Money and Property	**755,087**	171,351	200,253	207,390	170,924
Fines and Forfeitures	**93,904**	84,435	97,569	134,327	130,353
Sale of Property and Compensation for Loss	**447,457**	11,221	30,112	78,184	33,957
Miscellaneous Local Sources	**279,492**	483,968	393,218	134,579	377,453
State Sources	**15,127,242**	14,493,623	13,218,200	15,655,895	16,056,491
Federal Sources	**12,567,647**	8,517,443	9,907,340	8,987,420	8,684,732
Total Revenues	**117,111,828**	107,624,377	100,029,220	103,164,527	101,053,831

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

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Attachment: REVISED DRAFT 4318 2022 Executive Summary (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

FIVE YEAR FINANCIAL STATEMENT ANALYSIS (Continued)
GENERAL FUND

	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
EXPENDITURES					
General Governmental Support	**$ 28,903,469**	$ 26,317,385	$ 23,833,527	$ 23,625,623	$ 23,971,450
Education	**4,085,904**	4,015,432	3,519,579	3,870,455	3,887,148
Public Safety	**15,905,640**	15,368,143	15,698,354	16,417,887	17,330,580
Public Health	**10,843,481**	9,731,238	9,579,861	9,205,197	10,454,211
Transportation	**1,912,408**	1,536,587	2,868,064	1,917,005	1,650,073
Economic Assistance and Opportunity	**33,061,254**	28,531,965	30,332,552	32,737,660	33,365,586
Culture and Recreation	**262,432**	314,675	244,636	385,177	305,591
Home and Community Services	**1,229,328**	824,890	817,809	1,065,039	2,374,816
Employee Benefits	**5,254,035**	5,287,148	5,820,615	5,071,477	50,659
Debt Service - Principal	**690,072**	687,676	3,904,208	923,532	710,594
Debt Service - Interest	**1,021,525**	332,678	387,774	396,908	470,351
Total Expenditures	**103,169,548**	92,947,817	97,006,979	95,615,960	94,571,059
Excess of Revenues (Expenditures)	**13,942,280**	14,676,560	3,022,241	7,548,567	6,482,772
Interfund Transfers In			24,609	27,586	
Interfund Transfers (Out)	**(6,849,842)**	(6,641,494)	(6,406,895)	(6,823,774)	(5,112,717
Leases	**439,422**				
Proceeds of Obligations			2,560,200		
Premium on Obligations			162,264		
Net Change in Fund Balance	**$ 7,531,860**	$ 8,035,066	$ (637,581)	$ 752,379	$ 1,370,055
EXPENDITURES AND TRANSFERS IN OTHER FUNDS					
County Road Fund	**$ 9,993,501**	$ 9,283,942	$ 9,643,440	$ 15,024,015	$ 15,293,424
Road Machinery Fund	**2,325,553**	1,901,940	2,347,557	899,148	2,269,039
Miscellaneous Special Revenue Fund	**17,247**	1,391	91,792	127,974	
Special Grant Fund	**980,684**	804,299	735,564	914,017	1,053,259
Capital Funds	**3,225,079**	4,038,425	564,247	6,998,664	2,176,665
Solid Waste Fund	**2,435,458**	6,552,900	(1,912,924)	869,892	19,235,792
Internal Service Fund	**14,611,474**	14,292,043	16,853,778	15,734,937	13,185,044

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Attachment: REVISED DRAFT 4318 2022 Executive Summary (11569 : 2022 External Audit Report)

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

COUNTY OF CORTLAND

EXECUTIVE SUMMARY OF 2022 AUDIT

AUDIT FOCUS/REPORTING OBJECTIVES

1) Financial Statements
   * Management's Discussion and Analysis
   * Government-Wide Financial Statements
   * Governmental Fund, Proprietary Fund, and Fiduciary Fund Financial Statements
   * Notes to Financial Statements
   * Budgetary Comparison Schedules
   * Supplementary Information

2) Single Audit
   * Study and Evaluation of Internal Controls
   * Testing of Compliance With Laws and Regulations

AUDIT APPROACH

* Preliminary Planning
* Consideration of Internal Control Structure
* Tests of Controls
* Tests of Compliance With Laws and Regulations
* Substantive Testing of Financial Information

AUDIT REPORTS

* Report on Financial Statements and Schedule of Expenditures of Federal Awards
* Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
* Report on Compliance With Requirements Applicable to Major Programs and Internal Control Over Compliance With Uniform Guidance

UNDERSTANDING THE COUNTY'S OPERATIONS

* Services Provided
* Assessment of Accounting and Reporting System
* Nature of Activities
* Special Reporting Requirements
* Nature of Compliance Requirements
* Assessment of Management

FACTORS AFFECTING THE SCOPE OF TESTING

* Effectiveness of Overall Financial Controls
* Qualifications of Key Personnel
* Appropriate Segregation of Duties
* Budget Administration
* Ability to Issue Timely and Accurate Financial Reports

CONSIDERATION OF INTERNAL CONTROL STRUCTURE

* Ability to Demonstrate Compliance with Laws and Regulations
* Effectiveness of Budget Process
* Accuracy and Comprehensiveness of Internal Reporting
* Existence of Adequate Policies and Procedures

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Attachment: REVISED DRAFT 4318 2022 Executive Summary (11569 : 2022 External Audit Report)

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AT THE CONCLUSION OF THE AUDIT

Andrea Herzog, Director of Finance and
Cortland County Board of Legislators
County of Cortland
Cortland, New York

We have audited the financial statements of the governmental activities, business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland (the County), for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 5, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. During the year ended December 31, 2022, the County adopted Government Accounting Standards Board (GASB) Statement No. 87, "Leases." Other than the adoption of GASB Statement No. 87, no new accounting policies were adopted and the application of existing policies were not changed during 2022. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were useful lives of capital assets, landfill closure/post-closure costs, other postemployment benefits obligations, pension obligations, self-insured employee benefits liabilities, and workers' compensation liability.

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Attachment: REVISED DRAFT 4318 2022 Communication Letter (11569 : 2022 External Audit Report)

Management's estimates of useful lives of capital assets, landfill closure/post-closure costs, other postemployment benefits obligations, pension obligations, self-insured employee benefits liabilities, and workers' compensation liability were based on various assumptions. Useful lives of capital assets are based on the estimated useful lives of capitalized assets. Landfill closure/post-closure costs are based on the cost to close the landfill and monitor it after closure. Pension and other postemployment benefit obligation estimates are based on actuarial calculations. Self-insured employee benefits liabilities and workers' compensation liabilities are based on claims that have been incurred but not reported. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures related to pension obligations, other postemployment benefits obligations, serial bonds, and fund balance detail in Notes 8, 9, 10, and 19 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements identified as a result of audit procedures.

Disagreements With Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated [Date] , 2023.

Management Consultations With Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

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Attachment: REVISED DRAFT 4318 2022 Communication Letter (11569 : 2022 External Audit Report)

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters
We applied certain limited procedures to the Management's Discussion and Analysis; Budgetary Comparison Schedules; the Schedule of the County's Contributions - NYSLRS Pension Plan; the Schedule of the County's Proportionate Share of the Net Pension (Asset)/Liability; and the Schedule of Changes in the County's Total OPEB Liability and Related Ratios; which is required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining Balance Sheet - Non-Major Governmental Funds; the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds; and the Schedule of Expenditures of Federal Awards; which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use
This information is intended solely for the information and use of the County Legislature and management of the County of Cortland and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

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Attachment: REVISED DRAFT 4318 2022 Communication Letter (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

Cortland, New York

FINANCIAL REPORT

For the Year Ended December 31, 2022

DRAFT

Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

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INDEPENDENT AUDITORS' REPORT

Board of Legislators
County of Cortland
Cortland, New York

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Cortland Tobacco Asset Securitization Corporation, which represents 1.3%, 1.1%, and 0.7%, respectively of the assets, net position, and revenues of the Governmental Activities as of December 31, 2022, and the respective changes in cash flows for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Cortland Tobacco Asset Securitization Corporation, is based solely on the report of other auditors.

We did not audit the financial statements of Tompkins Cortland Community College, which is presented as a joint venture as of December 31, 2022. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Tompkins Cortland Community College, is based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Emphasis of Matter
During the year ended December 31, 2022, the County adopted Government Accounting Standards Board (GASB) Statement No. 87, "Leases." As discussed in Note 23 to the financial statements, asset, liabilities and net position balances for the governmental and business-type activities and the General Fund assets and liabilities were restated to reflect this change in accounting principle. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis; Budgetary Comparison Schedules; the Schedule of Changes in the County's Total OPEB Liability and Related Ratios; Schedule of the County's Contributions - NYSLRS Pension Plan; Schedule of the County's Proportionate Share of the Net Pension (Asset)/Liability; and related notes to required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Non-Major Governmental Funds financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining nonmajor fund financial statements and Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated [Date] , 2023 on our consideration of the County of Cortland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Cortland's internal control over financial reporting and compliance.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

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COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

As we prepare this Management Discussion and Analysis (MD&A) for our December 31, 2022, financial statements, we are faced with the huge uncertainty of the effect of the 2023-2024 New York State budget. At this time, it is impossible to accurately project the adverse effect to Cortland County and its residents. There are several areas within the State budget which add additional costs onto the County and take away monies owed to the County from prior years.

Our discussion and analysis of the County of Cortland's (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2022. Please read this information in conjunction with the County's financial statements, which begin on page 6.

FINANCIAL HIGHLIGHTS

GOVERNMENT-WIDE

- The liabilities and deferred inflows of resources of the County exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by $(89,355,921) (net deficit). Of this amount, $(152,406,153) is unrestricted net deficit, largely attributable to the recognition of the Governmental Accounting Standards Board (GASB) Statement No. 75 Other Postemployment Benefits (OPEB) liability of $113,995,383.

- The County's overall net deficit decreased by 16.7%, or $17,866,969, during 2022, primarily due to the County's net pension liability changing to a net pension asset and increased sales tax revenue during 2022.

- Capital assets decreased by 2.4%, based on depreciation and amortization expense in excess of capital outlay.

- The County's long-term obligations at year-end, including landfill closure costs, were $171,103,536. Of this amount, $32,608,110 was bonds payable, $15,428,458 was for landfill closure costs, and $114,832,210 was the County's OPEB liability.

GOVERNMENTAL FUNDS

- Revenues and other sources exceeded expenditures and other uses in the Governmental Funds by $8,328,797, bringing total fund balances to $41,531,677 at December 31, 2022.

- The General Fund ended the year with a fund balance of $37,970,494. Of this fund balance, $9,929,420 was restricted for specific future expenditures; $907,312 was prepaid and therefore nonspendable; $1,700,000 was committed for a methane gas collection system; $3,991,366 was assigned for current year encumbrances and appropriated for 2023's budget; and $21,442,396 was unrestricted and unassigned.

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COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

USING THIS ANNUAL REPORT

This annual report consists of a series of basic financial statements. The Statement of Net Position and the Statement of Activities (on pages 6-7) provide information about the County as a whole and present a longer-term view of the County's finances. Governmental Fund financial statements start on page 8. For Governmental Activities, these statements tell how these services were financed in the short term, as well as what remains for future spending. Governmental Fund financial statements also report the County's operations in greater detail than the Government-wide financial statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside the government. Following these statements are notes that provide additional information that is essential to a full understanding of the data provided in the financial statements. The statements are followed by required supplementary information that further explains and supports the financial statements with a comparison of the County's General and County Road Fund budgets for the year; a Schedule of Changes in the County's Total OPEB Liability and Related Ratios related to the County's other postemployment benefits; a Schedule of County's Contributions - NYSLRS Pension Plan; and a Schedule of the County's Proportionate Share of Net Pension (Asset)/Liability.

In addition to the basic financial statements, the annual report contains other information in the form of combining schedules for those funds that are not considered Major Funds and, therefore, are not presented individually in the basic financial statements.

Reporting the County as a Whole

Analysis of the County as a whole begins on page 6 with the Government-wide financial statements. The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer the question of whether the County, as a whole, is better off or worse off as a result of the year's activities. These statements include *all* assets, deferred inflows and deferred outflows of resources, and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the County's year-end net position and changes in the net position. The County's net position, (the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources) is one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. One needs to consider other non-financial factors, however, such as changes in the County's property tax base and the condition of the County's roads, to assess the overall health of the County.

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COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

In the Statement of Net Position and the Statement of Activities, the County is separated into two kinds of activities:

- **Governmental Activities**
  Most of the County's services are reported in this category, including public safety, public health, economic assistance, transportation, and general administration. Property and sales taxes, and state and federal grants, finance most of these activities.

- **Business-Type Activities**
  Proprietary funds are used to report the same functions presented as Business-type activities in the Government-wide financial statements. The County uses proprietary funds to account for solid waste and internal services activities of the County.

- **Component Units**
  The County includes three separate legal entities in its report: Cortland Tobacco Asset Securitization Corporation (CTASC), County of Cortland Industrial Development Agency, and Cortland County Soil and Water Conservation District. Although legally separate, these component units are important because the County is financially accountable for them. CTASC is reported as a blended component unit; complete financial statements can be obtained from their office at 60 Central Ave, Cortland, New York 13045. The Industrial Development Agency and the Soil and Water Conservation District are reported as discrete component units. Complete financial statements for Cortland County Industrial Development Agency can be obtained from their administrative office at 40 Main St. Suite A, Cortland, New York, 13045. Separate financial statements for the Cortland County Soil and Water Conservation District are not issued.

Reporting the County's Most Significant Funds

Governmental Fund Financial Statements

Analysis of the County's Major Funds begins on page 8. The Governmental Fund financial statements provide detailed information about the most significant funds, not on the County as a whole. Some funds are required to be established by New York State law. However, management establishes many other funds to help it control and manage money for particular purposes or to show it is meeting legal responsibilities for using certain taxes and grants. The County's two kinds of funds - Governmental and Proprietary - use different accounting approaches.

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Governmental Funds
With the exception of Internal Service and the Solid Waste Funds, the County's services are reported in the Governmental Funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called *modified accrual accounting* which measures cash and all other financial assets that can be readily converted to cash. The Governmental Fund financial statements provide a detailed short-term view of the County's general governmental operation and the basic services it provides. Governmental Fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. The relationship (or differences) between Governmental *Activities* (reported in the Government-wide financial statements) and Governmental *Funds* is explained in a reconciliation following the Governmental Fund financial statements.

Proprietary Funds
When the County charges customers for the services it provides, whether to outside customers or to other units of the County, these services are generally reported in Proprietary Funds. Proprietary Funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. Internal Service Funds (a component of Proprietary Funds) are used to report activities that provide supplies and services for the County's other programs and activities such as the administration of health insurance and workers' compensation obligations.

The County as Trustee
The County is the trustee, or fiduciary, for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets and Statement of Revenue, Expenses, and Changes in Net Position on pages 15 and 16. We exclude these activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE COUNTY'S GOVERNMENTAL ACTIVITIES
The County's net deficit for the fiscal year ended December 31, 2022 decreased from $(107,222,890) to $(89,355,921). Last year net position decreased by $(13,114,073).

$47,903,719 of the County's net position reflects its investment in capital assets (such as land, buildings, machinery and equipment, and infrastructure) less depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending.

A portion of the County's net position, $15,146,513, represents resources that are subject to external or legal restrictions on how they may be used and are reported as restricted net position. The balance is comprised of unspent funds restricted for home and community services, public safety, insurance reserves, and other various purposes.

The remaining category of net deficit in the amount of $(152,406,153) represents the unrestricted net deficit of County operations at December 31, 2022.

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COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Our analysis below focuses on the net position (*Figure 1*), and changes in net position (*Figure 2*), of the County's Governmental Activities.

Figure 1 - Net Position

Governmental Activities	*2022*	*2021*	*Percent Change*
Current Assets	**$ 73,891,850**	$ 63,152,227	17.01%
Noncurrent Assets	**9,013,258**		100.00%
Capital Assets, Net	**63,757,944**	65,341,719	(2.42)%
Total Assets	**146,663,052**	128,493,946	**14.14%**
Total Deferred Outflows of Resources	**49,797,514**	53,444,798	**(6.82)%**
Current Liabilities	**29,211,174**	27,334,083	6.87%
Noncurrent Liabilities	**148,890,543**	180,774,246	(17.64)%
Total Liabilities	**178,101,717**	208,108,329	**(14.42)%**
Total Deferred Inflows of Resources	**107,714,770**	81,053,305	**32.89%**
Net Investment in Capital Assets	**47,903,719**	48,008,968	(0.22)%
Restricted	**15,146,513**	11,440,309	32.40%
Unrestricted (Deficit)	**(152,406,153)**	(166,672,167)	(8.56)%
Total Net Position	**$ (89,355,921)**	**$(107,222,890)**	**(16.66)%**

Current assets increased 17.01% primarily due to increased cash as a result of investing and increased unrestricted revenue. Capital assets, net, and net investment in capital assets decreased (2.42)% and (0.22)%, respectively, due to depreciation expense exceeding capital outlay in 2022. Noncurrent assets, not including capital assets, increased due to a net pension asset in 2022, compared to a net pension liability in 2021. In addition, the County implemented GASB Statement 87, "Leases," in 2022. This statement required the County to include lease receivables, lease liabilities, deferred lease inflows, and intangible lease assets on the balance sheet, increasing capital assets $2,321,277 and increasing noncurrent liabilities $1,463,356.

Current liabilities are 6.87% more than the prior year primarily due to increased unearned revenue at December 31, 2022 and the reporting of current lease liabilities per GASB 87. Noncurrent liabilities decreased 17.64% due to the net pension liability - proportionate share changing to a net pension asset and a decrease in the OPEB liability.

Changes in deferred inflows of resources and deferred outflows of resources are primarily caused by changes in the actuarial analyses of the New York State and Local Retirement System (NYSLRS) for pensions, the County's OPEB plan, and amortization of debt refundings.

Total net position increased by 16.66% as a result of revenue exceeding expenses in 2022.

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COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

The County's total revenues increased by 8.12%, while the total cost of all programs and services increased 4.68%. Our analysis in *Figure 2* separately considers the operations of Governmental Activities.

Figure 2 - Changes in Net Position

Governmental Activities	*2022*	*2021*	*Percent Change*
REVENUES			
Program Revenues:			
Charges for Services	**$ 13,016,344**	$ 12,283,271	5.97%
Operating Grants and Contributions	**28,383,001**	23,455,071	21.01%
Capital Grants and Contributions	**6,031,444**	6,292,965	(4.16)%
General Revenues:			
Property Taxes and Tax Items	**38,540,895**	37,682,491	2.28%
Sales and Other Taxes	**40,229,696**	37,907,935	6.12%
Use of Money and Property	**885,160**	225,968	291.72%
Miscellaneous	**2,282,028**	2,514,167	(9.23)%
Other	**827,765**	56,147	1374.28%
Total Revenues	**$ 130,196,333**	**$ 120,418,015**	**8.12%**
PROGRAM EXPENSES			
General Governmental Support	**$ 28,286,769**	$ 26,172,591	8.08%
Education	**2,626,248**	5,451,478	(51.83)%
Public Safety	**17,239,455**	17,433,915	(1.12)%
Public Health	**10,596,940**	10,080,806	5.12%
Transportation	**16,914,976**	15,551,514	8.77%
Economic Assistance and Opportunity	**33,917,856**	29,814,492	13.76%
Culture and Recreation	**248,921**	375,501	(33.71)%
Home and Community Services	**1,226,408**	1,112,773	10.21%
Interest on Debt	**1,271,791**	1,310,872	(2.98)%
Total Expenses	**$ 112,329,364**	**$ 107,303,942**	**4.68%**
CHANGE IN NET POSITION	**$ 17,866,969**	**$ 13,114,073**	**36.24%**

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COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Total revenues increased primarily due to increased sales tax, opioid settlement funds, workers' compensation payoff, ARP revenues, and increased interest earnings.

Education expenditures decreased in 2022 primarily due to a decrease in the equity interest in joint ventures. Economic Assistance and Opportunity increased in 2022 due to ARP expenditures and increased social services. Culture and Recreation decreased 33.71% due to decreased youth program expenditures in 2022. Home and Community Services increased 10.21% in 2022 as a result of ARP expenditures.

Figures 3 and *4* show the sources of revenue for 2022 and 2021.

Figure 3 - Revenue by Source
Governmental Activities - 2022

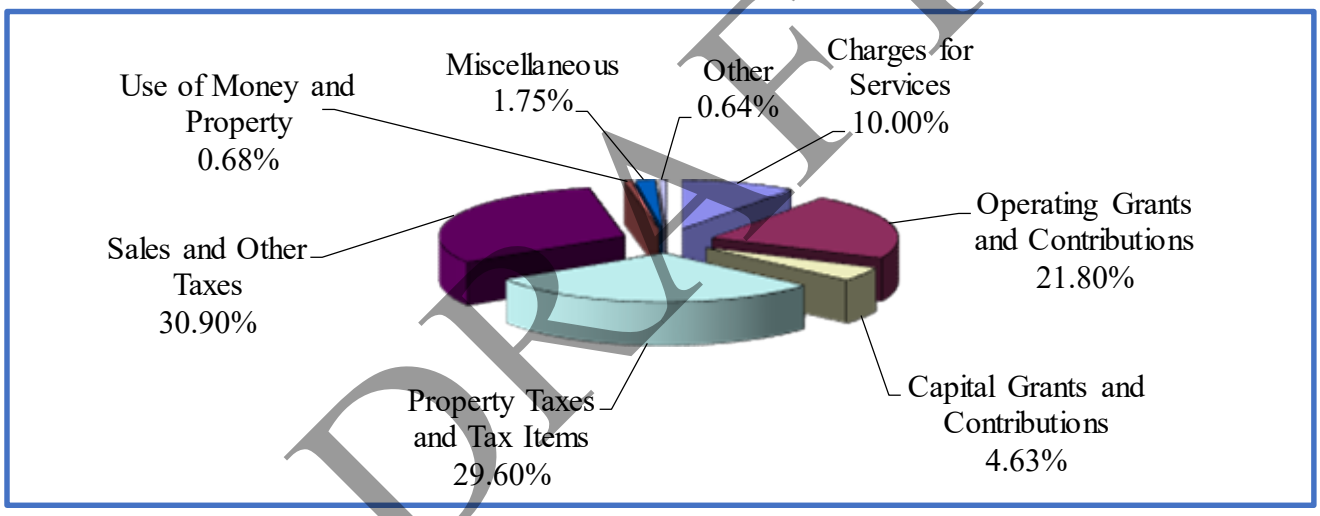

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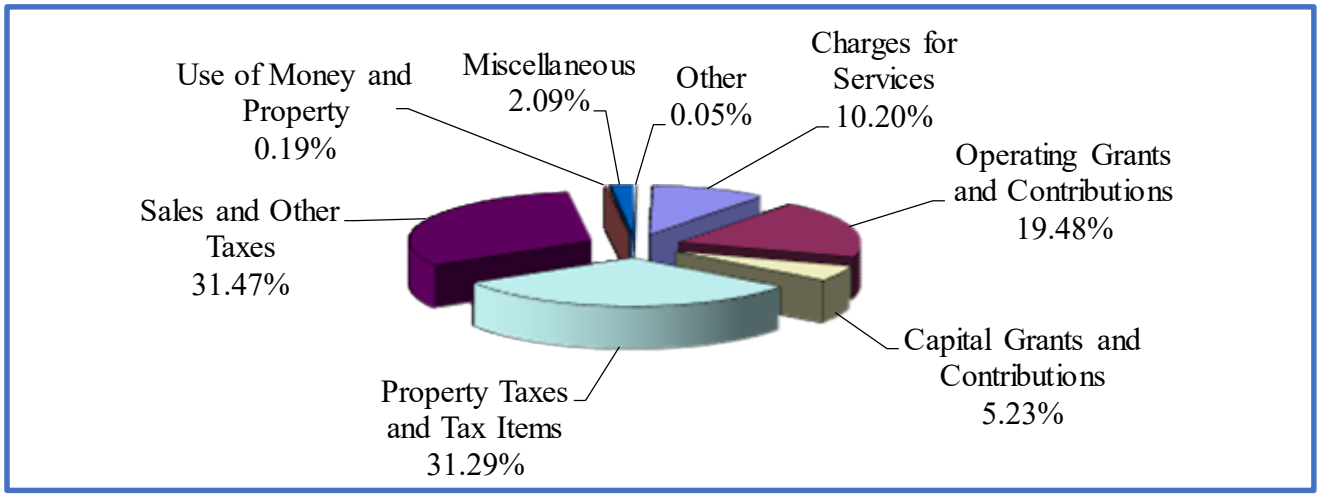
Figure 4 - Revenue by Source
Governmental Activities - 2021



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The cost of all Governmental Activities this year was $112,329,364. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through County property and other tax revenues was $64,898,575 because some of the cost was paid by those who directly benefited from the programs or by other governments and organizations that subsidized certain programs with grants and contributions. Overall, the County's governmental program revenues were $47,430,789. The County paid for the remaining "public benefit" portion of Governmental Activities with $82,765,544 in taxes and other revenues, such as interest and general entitlements.

The total cost versus revenue generated by activities for the County's largest programs is presented below. The difference between the cost and revenue shows the financial burden that was placed on the County's taxpayers by each of these functions.

Figure 5 - Net Program Cost
Governmental Activities - 2022

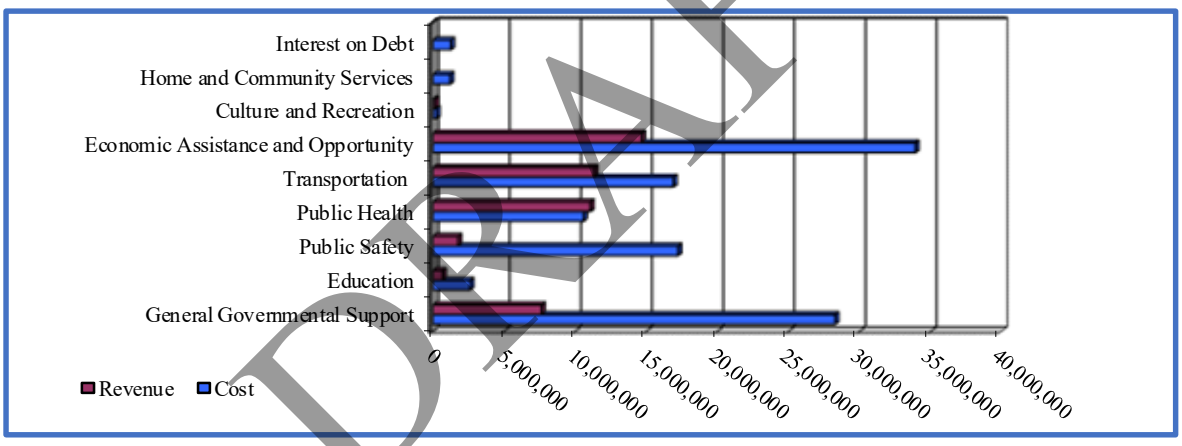
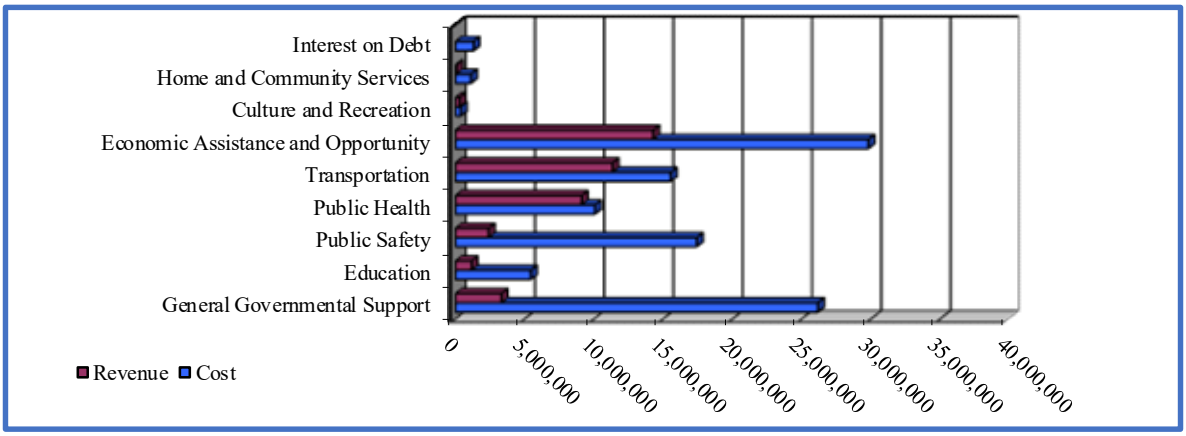


Figure 6 - Net Program Cost
Governmental Activities - 2021



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THE COUNTY'S BUSINESS-TYPE ACTIVITIES

As the County completes the year, its Business-Type Activities reported a net deficit of $9,371,711, a decrease of $4,729,831 from the prior year's total net deficit of $14,101,542. The decrease in the deficit is largely the result of a $4.3 million decrease in the estimated landfill closure and post-closure liability. The decrease in the liability is recognized as an increase in the current year revenues.

THE COUNTY'S FUNDS

As the County completed the year, its Governmental Funds, as presented in the balance sheet on page 8, reported combined fund balances of $41,531,677, an increase of $8,328,797 from the prior year's total of $33,202,880. Of this amount, $912,247 is nonspendable, $11,641,469 is restricted for specific expenditures, $1.7 million is committed for a specific capital project, and $5,836,215 is assigned for 2022 encumbrances and other uses, leaving $21,441,746 in unassigned fund balances. *Figure 7* shows the changes in fund balances for the County's Governmental Funds.

Figure 7 - Governmental Funds
Fund Balances at December 31,

Governmental Funds	*2022*	*2021*	*Dollar Change*
Major Funds			
General Fund	**$ 37,970,494**	$ 30,438,634	$ 7,531,860
Special Revenue Fund:			
County Road Fund	**716,293**	140,352	575,941
CTASC Debt Service Fund	**1,014,398**	981,885	32,513
Non-Major Funds			
Special Revenue Funds:			
Road Machinery Fund	**1,782,332**	1,589,676	192,656
Miscellaneous Special Revenue Fund	**48,160**	52,333	(4,173)
Totals	**$ 41,531,677**	**$ 33,202,880**	**$ 8,328,797**

This year's total increase in fund balance is largely due to an increase in fund balance in the General Fund as a result of increased sales tax revenue and ARP revenue.

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COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

General Fund Budgetary Highlights

Over the course of the year, the County Board of Legislators revised the County budget several times. These budget amendments consisted of budget transfers between functions, which did not increase the overall budget. In addition to these transfers, the County Board of Legislators increased the overall budget to provide for unspent appropriations from the previous year (encumbrances), use of reserve funds, and various grants where the majority of the funding came from federal and state sources.

Figure 8 - Budgetary Comparison Schedule
December 31, 2022

General Fund	*Original Budget*	*Final Budget*	*Actual With Encumbrances*	*Variance Fav. (Unfav.)*
REVENUES				
Real Property Taxes and Tax Items	$ 38,955,187	$ 38,955,187	$ 38,640,465	$ (314,722)
Nonproperty Tax Items	34,125,000	36,732,199	40,229,696	3,497,497
Departmental Income	7,923,047	8,400,987	8,007,002	(393,985)
Intergovernmental Charges	1,074,589	1,074,589	963,836	(110,753)
Use of Money and Property	138,651	138,651	755,087	616,436
Fines and Forfeitures	75,400	75,400	93,904	18,504
Sale of Property and Compensation for Loss			447,457	447,457
Miscellaneous Local Sources	287,000	287,000	279,492	(7,508)
State Sources	14,963,367	20,212,641	15,127,242	(5,085,399)
Federal Sources	10,984,273	19,787,971	12,567,647	(7,220,324)
Other Financing Sources			439,422	439,422
Total Revenues and Other Financing Sources	**$ 108,526,514**	**$ 125,664,625**	**$ 117,551,250**	**$ (8,113,375)**
Appropriated Fund Balance, Encumbrances, and Reserves	**$ (1,369,171)**	**$ (780,508)**		
EXPENDITURES				
General Governmental Support	$ 26,637,798	$ 32,324,924	$ 29,228,935	$ 3,095,989
Education	4,063,146	4,567,104	4,093,904	473,200
Public Safety	15,727,667	16,494,549	16,119,219	375,330
Public Health	10,448,258	15,760,577	10,942,199	4,818,378
Transportation	2,190,060	3,132,356	2,762,160	370,196
Economic Assistance and Opportunity	34,382,096	36,770,998	33,087,744	3,683,254
Culture and Recreation	282,157	343,841	262,432	81,409
Home and Community Services	866,978	1,457,609	1,229,328	228,281
Employee Benefits	4,650,000	5,291,514	5,254,035	37,479
Debt Service	1,021,525	1,711,597	1,711,597	-0-
Other Financing Uses	6,887,658	7,029,048	6,849,842	179,206
Total Expenditures and Other Financing Uses	**$ 107,157,343**	**$ 124,884,117**	**$ 111,541,395**	**$ 13,342,722**

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The actual charges to appropriations (expenditures) were below the final budget amounts. The most significant positive variances occurred in the County's general governmental support, public health, economic assistance and opportunity, and other financing uses.

Nonproperty tax items were $3,497,497 over budget due to sales tax revenues greater than budget. Use of money and property was $616,436 over budget due to increased interest earnings as a result of increased cash balances, interest rates and investing. State and federal sources were $5,085,399 and $7,220,324, respectively, below budget due to multi-year grants budgeted in 2022 but not completed at year end.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At December 31, 2022, the County had $207,417,885 invested in capital assets, including buildings, machinery, equipment, roads, and bridges, with accumulated depreciation and amortization of $143,659,941 resulting in net capital assets of $63,757,944. This amount represents a net decrease (including additions, disposals, and depreciation expense) of $1,583,775 from the prior year based on depreciation expense exceeding additions.

Figure 9 - Capital Assets, Net of Depreciation

Governmental Activities	*2022*	*2021*	*Percent Change*
Land and Land Improvements	**$ 1,515,952**	$ 1,474,852	2.79%
Construction in Progress	**2,703,561**	4,548,927	(40.57)%
Buildings and Improvements	**13,500,655**	13,431,055	0.52%
Machinery and Equipment	**7,168,475**	8,648,662	(17.11)%
Infrastructure	**36,548,024**	34,660,667	5.45%
Intangible Lease Asset	**2,321,277**	2,577,556	(9.94)%
Totals	**$ 63,757,944**	**$ 65,341,719**	**(2.42)%**

Capital asset activity for the year ended December 31, 2022 included the following:

Construction In Progress	$ 3,574,889
Land	41,100
Buildings and Improvements	800,386
Machinery and Equipment	948,456
Intangible Lease Property	435,016
Total Additions	5,799,847
(Less): Net Book Value of Disposals	(126,913)
(Less): Depreciation Expense	(6,565,414)
(Less): Amortization Expense, net	(691,295)
Change in Capital Assets	**$ (1,583,775)**

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Debt Administration

Of the total indebtedness of the County, $23,275,000 was subject to the constitutional tax limit and represented approximately 13.3% of the County's statutory debt limit. Tobacco settlement pass-through bonds are debt of the Cortland Tobacco Asset Securitization Corporation (CTASC), under which the County's future tobacco settlement proceeds were securitized. The County is not responsible for this debt in the event CTASC were to default on repayment of these bonds.

Figure 10 - Outstanding Debt and Lease Liabilities

Governmental Activities	*2022*	*2021*	*Percent Change*
Serial Bonds	**$ 16,787,510**	$ 18,284,986	(8.19)%
CTASC Pass-through Bonds	**12,691,972**	12,658,119	0.27%
Lease Liability	**2,209,313**	2,524,350	(12.48)%
Totals	**$ 31,688,795**	**$ 33,467,455**	**(5.31)%**

The County continues to maintain excellent financial credit as reflected by a Moody's bond rating of A2 on its 2022 and 2021 bonds. More detailed information about the County's long-term obligations is presented in Note 10 to the basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Going into 2023, the County is facing the same challenge many organizations in New York State are facing, hiring, and retaining employees. While this helps with finances, it puts a strain on staff providing services and makes it harder to retain them.

In addition to hiring issues, the 2023-2024 New York State budget will put a strain on County finances. In an effort to expand an already financially failing program, the State budget approved the interception of Federal ACA eFMAP funding, which had been earmarked for Counties and New York City to help offset the costs of Medicaid expenses. For Cortland County, this intercept results in an annual increase in Medicaid expenditures of approximately $1.3 million per year.

The New York State budget also increased the reimbursement rate for 18-b indigent defense attorneys to $158/hour from $65-$70 per hour. While this will hopefully increase the pool of attorneys for the County, the additional cost will be almost double, adding approximately $250,000 to the budget.

Changes to the In Rem tax foreclosure process have been proposed. These proposed changes are all over the board and, at the very least, will limit the County's ability to fully collect levied property taxes and will add additional costs related to postage, printing, and processing of delinquent real estate taxes.

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Increases in commodities costs and a time lag between when ordered and received has made County capital projects difficult to get started and completed. The County has several large projects in process which have been slow in getting started or are waiting for equipment in order to be completed. This lag increases the risk of costs increasing from the time the project is approved to when the project actually starts, putting a further burden on the County's finances. These increased costs affect all departments in their day to day activities and purchase of normal operating supplies, putting a further strain on the budget.

While the State is adding additional burdens onto the Counties, they have proposed increases to, or new funding for, various departments, including Public Health, Mental Health, Public Safety and Board of Elections. In addition, with interest rates increasing, the County's investment income has increased significantly and is expected to continue increasing for the year 2023. This will only occur as long as the County has money in the bank and the yield is high.

All in all, 2023, 2024, and 2025 look to be challenging from a budget perspective.

As interest rates rise, prices soar, and commodities become harder and harder to obtain, the future years are impossible to predict. In anticipation of hard years to come, the Legislature increased the unassigned fund balance threshold to 13% of the budget, with the hope that this threshold will help minimize tax increases in the future. We are also preparing a 5 year capital project plan to help ensure we keep up with our infrastructure maintenance needs without burdening taxpayers.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the County of Cortland's citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about the report or need any additional financial information, contact Andrea Herzog, Director of Finance, Room 132, 60 Central Avenue, Cortland, New York 13045.

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COUNTY OF CORTLAND

STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Industrial Development Agency	Soil and Water Conservation District
ASSETS					
Current Assets					
Cash and Cash Equivalents - Unrestricted	$ 31,317,158	$ 406,307	$ 31,723,465	$ 1,151,661	$ 713,569
Cash and Cash Equivalents - Restricted	16,434,067	1,765,420	18,199,487		980,026
Restricted Investments	811,500		811,500		1,270,892
Taxes Receivable, Net	6,196,488		6,196,488		
Accounts Receivable, Net	2,108,063	100,378	2,208,441		195,706
Due From State and Federal Governments	12,049,001		12,049,001		
Due From Other Governments	2,338,840	39,850	2,378,690		
Short-Term Lease Receivable	63,558		63,558	12,671	133,900
Prepaid Expenses	2,573,175		2,573,175	1,043	13,418
Total Current Assets	73,891,850	2,311,955	76,203,805	1,165,375	3,307,511
Noncurrent Assets					
Net Pension Asset - Proportionate Share	8,949,599	175,355	9,124,954		148,475
Long-Term Lease Receivable	63,659		63,659	68,596	
Intangible Lease Asset	2,321,277	15,720	2,336,997		
Capital Assets - Land and Land Improvements	1,515,952	196,800	1,712,752	604,797	
Capital Assets - Construction in Progress	2,703,561		2,703,561		
Capital Assets - Depreciable, Net of Accumulated Depreciation	57,217,154	10,968,933	68,186,087	1,351	23,556
Total Noncurrent Assets	72,771,202	11,356,808	84,128,010	674,744	172,031
Total Assets	146,663,052	13,668,763	160,331,815	1,840,119	3,479,542
DEFERRED OUTFLOWS OF RESOURCES					
Debt Refunding	147,874	450,354	598,228		
Pensions	18,013,813	352,955	18,366,768		304,153
Other Postemployment Benefits	31,635,827	160,000	31,795,827		
Total Deferred Outflows of Resources	49,797,514	963,309	50,760,823		304,153
LIABILITIES					
Current Liabilities					
Accounts Payable	2,794,165	151,002	2,945,167	36,656	68,315
Accrued Liabilities	3,386,902	11,505	3,398,407		1,746
Interest Payable	151,730	48,662	200,392		
Due to Other Governments	7,771,330	77,139	7,848,469	91,835	
Compensated Absences	220,262	67,200	287,462		32,095
Unearned Revenue	10,827,175		10,827,175	135,050	985,829
Lease Liability, Current Portion	745,957	5,311	751,268		28,126
Bonds Payable, Current Portion	3,313,653	666,536	3,980,189		
Total Current Liabilities	29,211,174	1,027,355	30,238,529	263,541	1,116,111
Noncurrent Liabilities					
Other Postemployment Benefits Liability	113,995,383	836,827	114,832,210		
Compensated Absences, Noncurrent Portion	1,699,349		1,699,349		
Lease Liability, Noncurrent Portion	1,463,356	10,917	1,474,273		7,164
Equity Interest in Joint Ventures	5,061,136		5,061,136		
Bonds Payable, Noncurrent Portion	26,671,319	5,936,791	32,608,110		
Landfill Closure/Post Closure Costs		15,428,458	15,428,458		
Total Noncurrent Liabilities	148,890,543	22,212,993	171,103,536		7,164
Total Liabilities	178,101,717	23,240,348	201,342,065	263,541	1,123,275
DEFERRED INFLOWS OF RESOURCES					
Leases	127,217		127,217	81,267	98,610
Pensions	31,960,087	626,213	32,586,300		567,273
Other Postemployment Benefits	75,627,466	137,222	75,764,688		
Total Deferred Inflows of Resources	107,714,770	763,435	108,478,205	81,267	665,883
NET POSITION					
Net Investment in Capital Assets	47,903,719	5,012,251	52,915,970	1,351	23,556
Restricted	15,146,513	1,765,420	16,911,933		198
Unrestricted Net (Deficit) Position	(152,406,153)	(16,149,382)	(168,555,535)	1,493,960	1,970,783
Total Net (Deficit) Position	**$ (89,355,921)**	**$ (9,371,711)**	**$ (98,727,632)**	**$ 1,495,311**	**$ 1,994,537**

See Notes to Financial Statements

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COUNTY OF CORTLAND

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Component Units: Industrial Development Agency	Net (Expense) Revenue and Changes in Net Position: Component Units: Soil and Water Conservation District
Primary Government								
Governmental Activities:								
General Governmental Support	$ 28,286,769	$ 2,602,171	$ 5,051,171	$	$ (20,633,427)	$	$	$
Education	2,626,248		692,656		(1,933,592)			
Public Safety	17,239,455	829,921	948,798		(15,460,736)			
Public Health	10,596,940	4,377,228	6,710,790		491,078			
Transportation	16,914,976	3,815,435	1,499,765	6,031,444	(5,568,332)			
Economic Assistance and Opportunity	33,917,856	1,379,089	13,313,938		(19,224,829)			
Culture and Recreation	248,921	12,500	165,883		(70,538)			
Home and Community Services	1,226,408				(1,226,408)			
Interest on Debt	1,271,791				(1,271,791)			
Total Governmental Activities	112,329,364	13,016,344	28,383,001	6,031,444	(64,898,575)			
Business-Type Activities - Solid Waste	2,435,458	2,694,296	113,475			372,313		
Total Primary Government	**$ 114,764,822**	**$ 15,710,640**	**$ 28,496,476**	**$ 6,031,444**	**$ (64,898,575)**	**$ 372,313**	**$ -**	**$ -**
Component Units								
Industrial Development Agency	$ 93,386	$ 49,327	$	$	$	$	$ (44,059)	$
Soil and Water Conservation District	1,199,436	33,328	1,177,004					10,896
Total Component Units	**$ 1,292,822**	**$ 82,655**	**$ 1,177,004**	**$ -**	-	-	(44,059)	10,896
Net (Expense) and Changes in Net Position Brought Forward					(64,898,575)	372,313	(44,059)	10,896
GENERAL REVENUES								
Property Taxes, Levied for General Purposes					37,719,018			
Property Tax Items					821,877			
Sales and Other Taxes					40,229,696			
Use of Money and Property					885,160	21,401	17,159	17,426
Change in Equity Interest in Joint Venture					1,459,050			
Change in Landfill Closure/Post-Closure Liability						4,329,105		
Miscellaneous					822,978	7,012	1,500	213,687
Sale of Property and Compensation for Loss					954,678			5,680
Loss on Sale of Capital Assets					(126,913)			
Total General Revenues and Transfers					82,765,544	4,357,518	18,659	236,793
Change in Net Position					17,866,969	4,729,831	(25,400)	247,689
Net (Deficit) Position - Beginning of Year					(107,222,890)	(14,101,542)	1,520,711	1,746,848
Net (Deficit) Position - End of Year					**$ (89,355,921)**	**$ (9,371,711)**	**$ 1,495,311**	**$ 1,994,537**

See Notes to Financial Statements

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COUNTY OF CORTLAND

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General Fund	County Road Fund	Cortland Tobacco Asset Securitization Corporation	Total Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents - Unrestricted	$ 30,874,285	$ 254,928	$ 198,613	$ 137,874	$ 31,465,700
Cash and Cash Equivalents - Restricted	9,929,420			1,127,471	11,056,891
Temporary Investments - Restricted			811,500	-	811,500
Taxes Receivable, Net	6,196,488			-	6,196,488
Due From Other Funds	1,089,521	834,927		890,135	2,814,583
Due From State and Federal Governments	10,020,392	620,602		1,408,007	12,049,001
Due From Other Governments	1,641,180	86,619		-	1,727,799
Other Receivables, Net	1,102,732	74	835,754	43,338	1,981,898
Leases Receivable	127,217			-	127,217
Prepaid Expenses	907,312		4,285	650	912,247
Total Assets	**$ 61,888,547**	**$ 1,797,150**	**$ 1,850,152**	**$ 3,607,475**	**$ 69,143,324**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 1,623,073	$ 130,459	$	$ 450,100	$ 2,203,632
Accrued Liabilities	778,967	60,263		20,016	859,246
Due to Other Funds	834,927	890,135		1,089,521	2,814,583
Due to Other Governments	7,715,254			56,076	7,771,330
Unearned Revenues	10,665,905			161,270	10,827,175
Total Liabilities	21,618,126	1,080,857	-	1,776,983	24,475,966
Deferred Inflows of Resources					
Deferred Inflows of Resources - Leases	127,217			-	127,217
Unavailable Revenue	2,172,710		835,754	-	3,008,464
Total Deferred Inflows of Resources	2,299,927	-	835,754	-	3,135,681
Fund Balances					
Nonspendable	907,312		4,285	650	912,247
Restricted	9,929,420		811,500	900,549	11,641,469
Committed	1,700,000			-	1,700,000
Assigned	3,991,366	716,293	198,613	929,943	5,836,215
Unassigned	21,442,396			(650)	21,441,746
Total Fund Balances	37,970,494	716,293	1,014,398	1,830,492	41,531,677
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 61,888,547**	**$ 1,797,150**	**$ 1,850,152**	**$ 3,607,475**	**$ 69,143,324**

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COUNTY OF CORTLAND

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION DECEMBER 31, 2022

Total Governmental Fund Balances		**$ 41,531,677**
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets, net of accumulated depreciation, used in Governmental Activities are not financial resources and, therefore, are not reported in the funds (see Note 6).		
Historical Cost of Capital Assets	$ 203,084,756	
(Less): Accumulated Depreciation	(141,648,089)	61,436,667
Intangible lease assets, net of accumulated amortization, used in Governmental Activities are not financial resources and, therefore, are not reported in the funds (see Note 6).		
Intangible Leased asset	$ 4,333,126	
(Less): Accumulated Amortization	(2,011,849)	2,321,277
Internal Service Funds are used by management to charge the costs of certain activities, such as health and workers' compensation insurance. The assets and liabilities of the Internal Service Funds are included in Governmental Activities in the Statement of Net Position.		2,383,197
Deferred property tax revenue is not available to pay for current period expenditures and is therefore deferred in the funds.		2,172,710
Equity interest in joint ventures is not reported in the Governmental Fund financial statements because it does not represent current resources. This is the investment in the County's joint venture.		(5,061,136)
Tobacco settlement revenues will be collected after year end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources on the fund statements.		835,754
Amounts due from other governments will be collected in the future and are not available to pay current period expenditures and, therefore, are not accrued in the Governmental Fund.		1,905,120
Certain accrued expenses, such as interest on debt, reported in the Statement of Net Assets do not require the use of current financial resources and, therefore, are not reported as liabilities in Governmental Funds.		(151,730)
Premiums received on debt issuance are recorded as revenue in the Governmental Funds but included in long-term debt in the Government-Wide financial statement, to be recognized over the life of the bonds.		(505,490)
Long-term liabilities, including other postemployment benefits liability and net pension (asset)/liability, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds Payable	$ (16,787,510)	
Lease Liability	(2,209,313)	
CTASC Bonds Payable	(12,691,972)	
Compensated Absences	(1,699,349)	
Other Postemployment Benefits Liability	(113,995,383)	
Net Pension Asset	8,949,599	(138,433,928)
Deferred outflows of resources represent a consumption of net position that applies to future periods and, therefore, is not reported in the Governmental Funds. Deferred inflows of resources represent an acquisition of net position that applies to future periods and, therefore, is not reported in the Governmental Funds.		
Deferred Loss on Refunding	$ 147,874	
Deferred Outflows of Resources - Other Postemployment Benefits	31,635,827	
Deferred Inflows of Resources - Other Postemployment Benefits	(75,627,466)	
Deferred Outflows of Resources - Pension	18,013,813	
Deferred Inflows of Resources - Pension	(31,960,087)	(57,790,039)
Net (Deficit) Position of Governmental Activities		**$ (89,355,921)**

See Notes to Financial Statements

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COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	County Road Fund	Cortland Tobacco Asset Securitization Corporation	Total Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Real Property Taxes	$ 37,823,488	$	$	$ -	$ 37,823,488
Real Property Tax Items	816,977			-	816,977
Nonproperty Tax Items	40,229,696			-	40,229,696
Departmental Income	8,007,002			-	8,007,002
Intergovernmental Charges	963,836	972,965		256,076	2,192,877
Use of Money and Property	755,087	193	50,949	2,072,707	2,878,936
Fines and Forfeitures	93,904			-	93,904
Sale of Property and Compensation for Loss	447,457			2,081	449,538
Miscellaneous Local Sources	279,492		784,010	205,099	1,268,601
State Sources	15,127,242	2,792,304		63,439	17,982,985
Federal Sources	12,567,647	114,212		3,977,570	16,659,429
Total Revenues	117,111,828	3,879,674	834,959	6,576,972	128,403,433
EXPENDITURES					
Current					
General Governmental Support	28,903,469		46,023	-	28,949,492
Education	4,085,904			-	4,085,904
Public Safety	15,905,640	197,506		-	16,103,146
Public Health	10,843,481			3,146	10,846,627
Transportation	1,912,408	8,908,002		5,403,017	16,223,427
Economic Assistance and Opportunity	33,061,254			880,485	33,941,739
Culture and Recreation	262,432			-	262,432
Home and Community Services	1,229,328			-	1,229,328
Employee Benefits	5,254,035			-	5,254,035
Leases (Principal and Interest)	690,072	12,148		114,300	816,520
Debt Service (Principal and Interest)	1,021,525	875,845	756,423	147,615	2,801,408
Total Expenditures	103,169,548	9,993,501	802,446	6,548,563	120,514,058
Excess of Revenues (Expenditures)	13,942,280	(6,113,827)	32,513	28,409	7,889,375
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In		6,689,768		160,074	6,849,842
Interfund Transfers (Out)	(6,849,842)			-	(6,849,842)
Leases	439,422			-	439,422
Total Other Financing Sources (Uses)	(6,410,420)	6,689,768		160,074	439,422
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	7,531,860	575,941	32,513	188,483	8,328,797
Fund Balances, Beginning of Year	30,438,634	140,352	981,885	1,642,009	33,202,880
Fund Balances, End of Year	**$ 37,970,494**	**$ 716,293**	**$ 1,014,398**	**$ 1,830,492**	**$ 41,531,677**

See Notes to Financial Statements

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COUNTY OF CORTLAND

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2022

Net Change in Fund Balances - Total Governmental Funds		**$ 8,328,797**
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental Funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense and the net book value of disposed assets exceeded capital asset additions.		
Capital Asset Additions	$ 5,364,831	
Net Book Value of Disposed Assets	(126,913)	
Depreciation Expense	(6,565,414)	(1,327,496)
Governmental Funds report intangible lease asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as amortization expense. This is the amount of amortization expense on intangible lease assets.		(695,701)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		(52,726)
Current year payments on amounts due from other governments are recorded as a reduction to the outstanding balance on the statement of net position.		(195,000)
Equity interest in joint ventures are not reported in the Governmental Fund financial statements because they do not represent current resources. This is the change in the County's share in joint venture deficit.		1,459,050
Internal Service Funds are used by management to charge the costs of certain activities, such as workers' compensation and insurance, to individual funds. The net change of the internal service fund is reported with Governmental Activities.		1,669,565
Changes in the County's proportionate share of the net pension (asset)/liability have no effect on current financial resources and, therefore, are not reported in the Governmental Funds. In addition, changes in the County's deferred outflows and deferred inflows of resources related to pensions do not affect current financial resources and are also not reported in the Governmental Funds.		
Net Pension (Asset)	$ 9,059,624	
Deferred Outflows of Resources - Pensions	(6,859,858)	
Deferred Inflows of Resources - Pensions	1,370,470	
OPEB Liability	27,482,707	
Deferred Outflows of Resources - OPEB	3,237,051	
Deferred Inflows of Resources - OPEB	(27,904,718)	6,385,276
Deferred loss from refunding on bonds payable that was reported as expenditures in the governmental funds are deferred on the Government-wide statements.		(24,477)
Unamortized bond premiums are recorded as revenue in the government funds but are deferred in the Government-wide financial statements to be recognized over the life of the bonds. This is the amount amortized in the current year.		62,916
Long-term obligations, such as those associated with other postemployment benefits, are reported in the Statement of Net Position. Therefore, expenses which result in an (increase) or decrease in these long-term obligations are not reflected in the Governmental Fund financial statements.		
Bonds Payable	$ 1,497,476	
CTASC Bonds Payable	475,000	
Lease Liability	754,459	
Compensated Absences	11,128	
Accretion on CTASC Bonds and Amortization of Discount	(508,853)	
Accrued Interest	27,555	2,256,765
Change in Net Position of Governmental Activities		**$ 17,866,969**

See Notes to Financial Statements

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COUNTY OF CORTLAND

STATEMENT OF PROPRIETARY NET POSITION
DECEMBER 31, 2022

	Solid Waste Fund	Internal Service Funds
ASSETS		
Cash and Cash Equivalents - Unrestricted	$ 406,307	$
Cash and Cash Equivalents - Restricted	1,765,420	5,228,634
Accounts Receivable, Net	100,378	53,288
Due From Other Governments	39,850	
Prepaid Expenses		1,660,928
Intangible Lease Asset, Net	15,720	
Capital Assets, Net	10,968,933	
Land	196,800	
Total Assets	13,493,408	6,942,850
Deferred Outflows of Resources		
Debt Refunding	450,354	
Other Postemployment Benefit Plan	160,000	
Pensions	352,955	
Total Deferred Outflows of Resources	963,309	
LIABILITIES		
Current Liabilities		
Accounts Payable	151,002	590,533
Accrued Liabilities	78,705	2,747,918
Accrued Interest	48,662	
Due to Other Funds	77,139	1,221,202
Lease Liability, Current Portion	5,311	
Bonds Payable, Current Portion	666,536	
Total Current Liabilities	1,027,355	4,559,653
Noncurrent Liabilities		
Lease Liability, Noncurrent Portion	10,917	
Bonds Payable, Noncurrent Portion	5,936,791	
Landfill Closure and Post-Closure Liability	15,428,458	
Other Long-Term Liabilities	661,472	
Total Noncurrent Liabilities	22,037,638	
Total Liabilities	23,064,993	4,559,653
Deferred Outflows of Resources		
Other Postemployment Benefit Plan	137,222	
Pensions	626,213	
Total Deferred Outflows of Resources	763,435	
NET POSITION		
Net Investment in Capital Assets	5,012,251	
Restricted	1,765,420	2,383,197
Unrestricted (Deficit)	(16,149,382)	
Total Net Position	**$ (9,371,711)**	**$ 2,383,197**

See Notes to Financial Statements

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COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN PROPRIETARY NET POSITION FOR THE YEAR ENDED DECEMBER 31, 2022

	Solid Waste Fund	Internal Service Funds
OPERATING REVENUES		
Charges for Services - Governmental Participants	$	$ 13,196,750
Charges for Services - External Participants	2,694,296	625,982
Other Operating Revenues	4,336,117	2,397,503
Total Operating Revenues	7,030,413	16,220,235
OPERATING EXPENSES		
Personal Services	578,440	65,213
Insurance Claims and Premiums		11,761,241
Workers' Compensation		1,909,468
Contractual Services	803,627	853,523
Depreciation and Amortization	650,423	
Interest	240,625	
Employee Benefits	162,343	22,029
Total Operating Expenses	2,435,458	14,611,474
(Loss) Gain From Operations	4,594,955	1,608,761
NONOPERATING REVENUES (EXPENSES)		
State Aid	113,475	
Use of Money and Property	21,401	60,804
Total Nonoperating Revenues	134,876	60,804
Change in Net Position	4,729,831	1,669,565
Net Position (Deficit), Beginning of Year	(14,101,542)	713,632
Net Position (Deficit), End of Year	**$ (9,371,711)**	**$ 2,383,197**

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See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF PROPRIETARY CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Solid Waste Fund	Internal Service Funds
Cash Flows From Operating Activities		
Cash Received From Providing Services	$ 2,906,398	$ 16,249,475
Cash Payments - Employees	(825,932)	(86,583)
Cash Payments - Contractual	(824,296)	(15,300,883)
Net Cash Provided (Used) by Operating Activities	1,256,170	862,009
Cash Flows From Non-Capital Financing Activities		
Payments From Other Governments	113,475	
Net Cash Provided by Non-Capital Financing Activities	113,475	
Cash Flows From Capital and Related Financing Activities		
Principal Payments on Bonds	(632,524)	
Interest Payments on Bonds	(215,017)	
Purchase of Capital Assets	(117,156)	
Net Cash Provided by Capital and Related Financing Activities	(964,697)	
Cash Flows From Investing Activities		
Interest Income Received	21,401	60,804
Net Cash Provided (Used) by Investing Activities	21,401	60,804
Net Change in Cash and Cash Equivalents	426,349	922,813
Cash and Cash Equivalents, January 1,	1,745,378	4,305,821
Cash and Cash Equivalents, December 31,	**$ 2,171,727**	**$ 5,228,634**
Reconciliation of Gain From Operations to Net Cash Provided (Used) by Operating Activities		
Gain from Operations	$ 4,594,955	$ 1,608,761
Depreciation & Amortization	650,423	
Debt Interest	240,625	
(Increase) Decrease in Accounts Receivables	205,090	29,240
(Increase) Decrease in Prepaid Expenditures		(1,150,048)
Increase (Decrease) in Interfund Receivables		417
(Increase) Decrease in Deferred Outflows	(21,554)	
Increase (Decrease) in Accounts Payable	(11,908)	123,684
Increase (Decrease) in Interfund Payables	(3,693)	1,213,572
Increase (Decrease) in Accrued Liabilities	(168,840)	(963,617)
Increase (Decrease) in Deferred Inflows	105,245	
Increase (Decrease) in Lease Liability	(5,068)	
Increase (Decrease) in Landfill Closure/Post-Closure Liability	(4,329,105)	
Net Cash Provided (Used) by Operating Activities	**$ 1,256,170**	**$ 862,009**

See Notes to Financial Statements

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COUNTY OF CORTLAND

STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 31, 2022

ASSETS	
Cash and Cash Equivalents - Restricted	$ 640,092
Total Assets	**$ 640,092**
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	$ 640,092
Total Net Position	**$ 640,092**

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See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FIDUCIARY NET POSITION FOR THE YEAR ENDED DECEMBER 31, 2022

Revenues	
Receipts From Individuals and Other Governments	$ 4,988,643
Interest	41
Total Revenues	4,988,684
Expenses	
Payments to Individuals or Beneficiaries	4,985,409
Total Expenses	4,985,409
Change in Net Position	3,275
Net Position, Beginning of Year	636,817
Net Position, End of Year	**$ 640,092**

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See Notes to Financial Statements

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies**

The financial statements of County of Cortland (the County) have been prepared in conformity with generally accepted accounting principles (U.S. GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing U.S. GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the County's accounting policies are described below.

Financial Reporting Entity

The County, which was established in 1808, is governed by County Law, other general laws of New York State, special acts of the State Legislature, and various local laws and ordinances. The County is a municipal corporation governed by the Board of Legislators. The County Board of Legislators, which is the legislative body responsible for the overall operations of the County, consists of seventeen elected officials. The County Administrator serves as Chief Executive Officer and the County Treasurer serves as Chief Fiscal Officer of the County.

The County provides the following basic services: general governmental support, education, public safety, health, transportation, economic assistance and opportunity, culture and recreation, public improvements, planning and zoning, and home and community services.

The financial reporting entity consists of (a) the primary government which is the County; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's statements to be misleading or incomplete, as set forth in GASB Statement No. 14, “The Financial Entity,” as amended by GASB Statement No. 39, “Determining Whether Certain Organizations are Component Units;” GASB Statement No. 61, "The Financial Reporting Entity: Omnibus - an Amendment to GASB Statements No. 14 and No. 34;” and GASB Statement No. 85, “Omnibus 2017.”

The decision to include a component unit in the County's reporting entity is based on several criteria set forth in GASB Statement No. 14, “The Financial Entity,” as amended by GASB Statement No. 39, “Determining Whether Certain Organizations are Component Units” and GASB Statement No. 85 “Omnibus 2017,” including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities considered in determining the County's reporting entity.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Financial Reporting Entity - Continued

Included in the Reporting Entity
Based on the foregoing criteria and the significant factors presented below, the following organizations are included in the reporting entity.

Blended Component Units

- Cortland Tobacco Asset Securitization Corporation (CTASC) - A special purpose, bankruptcy-remote local development corporation organized under the Not-For-Profit Corporation Law of New York State. CTASC is considered a governmental fund-type component unit (blended presentation) of the County in accordance with U.S. GAAP and is prepared in a debt service fund. Separate audited financial statements for CTASC may be obtained from the Cortland County Administrator, 60 Central Avenue, Cortland, New York 13045.

Discretely Presented Component Units

- Cortland County Soil and Water Conservation District (District): The County Board of Legislators has declared the County to be a Soil and Water Conservation District, in accordance with provisions of the Soil and Water Conservation District Law. Members of the Board of Directors of the District are appointed by the County Board of Legislators and administrative costs of the District are provided primarily through County appropriations. The County Board of Legislators retains general oversight responsibilities including monitoring District activities through detailed reporting to the Board of Legislators by the District Board of its work and transactions in such form and for such periods as the Board of Legislators may direct. The Soil and Water Conservation District is reported as a discretely presented component unit. Separate financial statements are not issued by the District.

- County of Cortland Industrial Development Agency (IDA): A public benefit corporation created by state legislation to promote the economic welfare, recreation opportunities, and prosperity of the County's residents. Members of the IDA are appointed by the County Board of Legislators. IDA members have complete responsibility for management of the IDA. The County is not liable for IDA bonds or notes. The County is financially accountable for the IDA. The IDA is reported as a discretely presented component unit. Copies of the IDA's financial statements can be obtained by contacting the IDA directly at 40 Main Street, Suite A, Cortland, New York 13045.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Joint Venture

- Tompkins Cortland Community College (the College) was established in 1965 by joint action of the Legislative Boards of Tompkins and Cortland Counties as joint local sponsors under provisions of Article 126 of the Education Law. The College is administered by a Board of Trustees consisting of nine voting members; five of whom are appointed by the Legislative Boards of the two counties under an apportionment made between the two counties by the State University Trustee, and four by the Governor. The College's annual operating and capital budget is subject to approval by both County Boards and, in addition, the counties provide one-half of capital costs and one-third of operating costs for the College. Ownership of existing capital facilities is held in the ratio of 68% and 32% by the Counties of Tompkins and Cortland, respectively. Subsidies to meet operation expenses are shared in the ratio of resident students in attendance. Tompkins Cortland Community College is an activity undertaken jointly with the Counties of Cortland and Tompkins, and accordingly, the proportionate share of the College's equity is reported as a liability on the County's Statement of Net Position. See Note 21 for additional disclosures regarding this joint venture.

Basic Financial Statements

The County's basic financial statements include both Government-wide (reporting the County as a whole) and Governmental Fund financial statements (reporting the County's Major Funds). Both the Government-wide and Governmental Fund financial statements categorize primary activities as either Governmental or Business-type. The County's general governmental support, education, public safety, public health, transportation, highways and streets, economic assistance and opportunity, culture and recreation, and home and community services are classified as Governmental Activities. Services relating to self-insurance and workers' compensation administration are classified as Internal Service Funds and are also included in Governmental Activities. Services relating to Refuse and Garbage are classified as Business-type Activities.

Government-Wide Financial Statements

The Government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of activities for the primary government and for the County's discretely presented component units.

Government-wide financial statements do not include the activities reported in the Fiduciary Funds. This Government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

In the Government-wide Statement of Net Position, the Governmental Activities are presented on a consolidated basis in one column and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts - net investment in capital assets, restricted, and unrestricted. The County first utilizes restricted resources to finance qualifying activities.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Government-Wide Financial Statements - Continued

The Statement of Activities reports both the gross and net cost for each of the County's functions or programs. Gross expenses are direct expenses, including depreciation, specifically associated with a service, program, or department and, therefore, are clearly identifiable to a particular function. These expenses are offset by program revenues - charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the prepared or capital requirements of a particular program. Depreciation on assets that are shared by essentially all of the County's programs has been reported in general governmental support. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The net cost represents the extent to which each function or program is self-financing or draws from the general revenues of the County.

The financial transactions of the County are reported in individual funds in the Governmental Fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures or expenses. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The County records its transactions in the following funds.

Governmental Funds

Governmental Funds are those through which most governmental functions are financed. The acquisition, use, and balances of expendable financial resources, and the related liabilities, are accounted for through Governmental Funds. The measurement focus of the Governmental Funds is based upon determination of financial position and changes in financial position. The following funds are the County's Governmental Funds.

Major Funds

- General Fund - Principal operating fund; includes all operations not required to be recorded in other funds.

- County Road Fund - Used to account for expenditures for highway purposes authorized by §114 of the Highway Law.

- CTASC - The CTASC is a nonprofit corporation established for the purpose of acquiring for the County all or any of the rights, titles, and interests of the County under the Master Settlement Agreement with respect to tobacco related litigation between various settling states and participating manufacturers. The CTASC is an instrumentality of, but separate and apart from, the County. Although legally separate, for financial reporting purposes, the CTASC activities are shown in the debt service fund as its purpose is to solely serve the County.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Non-Major Funds

- Special Revenue Funds - Accounts for proceeds of specific revenue sources legally restricted to expenditures for specified purposes. The following Special Revenue Funds are utilized:
    - Road Machinery Fund - Accounts for the purchase, repair, maintenance, and storage of highway machinery, tools, and equipment pursuant to §133 of the Highway Law.
    - Special Grant Fund - Accounts for Community Development Block Grants and funds received under the Workforce Innovation and Opportunity Act (WIOA).
    - Miscellaneous Special Revenue Fund - Used to account for revenues legally restricted to expenditures for specific purposes.
- Capital Projects Fund - Consists of General Government, Public Safety, Home and Community Services, Public Health, Transportation, and Economic Assistance Funds, which are used to account for and report financial resources to be used for the acquisition, construction, or renovation of major capital facilities or equipment.

Proprietary Funds

Proprietary Funds are used to account for ongoing organizations or activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. The following Proprietary Funds are utilized.

- Enterprise Funds - Business-type activity funds which account for services provided to residents where the charges are expected to cover all costs of operations. The following is reported as an Enterprise Fund:
    - Solid Waste Fund - Established by law to account for solid waste activities, including the County landfill operations and recycling activities.
- Internal Service Funds - Used to account for the accumulation of resources for payment of compensation, assessments and other obligations under Workers' Compensation Law, Article 5 and to account for the accumulation of resources for the payment of self-insured medical benefits. The following are the County's Internal Service Funds:
    - Self-Insured Health Benefits Fund - Used to account for the administration and obligations of the County's self-insured health plan for the benefit of County employees and its retirees.
    - Workers' Compensation Fund - Used to account for the administration, compensation, and other obligations of the County's self-insurance program under Workers' Compensation Law, Article 5.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Fiduciary Funds
Fiduciary Funds are used to account for assets held by the local government in a trustee or custodial capacity and therefore are not available to support the County's programs. The following is the County's Fiduciary Funds:

- Custodial Fund - Used to account for all funds held by the County in a custodial capacity.

Basis of Accounting/Measurement Focus
Basis of accounting refers to when revenues and expenditures/expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus. Measurement focus is the determination of what is measured, i.e. expenditures or expenses.

Accrual Basis
The Government-wide financial statements and the Proprietary and Fiduciary Fund financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the County's assets and liabilities, including capital assets, as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual Basis
Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Material revenues that are accrued include real property taxes, state and federal aid, sales tax, and certain user charges. The County considers property tax receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year. All other revenues that are deemed collectible within 60 days after year end are recognized as revenues in the current year. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made.

Expenditures are recorded when incurred. The cost of capital assets is recognized as an expenditure when received. Exceptions to this general rule are that 1) principal and interest on indebtedness are not recognized as an expenditure until due; and 2) compensated absences, such as vacation and sick leave, which vest or accumulate, are charged as an expenditure when paid.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Equity Classifications - Government-Wide Financial Statements
Equity is classified as net position and displayed in three components:

- Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings attributable to the acquisition, construction, or improvement of those assets.

- Restricted - Consists of resources with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

- Unrestricted - Consists of all other resources that do not meet the definition of restricted or invested in capital assets, net of related debt.

Equity Classifications - Governmental Fund Financial Statements
The County complies with GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." Statement No. 54 reflects spending constraints on resources, rather than availability for appropriation. This approach is intended to provide users more consistent and understandable information about a fund's net resources.

Constraints are broken into five classifications: nonspendable, restricted, committed, assigned, and unassigned. These classifications serve to inform readers of the financial statements of the extent to which the government is bound to honor any constraints on specific purposes for which resources in a fund can be spent.

- Nonspendable - Consists of assets inherently nonspendable in the current period either because of their form or because they must be maintained intact; including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and endowments principal.

- Restricted - Consists of amounts subject to legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and enforced externally; or through constitutional provisions or enabling legislation. Most of the County's legally adopted reserves are reported here.

- Committed - Consists of amounts subject to a purpose constraint imposed by formal action of the government's highest level of decision-making authority prior to the end of the fiscal year and requires the same level of formal action to remove said constraint.

- Assigned - Consists of amounts subject to a purpose constraint representing an intended use established by the government's highest level of decision-making authority (or their designated body or official). The purpose of the assignment must be narrower than the purpose of the General Fund. In funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

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Note 1 **Summary of Significant Accounting Policies - Continued**

Equity Classifications - Governmental Fund Financial Statements - Continued

- Unassigned - Represents the residual classification of the government's General Fund and could report a surplus or deficit. In funds other than the General Fund, the unassigned classification should only be used to report a deficit balance resulting from overspending amounts restricted, committed, or assigned for specific purposes.

Currently, fund balance is assigned by the County Administrator for encumbrances and designations and the County Legislature, by resolution, approves fund balance appropriations for next year's budget. The County's policy is to apply expenditures against fund balance in the following order: nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, it is the County's policy to apply restricted funds before unrestricted funds, unless otherwise prohibited by legal requirements.

Property Taxes

The authority of levying taxes for the support of County and Town government, inclusive of special districts, and for re-levying unpaid school taxes and village taxes, has been delegated by the State Legislature to the governing board of the County through various provisions of the Real Property Tax Law. For purpose of both County and Town taxes, the value of real property is listed and established by the town assessors for each parcel of real property therein. Amounts to be raised by tax are determined from balanced budgets of the towns and the County. Except for city school district taxes, unpaid school and village taxes are purchased from each school district and village and added to tax levies and, until paid, are counted among the assets of the County. The County thus acquires all rights, title, and interest in any unpaid balances. Any such taxes remaining unpaid at the time of the tax sale are sold along with any other unpaid taxes subject to County enforcement.

Real property taxes are levied on or before December 31 on the full-assessed value of all real property located within the County and become a lien on January 1. Taxes for County purposes apportioned to the area of the County outside the City of Cortland, New York (the City) are levied together with taxes for town and special district purposes as a single bill. The towns and special districts receive the full amount of their levies annually out of the first enforcement responsibility for all taxes levied in the towns. The collection of County taxes levied on properties within the City is enforced by the City; the County receives the full amount of such taxes within the year of the levy.

Real property taxes levied are recognized as revenue in the Governmental Fund financial statements only if they are "available" within 60 days following the end of the fiscal year. Tax revenue deemed not available is treated as a deferred inflow of resources. At December 31, 2022, the County had deferred $2,172,710 of real property tax revenue in the General Fund.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Non-Property Taxes
The primary non-property tax item is sales tax. The County has enacted a 4% County-wide sales tax. Sales tax is recorded as revenue in the general fund when it is received and is adjusted for year-end accruals.

Cash and Cash Equivalents
For financial statement purposes, the County considers all highly liquid investments with original maturities of three months or less as cash equivalents.

Receivables
Receivables are stated net of estimated allowances for uncollectible amounts. Amounts due from state and federal governments represent amounts owed to the County to reimburse it for expenditures incurred pursuant to state and federally funded programs.

Revenues
Substantially all Governmental Fund revenues are accrued. Property tax receivables expected to be received later than 60 days after year end are deferred. In applying GASB Statement No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and unearned revenue by the recipient. Subsidies and grants to Proprietary Funds that finance either capital or current operations are reported as nonoperating revenue, based on GASB Statement No. 33.

Self-Insurance
The County assumes the liability for some general liability and substantially all of its vehicle risks. Judgments and claims are recorded when it is probable that an asset has been impaired, or a liability has been incurred and the amount of loss can be reasonably estimated. The liability is funded by annual budget appropriations from the Governmental Funds. It is management's belief that any estimated current contingent loss liabilities (i.e., those to be liquidated with available financial resources in the ensuing fiscal year) of Governmental Fund types are not significant. All revenues and expenditures related to the County's general liability self-insurance plan are recorded in the fund in which the judgement or claim occurred.

The County participates in a Workers' Compensation Plan, established to pay claims and judgments for workers' compensation. The guidance provided by GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," indicates that these activities should be accounted for in an Internal Service Fund.

The County is self-insured for its health care benefits and accounts for this activity in the County's Internal Service Fund.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Property, Plant, and Equipment
Capital assets, which include buildings, machinery and equipment, and infrastructure (i.e., roads, bridges, and similar items), purchased or acquired, are reported at historical costs or estimated historical cost. Donated assets are reported at fair value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following useful lives as follows:

- Governmental Activities
  - Buildings and Improvements 15 - 45 Years
  - Machinery and Equipment 5 - 30 Years
  - Infrastructure 15 - 40 Years
- Enterprise Funds - Solid Waste Fund
  - Buildings and Improvements 10 - 45 Years
  - Equipment and Fixtures 5 - 10 Years
  - Infrastructure 10 - 30 Years
- Discretely Presented Component Units - Soil and Water Conservation District and Cortland County Industrial Development Agency
  - Furniture, Fixtures, and Equipment 5 - 15 Years

Compensated Absences
County employees are granted vacation, sick leave and earn compensatory absences in varying amounts as defined in agreements between the County and the representative collective bargaining units. An individual who leaves the employment of the County is entitled to be paid for unused vacation leave and compensatory leave. Upon retirement, up to 165 days of unused sick leave may be applied towards additional service credit pursuant to the NYS Retirement and Social Security Law; any additional accrued, up to 35 days, may be converted to pay up to $1,750 of the employees share of retiree health insurance. Vacation and compensatory leave is accrued when incurred in the Statement of Net Position and is reported as a liability in the Government-Wide Financial Statements.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Retirement Plans
The County provides retirement benefits for substantially all of its full-time and part-time employees who elect to participate through contributions to the New York State and Local Retirement System. This retirement system is noncontributory except for employees who joined their respective systems after July 27, 1976 and must contribute a percentage of their annual salary.

The member contributions are deducted by the County from the employees' paychecks and are sent monthly to the system. The retirement system computes the cost of retirement benefits based on its respective fiscal year - April 1 through March 31.

Postemployment Benefits
The County provides certain health care benefits for retired employees of the County. The County administers the Retirement Benefits Plan (the "Retirement Plan") as a single-employer defined benefit Other Postemployment Benefit Plan (OPEB). In general, the County provides health insurance coverage for retired employees and their survivors. Substantially all the County's employees may become eligible for this benefit if they retire with 25 years of service to the County. On the Government-wide statements, amounts attributable to past service have been recorded as a liability.

Interfund Activity
Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements take place when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between Governmental and Proprietary Funds are netted as part of the reconciliation to the Government-wide financial statements.

Unearned Revenues
The County reports unearned revenues on its Statement of Net Position and its Balance Sheet. On the Statement of Net Position, unearned revenue arises when resources are received by the County before it has legal claim to them, as when grant monies are received prior to incurrence of qualifying expenditures. In subsequent periods, when the County has legal claim to resources, the liability is removed, and revenue is recognized.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports deferred outflows of resources related to pensions and other postemployment benefits and deferred losses related to the refunding of debt in the Statement of Net Position. The types of deferred outflows of resources are described in Notes 8, 9, and 10.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The County reports deferred inflows of resources related to pensions and other postemployment benefits in the Statement of Net Position which are further described in Notes 8 and 9. In addition, the governmental funds report unavailable revenue from taxes and loans receivable that remain uncollected 60 days after year end as deferred inflows of resources.

Leases

The County determines if an arrangement is or contains a lease at inception. The County records assets and lease obligations for leases in which they are the lessee, and lease receivables and deferred inflows of resources for leases in which they are the lessor , which are initially based on the discounted future minimum lease payments over the term of the lease. The County used the rate implicit in the lease agreements. In some cases, the implicit rate is not easily determinable and the County elected to use its incremental borrowing rate in calculating present value of lease payments. The County will recognize short-term lease expense or revenue for these leases on a straight-line basis over the term of the lease.

Lease term is defined as the non-cancelable period of the lease plus any options to extend the lease when it is reasonably certain that it will be exercised. For leases with a term, including renewals, of 12 months or less, no intangible lease assets or lease obligations are recorded on the Statement of Net Position. The County's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Amortization expense for leases is recognized on either the same basis as payments on the lease liability or the straight line basis and is included in the general government, public safety, public health, and home and community development expense functions. Interest expense is recognized using the effective interest method. Variable payments, short-term rentals, and payments associated with non-lease components are expensed as incurred.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 1 **Summary of Significant Accounting Policies - Continued**

Fair Value of Financial Instruments
The fair value of financial instruments is determined by reference to various market data. Unless otherwise disclosed, the fair value of instruments approximates their recorded values.

Use of Estimates
The presentation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

New Accounting Standards
The County adopted and implemented the following current Statements of the GASB effective for the year ended December 31, 2022.

- GASB Statement No. 87, "Leases," effective for the year ended December 31, 2022.

Future Changes in Accounting Standards

- GASB Statement No. 96, "Subscription-Based Information Technology Arrangements," effective for the year ending December 31, 2023.

- GASB Statement No. 100, "Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62," effective for the year ending December 31, 2025.

- GASB Statement No. 101, "Compensated Absences," effective for the year ending December 31, 2025.

The County will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

Note 2 **Cash and Cash Equivalents**
The County's investment policies are governed by New York State statutes. In addition, the County has its own written investment policy. The County's monies must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the state. The County Treasurer is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

Collateral (security) is required for demand and time deposits and certificates of deposit not covered by Federal Deposit Insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the state and its municipalities and school districts.

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Note 2 **Cash and Cash Equivalents - Continued**

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. While the County does not have a specific policy for custodial credit risk, New York State statutes govern the County's investment policies, as discussed previously in these notes. GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance, and the deposits are either uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent, but not in the County's name.

The County's aggregate bank balances of $51,764,382 are either insured or collateralized with securities held by the pledging financial institution in the County's name.

Total financial institution (bank) balances of the CTASC at December 31, 2022, per the bank, were $198,613 and were fully collateralized.

Total bank balances of CCIDA, including long-term certificates of deposit, totaled $1,150,992 at December 31, 2022, and were entirely insured or collateralized with securities held by CCIDA's agent in the Agency's name.

The Soil and Water Conservation District's aggregate bank balances, including investments, totaled $2,964,487 at December 31, 2022 and were entirely insured or collateralized with securities held by the pledging financial institution in the District's name.

Restricted cash in the General Fund includes a portion of the reserved fund balances.

The County has determined the fair value of investments through the application of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, which places assets into one of three levels. Assets valued using Level 1 inputs are based on unadjusted quoted market prices within active markets; Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets; and Level 3 inputs are primarily valued using management's analysis about assumptions market participants would utilize in pricing the asset.

CTASC investments consisted of the following:

	December 31, 2022	
	Level 1	Total
Fixed Income		
Commercial Paper	$ 779,617	$ 779,617
Money Market Funds	31,883	31,883
Total	$ 811,500	$ 811,500

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 3 **Property Taxes**

At December 31, 2022, total real property tax assets of $6,200,577 are offset by an allowance for uncollectible taxes of $4,089. Current year returned Village and School taxes of $1,720,412 are offset by liabilities to the villages and school districts, which will be paid no later than April 17, 2023. The remaining portion of tax assets is (partially) offset by unavailable tax revenue of $2,172,710 (which represents an estimate of the taxes which will not be collected within the first sixty (60) days of the subsequent year).

Note 4 **Sales Tax**

Pursuant to Article 29 of the Tax Law, and local law enacted prior to December 1, 1992, a 4% sales tax is levied in and for the County. Of the taxes collected, 54% is applied to reduce the County tax levy. A cash distribution of 17.75% of sales tax collections is made to the City of Cortland. The remaining 28.25% is allocated to the Towns and Villages within the County based on the full value of assessments. The County retains $1,500,000 of all county-wide sales taxes for debt service, general purposes and maintenance of County buildings.

County imposed sales tax is administered and collected by the State Tax Commission in the same manner as that relating to the state imposed 4% sales and compensation use tax. Net collections, meaning monies collected after deduction from expense of administration and applicable penalties and interest, are paid by the State to the County on a monthly basis.

All sales tax revenue is included in the County's General Fund and distribution of sales tax to the City of Cortland, towns, and villages is recorded as expenditures. Payments to the City, towns, and villages totaled $17,327,199 for the year ended December 31, 2022.

Note 5 **Accounts Receivable**

Accounts receivable as of December 31, 2022, are as follows:

Governmental Funds	
Various Fees and Charges:	
Recorded in the General Fund	$ 1,181,122
(Less): Allowances in the General Fund	(78,390)
Recorded in the County Road Fund	74
Recorded in the CTASC Fund	835,754
Recorded in Non-Major Funds	43,338
Subtotal - Governmental Funds	1,981,898
Recorded in Internal Service Funds	53,288
Recorded in Governmental Activities	72,877
Total	**$ 2,108,063**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 6 Lease Receivable

The County enters into lease agreements for certain spaces that are considered leases. The County is not party to any material short-term leases, and current leases do not require any variable payments.

Lease receivables as of December 31, 2022 are as follows:

The County recognized lease revenue of $63,456 and interest income of $267 for the year ended December 31, 2022.

	Revenue	Interest
2023	$ 63,558	$ 165
2024	63,659	64
Total	**$ 127,217**	**$ 229**

Note 7 Capital Assets

Capital asset activity for the County's governmental activities for the year ended December 31, 2022, was as follows:

Governmental Activities	Balance at December 31, 2021	Additions	Deletions/ Reclassifications	Balance at December 31, 202
Non-Depreciable Capital Assets				
Land and Land Improvements	$ 1,474,852	$ 41,100	$	**$ 1,515,95**
Construction in Progress	4,548,927	3,574,889	(5,420,255)	**2,703,56**
Total Non-Depreciable Capital Assets	6,023,779	3,615,989	(5,420,255)	**4,219,51**
Depreciable Capital Assets				
Buildings and Improvements	37,607,637	800,386		**38,408,02**
Machinery and Equipment	28,653,062	948,456	(570,194)	**29,031,32**
Infrastructure	126,005,641	5,420,255		**131,425,89**
Total Depreciable Capital Assets	192,266,340	7,169,097	(570,194)	**198,865,24**
Intangible Lease Assets				
Property and Equipment	3,999,749	439,422	(106,042)	**4,333,12**
Total Historical Cost	202,289,868	11,224,508	(6,096,491)	**207,417,88**
Less Accumulated Depreciation				
Buildings and Improvements	(24,176,582)	(733,984)		**(24,910,56**
Machinery and Equipment	(20,004,400)	(2,301,730)	443,281	**(21,862,84**
Infrastructure	(91,344,974)	(3,529,700)		**(94,874,67**
Total Accumulated Depreciation	(135,525,956)	(6,565,414)	443,281	**(141,648,08**
Less Accumulated Amortization				
Property and Equipment	(1,422,193)	(695,701)	106,042	**(2,011,85**
Governmental Activities Capital Assets, Net	**$ 65,341,719**	**$ 3,963,393**	**$ (5,547,168)**	**$ 63,757,94**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 7 **Capital Assets - Continued**

Depreciation and amortization expense was charged to functions as follows:

Governmental Activities		
General Governmental Support	$	577,459
Public Safety		1,823,936
Public Health		15,115
Transportation		4,809,287
Economic Assistance and Opportunity		24,381
Culture and Recreation		10,257
Home and Community Services		680
Total	**$**	**7,261,115**

Capital asset activity for the County's Business-type activities for the year ended December 31, 2022, was as follows:

Governmental Activities	**Balance at December 31, 2021**	**Additions**	**Deletions/ Reclassifications**	**Balance at December 31, 20**
Non-Depreciable Capital Assets				
Land and Land Improvements	$ 196,800	$	$	**$ 196,80**
Construction in Progress		65,965		**65,96**
Total Non-Depreciable Capital Assets	196,800	65,965		**262,76**
Depreciable Capital Assets				
Buildings and Improvements	2,573,660			**2,573,66**
Machinery and Equipment	2,651,183	51,191		**2,702,37**
Infrastructure	24,252,914			**24,252,91**
Total Depreciable Capital Assets	29,477,757	51,191		**29,528,94**
Intangible Lease Assets				
Property and Equipment	26,637			**26,63**
Total Historical Cost	29,701,194	117,156	-	**29,818,35**
Less Accumulated Depreciation				
Buildings and Improvements	(1,011,094)	(63,691)		**(1,074,78**
Machinery and Equipment	(1,836,584)	(124,368)		**(1,960,95**
Infrastructure	(15,132,459)	(457,784)		**(15,590,24**
Total Accumulated Depreciation	(17,980,137)	(645,843)		**(18,625,98**
Less Accumulated Amortization				
Property and Equipment	(6,337)	(4,580)		**(10,91**
Governmental Activities Capital Assets, Net	**$ 11,714,720**	**$ (533,267)**	**$ -**	**$ 11,181,45**

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Note 7 **Capital Assets - Continued**

Capital asset activity for Discretely Presented Component Units was as follows:

- Cortland County Industrial Development Agency - The Agency had $209,818 invested in railroad land at December 31, 2022. There were $-0- additions or deletions associated with this property during the year. In addition, the Agency has land at a cost of $91,835. The Agency also has office equipment and a leasehold improvement totaling $1,351, net of $7,935 depreciation. During 2022, the Agency acquired land from Cort Holdings, LLC at a cost of $25,000. The Agency then provided betterments to the property in the amount of $278,144 resulting in a total investment in that property of $303,144.

- Cortland County Soil and Water Conservation District - The District had $23,556 in vehicles, net of accumulated depreciation at December 31, 2022. Depreciation expense of $20,691 associated with these capital assets during the year ended December 31, 2022.

Note 8 **Pension Obligations - New York State and Local Employees' Retirement System (ERS)**

Plan Descriptions and Benefits Provided

Employees' Retirement System (ERS)

The County participates in the New York State and Local Employees' Retirement System (ERS) (the System). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a state statute. The County also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the state's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, New York 12244.

The System is noncontributory except for employees who joined after July 27, 1976, who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010, who generally contribute 3.0 to 3.5% of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. For ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 8 **Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued**

Summary of Significant Accounting Policies

The System's financial statements, from which the System's fiduciary respective net position is determined, are prepared using the accrual basis of accounting. Plan member contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Plan investments are reported at fair value. For detailed information on how investments are valued, please refer to the System's annual reports.

Contributions

Contributions for the current Plan year and two preceding Plan years were equal to 100% of the contributions required, as follows:

	Cortland County	Soil and Water Conservation District
2022	$ 3,149,202	$ 53,673
2021	4,239,504	73,401
2020	3,855,024	72,976

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At December 31, 2022, the County reported the following liability for its proportionate share of the net pension (asset)/liability for the System. The net pension (asset)/liability was measured as of March 31, 2022. The total pension liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation. The County's proportionate share of the net pension liability was based on a projection of the County's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was derived from a report provided to the County by the ERS System.

	Cortland County	Soil and Water Conservation District
Actuarial Valuation Date	April 1, 2021	April 1, 2021
Net Pension Asset	$ 9,124,954	$ 148,475
County's Proportionate Share of the Plan's Total Net Pension Asset	0.1116259%	0.0018163%

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 8 **Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued**

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions - Continued

For the year ended December 31, 2022, the County recognized pension expense of $607,785 and pension income $19,382 for governmental activities and Soil and Water Conservation District, respectively, in the statement of activities. At December 31, 2022, the County's reported deferred outflows and inflows of resources related to pensions from the following sources:

	Business Type Activities	Governmental Activities	County-Wide	Soil and Water Conservation District
Deferred Outflows of Resources				
Differences Between Expected and Actual Experience	$ 13,280	$ 677,765	$ 691,045	$ 11,244
Changes of Assumptions	292,647	14,935,878	15,228,525	247,788
Changes in Proportion and Differences Between the Participant's Contributions and Proportionate Share of Contributions	1,639	83,657	85,296	4,866
Participant's Contributions Subsequent to the Measurement Date	45,389	2,316,513	2,361,902	40,255
Total Deferred Outflows of Resources	**$ 352,955**	**$ 18,013,813**	**$ 18,366,768**	**$ 304,153**
Deferred Inflows of Resources				
Differences Between Expected and Actual Experience	$ (17,225)	$ (879,100)	$ (896,325)	$ (14,584)
Changes of Assumptions	(4,938)	(252,027)	(256,965)	(4,181)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(574,213)	(29,306,188)	(29,880,401)	(486,192)
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	(29,837)	(1,522,772)	(1,552,609)	(62,316)
Total Deferred Inflows of Resources	**$ (626,213)**	**$(31,960,087)**	**$(32,586,300)**	**$ (567,273)**

County contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Business Type Activities	Governmental Activities	County-wide	Soil and Water Conservation District
2023	$ (55,603)	$ (2,837,700)	$ (2,893,303)	$ (56,752)
2024	(72,774)	(3,714,202)	(3,786,976)	(73,753)
2025	(155,565)	(7,939,616)	(8,095,181)	(141,700)
2026	(34,705)	(1,771,269)	(1,805,974)	(31,170)
Thereafter	-	-	-	-

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 8 **Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued**

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. Significant actuarial assumptions used in the valuations were as follows:

	ERS
Measurement Date	March 31, 2022
Actuarial Valuation Date	April 1, 2021
Investment Rate of Return	5.9%
Salary Increases	4.4%
Cost of Living Adjustments	1.4%
Inflation Rate	2.7%

Annuitant mortality rates are based on April 1, 2015 - March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2020.

The actuarial assumptions used in the April 1, 2021 valuation are based on the results of an actuarial experience study for the period April 1, 2015 - March 31, 2020.

The long term rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below:

Measurement Date	March 31, 2022
Asset Type	
Domestic Equities	3.30%
International Equities	5.85%
Private Equity	6.50%
Real Estate	5.00%
Opportunistic Portfolio/ARS portfolio	4.10%
Credit	3.78%
Real Assets	5.80%
Cash	(1.00%)

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 8 **Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued**

Discount Rate

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and contributions from employers will be made at statutorily required rates, actuarially. Based on the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the County's proportionate share of the net pension (asset)/liability calculated using the discount rate of 5.9%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

ERS	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's Proportionate Share of the Net Pension (Asset)/Liability:			
Solid Waste	$ 451,361	$ (175,355)	$ (699,572)
Governmental Activities	23,036,171	(8,949,599)	(35,704,153)
Total ERS	**$ 23,487,532**	**$ (9,124,954)**	**$ (36,403,725)**
Soil and Water Conservation District	**$ 382,172**	**$ (148,475)**	**$ (592,335)**

Pension Plan Fiduciary Net Position

The components of the current-year net pension (asset)/liability of employers as of the valuation date were as follows:

	Dollars in Thousands Employees' Retirement System
Measurement Date	3/31/2022
Employers' Total Pension Liability	$ (223,874,888)
Fiduciary Net Position	232,049,473
Employers' Net Pension (Asset)/Liability	**$ 8,174,585**
Ratio of Plan Net Position to the Employers' Total Pension Liability	103.65%

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 8 **Pension Obligations - New York State and Local Employees' Retirement System (ERS) - Continued**

Payables to the Pension Plan

Employer contributions are paid annually based on the System's fiscal year which ends on March 31. Retirement contributions as of December 31, 2022 represent the projected employer contribution for the period of April 1, 2021 through March 31, 2022 based on paid ERS wages multiplied by the employer's contribution rate, by tier. This amount has been recorded as deferred outflows of resources in the accompanying financial statements.

Current Year Activity

Changes in the net pension liability and deferred outflows and inflows of resources for the year ended December 31, 2022 resulted in the following effect on net position:

Governmental Activities	Beginning Balance	Change	Ending Balance
Net Pension (Asset)/Liability	$ 110,025	$ (9,059,624)	$ (8,949,599)
Deferred Outflows of Resources	(24,873,671)	6,859,858	(18,013,813)
Deferred Inflows of Resources	33,330,557	(1,370,470)	31,960,087
Total Effect on Net Position	**$ 8,566,911**	**$ (3,570,236)**	**$ 4,996,675**

Business Type Activities	Beginning Balance	Change	Ending Balance
Net Pension (Asset)/Liability	$ 2,042	$ (177,397)	$ (175,355)
Deferred Outflows of Resources	(461,730)	108,775	(352,955)
Deferred Inflows of Resources	618,715	7,498	626,213
Total Effect on Net Position	**$ 159,027**	**$ (61,124)**	**$ 97,903**

Soil and Water Conservation District	Beginning Balance	Change	Ending Balance
Net Pension (Asset)/Liability	$ 1,963	$ (150,438)	$ (148,475)
Deferred Outflows of Resources	(449,670)	145,517	(304,153)
Deferred Inflows of Resources	640,337	(73,064)	567,273
Total Effect on Net Position	**$ 192,630**	**$ (77,985)**	**$ 114,645**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 9 Postemployment Benefits Other Than Pensions (OPEB)

General Information About the OPEB Plan

Plan Description - The County provides medical, dental, and vision benefits to eligible retirees and their spouses. Benefit provisions are established through negotiations between the County and bargaining units and are renegotiated each three-year period. The County assigns the authority to establish and amend benefit provisions to the County Board of Legislators for non-bargaining unit employees. The County's Plan is a single-employer, defined benefit healthcare plan (the Plan). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue separate financial statements because there are no assets legally segregated for the sole purpose of paying benefits under the plan. For fiscal year ending December 31, 2022, the County paid $5,241,514 on behalf of retirees and their spouses.

The contribution requirements of Plan members and the County are established and may be amended by the County Board of Legislators. The County Board of Legislators has negotiated several collective bargaining agreements, which include obligations of Plan members and the County. The required contribution is based on projected pay-as-you-go financing requirements. Plan members receiving benefits may be required to contribute to the Plan depending on their collective bargaining unit.

General Information About the OPEB Plan

At December 31, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	356
Active Employees	454
Total	**810**

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Note 9 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

Total OPEB Liability

The County's total OPEB liability of $114,832,210 was measured as of December 31, 2022 and was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Single Discount Rate	4.05%
Salary Scale	1.50%
Rate of Inflation	2.25%
Marital Assumption	60.00%
Participation Rate	90.00%
Healthcare Cost Trend Rates	7% for 2022, decreasing to an Ultimate Rate of 3.784% for 2075

The discount rate is based on the Fidelity General Obligation 20-Year AA Municipal Bond Index as of December 31, 2022.

The salary scale was based on the County's review of historical experience as well as future expectations.

The mortality assumption was updated to the sex-distinct and job category-specific headcount weighted Pub-2010 Public Plans Mortality Tables for employees, healthy retirees and contingent survivors, adjusted for mortality improvements with the Scale MP-2021 mortality improvement scale on a generational basis.

Turnover rates are based on experience under NYSLERS.

Healthcare Cost Trend Rates were based on a review of published national trend survey data in relation to the retiree health plan offerings and updated long-term rates based on the Society of Actuaries Long Term Healthcare Cost Trends Model v2023_1f (the Getzen model).

CPI inflation rates were based on future increases in limits corresponding to the excise tax of the Affordable Care Act on high cost employer-sponsored health plans.

The actuarial assumptions used in the January 1, 2022 valuation were consistent with the requirements of GASB Statement No. 75 and Actuarial Standards of Practice (ASOP).

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 9 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

Changes in the Total OPEB Liability

	Business Type Activities	Governmental Activities	County-Wide
Balance at January 1, 2022	$ 835,378	$ 141,478,090	$ 142,313,468
Changes For the Year			
Service Cost	15,419	7,397,379	7,412,798
Interest Cost	19,919	2,887,023	2,906,942
Differences Between Expected and Actual Experience	259,379	10,177,168	10,436,547
Changes in Assumptions or Other Inputs	(238,010)	(43,645,824)	(43,883,834)
Benefit Payments	(55,258)	(4,298,453)	(4,353,711)
Net Change	1,449	(27,482,707)	(27,481,258)
Balance at December 31, 2022	**$ 836,827**	**$ 113,995,383**	**$ 114,832,210**

Changes of assumptions and other inputs reflect a change in the discount rate from 1.84% percent in 2021 to 4.05% in 2022.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease (3.05%)	Discount Rate (4.05%)	1% Increase (5.05%)
Total OPEB Liability	$ 132,914,828	$ 114,832,210	$ 100,206,324

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Current Healthcare Trend Rate	1% Increase
Total OPEB Liability	$ 97,855,592	$ 114,832,210	$ 136,560,999

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 9 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the County recognized OPEB expense of $1,507,538.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Business Type Activities	Governmental Activities	County-Wide
Deferred Outflows of Resources			
Differences Between Expected and Actual Experience	$ 160,000	$ 8,872,403	$ 9,032,403
Changes in Assumptions or Other Inputs		22,763,424	22,763,424
Total	**$ 160,000**	**$ 31,635,827**	**$ 31,795,827**
Deferred Inflows of Resources			
Differences Between Expected and Actual Experience	$	$ (30,645,465)	$ (30,645,465)
Changes in Assumptions or Other Inputs	(137,222)	(44,982,001)	(45,119,223)
Total	**$ (137,222)**	**$ (75,627,466)**	**$ (75,764,688)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	Business Type Activities	Governmental Activities	County-Wide
2023	$ 17,783	$ (8,800,989)	$ (8,783,206)
2024	4,995	(8,800,989)	(8,795,994)
2025		(7,515,050)	(7,515,050)
2026		(6,160,132)	(6,160,132)
2027		(5,719,979)	(5,719,979)
2028 and Thereafter		(6,994,500)	(6,994,500)
	$ 22,778	**$ (43,991,639)**	**$ (43,968,861)**

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Note 9 **Postemployment Benefits Other Than Pensions (OPEB) - Continued**

Current Year Activity

The following is a summary of current year activity:

Governmental Activities	Beginning Balance	Change	Ending Balance
OPEB Liability	$ 141,478,090	$ (27,482,707)	$ 113,995,383
Deferred Outflows of Resources	(28,398,776)	(3,237,051)	(31,635,827)
Deferred Inflows of Resources	47,722,748	27,904,718	75,627,466
Total Governmental Activities	**$ 160,802,062**	**$ (2,815,040)**	**$ 157,987,022**

Business-Type Activities	Beginning Balance	Change	Ending Balance
OPEB Liability	$ 835,378	$ 1,449	$ 836,827
Deferred Outflows of Resources	(29,671)	(130,329)	(160,000)
Deferred Inflows of Resources	39,475	97,747	137,222
Total Business-Type Activities	**$ 845,182**	**$ (31,133)**	**$ 814,049**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 10 Serial Bonds

The County may borrow money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the local government, are recorded in the Statement of Net Position. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities. The current portion of compensated absences is included with Accrued Liabilities on the Government Funds Balance Sheet. The following is a summary of all long-term obligations outstanding at December 31, 2022:

	Balance December 31, 2021	Additions	Deletions	Balance December 31, 2022	Amount Du Within On Year
Governmental Activities					
Serial Bonds - Excluding CTASC	$ 18,284,986	$	$ (1,497,476)	$ 16,787,510	$ 1,540,73
Premium on Serial Bonds	568,406		(62,916)	505,490	62,91
Serial Bonds - CTASC, Net	12,658,119	508,853	(475,000)	12,691,972	1,710,00
Compensated Absences	1,929,634		(10,023)	1,919,611	220,26
Net Pension Liability (Asset)	110,025		(9,059,624)	(8,949,599)	
Total OPEB Liability	141,478,090		(27,482,707)	113,995,383	
Deficiency in Tompkins-Cortland Community College Joint Venture	6,520,186		(1,459,050)	5,061,136	
Total Governmental Activities	**$ 181,549,446**	**$ 508,853**	**$ (40,046,796)**	**$ 142,011,503**	**$ 3,533,91**
Business-Type Activities					
Serial Bonds	7,120,014		(632,524)	6,487,490	649,26
Premium on Serial Bonds	133,109		(17,272)	115,837	17,27
Compensated Absences	60,005	7,195		67,200	67,20
Net Pension Liability (Asset)	2,042		(177,397)	(175,355)	
Total OPEB Liability	835,378	1,449		836,827	
Total Business-Type Activities	**$ 8,150,548**	**$ 8,644**	**$ (827,193)**	**$ 7,331,999**	**$ 733,73**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 10 **Serial Bonds - Continued**

The following is a summary of maturity of the long-term indebtedness for Governmental and Business-type activities:

	Original Date of Issue	Date of Final Maturity	Interest Rate	Original Amount	Balance December 31, 2022
Serial Bonds - Excluding CTASC					
Public Improvement	2015	2035	2.75 - 3.00%	7,452,000	$ 5,315,000
Public Improvement Refunding	2015	2032	1.00 - 5.00%	8,120,000	4,855,000
EFC Public Improvement	2015	2034	.200% - 3.882%	7,849,513	4,875,000
Public Improvement	2017	2035	2.00 - 3.00%	6,239,203	4,175,000
Public Improvement Refunding	2020	2032	2.00 - 4.00%	760,000	635,000
Public Improvement Refunding	2020	2038	2.00 - 3.00%	3,765,000	3,420,000
Total Serial Bonds					**$ 23,275,000**

The following is a summary of maturing debt service requirements for general obligation serial bonds - excluding CTASC:

	Principal	Interest
2023	$ 2,190,000	$ 701,523
2024	1,970,000	640,269
2025	2,030,000	573,746
2026	2,095,000	503,841
2027	2,155,000	427,748
2028-2032	8,820,000	1,325,820
2033-2037	3,750,000	286,907
2038	265,000	7,950
Total	**$ 23,275,000**	**$ 4,467,804**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 10 **Serial Bonds - Continued**

The following is a summary of maturity of the long-term indebtedness of the CTASC:

	Original Date of Issue	Date of Final Maturity	Interest Rate	Original Amount	Balance December 31, 2022
Serial Bonds - CTASC					
Series 2001	2001	2027	4.30 - 5.75%	10,640,000	$ 4,675,000
Series 2005	2005	2060	6.00 - 7.15%	2,827,986	2,827,987
Accreted Interest - Series 2005					5,212,742
Bond Discount - Series 2001					(23,757)
Total					**$ 12,691,972**

The original purchase price for the County's future rights, title, and interest in the TSRs was financed through the issuance of Series 2001 Bonds in the amount of $10,640,000 with interest rates ranging from 4.27% to 5.75%. The 2001 Bonds were sold at a discount of $123,538, for a net issue price of $10,516,462. The discount is being amortized over the maturity period of the bonds using the straight-line method. The bonds mature from June 1, 2006 until June 1, 2043 under term restructuring and from June 1, 2002 until June 1, 2027 under the super sinker payment schedule. A second bond was issued November 29, 2005 and is a capital appreciation bond. These bonds are subordinate bonds to the original bond issue detailed above and cannot be defeased until the original issue bonds are paid in full. These bonds were issued in different series with different interest and maturity rates. In addition, these bonds accrue interest at their stated rates from the Series 2005 delivery date, which interest shall accrue and not be payable, compounded semiannually, until maturity. Interest accrued for the year ended December 31, 2022 was $504,101. During 2022, no principal or interest payments were made on the capital appreciation bonds. The value of the bonds increase based on the interest accrued over the life of the bonds. The total value of the bonds issued at November 29, 2005 was $8,040,729.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 10 **Serial Bonds - Continued**

The following is a summary of maturing debt service requirements for the CTASC. Principal and interest payments for the Series 2001 Bonds are as follows for the years ended December 31,:

	Principal	Interest
2023	$ 1,710,000	$ 740,701
2024	700,000	706,507
2025	730,000	702,597
2026	775,000	699,004
2027	760,000	697,178
2028-2032		4,112,200
2033-2037		5,672,085
2038-2042	713,160	6,589,755
2043-2047		9,151,386
2028-2052	730,966	10,676,528
2053-2057	649,493	9,896,229
2058-2060	734,368	6,161,500
Total	**$ 7,502,987**	**$ 55,805,670**

The Series 2005 Bonds are capital appreciation bonds, upon which the investment return on the investment principal is reinvested at a compounded rate until maturity. There are no scheduled principal and interest payments on these bonds other than their respective maturity dates, at which time a single payment is made representing principal and investment return. Such payments are as follows:

	Principal	Accretion
Series S1 Payable June 2038	$ 713,160	$ 834,865
Series S2 Payable June 2050	730,966	1,303,269
Series S3 Payable June 2055	649,493	1,389,753
Series S4 Payable June 2060	734,368	1,684,855
Total	**$ 2,827,987**	**$ 5,212,742**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 10 **Serial Bonds - Continued**

Interest on all long-term debt for the year was composed of:

Interest Paid	$	828,932
Current Year Amortization of Bond Refunding		24,477
Current Year Amortization of Premium		(62,916)
Current Year Accretion		504,101
Current Year Amortization CTASC Bond Discount		4,752
Plus: Interest Accrued in the Current Year		151,730
Less: Interest Accrued in the Prior Year		(179,285)
Total Interest Expense	**$**	**1,271,791**

Interest expense for the Business-type activities for the year ended December 31, 2022 was $240,625.

Note 11 **Bond Anticipation Notes**

Bond anticipation notes (BANs) should be reflected as current or long-term liabilities depending on the refinancing status. For Governmental Funds, if all legal steps have been taken to refinance the BANs, the intent is supported by an ability to consummate refinancing the short-term note on a long-term basis. The proceeds of the debt issue should be reflected as "Other Financing Sources" in the operating statement of the recipient fund. Such notes would be recorded as liabilities in the Government-wide financial statements. At December 31, 2022, the County had no outstanding BANs and there was no BAN activity during the year.

Note 12 **Leases**

During the year ended December 31, 2022 the County implemented GASB Statement No. 87, "Leases."

The County enters into lease agreements for certain equipment and space that are considered leases. The County is not party to any material short-term leases, and current leases do not require any variable payments.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 12 **Leases - Continued**

Lease liabilities as of December 31, 2022 are as follows:

Governmental Activities:

Description of Lease	Final Maturity	Discount Rate	Outstanding December 31, 2022
Elections Voting Machines	6/30/2028	1.24%	$ 290,577
Electronic Document Management	10/31/2027	2.37%	240,625
Rental of Space - Employment and Training	11/30/2024	0.42%	238,127
Rental of Space - Mental Health	1/31/2026	2.72%	295,516
Rental of Space - Office for the Aging	7/31/2026	0.66%	93,465
Copiers	1/31/2027	3.09%	163,534
Vehicles	Various	0% - 8.45%	887,469
Total Real Property and Equipment Lease Liabilities			**$ 2,209,313**

Business-type Activities:

Description of Lease	Final Maturity	Discount Rate	Outstanding December 31, 2022
Copiers	1/31/2027	3.09%	$ 2,442
Vehicles	Various	3.08%	13,785
Total Real Property and Equipment Lease Liabilities			**$ 16,227**

The following is a summary of the maturity of lease liabilities:

	Principal	Interest
2023	$ 745,957	$ 43,831
2024	651,991	37,395
2025	445,226	23,962
2026	245,758	12,801
2027	120,381	1,961
Total	**$ 2,209,313**	**$ 119,950**

Interest paid for the current year amounts to $62,061 for Governmental activities and $478 for Business-type activities.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 13 Landfill Closure/Post Closure Costs

State and federal laws and regulations require the County to place final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. Although closure and post closure care costs will be paid only near or after the date landfills stop accepting waste, the County reports a portion of these closure and post closure care costs based on landfill capacity used as of each balance sheet date. Landfill activity is reported in the Solid Waste Fund, an enterprise fund.

The County has a total of $15,428,458 (discounted at 3%) reported as landfill closure and post-closure care liability as prepared by a third party consultant. The total cost consists of total post-closure and closure costs of $15,241,408 for the West Side landfill; $100,000 for the Pine Tree landfill; and $187,050 for the Old Cortland County landfill. The County will recognize the remaining estimated cost of closure and post-closure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2022 for the West Side landfill. Pine Tree, and Old Cortland County landfills were closed in 1991 and 2001, respectively. Costs above reflect estimated post-closure costs. The County expects to close the West Side landfill in the year 2035. Actual closure and post-closure costs may be higher due to inflation, changes in technology, or changes in regulations.

Note 14 Interfund Transactions

During the course of normal operations, the County has numerous transactions between funds, including expenditures and transfers of resources primarily to provide services. The Governmental Funds financial statements generally reflect such transactions as transfers whereas the Proprietary Funds record such transactions as nonoperating revenues or expenses.

Interfund receivable and payable balances at December 31, 2022 are as follows:

	Interfund Receivables	Interfund Payables	Interfund Revenue	Interfund Expenditures
Major Funds				
General Fund	$ 2,387,862	$ (834,927)	$	$ (6,849,842)
County Road Fund	834,927	(890,135)	6,689,768	
Non-Major Funds	890,135	(1,089,521)	160,074	
Proprietary Funds				
Solid Waste Fund		(77,139)		
Internal Service Funds		(1,221,202)		
Total	**$ 4,112,924**	**$ (4,112,924)**	**$ 6,849,842**	**$ (6,849,842)**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 15 Commitments and Contingent Liabilities

The County or its agencies are named in several lawsuits arising in the ordinary course of the County's operations. These claims and lawsuits, in the opinion of management, are either adequately covered by insurance or will not result in a material impact on the financial position of the County and, therefore, are not reflected in the accompanying financial statements. In the past three years, no settlements exceeded insurance coverage.

The County participates in a number of federally and state assisted programs which are subject to periodic program compliance audits by the grantors or their representatives. Accordingly, any noncompliance by the County with the applicable programs could be established at some future date and have a material effect on the financial condition of the County. There were no material questioned or disallowed costs which have been communicated by grantors as a result of audits for the year ended December 31, 2022.

Note 16 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial coverage for the past three years. In addition, the County obtains commercial excess liability coverage in the amount of $4,000,000 for each occurrence with an annual aggregate limit of $4,000,000.

Note 17 Self Insurance Programs

Workers' Compensation Plan

The County participates in a self-insurance plan, established to pay claims and judgments for workers' compensation. In addition to the County, the Plan includes the City of Cortland, 13 towns and two villages within the County. A third-party administrator processes workers' compensation claims under the general supervision of the County. Beginning January 1, 2020, the plan moved to a Group Insurance model whereby all claims filed January 1, 2020 and after are insured through a commercial insurance carrier. An annual premium for each participant is determined by the commercial insurance carrier. Funding for the tail claims (claims incurred before January 1, 2020) of the Plan is determined separately based on experience over 3 years. 60% of the total assessment is based on the ratio of the participant's three year paid claim average to the total three year paid claim average for all participants and 40% of the assessment is based upon the ratio of the participant's real property assessment valuation to the total valuation of the County.

All revenues and expenses related to the Workers' Compensation Self-Insurance Plan have been recorded and presented as an Internal Service Fund. Local Law 9 of 2016 increased the workers' compensation reserve to $2,000,000. At December 31, 2022, the reserve balance was $1,387,938. Workers' compensation liability, inclusive of incurred but not reported claims, was $1,747,589. For the year ended 2022, total participant assessments amounted to $1,764,751, of which $1,091,243 was contributed by the County.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 17 **Self Insurance Programs - Continued**

Health Insurance

The County offers medical, dental and vision benefits to its employees and retirees with at least 10 years of service and at least 55 years of age at retirement under a self-insured plan. Third-party administrators process all claims under the general supervision of the County. Annually, a third party consultant reviews claim experience and recommends the annual premiums for the subsequent year. Employees and retirees participating in the plan pay a share of the premium per rates determined by County employment contracts.

All revenues and expenses related to the Health Insurance Self-Insurance Plan have been recorded and presented as an Internal Service Fund. Estimated claims liability, inclusive of incurred but not reported claims, totaled $997,400. The County's share of premiums for employees and retirees amounted to $10,175,621 for the year ended 2022.

The following represents changes in those aggregate liabilities for the year ended December 31, 2022:

	Health Insurance	Workers' Compensation
January 1, 2022	$ 999,600	$ 2,709,665
Claims and Changes in Estimates	(2,200)	(962,076)
December 31, 2022	**$ 997,400**	**$ 1,747,589**

The balances are included in the accrued liability balance in the financial statements.

The County's Health Insurance Self-Insurance Fund had fund balance of $2,205,311 at December 31, 2022, which is included in the County's Internal Service Funds.

The County's Workers' Compensation Self-Insurance Fund had a fund balance of $177,886 at December 31, 2022, which is included in the County's Internal Service Funds.

County employees are entitled to coverage under the New York State Unemployment Insurance Law. The County has elected to discharge its liability to the New York State Unemployment Insurance Fund by the benefit reimbursement method; a dollar-for-dollar reimbursement to the fund for benefits paid from the fund to former County employees and charged to the County's account.

Note 18 **Deferred Compensation Plan**

Employees of Cortland County may elect to participate in the New York State Deferred Compensation Plan (457 Plan) created in accordance with Internal Revenue Code §457. The 457 Plan, available to all employees, permits them to defer a portion of their salary until future years, usually after retirement. Per GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code 457 Deferred Plans," assets are held by an outside trustee and are not reported in the County's financial statements.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 19 Fund Balance Detail

At December 31, 2022, fund balance in the governmental funds was comprised of the following:

	General Fund	County Road Fund	CTASC	Non-Major Funds
Nonspendable				
Prepaid Expenses	$ 907,312	$	$ 4,285	$ 650
Total Nonspendable Fund Balance	**$ 907,312**	**$ -**	**$ 4,285**	**$ 650**
Restricted				
Repair and Maintenance Reserves	$ 1,301,555	$	$	$
Capital Reserves	2,525,760			852,389
Retirement Contribution Reserve	3,714,756			
Miscellaneous Reserve	2,242,653			48,160
Debt Service Reserve	144,696		811,500	
Total Restricted Fund Balance	**$ 9,929,420**	**$ -**	**$ 811,500**	**$ 900,549**
Committed				
Landfill Gas Collection System	$ 1,700,000	$	$	$
Total Committed Fund Balance	**$ 1,700,000**	**$ -**	**$ -**	**$ -**
Assigned				
Appropriated for Next Year's Budget	$ 2,469,361	$	$	$ 718,185
Encumbered for:				
General Governmental Support	325,466			
Education	8,000			
Public Safety	213,579			
Public Health	98,718			
Economic Assistance and Opportunity	26,490			
Transportation	849,752			211,758
Assigned for:				
General Governmental Support			198,613	
Transportation		716,293		
Total Assigned Fund Balance	**$ 3,991,366**	**$ 716,293**	**$ 198,613**	**$ 929,943**
Unassigned				
Unassigned Fund Balance (Deficit)	$ 21,442,396	$	$	$ (650
Total Unassigned Fund Balance	**$ 21,442,396**	**$ -**	**$ -**	**$ (650**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 20 Tax Abatements

Economic Development Agreements

The County has a number of real property tax abatement agreements entered into by the Industrial Development Agency (IDA).

The IDA issues Payment in Lieu of Taxes (PILOT) agreements, which offer tax exemptions in return for the creation of economic development within the County. The IDA offers programs for various projects including manufacturing, warehouse, and distribution; agriculture; tourism, community development; retail; energy production; and housing. All projects are required to create or retain jobs, and may increase property values and/or local tax bases. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100%.

The IDA may recapture the value of all or any exemptions granted if the minimum employment level required for the project is not maintained.

The following is a listing of PILOT agreements in place at December 31, 2022:

Municipality	Number of Parcels	2022 PILOT Payments	2022 Calculated Taxes	2022 County Taxes Abated
City of Cortland	4	$ 87,645	$ 414,552	$ 326,907
Town of Cortlandville	7	287,838	473,330	185,492
Town of Harford	1	7,635	16,635	9,000
Town of Lapeer	1	45,000	276,563	231,563
Town of Preble	2	90,894	151,042	60,148
Town of Willet	1	30,000	37,328	7,328
Total		**$ 549,012**	**$ 1,369,450**	**$ 820,438**

The IDA also offers sales and use tax exemptions on the purchase of material, equipment rentals and purchases of project related equipment. Mortgage recording exemptions are also available on all project related financing or refinancing. The amount of sales and mortgage tax exemptions in 2022 were $77,837 and $-0-, respectively.

Sales and use tax exemptions will be recaptured if the IDA grants any sales and use tax exemptions to a project and it is determined that: (i) the project is not entitled to the sales and use tax exemptions; (ii) the sales and use tax exemptions are in excess of the amounts authorized by the IDA; (iii) the sales and use tax exemptions are for property or services not authorized by the IDA as part of the Project; or (iv) the sales and use tax exemptions are taken in cases where the Company fails to comply with a material term or condition to use property or services in the manner approved by the IDA in connection with the Project, then the IDA shall recapture the sales and use taxes which would have been paid had the IDA not been involved in the Project.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 21 **Joint Venture**

The Tompkins Cortland Community College (the College) was established by joint action of the Legislative Boards of Cortland and Tompkins Counties. The College operates under authority of Article 126 of the Education Law and the Rules and Regulations of the State University Trustees. The agreement is for an indefinite period of time. Ownership of existing capital facilities and capital expenses are shared 32% Cortland County and 68% Tompkins County. The College is administered by a nine member Board of Trustees, five of whom are appointed by the legislative boards of the two counties under an apportionment made between the two counties by the State University Trustees, and four by the Governor. The College's annual operating budget is subject to approval by both County legislative boards. Subsidies to meet operational expenses are shared in the ratio of resident students in attendance. The County's share of operations for the current year was $1,855,495.

All monies incidental to college operations are received and expended by the College except for those monies relating to debt service, for which the counties, as sponsors, are responsible. At December 31, 2022, the County's share of College improvement project debt was as follows:

2005 Campus Expansion (2015 Refunding)	$ 2,471,147
2014 Master Plan	953,000
Total TC3 Debt	**$ 3,424,147**

The County advanced funds in prior years to the College for its campus master plan and, at December 31, 2022, the College owed the County $2,225,930, reported in due from other governments in the Statement of Net Position. These funds will be paid by the College each year until 2035 under a long-term payment plan.

The College issues separate, independently audited, annual financial statements which may be obtained from their administrative office at 170 North Street, Dryden, NY 13053.

The following is an audited summary of financial information included in financial statements for the joint venture, (combined funds) as of August 31, 2022:

Total Assets	$ 60,698,775
Total Deferred Outflows of Resources	14,118,923
Total Liabilities	57,490,503
Total Deferred Inflows of Resources	33,143,244
Total Equity (Deficit)	(15,816,049)
Total Revenues	41,130,027
Total Expenses	36,570,495

The County's share of the College's equity (deficit) is 32% or $(5,061,136) at December 31, 2022.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

Note 22 Stewardship, Compliance and Accountability

Deficit Net Position

At December 31, 2022, the Statement of Net Position had a deficit net position of $(152,406,153) for governmental activities. This is the result of the requirement to report Other Postemployment Benefits liability with no requirement or mechanism to fund these liabilities. This deficit is not expected to be eliminated during the normal course of operations.

At December 31, 2022, the Solid Waste Fund had a deficit unrestricted net position of $(16,149,382). This is the result of the requirement to report the estimated post-closure costs and other postemployment benefits liability in the Statement of Net Position. Per resolution 262-21, $10 per ton tipping fee is to be reserved for post-closure costs. At December 31, 2022, the County had $1,116,880 reserved for this liability. There is no requirement or mechanism to fund the other postemployment liabilities. This deficit is not expected to be eliminated during the normal course of operations.

Note 23 Restatement

During the year, the County adopted GASB Statement No. 87, "Leases." As a result of the adoption, the County's December 31, 2021 assets, liabilities, and net position for governmental and business - type activities, and the assets, deferred inflows of resources, and fund balance for General Fund have been restated to reflect the following:

	Governmental Activities		
	Lease Assets, Net	**Lease Liability**	**Net Deficit**
Balance as Previously Reported	$	$	$ (107,276,09
GASB Statement No. 87 - Lessee	2,577,556	(2,524,350)	53,20
Restated Balance, December 31, 2021	**$ 2,577,556**	**$ (2,524,350)**	**$ (107,222,89**

	Solid Waste		
	Lease Assets, Net	**Lease Liability**	**Net Deficit**
Balance as Previously Reported	$	$	$ (14,100,54
GASB Statement No. 87 - Lessee	20,300	(21,296)	(99
Restated Balance, December 31, 2021	**$ 20,300**	**$ (21,296)**	**$ (14,101,54**

	General Fund		
	Lease Receivable	**Deferred Inflow of Resources**	**Fund Balance**
Balance as Previously Reported	$	$	$ 30,438,63
GASB Statement No. 87 - Lessor	190,637	(190,637)	
Restated Balance, December 31, 2021	**$ 190,637**	**$ (190,637)**	**$ 30,438,63**

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COUNTY OF CORTLAND

BUDGETARY COMPARISON SCHEDULE (NON-U.S. GAAP)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable-(Unfavorable)
REVENUES					
Real Property Taxes	$ 37,728,555	$ 37,728,555	$ 37,823,488	$	$ 94,933
Real Property Tax Items	1,226,632	1,226,632	816,977		(409,655)
Nonproperty Tax Items	34,125,000	36,732,199	40,229,696		3,497,497
Departmental Income	7,923,047	8,400,987	8,007,002		(393,985)
Intergovernmental Charges	1,074,589	1,074,589	963,836		(110,753)
Use of Money and Property	138,651	138,651	755,087		616,436
Fines and Forfeitures	75,400	75,400	93,904		18,504
Sale of Property and Compensation for Loss			447,457		447,457
Miscellaneous Local Sources	287,000	287,000	279,492		(7,508)
State Sources	14,963,367	20,212,641	15,127,242		(5,085,399)
Federal Sources	10,984,273	19,787,971	12,567,647		(7,220,324)
Total Revenues	108,526,514	125,664,625	117,111,828		(8,552,797)
EXPENDITURES					
General Governmental Support	26,637,798	32,324,924	28,903,469	325,466	3,095,989
Education	4,063,146	4,567,104	4,085,904	8,000	473,200
Public Safety	15,727,667	16,494,549	15,905,640	213,579	375,330
Public Health	10,448,258	15,760,577	10,843,481	98,718	4,818,378
Transportation	2,190,060	3,132,356	1,912,408	849,752	370,196
Economic Assistance and Opportunity	34,382,096	36,770,998	33,061,254	26,490	3,683,254
Culture and Recreation	282,157	343,841	262,432		81,409
Home and Community Services	866,978	1,457,609	1,229,328		228,281
Employee Benefits	4,650,000	5,291,514	5,254,035		37,479
Leases (Principal and Interest)		690,072	690,072		
Debt Service (Principal and Interest)	1,021,525	1,021,525	1,021,525		
Total Expenditures	100,269,685	117,855,069	103,169,548	1,522,005	13,163,516
Excess of Revenues (Expenditures)	8,256,829	7,809,556	13,942,280	(1,522,005)	4,610,719
OTHER FINANCING SOURCES (USES)					
Interfund Transfers (Out)	(6,887,658)	(7,029,048)	(6,849,842)		179,206
Lease Obligations			439,422		439,422
Total Other Financing (Uses)	(6,887,658)	(7,029,048)	(6,410,420)		618,628
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	1,369,171	780,508	7,531,860	**$ (1,522,005)**	**$ 5,229,347**
Appropriated Fund Balance		(300,938)			
Prior Year Encumbrances		241,111			
Appropriated Reserves	(1,369,171)	(720,681)			
Net Increase	$ -	$ -	7,531,860		
Fund Balance, Beginning of Year			30,438,634		
Fund Balance, End of Year			**$ 37,970,494**		

See Notes to Required Supplementary Information

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COUNTY OF CORTLAND

BUDGETARY COMPARISON SCHEDULE (NON-U.S. GAAP)
COUNTY ROAD FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable-(Unfavorable)
REVENUES					
Intergovernmental Charges	$ 1,005,000	$ 1,100,000	$ 972,965	$	$ (127,035)
Use of Money and Property	200	200	193		(7)
State Sources	2,918,298	2,748,298	2,792,304		44,006
Federal Sources			114,212		114,212
Total Revenues	3,923,498	3,848,498	3,879,674		31,176
EXPENDITURES					
Public Safety	178,110	200,803	197,506		3,297
Transportation	9,612,843	9,508,002	8,908,002		600,000
Leases (Principal and Interest)		12,148	12,148		
Debt Service (Principal and Interest)	875,846	875,846	875,845		1
Total Expenditures	10,666,799	10,596,799	9,993,501		603,298
Excess of Revenues (Expenditures)	(6,743,301)	(6,748,301)	(6,113,827)		634,474
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	6,777,509	6,782,509	6,689,768		(92,741)
Total Other Financing Sources	6,777,509	6,782,509	6,689,768		(92,741)
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	34,208	34,208	575,941	$ -	$ **541,733**
Appropriated Fund Balance	(34,208)	(34,208)			
Net Decrease	$ -	$ -	575,941		
Fund Balance, Beginning of Year			140,352		
Fund Balance, End of Year			$ **716,293**		

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See Notes to Required Supplementary Information

COUNTY OF CORTLAND

SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE LAST 10 YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities										
Service Cost	**$ 7,397,379**	$ 5,983,855	$ 5,299,511	$ 5,469,313	$ 6,494,019	$ *	$ *	$ *	$ *	$ *
Interest Cost	**2,887,023**	2,699,659	3,392,170	5,378,513	5,257,903	*	*	*	*	*
Changes of Benefit Terms				(2,115,010)		*	*	*	*	*
Differences Between Expected and Actual Experience	**10,177,168**		(27,607,427)	(29,174,776)		*	*	*	*	*
Changes in Assumptions or Other Inputs Benefit Payments	**(43,645,824)**	5,936,450	6,420,229	30,666,003	(20,602,429)	*	*	*	*	*
Benefit Payments	**(4,298,453)**	(4,281,947)	(4,047,937)	(4,089,201)	(3,911,641)	*	*	*	*	*
	(27,482,707)	10,338,017	(16,543,454)	6,134,842	(12,762,148)	*	*	*	*	*
Total OPEB Liability - Beginning of Year	**141,478,090**	131,140,073	147,683,527	141,548,685	154,310,833	*	*	*	*	*
Total OPEB Liability - End of Year	**$ 113,995,383**	$ 141,478,090	$ 131,140,073	$ 147,683,527	$ 141,548,685		$ *	$ *	$ *	$ *
Covered Employee Payroll	**$ 29,154,731**	$ 27,023,023	$ 26,968,760	$ 26,722,892	$ 22,849,293	$ *	$ *	$ *	$ *	$ *
Total OPEB Liability as a Percentage of Covered Payroll	**391%**	524%	486%	553%	619%	*	*	*	*	*
Solid Waste Fund										
Service Cost	**$ 15,419**	$ 13,141	$ 11,412	$ 10,151	$ 11,858	$ *	$ *	$ *	$ *	$ *
Interest Cost	**19,919**	16,012	21,854	35,475	37,159	*	*	*	*	*
Differences Between Expected and Actual Experience	**259,379**		(177,983)	(161,247)		*	*	*	*	*
Changes in Assumptions or Other Inputs Benefit Payments	**(238,010)**	35,534	32,042	218,117	(132,084)	*	*	*	*	*
Benefit Payments	**(55,258)**	(33,546)	(88,725)	(85,791)	(77,490)	*	*	*	*	*
	1,449	31,141	(201,400)	16,705	(160,557)	*	*	*	*	*
Total OPEB Liability - Beginning of Year	**835,378**	804,237	1,005,637	988,932	1,149,489	*	*	*	*	*
Total OPEB Liability - End of Year	**$ 836,827**	$ 835,378	$ 804,237	$ 1,005,637	$ 988,932		$ *	$ *	$ *	$ *
Covered Employee Payroll	**$ 571,245**	$ 501,628	$ 507,883	$ 396,935	$ 314,692	$ *	$ *	$ *	$ *	$ *
Total OPEB Liability as a Percentage of Covered Payroll	**146%**	167%	158%	253%	314%	*	*	*	*	*

** Information is unavailable and will be presented as information becomes available.*

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See Notes to Required Supplementary Information

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COUNTY OF CORTLAND

SCHEDULE OF COUNTY'S CONTRIBUTIONS
NYSLRS PENSION PLAN
FOR THE LAST 10 FISCAL YEARS

Cortland County	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**
Contractually Required Contribution	**$ 3,149,202**	$4,239,504	$3,855,024	$3,797,859	$3,794,195	$4,043,153	$3,893,602	$4,364,375	$ *	$ *
Contributions in Relation to the Contractually Required Contribution	**(3,149,202)**	(4,239,504)	(3,855,024)	(3,797,859)	(3,794,195)	(4,043,153)	(3,893,602)	(4,364,375)	*	*
Contribution Deficiency (Excess)									*	*
County's Covered Employee Payroll	**26,277,248**	25,402,537	25,856,969	25,168,364	24,842,388	25,787,925	24,242,194	20,468,035	*	*
Contributions as a Percentage of Covered Employee Payroll	**12.0%**	16.7%	14.9%	15.1%	15.3%	15.7%	16.1%	21.3%	*	*
Soil and Water Conservation District										
Contractually Required Contribution	**$ 53,673**	$ 73,401	$ 67,104	$ 65,089	$ 63,191	$ 71,962	$ 93,060	$ 105,938	$ *	$ *
Contributions in Relation to the Contractually Required Contribution	**(53,673)**	(73,401)	(67,104)	(65,089)	(63,191)	(71,962)	(93,060)	(105,938)	*	*
Contribution Deficiency (Excess)									*	*
District's Covered Employee Payroll	**472,296**	520,564	458,407	542,560	435,502	453,586	478,804	460,948	*	*
Contributions as a Percentage of Covered Employee Payroll	**11.4%**	14.1%	14.6%	12.0%	14.5%	15.9%	19.4%	23.0%	*	*

* *Information Not Available*

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See Notes to Required Supplementary Information

COUNTY OF CORTLAND

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION (ASSET)/LIABILITY NYSLRS PENSION PLAN FOR THE YEARS ENDED DECEMBER 31,

Cortland County	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**
County's Proportion of the Net Pension (Asset)/Liability	**0.1116259%**	0.1125468%	0.1118269%	0.1103518%	0.1164583%	0.1108474%	0.1168980%	0.1090136%
County's Proportionate Share of the Net Pension (Asset)/Liability	**$ (9,124,954)**	$ 112,067	$ 29,612,416	$ 7,818,763	$ 3,758,629	$ 10,415,471	$ 17,926,529	$ 3,682,747
County's Covered Employee Payroll During the Measurement Period	**26,277,248**	25,405,213	25,856,969	25,168,364	24,842,388	25,787,925	24,242,194	20,468,035
County's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Employee Payroll	**34.73%**	0.44%	114.52%	31.07%	15.13%	40.39%	73.95%	17.99%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	**103.7%**	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%
Soil and Water Conservation District								
District's Proportion of the Net Pension (Asset)/Liability	**0.0018163%**	0.0019713%	0.0023115%	0.0023305%	0.0018842%	0.0022222%	0.0025960%	0.0026158%
District's Proportionate Share of the Net Pension (Asset)/Liability	**$ (148,475)**	$ 1,963	$ 612,104	$ 165,121	$ 60,813	$ 208,806	$ 416,670	$ 88,367
District's Covered Employee Payroll During the Measurement Period	**472,296**	520,564	458,407	542,560	435,502	453,586	478,804	460,948
District's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Employee Payroll	**31.44%**	0.38%	133.53%	30.43%	13.96%	46.03%	87.02%	19.17%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	**103.7%**	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%

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See Notes to Required Supplementary Information

COUNTY OF CORTLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022

Note 1 **Budget Basis of Accounting**

Budgets are adopted annually on a basis consistent with accounting principles generally accepted in the United States (U.S. GAAP) for the General, Special Revenue, County Road, Road Machinery, and Refuse Funds. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year. Encumbrances are not considered a disbursement in the financial plan or an expenditure in the U.S. GAAP-based financial statement, but reserve a portion of the applicable appropriation, thereby ensuring that the appropriations are not exceeded.

Budgetary controls for the Special Grant Fund are established in accordance with the applicable grant agreements, which cover periods other than the County's fiscal year.

Note 2 **Budget Policies**

No later than November 15, the budget officer submits a tentative budget to the Clerk of the Board of Legislators for the fiscal year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds.

After public hearings are conducted to obtain taxpayer comments, no later than December 20, the Board of Legislators adopts the budget.

Budget modifications are authorized by resolution of the Board of Legislators; the budget officer is authorized to transfer certain budgeted amounts other than for personal services or equipment.

Note 3 **Encumbrances**

Encumbrances are recorded to reserve a portion of fund balance for outstanding commitments to be financed from current appropriations. Encumbrance accounting, under which contracts and other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in the General and Special Revenue Funds. Encumbrances are reported as assigned fund balances, as they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

Note 4 **Schedule of Changes in the County's Total OPEB Liability and Related Ratios**

Changes of assumptions and other inputs reflected the effect of changes in the discount rate each period. The following are the discount rates in each period.

2022 - 4.05%
2021 - 1.84%

Note 5 **Schedule of the County's Proportionate Share of the Net Pension (Asset)/Liability**

The Schedule of the County's Proportionate Share of the Net Pension (Asset)/Liability, presented as required supplementary information, presents five years of information. This schedule will present ten years of information as it becomes available from the pension plans.

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Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022

Note 6 **Schedule of County's Contributions - NYSLRS Pension Plans and Schedule of the County's Proportionate Share of the Net Pension (Asset)/Liability**

NYSLRS

Changes in Benefit Terms

There were no significant legislative changes in benefits.

Changes of Assumptions

In 2021, the demographic assumptions (pensioner mortality and active member decrements) were updated based on the System's experience from April 1, 2015 through March 31, 2020. The mortality improvement assumption was updated to Society of Actuaries Scale MP-2020, inflation was updated to 2.7%, cost-of-living was updated to 1.4%, salary scale updated to 4.4%, and the interest rate assumption was reduced to 5.9% for the April 1, 2021 actuarial valuation.

In 2020, there were changes in the economic (investment rate of return, inflation, COLA, and salary scales) and demographic (pensioner mortality and active member decrements) assumptions used in the April 1, 2020 actuarial valuation. The salary scales for both plans used in the April 1, 2018 actuarial valuation were increased by 10%. The interest rate assumption was reduced to 6.8% and the mortality improvement assumption was updated to Societies of Actuaries' Scale MP-2018 for the April 1, 2019 actuarial valuation.

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

The April 1, 2021 actuarial valuation determines the employer rates for contributions payable in fiscal year 2022. The following actuarial methods and assumptions were used:

Actuarial Cost Method	The System is funded using the Aggregate Cost Method. All unfunded actuarial liabilities are evenly amortized (as a percentage of projected pay) over the remaining worker lifetimes of the valuation cohort.
Asset Valuation Period	Five-year level smoothing of the difference between the actual gain and the expected gain using the assumed investment rate of return.
Inflation	2.7%
Salary Scale	4.4% in ERS, indexed by service.
Investment Rate of Return	5.9% compounded annually, net of investment expenses, including inflation.
Cost of Living Adjustments	1.4% annually.

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COUNTY OF CORTLAND

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Special Revenue Funds				
	Road Machinery Fund	Miscellaneous Special Revenue Fund	Special Grant Fund	Capital Projects Fund	Total Non-Major Governmental Funds
ASSETS					
Cash and Cash Equivalents - Unrestricted	$ 137,874	$	$	$	$ 137,874
Cash and Cash Equivalents - Restricted	852,389	48,641	226,441		1,127,471
Due From Other Funds	890,135				890,135
Due From State and Federal Governments	59,922		10,432	1,337,653	1,408,007
Other Receivables, Net	38,535		4,803		43,338
Prepaid Expenses			650		650
Total Assets	**$ 1,978,855**	**$ 48,641**	**$ 242,326**	**$ 1,337,653**	**$ 3,607,475**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 159,489	$ 475	$ 1,957	$ 288,179	$ 450,100
Accrued Liabilities	8,978		11,038		20,016
Due to Other Funds	28,056	6	11,985	1,049,474	1,089,521
Due to Other Governments			56,076		56,076
Total Liabilities	196,523	481	81,056	1,337,653	1,615,713
Deferred Inflows of Resources					
Unavailable Revenue			161,270		161,270
Total Deferred Inflows of Resources			161,270		161,270
Fund Balances					
Nonspendable			650		650
Restricted	852,389	48,160			900,549
Assigned	929,943				929,943
Unassigned (Deficit)			(650)		(650)
Total Fund Balances	1,782,332	48,160			1,830,492
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 1,978,855**	**$ 48,641**	**$ 242,326**	**$ 1,337,653**	**$ 3,607,475**

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COUNTY OF CORTLAND

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue Funds				
	Road Machinery Fund	Miscellaneous Special Revenue Fund	Special Grant Fund	Capital Projects Fund	Total Non-Major Governmenta Funds
REVENUES					
Intergovernmental Charges	$ 256,076	$	$	$	$ 256,076
Use of Money and Property	2,010,656		62,051		2,072,707
Sale of Property and Compensation for Loss	2,081				2,081
Miscellaneous Local Sources	189,473	13,074	2,552		205,099
State Sources	59,923			3,516	63,439
Federal Sources			916,081	3,061,489	3,977,570
Total Revenues	2,518,209	13,074	980,684	3,065,005	6,576,972
EXPENDITURES					
Current					
Health		3,146			3,146
Transportation	2,177,938			3,225,079	5,403,017
Economic Assistance and Opportunity		14,101	866,384		880,485
Employee Benefits					
Debt Service (Principal and Interest)	147,615				147,615
Leases (Principal and Interest)			114,300		114,300
Total Expenditures	2,325,553	17,247	980,684	3,225,079	6,548,563
Excess of Revenues (Expenditures)	192,656	(4,173)		(160,074)	28,409
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In				160,074	160,074
Total Other Financing Sources (Uses)				160,074	160,074
Excess of Revenues (Expenditures) and Other Financing Uses (Sources)	192,656	(4,173)			188,483
Fund Balances, Beginning of Year	1,589,676	52,333			1,642,009
Fund Balances, End of Year	**$ 1,782,332**	**$ 48,160**	**$ -**	**$ -**	**$ 1,830,492**

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Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Legislators
County of Cortland
Cortland, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland, New York (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated [Date] , 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

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Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Legislators
County of Cortland
Cortland, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Cortland's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

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Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed through NYS Office of Temporary and Disability Assistance:				
SNAP Cluster:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	(1)	$	$ 704,807
Total SNAP Cluster				704,807
Total U.S. Department of Agriculture				704,807
U.S. Department of Justice				
Passed through NYS Division of Criminal Justice Services				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(1)		1,664
Juvenile Justice and Delinquency Prevention	16.540	(1)		10,000
Crime Victim Assistance	16.575	C010935		114,079
Total U.S. Department of Justice				125,743
U.S. Department of Labor				
Direct Program:				
Trade Adjustment Assistance	17.245	N/A		3,249
Passed Through NYS Department of Labor:				
Workforce Investment Act (WIA) National Emergency Grant	17.277	(1)	11,950	33,597
WIA/WIOA Cluster:				
WIOA Adult Program	17.258	(1)	135,041	343,894
WIOA Youth Activities	17.259	(1)	149,345	527,027
WIOA Dislocated Worker Formula Grants	17.278	(1)	103,632	267,951
Total WIA/WIOA Cluster			388,018	1,138,872
Total U.S. Department of Labor			399,968	1,175,718
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program	20.106	N/A		23,606
(COVID-19) Airport Improvement Program	20.106	N/A		32,000
Passed through NYS Department of Transportation:				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	(1)		7,222
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C004119		84,886
Total Formula Grants for Rural Areas and Tribal Transit Program				92,108
Interagency Hazardous Materials Public Sector Training and Planning	20.703	T838406		728
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	D040024		18,753
Highway Planning and Construction	20.205	D036170		1,452,805
Highway Planning and Construction	20.205	D036174		1,566,324
Total Highway Planning and Construction Cluster				3,037,883
Passed through Governor's Safety Council:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	T006860		28,932
State and Community Highway Safety	20.600	T006925		12,777
State and Community Highway Safety	20.600	T006864		9,800
National Priority Safety Programs	20.616	SA00002152		1,186
National Priority Safety Programs	20.616	(1)		5,118
National Priority Safety Programs	20.616	T006915		1,955
National Priority Safety Programs	20.616	T006744		9,160
Total Highway Safety Cluster				68,928
Total U.S. Department of Transportation				3,255,253
Subtotal			399,968	8,902,739

See Notes to Schedule of Expenditures of Federal Awards

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Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
Subtotal Carried Forward			$ 399,968	$ 8,902,739
U.S. Department of the Treasury				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A		3,641,218
Total U.S. Department of the Treasury				3,641,218
U.S. Department of Homeland Security				
Passed through State Division of Homeland Security and Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4480DR-NY		76,746
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4472DR-NY		114,212
Homeland Security Grant Program	97.067	C970000		15,138
Homeland Security Grant Program	97.067	C160410		26,096
Total Homeland Security Grant Program				41,234
Emergency Management Performance Grant	97.042	T838415		12,693
Emergency Management Performance Grant	97.042	T185011		17,592
Total Emergency Management Performance Grant				30,285
Total U.S. Department of Homeland Security				262,477
U.S. Department of Education				
Passed through NYS Department of Health:				
Special Education - Grants for Infants and Families	84.181	C36399		22,276
Total U.S. Department of Education				22,276
U.S. Department of Health and Human Services				
Passed through NYS Office for the Aging:				
Centers for Medicare & Medicaid Services, Research, Demonstrations and Evaluations	93.779	(1)		14,049
Medicare Enrollment Assistance Program	93.071	(1)		16,292
Aging Cluster:				
Special Programs for the Aging, Title III, Part C - Nutrition Services	93.045	(1)		157,969
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	(1)		70,176
Nutrition Service Initiative Program	93.053	(1)		75,574
Total Aging Cluster				303,718
Special Programs for the Aging, Title III, Part D - Disease Prevention and Health Promotion	93.043	(1)		3,342
Special Programs for the Aging, Title IV & Title II, Discretionary Projects	93.048	(1)		29,965
National Family Caregiver Support, Title III, Part E	93.052	(1)		30,186
Elder Abuse Prevention Interventions Program	93.747	(1)		12,361
Subtotal of U.S. Department of Health and Human Services				409,913
Subtotal			399,968	9,597,405

See Notes to Schedule of Expenditures of Federal Awards

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Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
Subtotal Carried Forward			$ 399,968	$ 9,597,405
U.S. Department of Health and Human Services, Continued				
Passed through NYS Office of Mental Health:				
Block Grants for Community Mental Health Services	93.958	OMH01-PO21917-3650000		29,500
Passed through NYS Health Department:				
Medicad Cluster:				
Medical Assistance Program	93.778	(1)		547,735
Total Medicad Cluster				547,735
Maternal and Child Health Services Block Grant to the States	93.994	C35711		30,599
Maternal and Child Health Services Block Grant to the States	93.994	C36982		11,687
Total Maternal and Child Health Services Block Grant to the States				42,286
Immunization Cooperative Agreements	93.268	C32511		7,371
Immunization Cooperative Agreements	93.268	C36925		15,125
Total Immunization Cooperative Agreements				22,495
Passed through Health Research Inc.:				
Public Health Emergency Preparedness	93.069	1596-15/16		45,272
Epidemiology and Laboratory Capacity for Infecious Diseases	93.323	6411-01		201,781
Epidemiology and Laboratory Capacity for Infecious Diseases	93.323	6883-01		200,765
Epidemiology and Laboratory Capacity for Infecious Diseases	93.323	7026-01		247,667
Total Epidemiology and Laboratory Capacity for Infecious Diseases				650,212
Passed through NYS Department of Temporary and Disability Assistance:				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	(1)	161,947	3,568,116
Total TANF Cluster			161,947	3,568,116
Child Support Enforcement	93.563	(1)		284,957
Low-Income Home Energy Assistance - HEAP	93.568	(1)		3,348,819
Passed through NYS Office of Children and Family Services:				
Guardianship Assistance	93.090	(1)		5,649
Child Care and Development Block Grant/CCDF Cluster	93.575	(1)		80,767
Foster Care - Title IV-E	93.658	(1)		716,214
Adoption Assistance	93.659	(1)		1,080,865
Social Services Block Grant	93.667	(1)		618,965
John F. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	(1)		4,617
Total U.S. Department of Health and Human Services			161,947	11,456,383
Social Security Administration				
Passed through Office of Mental Health:				
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	(1)		2,552
Total Social Security Administration				2,552
Total Expenditures of Federal Awards			**$ 561,915**	**$ 20,646,426**

(1) Denotes - Unable to Obtain from Pass-Through Entity

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See Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CORTLAND

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

Note 1 **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs administered by the County, an entity as defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2 **Basis of Accounting**

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program. The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable program and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program. These records are periodically reconciled to the general ledger which is the source of the basic financial statements.

Note 3 **Indirect Costs**

Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented. The County has not elected to use the 10% de minimus indirect cost rate allowed under Uniform Guidance.

Note 4 **Matching Costs**

Matching costs (for example, the County's share of certain program costs) are not included in the reported expenditures.

Note 5 **Department of Social Services - Administrative Costs**

Differences between the amounts reflected in the Schedule of Expenditures of Federal Awards and the Department of Social Services' Federal Financial Reports (RF-2 claims) are due to the allocation of administrative costs to the individual programs.

Note 6 **Other Disclosures**

Insurance is carried to cover vehicles purchased with Federal funds. Other equipment purchased with Federal funds has only a nominal value and is covered by the County's casualty insurance policies.

Note 7 **Low-Income Home Energy Assistance**

Differences between the amounts reflected in the Schedule of Expenditures of Federal Awards and the Department of Social Services' Federal Financial Reports (RF-8 claims) are due to payments distributed directly to recipients by New York State. These payments amount to $3,205,825 for the year ended December 31, 2022.

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COUNTY OF CORTLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Section I **Summary of Auditors' Results:**

Financial Statements

Type of Auditors' Report Issued	Unmodified	
Internal Control Over Financial Reporting		
Material Weakness(es) Identified?	____ Yes	__X__ No
Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)?	____ Yes	__X__ None Reported
Noncompliance Material to Financial Statements Noted?	____ Yes	__X__ No

Federal Awards

Internal Control Over Major Programs		
Material Weakness(es) Identified?	____ Yes	__X__ No
Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)?	____ Yes	__X__ None Reported
Type of Auditors' Report Issued on Compliance for Major Programs	Unmodified	
Any Audit Findings Disclosed that are Required to be Reported in Accordance with Uniform Guidance §200.516(a)?	____ Yes	__X__ No

Identification of Major Programs

CFDA Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.323	Epidemiology and Laboratory Capacity for Infecious Diseases

Dollar Threshold Used to Distinguish Between Type A and Type B Programs	$ 750,000	
Auditee Qualified as Low-Risk Auditee	__X__ Yes	____ No

Section II **Financial Statement Findings** **None**

Section III **Federal Award Findings and Questioned Costs** **None**

DRAFT

Attachment: REVISED DRAFT 4318 2022 Financial Report (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

Cortland, New York

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT

For the Year Ended December 31, 2022

DRAFT

Attachment: REVISED DRAFT 4318 2022 State DOT (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT

Independent Auditors' Report on Compliance and Controls Over
State Transportation Assistance Expended Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards* 1-3

Schedule of State Transportation Assistance Expended 4

Notes to Schedule of State Transportation Assistance Expended 5

Schedule of Findings and Questioned Costs
for State Transportation Assistance Expended 6

DRAFT

Attachment: REVISED DRAFT 4318 2022 State DOT (11569 : 2022 External Audit Report)

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND CONTROLS OVER STATE TRANSPORTATION ASSISTANCE EXPENDED BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Legislators
County of Cortland
Cortland, New York

Report on Compliance for Each State Transportation Assistance Program

Opinion on Each State Transportation Assistance Program Tested

We have audited the County of Cortland's (the County) compliance with the types of compliance requirements described in the Title 17 of the New York State Codes, Rules and Regulations (NYCRR) Part 43 that could have a direct and material effect on each of the County's state transportation assistance programs for the year ended December 31, 2022. The County's state transportation assistance programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs for the year ended December 31, 2022.

Basis for Opinion on Each State Transportation Assistance Program Tested

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 17 of the NYCRR Part 43. Our responsibilities under those standards and Title 17 of the NYCRR Part 43 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's state transportation assistance programs.

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Attachment: REVISED DRAFT 4318 2022 State DOT (11569 : 2022 External Audit Report)

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and Title 17 of the NYCRR Part 43 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Title 17 of the NYCRR Part 43, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Title 17 of the NYCRR Part 43, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a state transportation assistance program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state transportation assistance program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state transportation assistance program that is less severe than a material weakness in internal control over compliance, yet is important enough to merit attention by those charged with governance.

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Attachment: REVISED DRAFT 4318 2022 State DOT (11569 : 2022 External Audit Report)

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the New York State Department of Transportation. Accordingly, this report is not suitable for any other purpose.

Schedule of State Transportation Assistance Expended

We have audited the financial statements of the County of Cortland as of December 31, 2022 and for the year ended December 31, 2022 and have issued our report thereon dated [Date] , 2023. Our audit was performed for the purpose of forming an opinion on the County of Cortland's financial statements taken as a whole. The accompanying Schedule of State Transportation Assistance Expended is presented for purposes of additional analysis as required by Title 17 of the NYCRR Part 43 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of State Transportation Assistance Expended is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

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Attachment: REVISED DRAFT 4318 2022 State DOT (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
FOR THE YEAR ENDED DECEMBER 31, 2022

Program Title	NYSDOT Contract	Ref. Number	Expenditures
Consolidated Local Streets and Highway Improvement Program (CHIPS):			
Capital Component	320000	N/A	$ 1,906,359
Extreme Winter Recovery Appropriations	320000	N/A	369,997
			2,276,356
Pave-NY	320000	N/A	556,335
Marchicelli/Bond Match for Federal Aid Highway Projects (CFDA No. 20.205)	N/A	D040024	3,516
			3,516
Snow and Ice Program	N/A	D511043	885,562
State Share FEMA	N/A	4472DRNYPW361	19,035
Statewide Mass Transportation Operating Assistance Program (§5311):			
Capital Grant	N/A	C003761	575,739
Mobility Management	N/A	C004119	8,809
Section 5311 Capital Grant	N/A	C004119	1,802
			586,350
Total State Transportation Assistance Expended			**$ 4,327,154**

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Attachment: REVISED DRAFT 4318 2022 State DOT (11569 : 2022 External Audit Report)

See Notes to Schedule of State Transportation Assistance Expended

COUNTY OF CORTLAND

NOTES TO SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED DECEMBER 31, 2022

Note 1 **General**

The accompanying Schedule of State Transportation Assistance Expended by the County of Cortland presents the activity of all financial assistance programs provided by the New York State Department of Transportation. These do not include any state transportation assistance for Cortland County Industrial Development Agency and Cortland County Tobacco Asset Securitization Corporation.

Note 2 **Basis of Accounting**

The accompanying Schedule of State Transportation Assistance Expended is presented using the accrual basis of accounting.

Note 3 **Matching Costs**

The costs associated with the federal and local shares of Marchiselli, Airport Improvement, or State Emergency Disaster Assistance are not included in the reported expenditures.

Note 4 **Indirect Costs**

There were no indirect costs charged to state transportation assistance programs for the year ended December 31, 2022.

Note 5 **Amounts Paid to Subrecipients**

There were no amounts paid to subrecipients related to the state transportation assistance programs for the year ended December 31, 2022.

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Attachment: REVISED DRAFT 4318 2022 State DOT (11569 : 2022 External Audit Report)

COUNTY OF CORTLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
STATE TRANSPORTATION ASSISTANCE EXPENDED
DECEMBER 31, 2022

Summary of Audit Results

Internal Control Over State Transportation Assistance Expended

• Material Weakness(es) Identified	None noted
• Significant Deficiency(ies) Identified Not Considered to be Material Weakness(es)	None noted
Type of Auditors' Report Issued on Compliance for Programs Tested	Unmodified
Summary of Audit Findings	None noted
Identification of State Transportation Assistance Programs Tested Consolidated Local Streets and Highway Improvement Program (CHIPS) Pave-NY	
Compliance Findings and Questioned Costs	None noted

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Attachment: REVISED DRAFT 4318 2022 State DOT (11569 : 2022 External Audit Report)

MANAGEMENT COMMENT LETTER

Andrea Herzog, Director of Finance and
Cortland County Board of Legislators
County of Cortland
Cortland, New York

In planning and performing our audit of the financial statements of the governmental activities, business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland (the County) as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we noted other matters that provide opportunities for strengthening internal controls and operating efficiency. This does not affect our report dated [Date] , 2023 on the financial statements of the County of Cortland.

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Attachment: REVISED DRAFT 4318 2022 Management Comment Letter (11569 : 2022 External Audit Report)

OTHER MATTERS

Recurring Finding

Purchase Orders

Finding:
During the current year, 2 of 6 cash disbursements examined had purchase orders which were completed after the purchase had been made and the invoice received. During the prior year, 2 of 10 cash disbursements examined had purchase orders which were completed after the purchase had been made and the invoice received.

Recommendation:
We recommend County management emphasize the need for completing purchase orders prior to a purchase and adopt consequences for not completing purchase orders.

NONCOMPLIANCE

Prior Year Finding Resolved

Expenditures in Excess of the Final Budget

Finding:
At December 31, 2021, the County had actual expenditures and encumbrances in excess of the modified budgetary amounts for employee benefits in the General Fund of $629,580.

Resolution:
There were no overexpended budget categories at December 31, 2022.

Impact of Future Standards of the Governmental Accounting Standards Board (GASB)

The County is in the process of assessing the future effects of each of the following:

- GASB has issued Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements," effective for the year ending December 31, 2023.

- GASB has issued Statement No. 96, "Subscription-Based Information Technology Arrangements," effective for the year ending December 31, 2023. GASB has issued Statement No. 99, "Omnibus 2022," effective for the year ending December 31, 2023.

- GASB has issued Statement No. 100, "Accounting Changes and Error Corrections," effective for the year ending December 31, 2024.

- GASB has issued Statement No. 101, "Compensated Absences," effective for the year ending December 31, 2024.

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Attachment: REVISED DRAFT 4318 2022 Management Comment Letter (11569 : 2022 External Audit Report)

County management will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

We would like to thank you and your staff for the cooperation and support given to us during the course of the audit. We appreciate the opportunity to be of service to you and look forward to our continued involvement.

This communication is intended solely for the information and use of the County Legislature and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

DRAFT

Attachment: REVISED DRAFT 4318 2022 Management Comment Letter (11569 : 2022 External Audit Report)

Attachment: REVISED DRAFT 4318 2022 Landfill Review Compliance Letter (11569 : 2022 External Audit Report)

Andrea H. Herzog, Director of Finance, and
Cortland County Board of Legislators
County of Cortland
Cortland, New York

We have reviewed the County of Cortland's (the County) compliance with the Financial Assurance Requirements for Local Government Owners/Operators of Municipal Solid Waste Landfills. As independent auditors for the County, we certify that the County satisfies the requirements of the "Local Government Financial Test" for those costs for which financial assurance is being demonstrated. Specific financial assurance compliance requirements we are required to communicate to you are summarized as follows:

1. "The Financial Component's Audited Financial Statements must be prepared in accordance with generally accepted accounting principles (U.S. GAAP) for Governments and include Governmental Accounting Standards Board (GASB) Statement No. 18 disclosures."

As stated in our Independent Auditors' Report for the year ended December 31, 2022, it is our opinion that "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discreetly presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America," as applied to governments. These principles include the accounting and disclosures for the estimated landfill costs required to be accounted for under GASB Statement No. 18. Note 13 of the audited financial statements contains the disclosures required under GASB Statement No. 18.

2. "The Financial Component is not eligible to use the Local Government Financial Test if it has operated a deficit equal to 5% or more of total annual revenue in each of the past two fiscal years."

We have reviewed the "Calculation of the Operating Deficit Limit," based on the County's audited basic financial statements for the years ended December 31, 2022 and 2021. Based on this calculation, the County has not operated at a deficit equal to 5% or more of total annual revenue in each of the past two fiscal years; thus, the County complied with this requirement.

3. "The Financial Component is not eligible to use the Local Government Financial Test if it has been given an Adverse Auditors' Report."

As stated above, our Independent Auditors' Report for the year ended December 31, 2022 rendered an unmodified opinion.

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Although not specifically addressed in this letter, we have also reviewed the remaining financial assurance requirements, as outlined by New York State Department of Environmental Conservation, and we have concluded the County satisfies those requirements.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2023

DRAFT

Attachment: REVISED DRAFT 4318 2022 Landfill Review Compliance Letter (11569 : 2022 External Audit Report)

EXPERIENCE CORTLAND

August 2023

Experience
CORTLAND
COUNTY CONVENTION & VISITORS BUREAU

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

Who We Are

The official tourism marketing agency for Cortland County serves to favorably impact the county's economy through tourism.

Tourists

Connect, engage and inspire the Cortland County tourism partners to be a welcoming destination for meetings, sporting events and special events, resulting in rich, cultural, and memorable experiences with a rewarding sense of place for visitors.

Locals

Travel and tourism enhance quality of life by providing jobs, bringing in tax dollars to improve services and infrastructure and attracting facilities like restaurants, shops, festivals and cultural and sporting venues.

We offer a wide range of platforms for tourists + locals, to see what's happening in Cortland County.

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

Visitors Guide

CVB's primary consumer fulfillment piece, published annually. It contains comprehensive information about Cortland County's travel destinations and attractions, as well as listings of restaurants, accommodations and other travel services.

Print Distribution

20,000 copies distributed throughout Cortland County and NYS in 2023.

Digital Guide

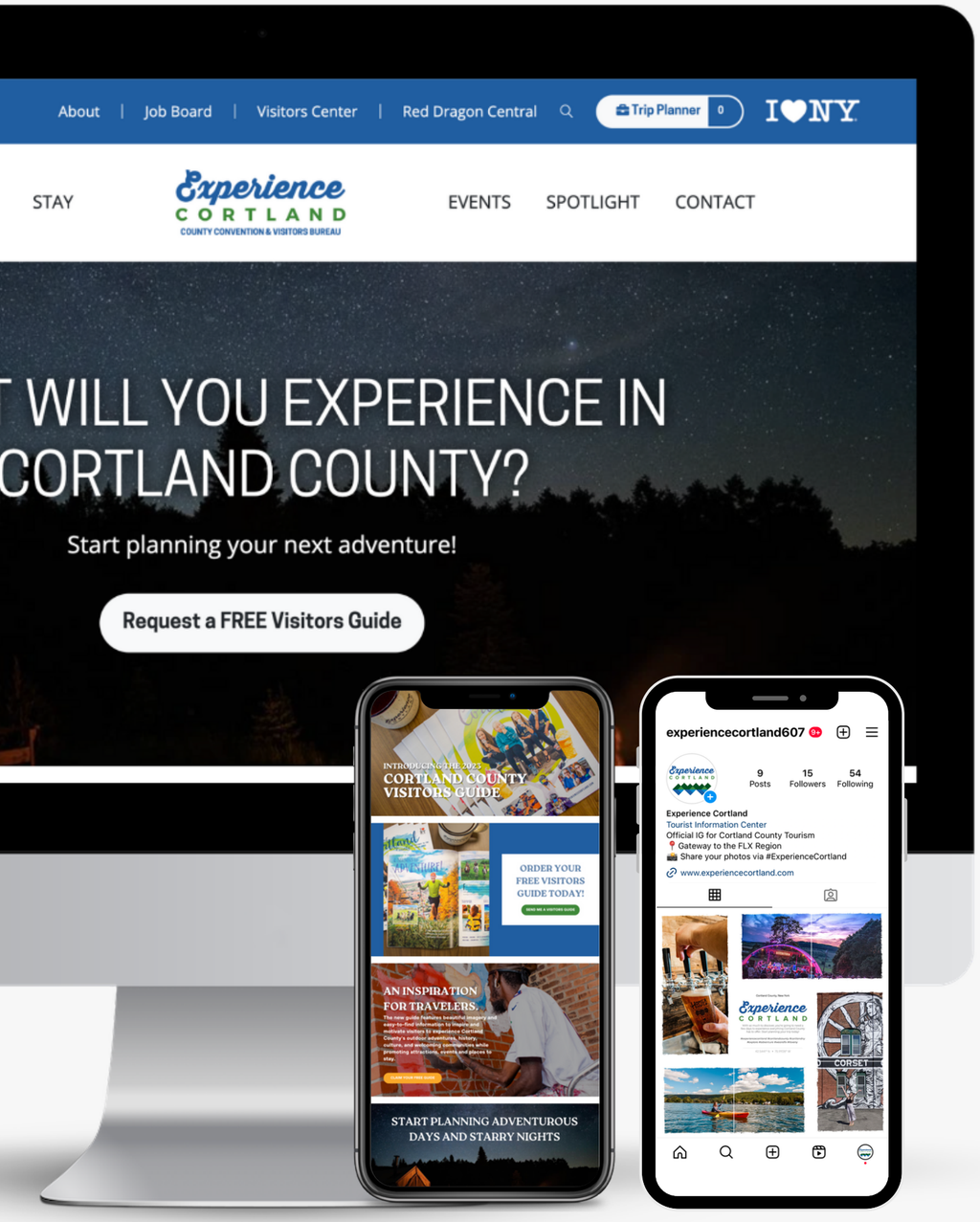
Interactive guide is available on ExperienceCortland.com.

Travel Shows & Events

Distributed at select regional and international consumer travel shows such as -

- Pittsburgh Travel Showcase
- Toronto Golf & Travel Show
- Spring Dream Destinations Travel Show
- New York State Fair

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)



Digital Platforms

ExperienceCortland.com

Designed to keep tourists, stakeholders, community leaders, local media and the general public informed on how the Bureau continues to promote the Cortland County area and attract visitors year after year.

63,746
Users
Up 22.6% from 2022

81,230
Sessions
Up 21.0% from 2022

141,929
Pageviews
Up 16.7% from 2022

Newsletter

The Bureau stays connected to our partners, locals and visitors via our e-newsletters.

4,253
Subscribed contacts

12,098
Total opens

51.1%
Average open rate
20.2% is the industry standard

Social Media

The CVB's social media marketing efforts have skyrocketed over the past few years.

5,000+
Followrs

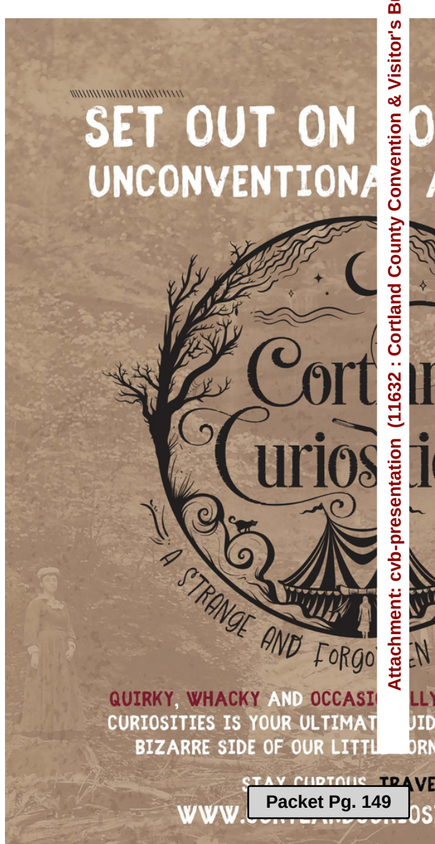
92,000+
Reach

5,500+
Engagement

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

Print + Digital Outreach

The CVB places ads in a variety of print + digital outlets including, but not limited to Finger Lakes Tourism Alliance, NYS Vacation Planner, CNY Summer Guide, Grassroots Program and local entertainment programs.



Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

Additional Programming

The CVB is a part of multiple Finger Lakes and Central New York programming. Below is a snapshot of some of the various marketing opportunities available to partners.

Brave Women FLX

Celebrating fierce women that once called the region home and encourages individuals to support women-owned businesses.

Winter PR Campaign

Identify winter audiences from more diverse communities and secure media coverage promoting winter travel.

Haunted History Trail

A New York State campaign promoting supernatural restaurants, museums, historic sites, cemeteries and more.

BrewCentral NY

Promoting brewers, distillers and vintners across the Central New York Region.

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

Cortland Curiosities

The ultimate guide to exploring the weird, magical and sometimes spooky past of Cortland County. The trail features county-wide themed driving paths and incorporates pre-planned routes with maps, addresses, descriptions and historical photographs. Tourists will hear stories about hauntings, scandals, murders and larger-than-life characters that cover all corners of Cortland County.

- Mobile-Friendly Website
- Rack Card Distribution
- Social Media
- Vendor Fairs + Travel Shows
- Video Series
- October Celebration

New York State Tourism Excellence Award: Tourism Marketing Campaigns, Projects & Programs

Communicator Award of Distinction for Consumer Marketing & Communications

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

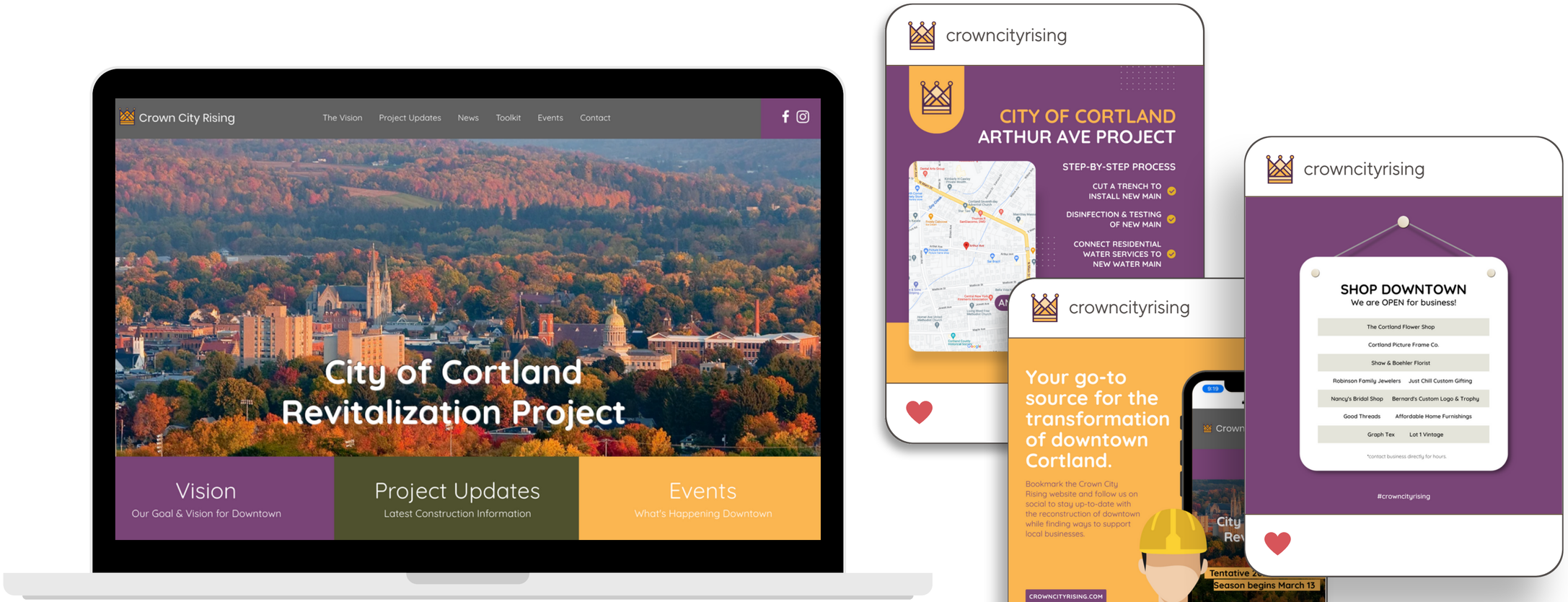
Visual Content Project

The CVB is working with a professional photographer/videographer to capture seasonal footage throughout Cortland County for future promotional use. Check out some of the content captured so far!

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

Crown City Rising

Experience Cortland in partnership with the City of Cortland and the Cortland County BDC, created and administers the Crown City Rising informational campaign to keep the public engaged in the reconstruction of downtown while supporting local businesses through the construction process.



Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

Image Credit: ?

EDA Tourism Grant

The CVB was selected to receive funding through the Economic Development Administration Tourism Partner Sub-Awards Grant Program. The agency was awarded **$250,000** which will be utilized to support the youth, amateur and recreational sports tourism market.

1 Build Marketing Asset Library

Collect photography + videography assets of facilities, events and recreational opportunities.

2 Digital Assets

Expand the *Experience Cortland* website to include sports and recreational information.

3 Beyond the Field Activities

Update current tools used to enhance the visitor experience including, the Experience Cortland app.

4 Promotional Material

Develop collateral that organizations, facilities and businesses can utilize to promote to sports tourism market.

5 Benchmarking

Establish measurement tools to assess the effectiveness of sports tourism.

5 Education

Participate in industry memberships to grow destination awareness, and attend industry conferences to encourage professional growth.

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

Tourism Marketing Grants

Provide support for external marketing efforts (outside of Cortland County) that will in turn, stimulate increased overnight stays, increased tourism business and increased visitor spending in Cortland County.

Cortland Regional Sports Council

Empire State Senior Games

Center for the Arts of Homer

Eileen Jewell

Cortland Repertory Theatre

Wizard of Oz

1890 House Museum

Paranormal Investigations

$171,110.34 left to spend in 2023

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

Experience
CORTLAND
COUNTY CONVENTION & VISITORS BUREAU

Thank you!

Questions?

Michelle Enright
michelle@experiencecortland.com
(607) 753-8463

Attachment: cvb-presentation (11632 : Cortland County Convention & Visitor's Bureau Update - Executive Director Michelle Enright)

TC3 2023-24 Approved Operating Budget

	A	B	C	D	E	F	G	H	I
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Forecast (as of Feb 2023)	**2023-24 Approved Budget**	Variances to PY Forecast Fav(UnFav)	% YOY Forecast Change Fav (Unfav)	Pro-portio of Expense
Revenues									
Core Student Tuition	$10,367,925	$8,752,646	$6,032,018	$7,140,226	$7,240,000	$8,503,591	$1,263,591	17.5%	24.4
Concurrent Student Tuition	$3,254,438	$3,447,477	$3,406,954	$3,409,068	$3,160,000	$3,222,850	$62,850	2.0%	9.2
Core Student Fee Revenue	$1,078,264	$1,007,038	$904,092	$947,269	$970,000	$1,012,926	$42,926	4.4%	2.9
NY State Aid	$9,906,511	$9,967,699	$9,753,019	$9,753,019	$9,753,019	$9,763,019	$10,000	0.1%	28.0
Sponsoring Contributions	$4,882,882	$4,882,883	$4,882,882	$4,882,882	$4,882,882	$4,882,882	$0	0.0%	14.0
Chargebacks	$4,686,054	$4,093,164	$5,399,713	$5,418,607	$5,500,000	$5,891,772	$391,772	7.1%	16.9
Other Revenues	$679,955	$639,726	$574,238	$582,390	$560,000	$582,390	$22,390	4.0%	1.7
Reoccurring Revenues	$34,856,028	$32,790,632	$30,952,917	$32,133,461	$32,065,901	$33,859,430	$1,793,529	5.6%	97.1
Draw of Fed Aid-HEERF Lost Rev	$0	$2,000,000	$2,120,459	$0	$100,000	$0	-$100,000	-100.0%	0.0
Approved Use of Fund Balance	$500,000	$0	$0	$600,000	$600,000	$0	-$600,000	-100.0%	0.0
Approved Use of Designated Reserves	$61,872	$0	$0	$932,518	$932,518	$1,003,562	$71,044	7.6%	2.9
One-Time Revenues	$561,872	$2,000,000	$2,120,459	$1,532,518	$1,632,518	$1,003,562	-$628,956	-38.5%	2.9
Operating Revenues	**$35,417,900**	**$34,790,632**	**$33,073,376**	**$33,665,979**	**$33,698,419**	**$34,862,992**	$1,164,573	3.5%	100.0
Expenses									
Wages	$16,711,882	$15,720,513	$15,308,198	$16,029,773	$15,900,000	$16,331,466	-$431,466	-2.7%	46.8
Equipment	$110,487	$102,944	$102,105	$50,000	$50,000	$130,000	-$80,000	-160.0%	0.4
Contractual	$4,591,148	$4,432,799	$4,400,247	$5,601,892	$5,200,000	$6,471,866	-$1,271,866	-24.5%	18.6
Tuition Scholarship Offsets	$3,254,438	$3,447,477	$3,478,120	$3,439,832	$3,190,764	$3,439,832	-$249,068	-7.8%	9.9
Fringes	$8,647,339	$7,540,328	$7,692,324	$8,544,482	$8,043,453	$8,489,828	-$446,375	-5.5%	24.4
Operating Expenditures	**$33,315,294**	**$31,244,061**	**$30,980,993**	**$33,665,979**	**$32,384,217**	**$34,862,992**	**-$2,478,775**	-7.7%	100.0
Gain/Shortfall	$2,102,605	$3,546,572	$2,092,383	$0	$1,314,202	$0			

Attachment: TC3 New 2023-24 Approved Budget (120-23 : Adopt 2022-2023 Tompkins Cortland

AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
Cortland County Courthouse
Main Exterior Stair Reconstruction
Cortland, NY

CONTRACT INFORMATION:
Contract For: General Construction

Date: January 19, 2023

CHANGE ORDER INFORMATION:
Change Order Number: 01

Date: July 20, 2023

OWNER: *(Name and address)*
Cortland County
60 Central Avenue
Cortland, NY 13045

ARCHITECT: *(Name and address)*
Bell & Spina Architects-Planners, P.C.
215 Wyoming Street
Syracuse, NY 13204

CONTRACTOR: *(Name and address)*
Raymond E. Kelley, Inc.
1383 State Route 96
Waterloo, NY 13165

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

1.01 Additional excavations and backfill	$12,706.68 Add
1.02 Infill 16 pockets with new brick and mortar.	$ 4,790.00 Add
1.03 Top landing stones sloped vs milled	$ 0.00 No change
1.04 Assist with exploratory work at existing limestone stair walls, facades and areaways	$ 5,160.00 Add
1.05 Assist with exploratory work at 111 Port Watson Street.	$ 1,980.00 Add

The original Contract Sum was	$	1,125,470.00
The net change by previously authorized Change Orders	$	0.00
The Contract Sum prior to this Change Order was	$	1,125,470.00
The Contract Sum will be increased by this Change Order in the amount of	$	24,636.68
The new Contract Sum including this Change Order will be	$	1,150,106.68

The Contract Time will be increased by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ARCHITECT	CONTRACTOR	OWNER
Bell & Spina Architects-Planners, P.C. *(Firm name)*	Raymond E. Kelley, Inc *(Firm name)*	Cortland County *(Firm name)*
SIGNATURE	SIGNATURE	SIGNATURE
Dennis C. Spina, Project Architect	Steve Sandroni, Vice President	Robert Corpora, County Administrator
PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
7/31/2023	7/25/2023	
DATE	DATE	DATE

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User Notes:

- Attachment: Change Order - Courthouse - Granite (130-23 : Authorize Change Order for Investigative Work and Repairs at Cortland County

PROPOSAL

RAYMOND E. KELLEY, INC.
1383 State Route 96
Waterloo, New York 13165
Telephone 315-568-0982
Fax 315-568-0983

PROPOSALS SUBMITTED TO	PHONE	FAX / EMAIL	DATE
Bell & Spina Architects	315-488-0377		6-21 23

STREET	JOB NAME	
215 Wyoming St.	Cortland County Courthouse Stairs	
CITY, STATE & ZIP CODE	**JOB LOCATION**	**JOB PHONE**
Syracuse, N.Y. 13204	Cortland, N.Y.	
Architect:Bell & Spina		**DATE OF PLANS**

We hereby submit specifications and estimates for:

ASSIST BELL & SPINA ARCHITECTS TO PERFORM EXPLORATORY WORK AT EXISTING LIMESTONE STAIR WALLS, FACADES AND AT AREAWAYS

Raymond E. Kelley, Inc. will provide 2 men for 2 – 8 hour days including all tools and equipment, including a 5000# forklift to remove, reset, patch existing limestone to assist Bell & Spina for review of existing back up conditions and causes for deterioration.

THERE ARE NO SALES TAXES INCLUDED

Five Thousand One Hundred Sixty and 00/100--------- DOLLARS **$ 5160**

Payment to be made as follows:		ADDENDUMS NOTED:
	Tax Status x☐Exempt ☐Capital Improvement ☐ Repair NO SALES TAX INCLUDED. SALES TAX TO BE LISTED AS A SEPARATE ITEM ON ALL INVOICES	

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Worker's Compensation Insurance.

Authorized Signature **Tom Boise Project Manager**

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Signature _____ Date of Acceptance _____

Attachment: Change Order - Courthouse - Granite (130-23 : Authorize Change Order for Investigative Work and Repairs at Cortland County

AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
Cortland County Courthouse
Main Exterior Stair Reconstruction
Cortland, NY

CONTRACT INFORMATION:
Contract For: General Construction

Date: January 19, 2023

CHANGE ORDER INFORMATION:
Change Order Number: 01

Date: July 20, 2023

OWNER: *(Name and address)*
Cortland County
60 Central Avenue
Cortland, NY 13045

ARCHITECT: *(Name and address)*
Bell & Spina Architects-Planners, P.C.
215 Wyoming Street
Syracuse, NY 13204

CONTRACTOR: *(Name and address)*
Raymond E. Kelley, Inc.
1383 State Route 96
Waterloo, NY 13165

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

1.01 Additional excavations and backfill	$12,706.68 Add
1.02 Infill 16 pockets with new brick and mortar.	$ 4,790.00 Add
1.03 Top landing stones sloped vs milled	$ 0.00 No change
1.04 Assist with exploratory work at existing limestone stair walls, facades and areaways	$ 5,160.00 Add
1.05 Assist with exploratory work at 111 Port Watson Street.	$ 1,980.00 Add

The original Contract Sum was	$	1,125,470.00
The net change by previously authorized Change Orders	$	0.00
The Contract Sum prior to this Change Order was	$	1,125,470.00
The Contract Sum will be increased by this Change Order in the amount of	$	24,636.68
The new Contract Sum including this Change Order will be	$	1,150,106.68

The Contract Time will be increased by Zero (0) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ARCHITECT	CONTRACTOR	OWNER
Bell & Spina Architects-Planners, P.C.	Raymond E. Kelley, Inc	Cortland County
(Firm name)	*(Firm name)*	*(Firm name)*
SIGNATURE	SIGNATURE	SIGNATURE
Dennis C. Spina, Project Architect	Steve Sandroni, Vice President	Robert Corpora, County Administrator
PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
7/31/2023	7/25/2023	
DATE	DATE	DATE

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User Notes:

- Attachment: Change Order - Courthouse - elevation (129-23 : Authorize Change Order for Cortland County Courthouse Project - Elevation)

RAYMOND E. KELLEY, INC.
1383 State Route 96
Waterloo, New York 13165
Telephone 315-568-0982
Fax 315-568-0983

PROPOSALS SUBMITTED TO	PHONE	FAX / EMAIL	DATE
Bell & Spina Architects	315-488-0377		6-19-23

STREET	JOB NAME	
215 Wyoming St.	Cortland County Courthouse Stairs	
CITY, STATE & ZIP CODE	**JOB LOCATION**	**JOB PHONE**
Syracuse, N.Y. 13204	Cortland, N.Y.	
Architect: Bell & Spina		**DATE OF PLANS**

We hereby submit specifications and estimates for:

ADDITIONAL EXCAVATIONS AND BACKFILL

Bottom of existing footings is 7' in lieu of 5' 5 1/2" as shown on the drawings
J K Tobin proposal for additional excavation - $ 4017.00
J K Tobin proposal for additional Backfill - $ 7031.73

Sub-Total - $ 11,048.73
R E Kelley 15% mark-Up - $ 1657.95

Total - $ 12,706.68

THERE ARE NO SALES TAXES INCLUDED

Twelve Thousand Seven Hundred Six and 68/100----- DOLLARS $ 12,706.68

Payment to be made as follows:		ADDENDUMS NOTED:
	Tax Status x☐Exempt ☐Capital Improvement ☐ Repair NO SALES TAX INCLUDED. SALES TAX TO BE LISTED AS A SEPARATE ITEM ON ALL INVOICES	

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Worker's Compensation Insurance.

Authorized Signature Tom Boise Project Manager

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Signature Charles C. Griffin Date of Acceptance 6/21/23

Attachment: Change Order - Courthouse - elevation (129-23 : Authorize Change Order for Cortland County Courthouse Project - Elevation)

PROPOSAL

RAYMOND E. KELLEY, INC.
1383 State Route 96
Waterloo, New York 13165
Telephone 315-568-0982
Fax 315-568-0983

PROPOSALS SUBMITTED TO	PHONE	FAX / EMAIL	DATE
Bell & Spina Architects	315-488-0377		6-21-23

STREET	JOB NAME	
215 Wyoming St.	Cortland County Courthouse Stairs	
CITY, STATE & ZIP CODE	**JOB LOCATION**	**JOB PHONE**
Syracuse, N.Y. 13204	Cortland, N.Y.	
Architect: Bell & Spina		**DATE OF PLANS**

We hereby submit specifications and estimates for:

EXISTING BRICK WALL POCKET VOIDS

Infill 16 - +/- 1' x 1' pockets with new brick and mortar. Proposal based on not toothing in the brick.

Labor - $ 4500
Materials - $ 290

Total - $ 4790

THERE ARE NO SALES TAXES INCLUDED

Four Thousand Seven Hundred Ninety and 00/100---- DOLLARS $ 4790

Payment to be made as follows:

Tax Status x☐Exempt ☐Capital Improvement ☐
Repair NO SALES TAX INCLUDED. SALES TAX TO BE LISTED AS A SEPARATE ITEM ON ALL INVOICES

ADDENDUMS NOTED:

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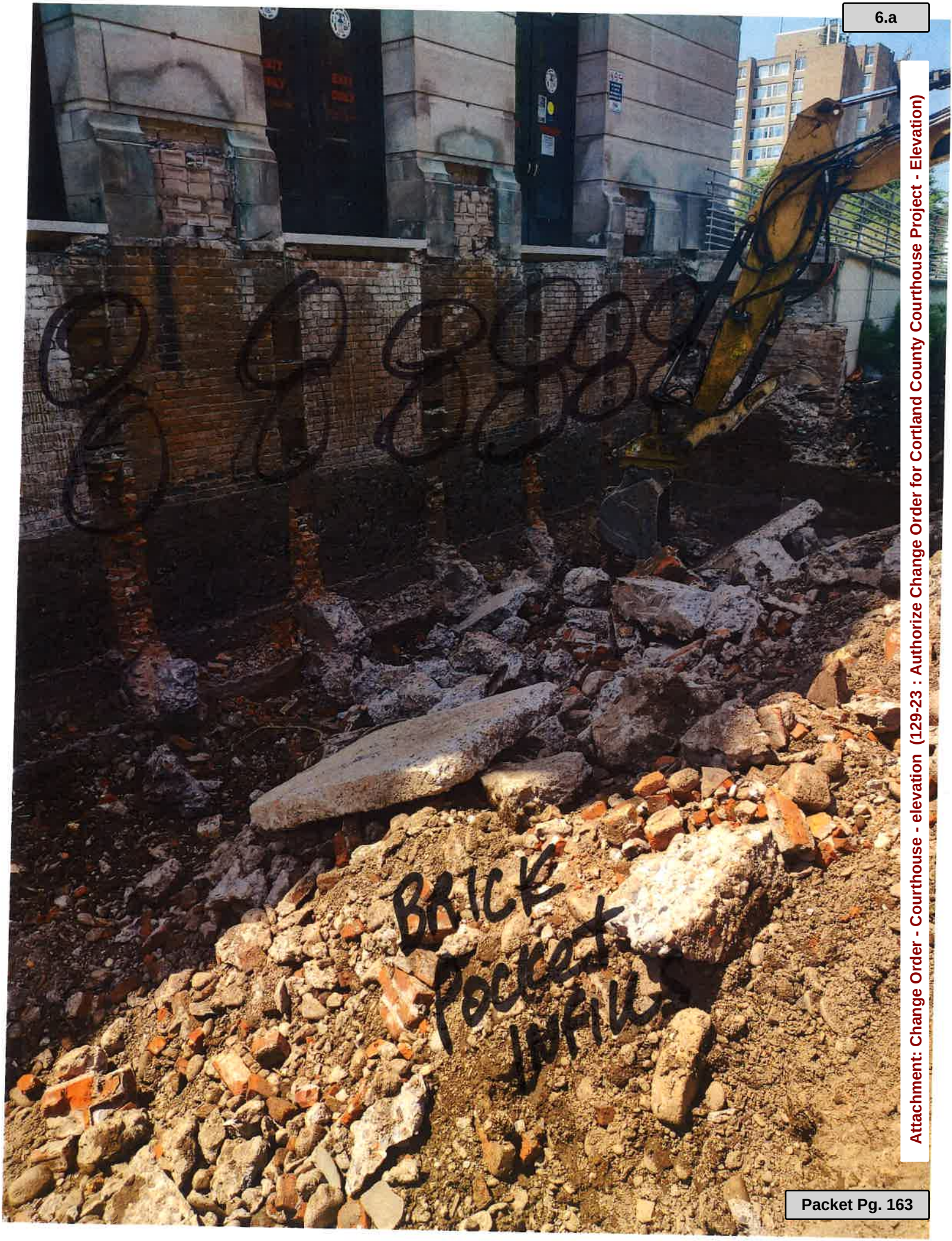
Authorized Signature Tom Boise Project Manager

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Signature _____ Date of Acceptance _____

Attachment: Change Order - Courthouse - elevation (129-23 : Authorize Change Order for Cortland County Courthouse Project - Elevation)


BRICK
Pocket
WALL

AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
Cortland County Courthouse
Main Exterior Stair Reconstruction
Cortland, NY

CONTRACT INFORMATION:
Contract For: General Construction

Date: January 19, 2023

CHANGE ORDER INFORMATION:
Change Order Number: 01

Date: July 20, 2023

OWNER: *(Name and address)*
Cortland County
60 Central Avenue
Cortland, NY 13045

ARCHITECT: *(Name and address)*
Bell & Spina Architects-Planners, P.C.
215 Wyoming Street
Syracuse, NY 13204

CONTRACTOR: *(Name and address)*
Raymond E. Kelley, Inc.
1383 State Route 96
Waterloo, NY 13165

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

1.01 Additional excavations and backfill	$12,706.68 Add
1.02 Infill 16 pockets with new brick and mortar.	$ 4,790.00 Add
1.03 Top landing stones sloped vs milled	$ 0.00 No change
1.04 Assist with exploratory work at existing limestone stair walls, facades and areaways	$ 5,160.00 Add
1.05 Assist with exploratory work at 111 Port Watson Street.	$ 1,980.00 Add

The original Contract Sum was	$	1,125,470.00
The net change by previously authorized Change Orders	$	0.00
The Contract Sum prior to this Change Order was	$	1,125,470.00
The Contract Sum will be increased by this Change Order in the amount of	$	24,636.68
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NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ARCHITECT	CONTRACTOR	OWNER
Bell & Spina Architects-Planners, P.C.	Raymond E. Kelley, Inc	Cortland County
(Firm name)	*(Firm name)*	*(Firm name)*
SIGNATURE	SIGNATURE	SIGNATURE
Dennis C. Spina, Project Architect	Steve Sandroni, Vice President	Robert Corpora, County Administrator
PRINTED NAME AND TITLE	PRINTED NAME AND TITLE	PRINTED NAME AND TITLE
7/31/2023	7/25/2023	
DATE	DATE	DATE

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User Notes:

Attachment: Change Order - 111 Port Watson (128-23 : Authorize Change Order for 111 Port Watson Street Project)

PROPOSAL

RAYMOND E. KELLEY, INC.
1383 State Route 96
Waterloo, New York 13165
Telephone 315-568-0982
Fax 315-568-0983

PROPOSALS SUBMITTED TO	PHONE	FAX / EMAIL	DATE
Bell & Spina Architects	315-488-0377		6-8-23

STREET	JOB NAME	
215 Wyoming St.	Cortland County Titchner Building Renovation	
CITY, STATE & ZIP CODE	**JOB LOCATION**	**JOB PHONE**
Syracuse, N.Y. 13204	Cortland, N.Y.	
Architect: Bell & Spina		**DATE OF PLANS**

We hereby submit specifications and estimates for:

Masonry Wall Exploratory Work

Raymond E. Kelley, Inc. will provide one man for one 8 hour day with a 40' aerial lift and all tools and equipment to remove brick in 3 locations to assist Bell & Spina Architects to review existing conditions including wall ties and masonry back up. Upon completion, exploratory holes will be covered with plywood, painted to closely match the brick color

THERE ARE NO SALES TAXES INCLUDED

One Thousand Nine Hundred Eighty and 00/100------- DOLLARS **$ 1980**

Payment to be made as follows:		ADDENDUMS NOTED:
	Tax Status x☐Exempt ☐Capital Improvement ☐ Repair NO SALES TAX INCLUDED. SALES TAX TO BE LISTED AS A SEPARATE ITEM ON ALL INVOICES	

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Worker's Compensation Insurance.

Authorized Signature Tom Boise Project Manager

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Signature _____ Date of Acceptance _____

Attachment: Change Order - 111 Port Watson (128-23 : Authorize Change Order for 111 Port Watson Street Project)

"SOUTH ELEVATION"
111 PORT WATSON STREET
CORTLAND NY
(6/8/2023)

Attachment: Change Order - 111 Port Watson (128-23 : Authorize Change Order for 111 Port Watson

the council
Alcohol & Drug Council of Tompkins County

BOARD OF DIRECTORS

President
Michelle Flinn

Vice President
Stephen Kimball

Treasurer
Alex Remizowski

Secretary
Allison Graffin

Dorothy Donnelly
Branka Gligoric
Bernice Miller
Amy Santobianco
Michelle Shippos

INTERIM EXECUTIVE DIRECTOR
Stacy Cangelosi

United Way of Tompkins County Funded Partner

TOMPKINS CHAMBER

July 5, 2023

Chairperson Legislator Sandy Price
Health and Human Services Committee, Cortland County
60 Central Avenue, Room 306
Cortland, NY 13045

Dear Chairperson Price,

Based on our discussions, and your tour of our new facility, you are aware of the considerable efforts of Alcohol and Drug Council of Tompkins County's leadership to develop a much-needed regional Open Access Detox & Stabilization Center that will serve the people of Tompkins, Cortland and surrounding counties with a combination of vital healthcare services that currently does not exist here. This center will close the gap in the continuum of care, essential to offering members of our communities with substance use disorders the best possible hope for harm reduction, treatment and recovery. Driven by COVID, we have seen the rate of substance abuse increase, making this facility an especially valuable and timely resource. By reducing the incidence of drug-related incarceration and unnecessary emergency hospital stays, it will also serve your community in a much broader, very significant economic sense. We deeply appreciate Cortland County leadership's extensive engagement in and support of this project. We look forward to collaborating with you to serve the people of Cortland County.

The Council has itself secured more than $14 million in capital and non-capital funding through the NYS Department of Health (DOH), the NYS Office of Addiction Services and Supports (OASAS), Care Compass Network, and Tompkins County to directly support this very significant project. This funding represents the vast majority of the investment required to develop this important regional resource.

While our existing grant funding has supported the purchase and renovations of the facility, additional financial resources are required to close the gaps in start-up and operational funding. Therefore, we are requesting at this time a Cortland County investment of $100,000, detailed as follows:

- Bed bug tent - $200
- Locking narcotics cabinet for Treatment Support room - $600
- Start-up medical supplies - $2,500
- Client program supplies - $4,000
- Storage Shed - $7,500
- General operating support - $25,000
- Funding for a Credentialed Alcoholism and Substance Abuse Counselor (includes salary + fringe benefits) - $60,200

Attachment: Cortland County Opioid Settlement Fund Request 2023 - ADC (002) (11613 : Authorize Agreement and Allocation of Opioid

We are happy to share specific related budget information and discuss this request with you in further detail at any time.

It is our hope that together, through our combined efforts and investment, Tompkins and Cortland counties will become leaders in New York State for the diverse, compassionate, accessible, and cost-effective healthcare options we make available to all of our people.

Sincerely,

Stacy Cangelosi
Interim Executive Director

CC: Kevin Fitch – Chairman, Cortland County Legislature
Sharon MacDougall – Cortland County Director of Community Services

Attachment: Cortland County Opioid Settlement Fund Request 2023 - ADC (002) (11613 : Authorize Agreement and Allocation of Opioid

Attachment: Virgil NY Lease (146-23 : Authorize Rental Agreement with NYSEG - Department of

LEASE

THIS LEASE AGREEMENT made as of the 25 day of August, 2006 by and between **CORTLAND COUNTY**, a municipal corporation organized and existing under the laws of the State of New York, with its principal offices located at 60 Central Avenue, Cortland, New York 13045 (hereinafter referred to as the "County") and New York State Electric & Gas Corp., doing business as NYSEG, with its principal offices located at 18 Link Drive, Binghamton, NY, (hereinafter referred to as "Tenant")

W I T N E S S E T H:

WHEREAS, the County is the owner of certain property located on Tower Road in the Town of Virgil known as the Virgil Communications Tower Site (the "Tower Site"), and

WHEREAS, the County has the right to lease space in the building (the "Building") and on its tower (the "Tower") to other public and private agencies or holders of valid Federal Communications Commission (FCC) licenses, and

WHEREAS, the Tenant represents that it is the holder of valid licenses, permits, certificates, and approvals from the FCC, the New York Public Service Commission (PSC), and all other governmental agencies having jurisdiction, to transmit and receive communications within and without Cortland County.

NOW, THEREFORE, the parties hereto agree as follows:

- The County hereby leases to Tenant, for the purpose of allowing and permitting Tenant to erect, install, operate, inspect, repair, maintain and remove communications transmission and reception equipment and facilities as authorized by Tenant's FCC license, PSC Certificate of Public Convenience and Necessity, the following: (a) a portion of the Building for the installation of transmission equipment as shown on Exhibit B hereto and (b) space on the Tower of sufficient size for installation of Tenant's antennas as shown on Exhibit C hereto.

  The Tenant's securing of any and all permits and approvals from governmental agencies having jurisdiction. The Tenant shall be solely responsible for obtaining all such governmental permits and approvals, and the County agrees to cooperate with Tenants in securing the same.

- The County also grants to Tenant the non-exclusive right, in common with other leases, to: (a) utilize existing roads, paths or right-of-ways on said property for ingress and egress to the Building and Tower; and (b) use the County's existing power line structures to install and maintain power lines, telephone lines, cables and wires to said building and/or tower; all provided that (1) Tenant obtains permission to install and maintain such lines, cables and wires from any other person or entity having authority thereof, if any, and (2) the same do not interfere with or otherwise adversely affect the County's radio facilities and systems, and/or those of other users of the Building and Tower, that existed on the Property prior to

Attachment: Virgil NY Lease (146-23 : Authorize Rental Agreement with NYSEG - Department of

Tenant's use of the Property and are consented to by the County's Director of Fire and Emergency Services.

- The term of this Lease Agreement shall be for an initial term of two (2) years commencing October 1, 2006 to September 30, 2008, and three successive five (5) year options to renew. Upon expiration of this Lease Agreement, and unless this agreement is renewed or extended by mutual agreement of the parties, (a) all improvements made by Tenant to the premises or to the Tower, and power line structures shall become the property of the County, and (b) the premises shall be returned to the County in the same condition as they were in at the commencement of this Lease Agreement, reasonable wear and tear excepted, provided, however, Tenant's antennas, cables and other equipment, are hereafter collectively referred to as "Tenant's Installations", will remain, at all times, Tenant's property, whether or not Tenant's Installations would be deemed to be fixtures under local law, and upon termination of this Lease Agreement, Tenant shall remove the same.

- The Tenant agrees to pay to the County the monthly rental fee during each such two year term the amount of $1,400 per month, the same to be paid in advance on or before the 1st day of each month of the term of this Lease Agreement, with the first such payment being made upon execution hereof.

- The Tenant agrees to procure and maintain in force during the term of this Lease Agreement, at its expense, liability insurance in an amount of at least $1,000,000.00 per occurrence, naming the County of Cortland as an additional insured, insuring against injury to persons or property, and death, arising out of or in connection with this Lease, as well as fire and multi-peril insurance coverage on its equipment and property.

- Tenant shall defend, indemnify and hold harmless the County from and against any and all liability, suits, causes of action, and claims, including but not limited to those for bodily injury, property damage, death, and reasonable attorney's fees, arising out of or in connection with Tenant's negligence and/or its' performance or failure to perform this Lease Agreement.

- The Lease Agreement may be canceled by either party upon six (6) months prior written notice as follows:

  (a) By either party upon a default of any covenant or term hereof by the other which is not cured within sixty (60) days of receipt of written notice of default (without, however, any limitation of any other rights of the parties pursuant to any other provisions of this Lease Agreement).

  (b) If the approval of any agency, board, court, or other governmental authority necessary for the use or occupancy of the Tower Site, or the construction or operation of Tenant's Installation or the driveway cannot be obtained, or is revoked, or if Tenant determines the cost of obtaining such approvals is prohibitive.

  (c) If Tenant determines that the Tower Site is not appropriate for locating Tenant's Installation for environmental or technological reasons, including, but not limited to, signal interference.

Attachment: Virgil NY Lease (146-23 : Authorize Rental Agreement with NYSEG - Department of

(d) By Tenant of the Tower Site, or Tenant's Installation thereon, are destroyed or damaged beyond reasonable repair due to causes beyond control of the Tenant.

- Tenant agrees that the erection, installation, operation, inspection, repair, maintenance and removal of Tenant's Installation, its use of existing roads, paths or right-of-ways on said property for ingress to the Building and Tower, its use of the County's existing power line structures to install and maintain power lines, telephone lines, cables and wires to said Building and/or Tower, and its use of the 24 channels of the County's existing microwave relay will not interfere with or otherwise affect the County's, any other Lessee's existing on the Tower Site prior to the Tenant's use of the Tower Site, and/or the County's radio facilities, systems or/or licenses.

  In the event that the Tenant desires to relocate utility poles, wires or cables owned by the County, the Tenant shall obtain the County's written consent therefor prior to the filing of any applicable applications for governmental permits. The County's consent shall not be unreasonably delayed or withheld. All costs and expenses related to such relocation shall be paid solely by the Tenant.

- The Tenant shall promptly advise the County of all damages to property of the County or of others, or of injuries incurred by persons other tan employees of the Tenant, in any manner relating, either directly or indirectly, to the performance of this Lease Agreement.

- Disputes involving this Lease Agreement, including the breach or alleged thereof, may not be submitted to binding arbitration, but must, instead, be heard in a court of competent jurisdiction within the State of New York.

- The Tenant shall not have the right, without the County's prior written consent, to mortgage, assign and/or pledge this Lease Agreement; and specifically the Tenant shall not have the absolute and unconditional right to grant to any person or entity a security interest in some or all of the Tenant's furniture, fixtures or equipment to be utilized in connection with this Lease Agreement and located at the Tower Site, except for the purpose of financing its equipment or the operation of its business, and to record against the Tenant's interest in the Tower Site any instrument or documents as may therefore be required. Each such assignment, mortgage and/or pledge shall be expressly subject to the provisions of this Lease Agreement. The County agrees to execute, upon Tenant's request, such instruments and documents as may be reasonably necessary for Tenant to consummate the financing contemplated by this paragraph.

- Except as provided in the Section above, this Lease Agreement shall not be subcontracted, transferred, conveyed, sublet or otherwise disposed of in whole or in part, by Tenant, without prior written consent of the County, which consent shall not be unreasonably withheld or delayed.

- Whenever the term "Tenant" is used in this agreement, such term shall include and apply to all employees, officers, directors, partners and agents, if any, of Tenant.

Attachment: Virgil NY Lease (146-23 : Authorize Rental Agreement with NYSEG - Department of

- This Lease Agreement may not be amended, modified or renewed except by written agreement signed by the Tenant and the County.

- This Lease Agreement is the entire agreement between the parties, and the same shall be construed in accordance with the laws of the State of New York.

- This Lease Agreement may be executed in one or more counterparts, each of which shall be deemed an original.

- No failure or delay on the part of a party to exercise any right, power or remedy under this Lease Agreement shall operate as a waiver thereof, nor shall any single or partial exercise of any right under this Lease Agreement preclude any other or further exercise thereof or the exercise of any other right.

- All notices required by the terms of this Lease Agreement shall be given by (i) facsimile, (ii) personal delivery, or (iii) mailing such notices by certified or registered mail, return receipt requested, to the addresses and fax numbers of the parties as stated below:

Or to such other address or fax number as may be designated in writing, notice of which change shall be given in the same manner. Notices sent as provided herein shall be effective upon receipt.

IN WITNESS WHEREOF, the Tenant and the County have hereunto set their hands and seals the day and year first above written.

COUNTY OF CORTLAND

BY: Marilyn E Brown

APPROVED AS TO FORM
COUNTY ATTORNEY

NEW YORK STATE ELECTRIC & GAS CORPORATION

BY: Michael H Coursey CEO

Attachment: Virgil NY Lease (146-23 : Authorize Rental Agreement with NYSEG - Department of

STATE OF NEW YORK)
) ss:
COUNTY OF ~~BROOME~~ Cortland)

On the 25th day of August in the year 2006, before me, the undersigned, a Notary Public in and for said State, personally appeared Marilyn E Brown, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity (ies), and that by his/her/their signature(s) on the instrument, the individual(s) or the person* upon behalf of which the individual(s) acted, executed the instrument.

Katrina J. Spicer
Notary Public, State of New York
No. 01SP6122368
Qualified in Cortland County
Commission Expires February 7, 2009

Katrina J Spicer
Notary Public

"For the purposes of this section, the term "person" means any corporation, joint stock company, estate, general partnership (including any registered limited liability partnership or foreign limited liability partnership), limited liability company (including a professional service limited liability company), foreign limited liability company (including a foreign professional service limited liability company), joint venture, limited partnership, natural person, attorney in fact, real estate investment trust, business trust or other trust custodian, nominee or any other individual or entity in its own or any representative capacity."

STATE OF NEW YORK)
) ss:
COUNTY OF BROOME)

On the 30th day of June in the year 2006, before me, the undersigned, a Notary Public in and for said State, personally appeared Michael H. Conroy, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity (ies), and that by his/her/their signature(s) on the instrument, the individual(s) or the person* upon behalf of which the individual(s) acted, executed the instrument.

Debra Marcello
Notary Public, State of New York
Broome County 01MA4648493
Commission Expires 5/31/07

Debra Marcello
Notary Public

* "For the purposes of this section, the term "person" means any corporation, joint stock company, estate, general partnership (including any registered limited liability partnership or foreign limited liability partnership), limited liability company (including a professional service limited liability company), foreign limited liability company (including a foreign professional service limited liability company), joint venture, limited partnership, natural person, attorney in fact, real estate investment trust, business trust or other trust custodian, nominee or any other individual or entity in its own or any representative capacity."

Please keep this Tracking Sheet with the contract at all times.

Standard Contract Tracking Sheet

No. c 292-13

Res. No. _____

Contract submitted by: Fire Emer.

Date submitted: 9/12/13

Contract with/for: Addendum to lease - NYSEG Virgil Tower

Contract entered on log on: 9/12/13

1 – Resolution and contract given to County Attorney on: 9/12/13

b. Assigned to Assistant County Attorney: _____ on _____

2 - Approved ☒ Yes on 9/23/13

☐ No see comments below

3 – Given to Chairman for signature on: _____

4- Returned to department on: _____

Comments: _____

Please be sure to file one fully-executed original contract, Resolution, insurance certificate, and this blue sheet with the County Attorney's office .

County Attorney Office:

Ins . Cert. Expiration _____

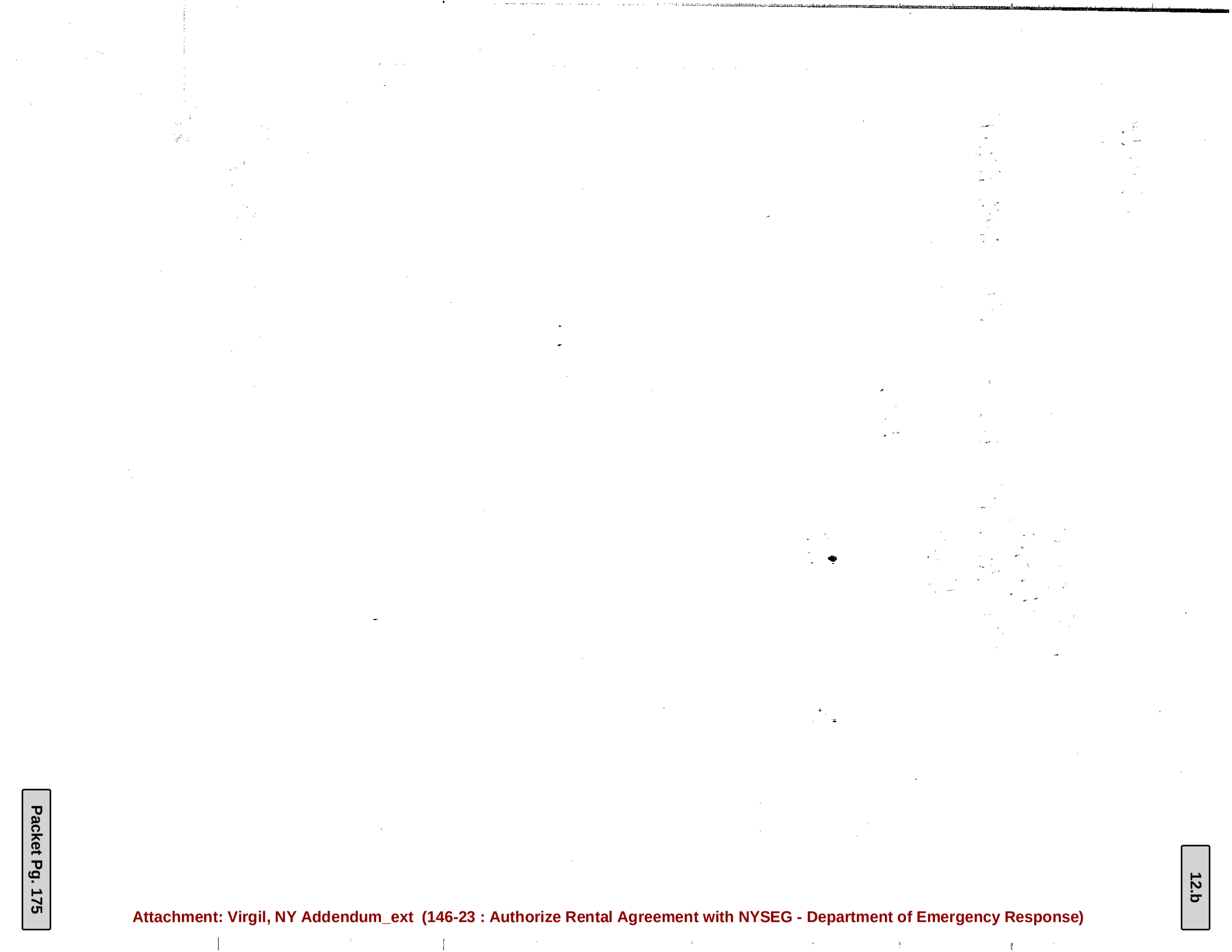
Contract Term _____ **to** _____

Filed with County Attorney _____

Entered to FORTIS _____

Scanned 10/16/13

Attachment: Virgil, NY Addendum_ext (146-23 : Authorize Rental Agreement with NYSEG - Department of Emergency Response)



Attachment: Virgil, NY Addendum_ext (146-23 : Authorize Rental Agreement with NYSEG - Department of Emergency Response)

NYSEG

ADDENDUM TO LEASE AT PAGE GREEN ALT - CORTLAND NY

LESSEE: New York State Electric and Gas Corporation - LF 43-2035

When signed and witnessed by both parties, this addendum will be considered a legal and binding addition to the existing lease and will amend that lease in the following instances:

1. Extension on existing lease from 10/01/2006 to 09/30/2013

   Renewal Period: From 10/01/2013 to 09/30/2018
   Rate Per Month: $2000.00

2. Additional Five Year Renewal Period: From 10/01/2018 to 09/30/2023
   Rate Per Month: $2040.00

3. Rentals will be payable monthly

NYSEG
LESSEE

By: _____
Manager of Real Estate

WITNESS:
_____

Cortland County
LESSOR

By: _____

WITNESS:
_____

Lessee's Address:
NYSEG
Attn: Real Estate
1387 Dryden Road
Ithaca, NY 14850

Lessor's Address:
Cortland County
Attn: Edward R. Purser
60 Central Avenue
Cortland, NY 13045

Dated: 9/30/13

Lease Cortland County to NYSEG
LF43-2035

APPROVED AS TO FORM
EM
COUNTY ATTORNEY

MOTOROLA SOLUTIONS

Proposal

Cortland County, New York

Geo-Redundant Prime

June 6, 2023

The design, technical, and price information furnished with this proposal is proprietary information of Motorola Solutions, Inc. (Motorola). Such information is submitted with the restriction that it is to be used only for the evaluation of the proposal, and is not to be disclosed publicly or in any manner to anyone other than those required to evaluate the proposal, without the express written permission of Motorola Solutions, Inc.

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Attachment: Cortland County Geo-Redundant Prime Proposal (148-23 : Authorize Agreement with Motorola - Geo Redundant Prime Radio Sites

MOTOROLA SOLUTIONS

Motorola Solutions, Inc.
123 Tice Boulevard, Suite 202
Woodcliff Lake, NJ 07677

Telephone: +1 201.949.5500
Fax: +1 201.949.5799

June 6, 2023

Scott Roman, Director
Cortland County Emergency Response & Communications
54 Greenbush Street, Suite 201
Cortland, New York 1045

Subject: Proposal for Geo-Redundant Prime Site

Dear Director Roman:

Motorola Solutions, Inc. ("Motorola") is pleased to present the County of Cortland ("the County") with this firm proposal for a Geo-Redundant Prime Site. The development of this proposal provided us an opportunity to evaluate our current mutual business and further explore the means by which we can fulfill the County's system redundancy needs.

The information in this proposal is provided to assist in you in moving the Geo Prime Site project forward. We have provided a solution in our proposal taking into consideration the County's requirements coordinated with detailed information and pricing.

As the industry's premier supplier of radio and integrated solutions, Motorola possesses many unique capabilities. These capabilities allow us to offer our customers effective solutions to their complex operational issues. Our primary goal is to provide the County with a solution that improves the safety level of your employees and citizens. Simultaneously, we are committed to contributing to the County's increased productivity and organizational profitability, while always ensuring customer satisfaction.

Pricing for equipment and services in this proposal is consistent with New York State OGS #PT68722 Equipment and Services contract pricing. This proposal shall remain valid for a period of 120 days from the date of this cover letter. Cortland County may accept the proposal by delivering a signed purchase order to Motorola Solutions, Inc.

Questions or inquiries may be addressed to Rick Angelillo at 201-390-6814. We look forward to your positive review of our proposal, to subsequent discussions, and to helping the County achieve its communications goals and objectives.

Sincerely,

MOTOROLA SOLUTIONS, INC.

Roy Kirchner
MSSSI Vice President Territory 2

Attachment: Cortland County Geo-Redundant Prime Proposal (148-23 : Authorize Agreement with Motorola - Geo Redundant Prime Radio Sites

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Contractual Documentation ..... Error! Bookmark not defined.

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Section 1

System Description

1.1 Overview

Motorola Solutions, Inc. (Motorola Solutions) is submitting this Firm Proposal to Cortland County, NY (the County) in response to their request to provide an addition of a geographically redundant Simulcast Prime site to the existing FDMA trunked RF system. The new backup dispatch site called West Court will host the new Geo-Redundant prime site location. The proposed solution requires having an upgrade of the existing MPLS network to the latest Nokia SAR devices (quoted separately). Motorola Solutions' proposal includes the virtual Geo-Redundant prime site solution, which replaces the existing Cortlandville prime site equipment for the FDMA trunking system.

Currently, Cortland is operating with an 8-Site, 7-channel FDMA Trunking simulcast system at ASTRO release 2021. The simulcast components will be implemented at this release. This system description outlines the hardware and services that have been included as part of this proposal.

1.2 Geo-Redundant Virtual Prime Site Add-on

In order to provide the County, the latest the solution available, Motorola Solutions' proposal includes virtual Geo-Redundant prime site solution, which replaces the existing prime site equipment and adds new Geo-Redundant prime. Equipment credits have been provided to offset the cost and to ensure that the County pays for only the new backup Prime site equipment at the West Court site.

The Prime Site is responsible for providing call processing, channel assignments, synchronization of transmissions, and comparison of received signals within the simulcast network. It communicates with the Master Site and is a key component in managing mobility and providing seamless communications.

In a redundant Prime Site design, there is increased redundancy with additional prime site controllers and redundant comparators.

The proposal includes geographically redundant virtualized Prime Sites. Geographic redundancy ensures continued simulcast operation in the event a major failure or event removes one of the Prime Sites from service. If the primary Prime Site becomes unavailable, the system automatically switches to the back-up Prime Site and wide-area simulcast operation continues with minimal interruption. Both primary and back-up Prime Sites support full functionality on all channels and sites.

The primary Prime Site components include:

- One (1) Prime Access Router.
- Redundant DSC 8000's:
  - Redundant IP Comparators (Virtualized on DSC 8000).
  - Redundant Site Controllers (Virtualized on DSC 8000).
  - LAN Switches (Integrated into the DSC 8000).

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- One (1) Backhaul Switch.
- One (1) TRAK 9100 Frequency Standard (Existing TRAK will be used).

The back-up Prime Site components include:

- One (1) Prime Access Router.
- Redundant DSC 8000's:
  - Redundant IP Comparators (Virtualized on DSC 8000).
  - Redundant Site Controllers at Main Prime (Virtualized on DSC 8000).
  - Single Site Controller at Back-up Prime (Virtualized on DSC 8000).
  - LAN Switches (Integrated into the DSC 8000).
  - DSC Internal GPS Timing Reference.
- One (1) Backhaul Switch.

The proposed redundant Prime Sites are located at Cortlandville (primary) and West Court site (back-up). The backup Prime site DSC 8000 will include an internal GPS timing reference. The Prime Site is pictured in Figure 1-1 below.

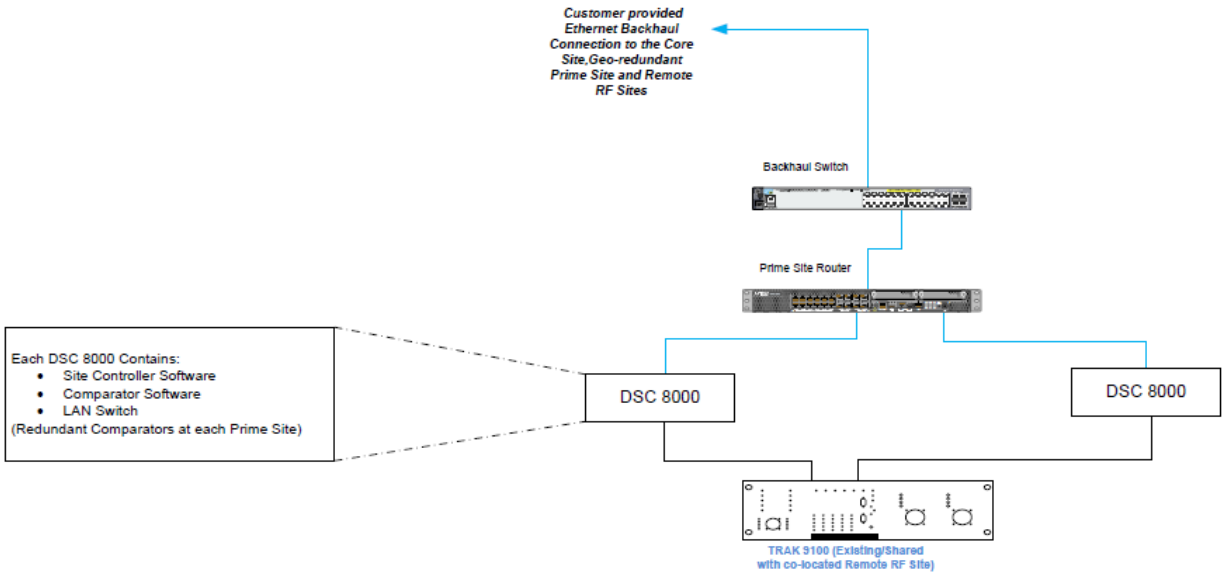

Figure 1-1: Prime Site Architecture (Cortlandville Site)

1.2.1 Virtualized Prime Site

The Virtualized Prime Site is the next generation Simulcast/Voting Prime Site for ASTRO 25 trunking systems. Site Controller and Comparator voting applications are virtualized onto a common hardware platform, consolidating Fault Management and Configuration capabilities into a centralized location and allowing for easier implementation and maintenance. Virtualization also enables software-only expandability. For example, when adding base stations to a simulcast sub-system the Prime Site only needs to add voting software licenses to expand the capacity. As no additional hardware is required, this expansion can be done remotely.

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This fully redundant platform offers a new, web-based configuration tool and access to critical applications for more advanced support without the need for additional hardware. With less equipment to maintain, less power being consumed, and a smaller physical footprint, the Virtualized Simulcast Prime Site lowers Cortland County's cost of ownership.

The proposed Virtualized Simulcast Prime Site supports the following features and configurations:

- FDMA Voice Calls.
- Geo-Redundant Prime.
- Local, Full Redundancy.
- Integrated Data.
- Enhanced Data.
- Up to 18 Channels/Carriers.
- Up to 32 Remote Sub-sites.

DSC 8000

As part of the Virtualized Prime Site, the DSC 8000 consolidates the capabilities of a site controller and voting comparator of the ASTRO 25 trunking simulcast sub-system into a single hardware unit. The DSC 8000 assigns voice and data channels, manages and reports alarms, provides Ethernet switching capabilities, and offers a timing reference for simulcast synchronization. A TRAK 9100 GPS reference with rubidium backup provides timing to the DSC 8000.

The DSC 8000 also provides an IP-based voting and simulcast operation for trunking channels, picking up audio from multiple sites and performs a frame-by-frame analysis to build a high quality composite audio package for transmission. The DSC 8000 is provided in a redundant configuration, which means no single point of failure will cause the loss of any functionality or capacity at the Prime Site.

Site Controllers (Virtualized)

Redundant site controllers are virtualized on the DSC 8000's located at the Prime Site. The site controllers maintain communications with the sub-system sites, with the Master Site and perform all of the logic necessary to maintain operation and synchronization of these systems. They make channel assignments and process calls, at the site level.

Redundant Comparators (Virtualized)

Redundant IP comparators are virtualized on the DSC 8000's located at the Prime Site. They work in conjunction with the site controllers to maintain simulcast synchronization. In addition to providing simulcast data packet launch synchronization, the comparators control the sub-system's failsoft operation and compare received voice packets. For each respective channel, each virtualized comparator compares the voice data packets, from all sites, to provide the best possible composite received signal. The proposed system includes software for seven comparators at each Prime Site. When adding channels to the simulcast cell, comparators are added to the DSC 8000 through a software upgrade. No additional hardware is required until the channel count exceeds 18 channels.

GPS Frequency Standard/Time Server

A TRAK 9100 series GPS disciplined frequency standard provides the precise frequency and timing source for proper synchronization of the simulcast subsystem (Figure 1-2). The TRAK is equipped with an NTP time server, redundant power modules, redundant GPS receivers & antennas, and redundant oscillator modules to insure maximum reliability. It provides NTP time services along with 1-pps, 5 mbs,

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and composite timing sources. The TRAK can also be equipped to provide 10 mbs, framed T1/E1, or IRIG outputs.

Note: For the proposed solution, Motorola has assumed to reuse existing TRAK unit and has only included DDM modules at the Main Prime Site.

Figure 1-2: TRAK 9100 GPS Disciplined References

Router and Switch Network

The Prime Access Routers at each Prime Site provide connectivity between the Prime Site, the Master Site and the simulcast remote sites. Each DSC 8000 includes integrated LAN switches for network connectivity within the Prime Site. One Backhaul switch at each Prime Site connects to the backhaul network, proving system-wide connectivity.

The geographically redundant Prime Sites maintain constant communications between themselves via a Layer 3 link on the MPLS/microwave backhaul network. This link keeps both Prime Sites current on call processing functions and allows for rapid switching between Prime Sites.

1.2.2 RF Sites - Simulcast

Each of the remote RF sites will connect to both the prime sites via the existing Microwave network. In the unlikely event of the main Prime site failure, the backup Prime site will take over the Simulcast control and operations continue without interruption. Currently, the remote RF sites don't have redundant links configured to the existing Prime site. This proposal will include new network routers and switches to add the resiliency components for all the RF sites. In the proposed design, the remote RF sites will have one link each to the proposed virtual Prime Sites via the new routers and switches.

1.2.3 Networking

In the Geo-Redundant Virtualized Prime Site configuration each of the prime site locations will have one (1) router and need backhaul IP connectivity to both the ASTRO 25 core and RF subsites, providing redundant connectivity. Each of the subsites will need connectivity to both the Prime Sites. The design includes an addition of one (1) switch and router at all the eight (8) existing RF sites.

Note: It is assumed that the County will be under a maintenance/lifecycle plan which will replace the existing switch/router at each of the RF sites. If there is no contract in place, the existing switch/router will need to be replaced via a change order process.

1.3 System Backhaul Requirements

The proposed Geo-Redundant Prime has specific backhaul requirements requiring possible reconfiguration of the existing backhaul/MPLS network. The County is responsible for providing the necessary backhaul connectivity. The preliminary backhaul bandwidth requirements for the system

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design with Geo-Redundant Prime option are listed below and will be finalized during the customer design review with Motorola Solutions.

Table 1-1: Link Planning Template – Cortland County, NY

Site Links	Dual/Single	Total Minimum Bandwidth
Cortlandville to Core Site	Single	1.5 Mbps
West Court to Cortlandville (Intra-Prime Site Link) ***Additional Requirements specified in section 0 apply***	Single	12Mbps *
Virgil to Cortlandville	Single	1 Mbps
Lapeer to Cortlandville	Single	1 Mbps
Cincinnatus to Cortlandville	Single	1 Mbps
Taylor to Cortlandville	Single	1 Mbps
Solon to Cortlandville	Single	1 Mbps
Cuyler to Cortlandville	Single	1 Mbps
Preble to Cortlandville	Single	1 Mbps

NOTE: The above mentioned bandwidths are minimum required for the proposed solution are in addition to the existing (if any) bandwidth requirements. Please note that the bandwidths specified above are a minimum requirement for each of the links. Depending on the topology of the backhaul network, link aggregation may occur and the specific bandwidth for each Microwave hop needs to account for that aggregation. Additionally, backhaul network also needs to conform to the latency, jitter and packet loss requirements for proposed RF system, which are also going to be dependent upon the topology. Motorola Solutions will provide these requirements once the County finalizes backhaul Network topology and details are made available to Motorola Solutions.

1.3.1 Intra-Prime Site Link Requirements

The intra-prime site link is an extension of the prime site LAN. Impairments on this link can be very detrimental to overall performance of the subsystem and it is critical that backhaul designers meet the transport specifications for this link. The following minimum requirements must be met:

- Ethernet link of at least 12 Mbps is required (end to end). Note that each prime site LAN switch (or DSC 8000 pair) will only provide a single port for this connection. From the site equipment's perspective, the intra-prime site link should be transparent. In other words, none of the LAN packets sent on the backhaul should be consumed or modified by the backhaul.
- A highly available Ethernet backhaul is critical requirement of this feature. Upon failure within the backhaul, an alternate bidirectional path must be established within 800 ms.
- Once a transport path is up in one direction, the backhaul design must ensure bidirectional packet flow in less than 100ms.
- Network looping events could have severe ramifications on system operation even for brief periods. The backhaul design must ensure that no network looping occurs as a result of failure/recovery of a link within the backhaul or in general during normal operation (i.e., same constraint that normally exists on any LAN).
- It is highly recommended that standards-based protocols (for example, ITU G.8032 for ring topologies) be used for backhaul designs.

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- Dedicated bandwidth is essential if the link is shared with other traffic. In other words, throughput must not be impacted by other traffic on the same physical transport.
- The transport design must ensure that an intra-prime site link outage doesn't also cause a simultaneous subsite or site link outage.
- All collocated and remote subsites must have a path to the primary prime site during split brain. In general, subsite links must not rely on the same physical transport as the intra-prime site link (regardless of whether the subsite is remote or collocated) unless an alternate path to the primary prime site is available if the intra-prime site link goes down. This rule also applies for the site links.
- One-way latency on the intra-prime site link (end to end between LAN switches) must be ≤5 ms.
- Intra-prime site link traffic tags packets on VLAN 12 and 211. If Q-in-Q tagging is not used, the backhaul design must ensure that this VLAN number is not being utilized by other services.
- The backhaul must support 802.1q frame format. For certain operations, the Ethernet frames sent by the prime site LAN switches on the intra-prime site link could be as large as 1522 bytes (max limit for 802.1q). Transport designers must ensure that Ethernet frames of this size could be sent between the split prime sites. It is assumed that appropriate adjustments are made to the backhaul if the backhaul requires Q-in-Q tagging (increase the MTU size accordingly to support the extra bytes associated with Q-in-Q tagging).
- For a given subsite, current design constraints for Ethernet Site Links require that the redundant subsite link latency for each link is within 10 ms of each other. For geographically redundant prime sites, the intra-prime site link is considered a link segment along the path to the subsites and must be factored into this calculation.
- The prime site LAN switches apply QoS prioritization to the LAN traffic. Because the packets are ordered by the LAN switches, the backhaul must preserve the order of these packets.
- Please note that backhaul network also needs to conform to the latency, jitter and packet loss requirements for subsite links as well as the intra-prime site link, which are going to be dependent upon the network topology. Motorola Solutions will provide these requirements once the County finalizes backhaul Network topology and details are made available to Motorola Solutions.

1.4 Spares

A complement of spares is provided for the proposed system design and network and is detailed in the equipment lists.

Attachment: Cortland County Geo-Redundant Prime Proposal (148-23 : Authorize Agreement with Motorola - Geo Redundant Prime Radio Sites

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1.5 System & Rack Diagrams

NEW Virtual Prime Site Rack

Rack Diagram IP Simulcast Virtual Prime Site
Main Prime Site at Cortlandville

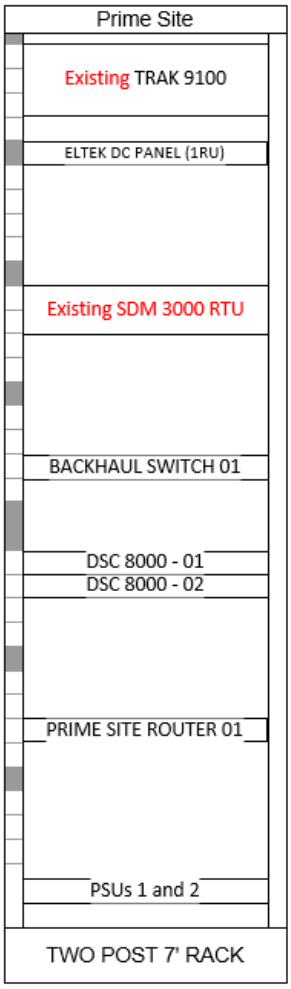

Figure 1-3: Virtual Prime Site Rack Drawing

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NEW Geo Virtual Prime Site Rack

Rack Diagram IP Simulcast Virtual Prime Site
Geo-Prime Site at West Court

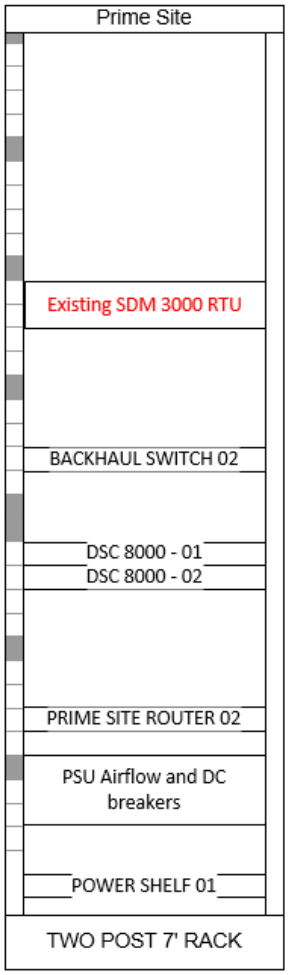

Figure 1-4: Virtual Geo Prime Site Rack Drawing

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1.6 High Level Cutover Plan

The cutover plans below are preliminary high-level cutover steps. Final cutover plan with detailed steps will be created during the Contract Design Review (CDR).

1.6.1 Virtualized Simulcast Prime Sites

- Install new Geo-Redundant Virtualized Simulcast Prime at West Court Site.
- Enable new Geo-Redundant Virtualized Simulcast Prime in Core. Establish link to West Court virtual geo-prime site location.
- Update redundant remote site routers at each of the RF sites to recognize new West Court Geo-Redundant Virtualized Simulcast Prime.
- Update existing MPLS routers to recognize Geo-Redundant prime.
- At this point, all the channels will still be active and working off of the existing Prime site and the new Virtual Prime site is functional.
- Remove simulcast channels connected to site LAN switch #2 (channels 2, 4, and 6) at the remote sites from service on the existing Prime site by turning off the GCM comparators.
- Disconnect the Site LAN switch #1 and #2 at the remote RF sites.
- Verify the IP connectivity between each remote site to the new Virtual Prime site via the redundant switch/router pair at each of the remote RF sites.
- From the UEM, turn on the new virtual comparators for the channels 2, 4, and 6.
- At this point, channels 2, 4, and 6 will be on the new virtual Simulcast Prime. Verify the channels connect to the new Comparators and the new DSC Controller sees the channels as a “green” status.
- Verify radios can communicate on these channels.
- From the UEM, disable channels 1, 3, 5, and 7.
- Disconnect existing prime site.
- Connect the LAN Switch #1 and LAN Switch #2 at the remote sites.
- From the UEM, turn on the new virtual comparators for the channels 1, 3, 5, and 7.
- At this point, channels 1, 3, 5, and 7 will be on the new virtual Simulcast Prime. Verify the channels connect to the new Comparators and the new DSC Controller sees the channels as a “green” status.
- Verify radios can communicate on these channels.
- Remove existing prime equipment at Cortlandville site and install new Virtualized Simulcast Prime equipment.
- Program and cable routers and switches.
- Configure the second router at the each of the remote RF sites to connect to the new Virtual Prime site at Cortlandville.
- Re-establish link to Core as new Virtualized Simulcast Prime.

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- Verify the connectivity between each of the remote RF sites and the virtual Prime site at Cortlandville.
- Setup Layer 3 intra-prime link.
- Switch prime operation to Cortlandville. Confirm operation.

1.7 Design Assumptions

- The new MPLS network system is completed before the proposed Geo-Redundant Virtual Prime.
- Each rack will have its own rack mount UPS and there will be a new building generator installed by Cortland County.
- Motorola is not replacing any existing Tactical channels on existing MTR equipment.
- For the Cortlandville Prime Site, the new Eltek DC Panel requires two (2) 20-Amp circuits.
- Motorola Solutions has not included any cost for structural or foundation upgrades to the antenna support structure.
- Any antenna installation/structural analysis for towers has not been included as a part of this proposal.
- The site will have adequate room for installation of proposed equipment, based on applicable codes and Motorola Solutions' R56 standards.
- The Customer does not desire upgrade of the existing site to meet Motorola Solutions' R56 standards.

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Section 2

Statement of Work

2.1 Overview

This Statement of Work (SOW) describes the deliverables to be furnished to the Cortland County. Motorola Solutions, its subcontractors, will perform the tasks described herein and Cortland County to implement the solution described in the System Description. It describes the actual work involved in installation, identifies the installation standards to be followed, and clarifies the responsibilities for both Motorola Solutions and Cortland County during the project implementation. Specifically, this SOW provides:

- A summary of the phases and tasks to be completed within the project lifecycle.
- A list of the deliverables associated with the project.
- A description of the responsibilities for both Motorola Solutions and Cortland County.
- The qualifications and assumptions taken into consideration during the development of this project.

This SOW provides the most current understanding of the work required by both parties to ensure a successful project implementation. In particular, Motorola Solutions has made assumptions of the sites to be used for the new system. Should any of the sites change, a revision to the SOW and associated pricing will be required. It is understood that this SOW is a working document, and that it will be revised as needed to incorporate any changes associated with contract negotiations, and any other change orders that may occur during the execution of the project.

2.2 Implementation Tasks

Motorola Solutions will install and configure the proposed equipment. The following table describes the tasks involved with installation and configuration.

Tasks	Motorola Solutions	Cortland County
PROJECT INITIATION		
Contract Finalization and Team Creation		
Execute contract and distribute contract documents.	X	X
Assign a Project Manager as a single point of contact.	X	X
Assign resources.	X	X
Schedule project kickoff meeting.	X	X
Deliverable: Signed contract, defined project team, and scheduled project kickoff meeting.		

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Tasks	Motorola Solutions	Cortland County
Project Administration		
Ensure that project team members attend all meetings relevant to their role on the project.	X	X
Set up the project in the Motorola Solutions information system.	X	
Record and distribute project status meeting minutes.	X	
Maintain responsibility for third-party services contracted by Motorola Solutions.	X	
Complete assigned project tasks according to the project schedule.	X	X
Submit project milestone completion documents.	X	
Upon completion of tasks, approve project milestone completion documents.		X
Conduct all project work Monday thru Friday, 8:00 a.m. to 5:00 p.m.).	X	
Deliverable: Completed and approved project milestones throughout the project.		
Design Review		
Review the Customer's operational requirements.	X	X
Present the system design and operational requirements for the solution.	X	
Present installation plan.	X	
Present preliminary cutover plan and methods to document final cutover process.	X	
Present configuration and details of sites required by system design.	X	
Validate that Customer sites can accommodate proposed equipment.	X	X
Provide approvals required to add equipment to proposed existing sites.		X
Present equipment layout plans and system design drawings.	X	
Provide backhaul performance specifications and demarcation points.	X	
Provide heat load and power requirements for new equipment.	X	
Provide information on existing system interfaces.		X
Assume liability and responsibility for providing all information necessary for complete installation.		X
Assume responsibility for issues outside of Motorola Solutions' control.		X
Review and update design documents, including System Description, Statement of Work, Project Schedule, and Acceptance Test Plan, based on Design Review agreements.	X	
Provide minimum acceptable performance specifications for customer provided hardware, software, LAN, WAN and internet connectivity.	X	
Execute Change Order in accordance with all material changes to the Contract resulting from the Design Review.	X	
Deliverable: Finalized design documentation based upon "frozen" design, along with any relevant Change Order documentation.		

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Tasks	Motorola Solutions	Cortland County
SYSTEM INSTALLATION		
Equipment Order and Manufacturing		
Create equipment order and reconcile to contract.	X	
Manufacture Motorola Solutions-provided equipment necessary for system based on equipment order.	X	
Procure non-Motorola Solutions equipment necessary for the system.	X	
Deliverable: Equipment procured and ready for shipment.		
System Staging		
Ship all equipment needed for staging to local facility.	X	
Provide information on existing system interfaces, room layouts, or other information necessary for the assembly to meet field conditions.		X
Set up and rack the solution equipment on a site-by-site basis, as it will be configured in the field at each of the sites.	X	
Cut and label the cables with to/from information to specify interconnection for field installation and future servicing needs.	X	
Complete the cabling/connecting of the subsystems to each other (“connectorization” of the subsystems).	X	
Assemble required subsystems to assure system functionality.	X	
Power up, load application parameters, program, and test all staged equipment.	X	
Confirm system configuration and software compatibility with the existing system.	X	
Inventory the equipment with serial numbers and installation references.	X	
Deliverable: System staged and ready for shipment.		
Equipment Shipment and Storage		
Provide secure location for solution equipment.		X
Pack and ship solution equipment to the identified, or site locations.	X	
Receive solution equipment.		X
Inventory solution equipment.	X	
Deliverable: Solution equipment received and ready for installation.		
General Installation		
Deliver solution equipment to installation location.		X
Coordinate receipt of and inventory solution equipment with designated contact.	X	
Install all proposed fixed equipment as outlined in the System Description based upon the agreed-upon floor plans, connecting audio, control, and radio transmission cables to connect equipment to the power panels or receptacles, and audio/control line connection points. Installation performed in accordance with R56 standards and state/local codes.	X	

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Tasks	Motorola Solutions	Cortland County
Provide system interconnections that are not specifically outlined in the system design, including dedicated phone circuits, microwave links, or other types of connectivity.		X
Install and terminate all network cables between site routers and network demarcation points, including microwave, leased lines, and Ethernet.	X	
Connect installed equipment to the County provided ground system.	X	
Label equipment, racks, and cables.	X	
Note any required changes to the installation for inclusion in the “as-built” system documentation.	X	
Remove, transport, and dispose of old equipment.		X
Deliverable: Equipment installed.		
SYSTEM OPTIMIZATION AND TESTING		
R56 Site Audit		
Perform R56 site-installation quality-audits, verifying proper physical installation and operational configurations.	X	
Create site evaluation report to verify site meets or exceeds requirements, as defined in Motorola Solutions’ R56 Standards and Guidelines for Communication Sites.	X	
Deliverable: R56 Standards and Guidelines for Communication Sites audits completed successfully.		
Functional Acceptance Testing		
Verify the operational functionality and features of the solution supplied by Motorola Solutions, as contracted.	X	
Witness the functional testing.		X
Document all issues that arise during the acceptance tests.	X	
If any major task for the system as contractually described fails during the Customer acceptance testing or beneficial use, repeat that particular task after Motorola Solutions determines that corrective action has been taken.	X	
Resolve any minor task failures before Final System Acceptance.	X	
Document the results of the acceptance tests and present for review.	X	
Review and approve final acceptance test results.		X
Deliverable: Completion of functional testing and approval by Customer.		
PROJECT TRANSITION		
Cutover		
Finalize Cutover Plan.	X	X
Calibrate and tune existing mobile and portable radios to ensure good working order.		X
Provide Motorola Solutions with user radio information for input into the system database and activation, as required.		X

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Tasks	Motorola Solutions	Cortland County
Provide programming of user radios and related services (i.e. template building, re-tuning, testing and installations), as needed, during cutover period.		X
Conduct cutover meeting with relevant personnel to address both how to mitigate technical and communication problem impacts to the users during cutover and during the general operation of the system.	X	
Notify the personnel affected by the cutover of the date and time planned for cutover.		X
Provide ongoing communication with users regarding the project and schedule.	X	X
Cut over users and ensure that user radios are operating on system.		X
Resolve punchlist items, documented during the Acceptance Testing phase, in order to meet all the criteria for final system acceptance.	X	
Assist Motorola Solutions with resolution of identified punchlist items by providing support, such as access to the sites, equipment and system, and approval of the resolved punchlist items.		X
Deliverable: Migration to new system completed, and punchlist items resolved.		
Transition to Warranty		
Review the items necessary for transitioning the project to warranty support and service.	X	
Motorola Solutions to provide services during year 1 warranty which align with the proposed services.	X	
Provide a Customer Support Plan detailing the warranty support associated with the contract equipment.	X	
Participate in the Transition Service/Project Transition Certificate (PTC) process.		X
Deliverable: Service information delivered and approved by Customer.		
Finalize Documentation and System Acceptance		
Provide manufacturer's installation material, part list and other related material to Customer upon project completion.	X	
Provide an electronic as-built system documentation which will include the following: ▪ Site Block Diagrams. ▪ Site Equipment Rack Configurations. ▪ Functional Acceptance Test Plan Test Sheets and Results. ▪ Equipment Inventory List. Drawings will be delivered in Adobe PDF format.	X	
Receive documentation.		X
Execute Final Project Acceptance.	X	X
Deliverable: All required documents are provided. Final Project Acceptance.		

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2.2.1 Assumptions

- Quote is valid for 180days.
- All work is assumed to be done during normal business hours as dictated by time zone (Monday thru Friday, 7:30 a.m. to 5:00 p.m.).
- The site will have adequate room for installation of proposed equipment, based on applicable codes and Motorola Solutions' R56 standards.
- Customer or consultant visit to subcontractor facility to review the assembly/testing of the equipment is not included.
- One (1) GGM8000 router from the existing spares inventory will be available during cutover period.
- Training is not included within this proposal.

2.3 Preliminary Project Schedule

Below is a preliminary high level schedule. A detailed schedule will be provided during the CDR phase of the project. Additionally, the project schedule will be adjusted based on the current market supply chain challenges.

Table 2-1: Preliminary High Level Schedule

ITEM	PRELIMINARY PROJECT MILESTONE SCHEDULE	MONTH
1	Contract Signed	0
2	Kick-off/Contract Design Review	1-2
3	Order Entry Competed	2
4	Staging	3-8
4	Ship Equipment	8
5	Site Equipment Installation	9
6	System Optimization/Configuration	10
7	Acceptance Testing/Functional Test	11
8	Cutover	11
9	Documentation Complete/Final Acceptance	12

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2.4 Sample Change Order Form

Change Order Number: _____

Date: _____

Project Name and Number: _____

Customer Name: _____

Customer Project Manager: _____

The purpose of this Change Order is to: *(highlight the key reasons for this Change Order)*

Contract #: [Required] **Contract Date:** _____

In accordance with the terms and conditions of the contract identified above between [enter customer name] and Motorola Solutions, Inc., the following changes are approved:

Contract Price Adjustments

Original Contract Value:	$
Previous Change Order amounts for Change Order numbers [#####] through [#####].	$
This Change Order:	$
New Contract Value:	$

Completion Date Adjustments

Original Completion Date:	
Current Completion Date prior to this Change Order:	
New Completion Date:	

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Changes in Equipment: *(additions, deletions or modifications)* Include attachments if needed

Scope of Work Changes: *(additions, deletions or modifications)* Include attachments if needed

Changes in SUA and Support Services: *(additions, deletions or modifications)* Include attachments if needed. Must be completed by Project CSM.

Schedule Changes: *(describe change or N/A)*

Pricing Changes: *(describe change or N/A)*

Customer Responsibilities: *(describe change or N/A)*

Payment Schedule for this Change Order: *(describe new payment terms applicable to this change order)*

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Purchase Order Requirements for this Change Order (select only one).

☐ A Purchase Order is required - included with this change order and is attached.

☐ No Purchase Order is required - Customer affirms that this change order document is the only notice to proceed required, that funding has been encumbered for this change order in its entirety, and that no further purchase orders will be issued against this change order,

☐ No Purchase Order required - this is a $0 Change Order, or a decrease in scope.

Unless amended above, all other terms and conditions of the Contract shall remain in full force. If there are any inconsistencies between the provisions of this Change Order and the provisions of the Contract, the provisions of this Change Order will prevail.

IN WITNESS WHEREOF the parties have executed this Change Order as of the last date signed below.

Motorola Solutions, Inc.		**Customer**	
By:	_____	By:	_____
Printed Name:	_____	Printed Name:	_____
Title:	_____	Title:	_____
Date:	_____	Date:	_____

Reviewed by: _____ Date: _____
Motorola Solutions Project Manager

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Section 3

Acceptance Test Plan

3.1 System Reliability Features

3.1.1 Simulcast Essential Subsite Operation

1. DESCRIPTION

This test will demonstrate the essential site operation within a simulcast system. An essential simulcast remote site is one that must have at least one control channel and one traffic channel for the simulcast subsystem to remain trunking mode. If all control channels or all traffic channels have experienced faults at an essential simulcast remote site, then the entire simulcast subsystem is put into failsoft mode to ensure communication can continue in the area covered by the essential simulcast remote site. When all of the wide area failsoft channels at an essential simulcast remote site have experienced faults, the essential simulcast remote site is malfunctioned.

SETUP

RADIO-1 - TALKGROUP 1
RADIO-1 - SITE - (SIMULCAST SITE)
RADIO-2 - TALKGROUP 1
RADIO-2 - SITE - (SIMULCAST SITE)
RADIO-3 - TALKGROUP 1
RADIO-3 - SITE - SITE 1

* At least one of the remote simulcast sites must be designated an essential site (availability number is set to 100%) and one must be designated a non-essential site.
* CSS (Configuration Service Software) must be running on a laptop computer (provided by CCSI) and plugged into the G-Series Simulcast Site Controller, or PCA must be used via the service laptop for the DSC 8000.

* This test assumes that the availability number for the non-essential site is set to the default of 50%.

VERSION #1.080

2. TEST

Step 1. Using CSS read the G-Series Site Controller and bring up the Site Controller Status Panel service screen, or use PCA for the DSC 8000.

Step 2. Power down one of the control channel capable stations at the non-essential site and note that the CSS/PCA shows the channel is malfunctioned and will not be used.

Step 3. Repeat Step 1 for each of the other control channel capable stations or until 50% or more of the stations have been malfunctioned.

Step 4. Verify that the CSS/PCA shows that the disabled channels have been enabled at all other sites in the simulcast subsystem and that RADIO-1 can communicate with RADIO-3.

Step 5. Re-power all of the control channel capable stations at the non-essential site.

Step 6. Power down all of the control channel capable stations at the essential site.

Step 7. Verify that the simulcast subsystem is now in the failsoft mode.

Step 8. Re-power all of the control channel capable stations at the essential site and verify the simulcast subsystem is back in wide-area trunking.

Pass____ Fail____

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System Reliability Features

3.1.2 Site Failsoft

1. DESCRIPTION

Failure of all control channels, failure of all voice channels, or failure of the site controller will cause a site (RF Subsystem) to enter failsoft operation. Subscribers can be programmed to operate in failsoft by talkgroup; to search its list of control channel frequencies in failsoft; or to disable failsoft altogether. When a site enters failsoft, a radio programmed for failsoft by talkgroup will first look for a specific failsoft channel dictated by the selected talkgroup. Since many systems have different frequencies across sites, if the radio is unable to find the talkgroups failsoft channel the radio will instead operate in the control channel search failsoft mode. A radio programmed or needing to search control channels for failsoft frequencies will lock onto the first control channel in its control channel list.
Note: Radios should not be site locked when in failsoft mode. The radio will not check the full list of 64 control channels programmed into the radio's code plug. All radios should be programmed to have the same sequence of control channel frequencies.
Note: The subscribers MUST be SmartZone capable.

SETUP

RADIO-1 - TALKGROUP 1
RADIO-1 - SITE - SITE 1
RADIO-2 - TALKGROUP 1
RADIO-2 - SITE - SITE 1
RADIO-3 - TALKGROUP 2
RADIO-3 - SITE - SITE 1
RADIO-4 - TALKGROUP 2
RADIO-4 - SITE - SITE 1
* Program the Radios for failsoft operation by talkgroup. TALKGROUP 1 should use a different channel for failsoft than TALKGROUP 2 and neither should be a control channel.
* In order to prevent roaming turn off all sites except the site under test.

VERSION #1.010

2. TEST

Step 1. Using the Unified Event Manager (UEM), place the subsystem into failsoft mode.

Step 2. Verify that the Radios emits a failsoft tone approximately once every ten seconds.

Step 3. Initiate a Talkgroup Call from RADIO-1 while in failsoft mode.

Step 4. Verify that only RADIO-2 can hear RADIO-1.

Step 5. Dekey RADIO-1 and power down the failsoft channel associated with TALKGROUP 1.

Step 6. Key RADIO-1 and verify RADIO-2 can still monitor the call but the other radios cannot.

Step 7. Dekey RADIO-1 and initiate a Talkgroup Call from RADIO-3.

Step 8. Verify that only RADIO-4 can hear RADIO-3.

Pass____ Fail____

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System Reliability Features

3.1.3 Continued Operation Upon Loss of GPS

1. DESCRIPTION

Dual LAN subsites utilize two Global Positioning System (GPS) receivers as timing reference sources rather than TRAK. In addition, two new modules ("GPB 8000 Reference Distribution Modules (RDM)") are added to the primary GTR8000 Expandable Site Subsystem (ESS) to facilitate the switching and time reference distribution functions at the remote sites.

The GPB 8000 Reference Distribution Modules train to the GPS receivers and generate the output time reference which is utilized by the Multisite Base Radios (MsBRs). In the event of a GPS failure, the RDMs are capable of making a transparent transition from one time reference source to another without disturbing any channels that are in service at the site. The MsBRs choose the most accurate reference being output by each RDM.

This test case will demonstrate continued wide area operation upon a single point of failure associated with a GPS receiver.

SETUP

RADIO-1 TALKGROUP 1
RADIO-1 - SITE - SITE 1
RADIO-2 TALKGROUP 1
RADIO-2 - SITE - SITE 2
RADIO-3 TALKGROUP 1
RADIO-3 - SITE - SITE 1

Ensure ZoneWatch is setup to monitor the sites and the Unified Event Manager (UEM) is available for viewing faults.
Note: A GPS failure can be simulated by pulling the GPS cable at the junction panel.

VERSION #1.020

2. TEST

Step 1. Using RADIO-1, key-up on a channel at SITE 1. While RADIO-1 is keyed, fail GPS 1.

Step 2. Verify RADIO-1 operation on ZoneWatch. RADIO-1 stays on the same channel and the Site remains in wide area trunking.

Step 3. Verify that RADIO-2 and RADIO-3 receive RADIO-1 audio without interruption.

Step 4. Verify that the UEM reports the failure of GPS 1.

Step 5. Dekey RADIO-1, key-up RADIO-3 on a channel residing on the primary ESS. While RADIO-3 is keyed, restore GPS 1.

Step 6. Verify RADIO-3 operation on ZoneWatch. RADIO-3 stays on the same channel and the Site remains in wide area trunking.

Step 7. Verify that RADIO-1 and RADIO-2 receive RADIO-3 audio without interruption.

Step 8. Verify that the UEM reports the recovery of GPS 1.

Pass____ Fail____

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System Reliability Features

3.1.4 Continued Operation Upon Loss of Prime Site Switch

1. DESCRIPTION

The Simulcast Prime Site High Availability feature enhances current operation by increasing the number of channels available following a LAN switch failure. These sites are configured with four LAN switches rather than the standard two LAN switch configuration. When the same site resources are spread across four LAN switches, the failure of a single switch removes fewer resources hence improving the general availability of resources as well as improving the likelihood of preserving redundancy.

Per current operation, these sites are expected to preserve wide area operation upon failure of any of the switches (assumes redundant WAN links are utilized between the master site and prime site). This test case will demonstrate continued wide area operation upon a single switch failure. It also demonstrates increased channel availability over the standard 2 LAN switch configuration.

SETUP

RADIO-1 TALKGROUP 1
RADIO-1 - SITE - SITE 1
RADIO-2 TALKGROUP 1
RADIO-2 - SITE - SITE 2
RADIO-3 TALKGROUP 1
RADIO-3 - SITE - SITE 1

Channel 2 (on switch 2) is set as the preferred control channel. Channel 4 is the next preferred. Redundant WAN links are configured between the master site and prime site.

Ensure Zone Watch is setup to monitor the sites and the Unified Event Manager (UEM) is available for viewing faults.

Note: Switch failures may be simulated by pulling power on the switch.

VERSION #1.010

2. TEST

Step 1. Verify that the SITE 1 is in wide area trunking. (Normal Operation)

Step 2. Fail switch 2 and verify that the Site remains in wide area trunking.

Step 3. Verify that the UEM reports the failure of switch 2.

Step 4. Verify in ZoneWatch that channels on switches 1, 3 and 4 are available.

Step 5. Key-up RADIO-1 on a channel connected to switch 1 and verify that RADIO-2 and RADIO-3 receive RADIO-1 audio. Repeat this step for channels connected to switch 3 and 4 also.

Pass____ Fail____

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System Reliability Features

3.1.5 Continued Operation Upon Loss of Reference Distribution Module

1. DESCRIPTION

Dual LAN subsites are equipped with new hardware that enable all of the Multisite Base Radios (MsBRs) to communicate over an active or redundant LAN, thus lessening the impacts of a single point of failure. Two modules (“GPB 8000 Reference Distribution Modules (RDM)”) are added to the primary GTR8000 Expandable Site Subsystem (ESS) to facilitate the switching and time reference distribution functions at the remote sites. In addition, the expansion cabinets are equipped with two Expansion HUBs (XHUBs). A failure of an RDM or XHUB will result in the MsBRs automatically reverting to the LAN served by the other active RDM/XHUB thus allowing continued wide area operation by all MsBRs.

This test case will demonstrate continued wide area operation upon a single point of failure associated with an RDM failure.

SETUP

RADIO-1 TALKGROUP 1
RADIO-1 - SITE - SITE 1
RADIO-2 TALKGROUP 1
RADIO-2 - SITE - SITE 2
RADIO-3 TALKGROUP 1
RADIO-3 - SITE - SITE 1

Ensure ZoneWatch is setup to monitor the sites and the Unified Event Manager (UEM) is available for viewing faults.
Note: An RDM/XHUB failure can be simulated by pulling the RDM/XHUB out of the ESS.

VERSION #1.020

2. TEST

Step 1. Using RADIO-1, key-up on a channel residing on SITE 1's primary Expandable Site Subsystem (ESS). While RADIO-1 is keyed, fail RDM 1.

Step 2. Verify RADIO-1 operation on ZoneWatch. RADIO-1 stays on the same channel and the Site remains in wide area trunking.

Step 3. Verify that RADIO-2 and RADIO-3 receive RADIO-1 audio.

Step 4. Verify that the UEM reports the failure of RDM 1.

Step 5. Dekey RADIO-1, key-up RADIO-3 on a channel residing on the primary ESS. While RADIO-3 is keyed, restore RDM 1.

Step 6. Verify RADIO-3 operation on ZoneWatch. RADIO-3 stays on the same channel and the Site remains in wide area trunking.

Step 7. Verify that RADIO-1 and RADIO-2 receive RADIO-3 audio.

Step 8. Verify that the UEM reports the recovery of RDM 1.

Pass____ Fail____

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System Reliability Features

3.1.6 Comparator Site Link Failure

1. DESCRIPTION

This test will demonstrate in the event of a Conventional site link failure, that the rest of the conventional simulcast system continues to operate.

SETUP

RADIO-1 - CONVENTIONAL CHANNEL 1
RADIO-1 - SITE - CONVSITE 1
RADIO-2 - CONVENTIONAL CHANNEL 1
RADIO-2 - SITE - CONVSITE 2

In order to reduce the amount of wait time for the alarm to report, set the Status Tone Timeout timer from 60 seconds to 15 seconds in the Comparator.

VERSION #1.010

2. TEST

Step 1. Remove CONVSITE 3 link to the Comparator.

Step 2. After the Status Tone Timeout timer has been exceeded, verify that an alarm is given on the Comparator.

Step 3. Using RADIO-1 and RADIO-2 verify that the system continues to operate at the remaining sites.

Pass____ Fail____

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System Reliability Features

3.1.7 Configured Failsoft Limit

1. DESCRIPTION

This test will demonstrate that the Trunking site goes into Site Failsoft mode when the configured value for Minimum Repeaters To Trunk (MRTT) is reached.

This feature is expected to be used for single site systems. If the system under test uses a Master Site containing a Zone Controller the site must be in Site Mode prior to feature validation.

Use CSS to configure the Site Controllers for the desired MRTT value.

Using CPS, make sure failsoft is enabled and proper failsoft frequencies are configured for the Radios. Radios can be configured for Talk Group or Personality Failsoft with the same expected results.

SETUP

RADIO-1 - SITE - SITE 1
RADIO-1 - TALKGROUP 1
RADIO-2 - SITE - SITE 1
RADIO-2 - TALKGROUP 2
TRUNKING CHANNEL 1 - Control
Configure all BRs for Failsoft Enabled.
If necessary, configure the Site for Site Trunking.

VERSION #1.050

2. TEST

Step 1. Use the CSS to configure the value for Minimum Repeaters to Trunk to the number of channels in the system or site such that failure of a single channel will result in Site Failsoft.

Step 2. Verify that the site is not in Failsoft mode by noting that the radio displays do not show “Failsoft” and that the failsoft tone is not audible.

Step 3. Disable control Channel 1 and verify that the site is in Failsoft by seeing that the radio displays show “Failsoft” and that the failsoft tone is audible.

Step 4. Initiate a call using RADIO-1 on TALKGROUP 1. Verify RADIO-2 receives and can respond to the call.

Step 5. Enable control Channel 1 and verify that the site is not in Failsoft.

Step 6. Disable Channel 2 and verify that the site is in Failsoft by seeing that the radio displays show “Failsoft” and that the failsoft tone is audible.

Step 7. Initiate a call using RADIO-1 on TALKGROUP 1. Verify RADIO-2 receives and can respond to the call.

Step 8. Enable Channel 2 and verify that the site is not in Failsoft.

Pass____ Fail____

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System Reliability Features

3.1.8 Local Failsoft Operations

1. DESCRIPTION

This test will demonstrate that the Simulcast Trunking Sub-site goes into Local Failsoft mode when the base radio detects the loss of communication to the Prime Site. When in Local Failsoft mode, radios programmed for failsoft are able to communicate within the coverage of the selected sub-site.

Note: Radios should be programmed to have the configured Local Failsoft channel frequency as the failsoft frequency.

SETUP

TRUNKING SITE 1 with SUB-SITE-1 and SUB-SITE-2
TRUNKING CHANNEL 1 - Control

RADIO-1 - TALKGROUP 1
RADIO-1 - SITE - SITE 1
RADIO-2 - TALKGROUP 1
RADIO-2 - SITE - SITE 1

Connect CSS (Configuration Service Software) to MSBR_2 at SUBSITE-1.
Program the Radios for failsoft operation by talkgroup with failsoft frequency of MSBR_2.

VERSION #1.040

2. TEST

Step 1. Use the CSS to configure the Local_Failsoft parameter Enabled for MSBR_2 at Sub-site 1. Optional: set the desired Local Failsoft Holdoff Time value.

Step 2. Verify that the site is Wide Trunking mode. Place a talkgroup call from RADIO-1 and verify the audio heard at RADIO-2.

Step 3. Disconnect all sub-site links for SITE 1. Verify that the Sub-site_1 is in Local Failsoft from CSS Status Panel. Verify the radio displays show “Failsoft” and that the failsoft tone is audible every 15 seconds.

Step 4. Key RADIO-1 and verify the audio is heard at RADIO-2.

Step 5. Re-connect all sub-site links for SITE 1. Verify that the SITE is in Wide Trunking and sub-site 1 is not in Local Failsoft from CSS Status Panel.

Step 6. Place a talkgroup call from RADIO-1 and verify the audio heard at RADIO-2. Also, verify the failsoft tone is no longer audible at the radios.

Pass____ Fail____

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3.1.9 Failure of Prime Site LAN Switch 1 at GEO-Prime Site - Automatic Activation of Controller 3

1. DESCRIPTION

The primary objective of this prime site configuration is to provide a highly available trunked simulcast subsystem where the failure or total destruction of a prime site location will not result in the loss of wide area radio communications for any significant period time.

This test will show that in the event of a failure or loss of both the active and redundant multisite controllers at the primary prime site, the site controller at the secondary prime site (multisite controller 3) will be automatically activated to restore the system back to wide area operation. This particular event can occur due to a failure of both multisite controllers at the primary prime site or due to a failure of the prime site LAN switch they are connected to.

SETUP

RADIO-1 - TALKGROUP 1 - SITE 1
RADIO-2 - TALKGROUP 1 - SITE 2
Multisite Controller 1: Active
Multisite Controller 2: Standby
Multisite Controller 3: Standby
UEM Session running on NM Client
UNC Session running on NM Client

VERSION #1.120

2. TEST

Step 1. Initiate a talkgroup call from RADIO-1. Observe that RADIO-2 receives the audio.

Step 2. Disconnect the AC power cord from the Prime Site LAN Switch at the primary prime site.

Step 3. Observe that the call is dropped and appropriate alarms occur in the UEM.

Step 4. Observe that SITE 1 returns to the Wide Area Trunking mode of operation after a brief outage.

Step 5. Initiate a talkgroup call from RADIO-1. Observe that RADIO-2 receives the audio.

Step 6. Dekey RADIO-1.

Step 7. Reconnect the AC power cable disconnected in step 2.

Step 8. Observe that SITE 1 returns to the Wide Area Trunking mode of operation after a brief transition to Site Trunking.

Step 9. Initiate a talkgroup call from RADIO-1. Observe that RADIO-2 receives the audio.

Step 10. Dekey RADIO-1.

Pass____ Fail____

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System Reliability Features

3.1.10 Failure of the Ethernet Backhaul Switch at the Primary GEO Prime Site

1. DESCRIPTION

This test shows that in the event the Ethernet Backhaul Switch at the primary prime site fails, the voice traffic from the remote subsites are rerouted through the secondary prime site to the primary prime site.

SETUP

RADIO-1 - TALKGROUP 1
RADIO-1 - SITE - SITE 1
RADIO-2 - TALKGROUP 1
RADIO-2 - SITE - SITE 2

VERSION #1.040

2. TEST

Step 1. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Observe that RADIO-2 receives the audio. Dekey RADIO-1.

Step 2. Disconnect the AC power cord from the Ethernet Backhaul Switch at the primary prime SITE 1.

Step 3. Observe that appropriate alarms occur in the UEM and that SITE 1 is still in Wide Area Trunking mode of operation.

Step 4. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Observe that RADIO-2 receives the audio. Dekey RADIO-1.

Step 5. Reconnect the AC power cable disconnected in step 2.

Step 6. Observe that SITE 1 continues to operate in Wide Area Trunking.

Step 7. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Observe that RADIO-2 receives the audio.

Pass____ Fail____

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System Reliability Features

3.1.11 Primary Prime Site Link Failure – Simulcast GEO Prime Site to Zone Core Ethernet Link

1. DESCRIPTION

This test shows that in the event of a failure of the link between the primary prime site and the zone core, the voice traffic from the primary prime site is rerouted through the secondary prime site to the zone core.

SETUP

RADIO-1 - TALKGROUP 1
RADIO-1 - SITE - SITE 1
RADIO-2 - TALKGROUP 1
RADIO-2 - SITE - SITE 2

VERSION #1.040

2. TEST

Step 1. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Keep the radio keyed up until instructed to dekey. Observe that RADIO-2 receives the audio.

Step 2. Create a site link failure (prime site to zone core) by disconnecting the Ethernet LAN cable from the Prime Site Router at the primary prime SITE 1.

Step 3. Worst case, observe an audio hole in from RADIO-1 to RADIO-2, but that the call continues.

Dekey RADIO-1.

Step 4. Observe, in the Unified Event Manager, that the site link has failed.

Step 5. Observe that the SITE 1 continues to operate in Wide Area Trunking.

Step 6. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Keep the radio keyed up until instructed to dekey. Observe that RADIO-2 receives the audio.

Step 7. Reconnect the Ethernet LAN cable to the Prime Site Router at the primary prime SITE 1.

Step 8. Observe that SITE 1 continues to operate in Wide Area Trunking.

Step 9. Observe that RADIO-2 receives the audio from RADIO-1.

Step 10. Dekey RADIO-1.

Pass____ Fail____

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System Reliability Features

3.1.12 Single DSC 8000 Failure

1. DESCRIPTION

A Virtualized Prime Site consists of multiple DSC 8000s working in a redundant configuration. In case one DSC fails, another DSC will take over and carry on all Virtualized Prime Site operations (site controller, comparator, switch). Typically for a 2 DSC configuration in non-failure conditions, the odd channels are serviced by DSC1 and the even channels are serviced by DSC2.

PCA – Provisioning and Configuration Agent.

SETUP

A Virtualized Prime Site with a minimum of 4 channels. At least one odd and one even channel are Control Channel capable (typically the first 4 channels).

PCA is connected to DSC2 (since DSC1 will be powered off).

This test can be ran on a non-Tsub prime site or a Tsub prime site (while in wide area trunking).

RADIO-1 – TALKGROUP 1
CONSOLE-1 - TALKGROUP 1

RADIO-2 - TALKGROUP 2
CONSOLE-2 - TALKGROUP 2

All Radios should be "Site Locked"

VERSION #1.060

2. TEST

Step 1. Verify the system is in Wide Trunking Mode with Channel-1 as the control channel and all channels are in service.

Step 2. Initiate a call from CONSOLE-1 and verify that RADIO-1 hears the audio (keep CONSOLE-1 keyed until Step 5). Verify an even Channel (which will be on DSC2) is used via ZoneWatch. Key CONSOLE-2 and verify that RADIO-2 hears the audio. Verify an odd Channel (which will be on DSC1) is used via ZoneWatch.

Step 3. Power off DSC1 using the power button of the DSC (long push). Verify that reception of audio at RADIO-2 is interrupted for a short period of time until the call is re-assigned to a channel serviced by DSC2. Dekey CONSOLE-2.

Verify that RADIO-1 continues to hear audio from CONSOLE-1 (call on DSC2).

Verify that the site remains in wide trunking.

Step 4. After a short period of time, verify that all channels at the site are now enabled (with warning of non-redundant). Initiate a call from CONSOLE-2 and verify that RADIO-2 hears the audio (call is now on DSC2).

Step 5. Dekey CONSOLE-1. Dekey CONSOLE-2.

Step 6. Power on DSC1 using the power button of the DSC. Observe that the site remains in wide trunking. After DSC boots up, verify all of the channels are operational.

Pass____ Fail____

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System Reliability Features

3.1.13 Failure of the Ethernet Backhaul Switch at the Primary GEO Prime Site

1. DESCRIPTION

This test shows that in the event the Ethernet Backhaul Switch at the primary prime site fails, the voice traffic from the remote subsites are rerouted through the secondary prime site to the primary prime site.

SETUP

RADIO-1 - TALKGROUP 1
RADIO-1 - SITE - SITE 1
RADIO-2 - TALKGROUP 1
RADIO-2 - SITE - SITE 2

VERSION #1.040

2. TEST

Step 1. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Observe that RADIO-2 receives the audio. Dekey RADIO-1.

Step 2. Disconnect the AC power cord from the Ethernet Backhaul Switch at the primary prime SITE 1.

Step 3. Observe that appropriate alarms occur in the UEM and that SITE 1 is still in Wide Area Trunking mode of operation.

Step 4. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Observe that RADIO-2 receives the audio. Dekey RADIO-1.

Step 5. Reconnect the AC power cable disconnected in step 2.

Step 6. Observe that SITE 1 continues to operate in Wide Area Trunking.

Step 7. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Observe that RADIO-2 receives the audio.

Pass____ Fail____

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System Reliability Features

3.1.14 Primary Prime Site Link Failure – Simulcast GEO Prime Site to Zone Core Ethernet Link

1. DESCRIPTION

This test shows that in the event of a failure of the link between the primary prime site and the zone core, the voice traffic from the primary prime site is rerouted through the secondary prime site to the zone core.

SETUP

RADIO-1 - TALKGROUP 1
RADIO-1 - SITE - SITE 1
RADIO-2 - TALKGROUP 1
RADIO-2 - SITE - SITE 2

VERSION #1.040

2. TEST

Step 1. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Keep the radio keyed up until instructed to dekey. Observe that RADIO-2 receives the audio.

Step 2. Create a site link failure (prime site to zone core) by disconnecting the Ethernet LAN cable from the Prime Site Router at the primary prime SITE 1.

Step 3. Worst case, observe an audio hole in from RADIO-1 to RADIO-2, but that the call continues.

Dekey RADIO-1.

Step 4. Observe, in the Unified Event Manager, that the site link has failed.

Step 5. Observe that the SITE 1 continues to operate in Wide Area Trunking.

Step 6. Initiate a talkgroup call from RADIO-1 on TALKGROUP 1. Keep the radio keyed up until instructed to dekey. Observe that RADIO-2 receives the audio.

Step 7. Reconnect the Ethernet LAN cable to the Prime Site Router at the primary prime SITE 1.

Step 8. Observe that SITE 1 continues to operate in Wide Area Trunking.

Step 9. Observe that RADIO-2 receives the audio from RADIO-1.

Step 10. Dekey RADIO-1.

Pass____ Fail____

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System Reliability Features

3.1.15 Geo-Prime Site – Primary Prime Site Failure

1. DESCRIPTION

The primary objective of this prime site configuration is to provide a highly available trunked simulcast subsystem where the failure or total destruction of a prime site location will not result in the loss of wide area radio communications for any significant period time.

This test will show that in the event of a failure of both the active and redundant DSC 8000s at the primary prime site, the DSCs at the secondary prime site will be automatically activated to restore the system back to wide area operation.

SETUP

A Virtualized Prime Site in a Geo-Prime configuration. This procedure describes a configuration of 18 channels or less (2 DSCs at each location) but can also be executed for a configuration with greater than 18 channels (4 DSCs at each location).

RADIO-1 - TALKGROUP 1 - SITE 1
RADIO-2 - TALKGROUP 1 - SITE 2 (or SITE 1 if only 1 site available)
UEM Session running on NM Client
UEM indicates the primary prime site is active.

VERSION #1.020

2. TEST

Step 1. Initiate a talkgroup call from RADIO-1. Observe that RADIO-2 receives the audio.

Step 2. Disconnect the power cord from DSC1 and DSC2 at the primary prime site.

Step 3. Observe that the call is dropped and appropriate alarms occur in the UEM.

Step 4. Observe that SITE 1 returns to the Wide Area Trunking mode of operation after a brief outage.

Step 5. Initiate a talkgroup call from RADIO-1. Observe that RADIO-2 receives the audio.

Step 6. Dekey RADIO-1.

Step 7. Reconnect the power cord to DSC1 and DSC2 at the primary prime site.

Step 8. Observe that SITE 1 returns to the Wide Area Trunking mode of operation after a brief transition to Site Trunking.

Step 9. Initiate a talkgroup call from RADIO-1. Observe that RADIO-2 receives the audio.

Step 10. Dekey RADIO-1.

Pass____ Fail__

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3.1.16 Signoff Certificate

By their signatures below, the following witnesses certify they have observed the system Acceptance Test Procedures.

Signatures

WITNESS: _____Date: _____

Please Print Name: _____ _____

Initials:

Please Print Title: _____

WITNESS: _____Date: _____

Please Print Name: _____ _____

Initials:

Please Print Title: _____

WITNESS: _____Date: _____

Please Print Name: _____ _____

Initials:

Please Print Title: _____

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Section 4

Advanced Plus Services

4.1 Overview

Motorola Solutions is proposing our Advanced Plus Services for ASTRO® 25 infrastructure, a comprehensive program to sustain the long-term performance of Cortland County's network. Advanced Plus Services consists of the following elements:

- Network Event Monitoring.
- Remote Technical Support.
- Network Hardware Repair.
- Remote Security Update Service (RSUS).
- OnSite Infrastructure Response.
- Annual Preventive Maintenance.
- Network Updates.

Together, these elements will help to avoid operational disruptions and maintain the value of Cortland County's communications investment.

4.2 Advanced Plus Services Element Descriptions

The following sections describe the elements proposed for Cortland County's ASTRO 25 infrastructure.

4.2.1 Network Event Monitoring

Motorola Solutions will continuously monitor Cortland County's ASTRO 25 network to detect potential issues or communications outages, maximizing network uptime. Motorola Solutions assesses each alert with advanced event detection and correlation algorithms to determine how to respond. Potential responses include remote restoration or dispatching a local field technician to resolve the incident on-site.

4.2.2 Remote Technical Support

Motorola Solutions' Centralized Managed Support Operations (CMSO) will provide Remote Technical Support for infrastructure issues that require specific technical expertise. Experienced technical support specialists will be available to consult with Cortland County to help diagnose, troubleshoot, and resolve infrastructure issues. Service Desk maintenance procedures and incident resolution techniques are based on ISO 9001 and TL 9000 standards.

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4.2.3 Network Hardware Repair

To restore Cortland County's ASTRO 25 network components if they malfunction, Motorola Solutions will repair Motorola Solutions-provided infrastructure equipment. This includes select third-party infrastructure equipment supplied by Motorola Solutions. Motorola Solutions will ship and return repaired equipment, and will coordinate the repair of third-party solution components.

4.2.4 Remote Security Update Service

Commercial security software updates are often designed without consideration for specialized systems like radio communications networks. These updates may inadvertently disrupt ASTRO 25 network operations and functionality.

To minimize cyber risks and software conflicts, Motorola Solutions provides the Remote Security Update Service (RSUS). With this service, Motorola Solutions deploys antivirus and operating system security updates on an ASTRO 25 network in a dedicated information assurance lab to test and validate them for use with ASTRO 25 networks.

Motorola Solutions tests whether applying these security updates degrades network service. If an update degrades performance, Motorola Solutions searches for a solution or workaround to address the issue before releasing that update.

With RSUS, Motorola Solutions will remotely install tested updates on Cortland County's ASTRO 25 network. If there are any recommended configuration changes, warnings, or workarounds, Motorola Solutions will provide detailed documentation on a secured extranet website.

4.2.5 OnSite Infrastructure Response

Motorola Solutions will provide repair service from trained and qualified technicians. Once dispatched, technicians will travel to Cortland County's ASTRO 25 network location to diagnose issues and restore functionality. These technicians will run diagnostics on hardware to identify defective components, and repair or replace them as appropriate. Infrastructure Response times are based on a given issue's impact on overall system function.

Travel times and service levels are governed by local geography. Motorola Solutions will provide additional information in the Statement of Work for ASTRO 25 Advanced Plus Services and in the Customer Support Plan agreed between Cortland County and Motorola Solutions.

4.2.6 Annual Preventive Maintenance

Motorola Solutions will annually test and service network components. Qualified field technicians will perform routine hands-on examination and diagnostics of network equipment to keep them operating according to original manufacturer specifications.

4.2.7 Network Updates

The Network Updates service provides public safety radio system release updates on a consistent, budgeted plan. These updates maintain reliable network operations and cybersecurity protection. In addition, Network Updates keeps Cortland County's ASTRO 25 network compatible with expansion

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elements, as well as new products or features. With Network Updates, Cortland County's network will remain on a release that qualifies for support services.

Motorola Solutions will deliver updates based on a predefined cadence of upgrade windows, with up to one update in each window. The Network Updates service includes the following:

- **Software Release Updates** - Motorola Solutions-certified software that improves network functions over previous releases. This also includes commercial operating system and application software updates.
- **Hardware Update** – When needed to support a software release update, Motorola Solutions provides new hardware. New hardware will both support the new software update, as well as maintain existing functions and features.
- **Professional Implementation Services** – Motorola Solutions will plan and implement updates at Cortland County's site. This includes factory integration, testing, and supply chain management for new software and hardware.

With these services, Cortland County will have access to the technology, support, and planning expertise needed for an effective upgrade.

4.3 Motorola Solutions Service Delivery Ecosystem

Advanced Plus Services are delivered through a tailored combination of field service personnel, centralized teams, product repair depots, and MyView Portal. These service resources will collaborate to swiftly analyze network issues, accurately diagnose root causes, and efficiently resolve issues to return the network to normal operation.

Motorola Solutions services will be delivered by staff experienced in servicing mission-critical networks. Motorola Solutions uses the Information Technology Infrastructure Library (ITIL) framework to define service tasks based on industry-recognized best practices. As staff perform tasks, service incident information will be available to Cortland County's administrators and personnel through MyView Portal.

Service activities and Motorola Solutions' service team are described in more detail below.

4.3.1 Centralized Managed Support Operations

The cornerstone of Motorola Solutions' support process is the Centralized Managed Support Operations (CMSO) organization. This TL 9000/ISO 9001-certified organization is staffed 24x7x365 by experienced service desk specialists, security analysts, and operations managers. The CMSO houses critical central functions, including the Service Desk.

The CMSO Service Desk will serve as a single point of contact for services. It processes service requests, service incidents, change requests, and dispatching. The Service Desk communicates necessary information to stakeholders, bridging communications among Cortland County, Motorola Solutions, and third-party subcontractors.

Service Desk teams record, track, and update incidents through the Motorola Solutions Customer Relationship Management (CRM) system. They document and respond to inquiries, requests, concerns, and service tickets. When an incident is initiated, the CMSO will engage with teams to

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resolve that incident. The CMSO will escalate to new teams when needed. Depending on the incident, the CMSO will coordinate incident resolution with local field service and authorized repair depots.

4.3.2 Field Service

Motorola Solutions authorized and qualified field service technicians will perform the OnSite Infrastructure Response service, repair malfunctioning hardware in the field, and conduct preventive maintenance tasks. These technicians will coordinate with the Service Desk, technical support teams, and product engineering as needed to resolve incidents.

4.3.3 Repair Depot

The Motorola Solutions Repair Depot will provide Cortland County with a central repair location. This will eliminate the need to send network equipment to multiple vendor locations for repair. Motorola Solutions tracks products sent to the Depot via a case management system throughout the repair process. This system will enable Cortland County's representatives to check repair status, from inbound shipment to return.

4.3.4 Customer Support Manager

A Motorola Solutions Customer Support Manager (CSM) will be Cortland County's key point of contact for the definition and administration of services. The CSM will work with Cortland County to define service delivery details to address Cortland County's specific priorities.

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Section 5

Equipment List

QTY	NOMENCLATURE	DESCRIPTION
1	SQM01SUM0323	ASTRO MASTER SITE
1	CA03517AC	ADD: CORE EXPANSION
2	CA01316AA	ADD: UNC ADDTL DEVICE LIC (QTY 10)
1	T8492	SITE ROUTER & FIREWALL- AC
1	CA03445AA	ADD: MISSION CRITICAL HARDENING
1	CA03448AA	ADD: STATEFUL FIREWALL
1	T8492	SITE ROUTER & FIREWALL- AC
1	CA03445AA	ADD: MISSION CRITICAL HARDENING
1	CA03448AA	ADD: STATEFUL FIREWALL
1	THN1013	RACK 7.5' OPEN
1	SQM01SUM0320	VIRTUALIZED PRIME SITE
1	CA03523AA	ADD: REPLACEMENT PRIME SITE
1	CA03525AA	ADD: HW SUPPORT UP TO 18 CARRIERS
7	UA00702AA	ADD: TRUNKING MULTISITE VOTING LICENSE, PER CARRIER
7	UA00703AA	ADD: CREDIT TRUNKING MULTISITE VOTING LICENSE, PER CARRIER
1	UA00704AA	ADD: MULTISITE PRIME TRUNKING LICENSE
1	UA00705AA	ADD: CREDIT MULTISITE PRIME TRUNKING LICENSE
1	CA03749AA	ADD: ASTRO SYSTEM RELEASE 2021.1
1	CA03530AA	ADD: EXTERNAL TIMING REFERENCE
1	CA03532AA	ADD: PRIME SITE DC POWER
1	CA03546AA	ADD: SINGLE JUNIPER SRX1500
1	CA03552AA	ADD: SINGLE BACKHAUL SWITCH
1	DS219593	BREAKER DISTRIBUTION PANEL-/+ 24/48, 1U 6/6P
2	DSCBB020E	CIRCUIT BREAKER, 20 AMP, E TRIP
6	DS083E21959800	BRKR 5A 1P CR15 SNAPAK
2	DSTRAK91061	FOUR PORT DDM
1	SQM01SUM0320	VIRTUALIZED PRIME SITE
1	CA03524AA	ADD: NEW PRIME SITE
1	CA03525AA	ADD: HW SUPPORT UP TO 18 CARRIERS
7	UA00702AA	ADD: TRUNKING MULTISITE VOTING LICENSE, PER CARRIER

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Attachment: Cortland County Geo-Redundant Prime Proposal (148-23 : Authorize Agreement with Motorola - Geo Redundant Prime Radio Sites

QTY	NOMENCLATURE	DESCRIPTION
1	UA00708AA	ADD: MULTISITE GEO-REDUNDANT PRIME TRUNKING LICENSE
1	CA03749AA	ADD: ASTRO SYSTEM RELEASE 2021.1
1	CA03529AA	ADD: INT. GPS TIMING REFERENCE
1	UA00707AA	ADD: DSC INTERNAL RUBIDIUM LIC
2	PMUG1017A	GNSS REMOTE RECEIVER ASSY
2	DS30C87465CO1	125' OUTDOOR UV PROTECTED CABLE 6 PR, 22AWG DB15
1	CA03546AA	ADD: SINGLE JUNIPER SRX1500
1	CA03552AA	ADD: SINGLE BACKHAUL SWITCH
1	CA03531AA	ADD: PRIME SITE AC POWER
1	CA03533AA	ADD: DSC AC POWER CABLE - US, 12 FT
1	DS11011188	PDU, 120/240 SPLIT PH OR N+1 REDUNDANT, 60A MAX PER PHASE, SIX DEDICAT
12	DS3750297	BREAKER, 15 AMP, CB UL 489 LISTED FOR AC EDGE II (1101-1188)
8	CLN1868	2930F 24-PORT SWITCH
8	CLN1866	FRU: 1M DAC CABLE
8	T8547	SITE ROUTER & FIREWALL- DC
8	CA03445AA	ADD: MISSION CRITICAL HARDENING
8	CA03448AA	ADD: STATEFUL FIREWALL
8	DS083E21959800	BRKR 5A 1P CR15 SNAPAK
2	DS083E21959800	BRKR 5A 1P CR15 SNAPAK
1	DLN1444A	FRE: DSC 8000
1	DLN8001	FRU: DSC 8000 AC POWER SUPPLY
1	DLN1445A	FRE: DSC 8000, W/ RUBIDIUM
1	DLN8030	FRU: AC POWER SUPPLY RACK MOUNT CHASSIS ONLY
2	T8547	SITE ROUTER & FIREWALL- DC
2	CA03445AA	ADD: MISSION CRITICAL HARDENING
2	CA03448AA	ADD: STATEFUL FIREWALL
2	CLN1868	2930F 24-PORT SWITCH

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Attachment: Cortland County Geo-Redundant Prime Proposal (148-23 : Authorize Agreement with Motorola - Geo Redundant Prime Radio Sites

Section 6

Pricing

6.1 Pricing Summary

Motorola Solutions is pleased to provide the following equipment and services to Cortland County.

6.1.1 Pricing Geo-Redundant Prime Site

Item	Description	Cost
	Equipment	
1	Equipment List Price:	$497,213.00
	Less OGS Discount:	-$90,256.00
	Sub Total Equipment Less OGS Discount:	**$406,957.00**
	Services	
2	Installation, Integration, Network Services, System Optimization, Pre and Post-Sale Engineering, PM Services & ATP	
	Sub Total Services:	$451,895.00
	System Total Cost:	**$858,852.00**
	Less System Discount:	-$85,000.00
	System Total Cost After Discount:	**$773,852.00**
	Extended Warranty Years 2 through 4:	**$159,795.00**
	System Total Cost Including Extended Warranty	**$933,647.00**
Pricing of all Equipment Hardware, Software, Installation, Integration, Optimization, and Warranty Services are consistent with NYS-OGS Contract # PT68722 Equipment and Services.		

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Attachment: Cortland County Geo-Redundant Prime Proposal (148-23 : Authorize Agreement with Motorola - Geo Redundant Prime Radio Sites

6.2 Payment Terms

The Customer will make payments to Motorola Solutions within thirty (30) days after the date of each invoice. Customer will make payments when due in the form of a check, cashier's check, or wire transfer drawn on a U.S. financial institution and in accordance with the following milestones:

1. 10% of the Contract Price upon Completion of Customer Project Review;
2. 50% of the Contract Price upon Shipment;
3. 35% of the Contract Price upon Completion of Installation; and
4. 5% of the Contract Price upon Final Acceptance.

Motorola Solutions reserves the right to invoice for installations completed on a site-by-site basis, when applicable.

Attachment: Cortland County Geo-Redundant Prime Proposal (148-23 : Authorize Agreement with Motorola - Geo Redundant Prime Radio Sites

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Personnel Change Justification Form

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

Position Name (s): Create Associate Public Defender / Asst. Public Defender Abolish ~~Assistant Public Defender~~

Bargaining Unit: Management Plan

Purpose and Background:

Pursuant to the Statewide Expansion of Hurrell-Harring grant, ILS has implemented a plan to extend statewide the benefits of the Hurrell-Harring settlement reforms. As such, the overriding objective is to provide comprehensive quality representation for all eligible criminal defendants and to meet caseload standards. Therefore, this added position is endorsed y ILS to meet these objectives, and is fully reimbursable by the NYS grant funding.

Fiscal Impact: ☐ County Funded ____ % ☑ Grant Funded 100 % Grant Exp. Date 3/31/24 renew

Current Grade/Salary of Position: Grade 6 Salary Range $ ~~73,873 - $98,324~~

Requested Grade/Salary of Position: Grade 6/7 Salary Range $ ~~73,873 - $98,324~~ 68,718 - 91,464

Annual Increase: $____ County Share: $ 0 # of Positions Affected: 15

Goals:

To meet the County's expectations and obligations under the Statewide Hurrell-Harring quality representation and caseload standards settlement reforms. ILS oversees and directs the NYS grant funding for our office. To be in compliance with their requirements so as to not jeopardize our complete grant funding, creating and filling this position is necessary.

Operational Impact:

Adding another full time Assistant Public Defender will further help our office in becoming compliant with caseload standards and in aiding in our ability to provide quality legal representation.

Requested By: _____ Signature of Requesting Department Head — July 24, 2023 Date

Personnel Officer Approval: _____ Signature of Personnel Officer — 7/24/2023 Date

County Administrator Budget Impact Statement:

Grant Funded

County Administrator Approval: _____ Signature of County Administrator — 7/25/2023 Date

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

Attachment: Justification forms (144-23 : Create Associate Assistant Public Defender/Assistant Public Defender Position - Public Defender)

From: Laurie Leonard
To: Savannah Hempstead
Subject: BCPA Medicare Advantage - Info from Chemung County
Date: Monday, August 21, 2023 9:46:12 AM

Savannah-

Can you please send this to all legislators?

From Yvonne Drake, Chemung County's Coordinator of Employee Benefits:

Chemung County has been with a Medicare Advantage plan for their retirees since 2007 (most counties have done this change), so when they changed to the BCPA they were changing carriers and the financial arrangement.

I asked Yvonne what her retirees thought about the benefits with UHC and the BCPA. She said "they absolutely love it" and see it as a "win/win" for both them and the County.

I asked if there were any issues where a provider was out of network and the retirees had to pay up front and seek reimbursement. She said she had not heard of any with the medical but with the vision benefit, yes. This is typical with a vision benefit and occurs now with our current vision plan.

She also said the service with United Health Care has been amazing, both for the retirees and for her representing the employer.

Laurie Leonard
Personnel Officer
Cortland County Personnel
607-758-5546
lleonard@cortland-co.org

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1. Most Medicare Advantage plans have no premium. Why do I still have to pay a monthly premium to the County?

   This Medicare Advantage plan has been customized to Cortland County and covers many things that most Medicare Advantage plans do not, including zero copays for office visits and $0 and $1 copays for prescriptions. Typical Medicare Advantage plans have higher copays and deductibles. This plan does not. You are continuing to pay a premium because of the increased coverage.

2. Does this Medicare Advantage plan have a donut hole for prescription coverage?

   No, your copays for your prescriptions will be $0 or $1. There is no coverage gap or donut hole.

3. I do not find my doctor listed as in-network. Does this mean that I have to switch providers?

   No, as long as your provider takes Medicare, they can accept this insurance.

4. If my provider is listed as out of network, does that mean that I will have to pay up front?

   Providers have the right to charge up front if they are not participating, but most do not.

5. I have heard that common providers in the area do not accept this insurance, like Guthrie, Family Health Network and Cayuga Medical. Is this true?

   Both Guthrie and Family Health Network are in network with this plan. Cayuga Medical is out of network but does not require up front payment. Your copay would still be zero.

6. I have heard that many providers do not accept United Health Care. Is this true?

   Some do not accept United Health Care. However, this is UnitedHealthCare Medicare Advantage PPO. There is a big difference. **When you ask if your providers accepts this insurance, you ask "do you accepted United Health Care Medicare Advantage PPO."**

7. Since we are coming into the contract on the third year of a three year contract, how do we know that benefits will not change?

   Benefits are determined by BCPA and the groups that are part of the BCPA. Benefits will not be changed unilaterally by United Healthcare, outside of any CMS (Center for Medicare Services) mandated changes.

8. Since rates will need to be negotiated next year, how do we know that we will not experience a large increase in premiums?

   Insurance rates are evaluated each year to determine what increase, if any, is warranted. This is not unlike any other plan, including our current Excellus plan, which needs to be evaluated every year for potential premium increases.

9. It appears that with this plan, retirees may need to get preauthorization for some services. What are some examples of preauthorization that will now be required that are not with the current plan?

   UnitedHealthcare is unable to provide a document which shows all the procedures which require prior authorization. It is important to point out that providers that are in-network are already familiar with the requirements around prior authorizations and what documentation is required when requesting a prior authorization. Out-of-network providers are not required to submit prior authorizations for services. The majority of prior authorizations are approved automatically at the time they are submitted.

10. Some retirees are reporting that they have found where UHC has the lowest customer satisfaction rating.

    As we discussed during the education sessions, the Group Medicare Advantage plan being offered by the BCPA and Cortland County is not the standard individual plans that the general Medicare population can enroll into. It is a custom plan and is rated separately from the individual plan offerings. United Healthcare currently has a 5-star rating provided by the Centers for Medicare and Medicaid Services (CMS) and also has a high customer satisfaction rating from retirees on the customer service they receive while enrolled in the plan.

11. Will we still be required to pay the Part B premium? Will the premium for this plan still be deducted from my pension?

    Yes to both

12. What happens to the dependent's coverage if the retiree passes?

    There is no change to the existing policy; the surviving spouse would receive 3 months free and then would pay the full Individual rate going forward.

13. Who processes the prescriptions? Optum-Rx.

14. Are the mail order drugs through Optum Rx from out of the country?

    Many drugs are manufactured outside of the US; Optum Rx does not require drugs to be manufactured in the US to be used in the mail-order program.

15. Do I need referrals?

    No, referrals are not necessary.

16. Can a provider refuse to accept this insurance if they are an out-of-network provider?

    If a provider does not want to accept the plan, the retiree would have the option to pay out of pocket and then get reimbursed. The only rule is that the provider must accept Medicare.

Attachment: Common Questions UHC Medicare Advantage PPO (123-23 : Authorize Agreement - Medicare Advantage Plan)

Ms. Sandra Price, Legislator
Cortland County Legislature
60 Central Avenue
Cortland, New York 13045
August 1, 2023

Dear Ms. Price,

I am writing to you as a concerned retiree of Cortland County as regards the proposed change in retiree health insurance. I am asking you to vote NO for this proposed change to retiree health insurance and not agree to the United Health Care PPO plan.

I began working for Cortland County Health Department in April 2001 as the Program nurse for Horizon House. In working with this population, I gained an appreciation for these clients whom I had no prior experience with. Around 2005 an opening for a service coordinator for the Early Intervention program happened and I was able to move to this position. I again experienced an appreciation for working with the families of Cortland County across all socio-economic status. I retired in June of 2011.

During my time in Cortland County, I was chosen by my fellow nurses to represent them as the president of the NYSNA bargaining unit. I was on the negotiating team for three contracts, the last being 2009-2012. One of the things that we were able to keep in those contracts was the ability to offer retirees who participated in the County health insurance the ability to keep that insurance with the understanding that the retiree would still require premiums.

As I have reviewed all the bargaining unit contracts currently available on the Cortland County website, I see that the county has moved as early as 2020 to change the offered health insurance to Choice PPO Plan. The nurses' contract does not have that change until 2023. With that said the County will continue to offer the traditional health insurance until such time as there are no more employees who have been hired prior to those changes.

I have also reviewed Medicare advantage plans in my Medicare and You 2023 handbook. I realize this may not be a comparison of apples to apples, however I do think it may be indicative of members ratings of plans. UHC PPO plans received the lowest member rating percentage of 80%. Excellus PPO Plans received a rating of 87%. This indicates that this proposed plan, though it sounds good, may not be as good as the current traditional plan.

I conclude by asking you again to vote NO for this proposed change to the Cortland County retiree health insurance plan.

Sincerely,

Robin Brennan, MS RN

Attachment: email_Brennan - health insurance proposal (123-23 : Authorize Agreement - Medicare Advantage Plan)

From: Donna Johnson
To: Savannah Hempstead
Subject: Health insurance concern
Date: Tuesday, August 1, 2023 11:52:23 AM

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Good morning Savannah,
I've contacted two legislators regarding the upcoming vote regarding changes to retiree health insurance.

If possible, I'm asking for your kind assistance to forward the following concerns to the full legislature.

1) With this program the retiree and their spouse or family will be on two different insurance policies.The person on Medicare one policy and the other, who is not on Medicare, will be on the County program. It's unconscionable to think that older people can manage that confusing issue.

2)The loyal retired employees who may have worked extra years to qualify for the County Health Plan are left in the dust! Concerned and unsure about their future health benefits.

3) Please know, if something sounds to good to be true it is too good to be true. Seniors are always watching for scams and this may be a big one!

4) Cost, when asked the cost at the information session NO One could answer that question other than we don't know yet. The legislature will know! Please let me know the answer!!! Many other questions asked were also referred back to HR or the legislature.

5) We were told, you'll never need to show your Medicare card again. I started working at age 13, I was thrilled to get a Medicare card and now the County is telling us it's not accepted. That disgraceful!

6) There are less than 6 months before this new insurance is forced on us....really?This should be grandfathered in. When you retire your benefits should continue as promised.

If you are looking to save a million dollars, I'll be happy to review the budget with you, as I assisted two departments with budgets while working 13 years for Cortland County. I'm sure other retirees have questions and concerns, I'm begging you to please listen to us.

Thank you, Donna Johnson
607-745-8215

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and deleting this email immediately.

From: Mary Haley
To: Savannah Hempstead; Laurie Leonard
Subject: Retiree insurance proposal
Date: Sunday, July 30, 2023 4:08:58 PM

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Savannah - please share this email with all Cortland County legislators.
Thank you.

To the Cortland County Legislature:

I am writing this email to express my concern and disappointment that the Legislature is considering making a significant change in retiree health insurance benefits. My disappointment stems from the fact that employees negotiated retirement benefits in good faith over a period of many years. These benefits have always been viewed as an extremely valued asset. Many of us provided decades of dedicated professional services to Cortland's citizens at a far lower pay rate than neighboring counties knowing we would reap the benefit of good health insurance at retirement. Switching retirees from traditional Medicare to a Medicare Advantage Plan (MAP) is not what retirees were promised and is not in their best interest. Making this change feels like a betrayal.

I have listed below concerns based on my own research of MAPs.

1. Medicare Advantage Plans (MAP) do not provide the same coverage as Traditional Medicare. According to Consumer Reports; The Pros and Cons of Medicare Advantage Plans 11/3/2022 - MAP "are a good option for healthy individuals who can stick to providers in their area. It is not ideal for patients with chronic conditions or significant health needs." I'm pretty sure many of our retirees/spouses fall into one or both these categories - or will at some point in the near future.
According to a spokesperson fromKaiser Health "Some people in MAPs end up paying unexpected high costs when they become ill or find their network lacks specialty providers they need."

2. With Traditional Medicare participants can see any provider in the USA that accepts Medicare. MAPs typically require participants receive care from a limited network of providers. According to a spokesperson from 65 Incorporated* (* an organization that provides unbiased Medicare guidance) MAP "is a riskier approach to healthcare which can end up being more expensive" especially if you visit the doctor frequently (providers can charge higher deductibles for extra visits) or travel outside of your coverage area or prefer to have more healthcare options.

3. A Kaiser study found that "about half of all Medicare Advantage enrollees would end up paying more than those with traditional Medicare for a 7 day hospital stay."

4. MAPs can be especially problematic for people in rural areas. A 2021 study coauthored by David Meyers PhD at Brown University found that rural MAP enrollees are nearly twice as likely to switch back to traditional Medicare due to the limited provider network making it harder to schedule appointments and access care.

As a aside here I notice that Cayuga Med does not participate with the MAP currently being considered - so any retiree accessing care from Cayuga Med will have to pay upfront or find a new provider from in network. Those of us who have switched providers in recent years knows it is not a simple process finding someone in network accepting new patients.

5. Since MAPs cannot choose who they cover (they must accept any Medicare eligible participant) they can and some do discourage people who are sick by the way they structure their copays and deductibles. Many MAP enrollees have been hit with unexpected costs and denials of benefits for types of care deemed not medically necessary.

Attachment: Email_Haley_Medicare Advantage - 20230730 (123-23 : Authorize Agreement - Medicare Advantage Plan)

6. Unlike with traditional Medicare there may be a lack of coverage or increased out of pocket cost to the patient if the become ill or need care while traveling.

I respectfully ask the Cortland County Legislature not to support the change over for retiree health insurance from traditional Medicare to a Medicare Advantage Plan for current retirees. Based on the research I've done and my understanding of medical systems in general I believe a MAP will prove not to be medically beneficial or a cost savings to many retirees.

Thank you.

Mary Ann Haley
Retiree

PS I can be contacted if you have questions or would like clarification on any of my comments.
#315-569-8698

Sent from my iPad

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Attachment: Email_Haley_Medicare Advantage - 20230730 (123-23 : Authorize Agreement - Medicare Advantage Plan)

From: Savannah Hempstead
To: xLegislators
Subject: Mary Ann Haley"s concerns regarding the proposed Medicare Advantage plan
Date: Tuesday, August 1, 2023 4:29:49 PM

Good afternoon,

Please see the below responses to Mary Haley's concerns with the Medicare Advantage Program from our Personnel Officer.

Sincerely,

Savannah

Savannah M. Hempstead, CLBC
Clerk, Cortland County Legislature

From: Laurie Leonard <lleonard@cortland-co.org>
Sent: Tuesday, August 1, 2023 3:59 PM
To: Savannah Hempstead <shempstead@cortland-co.org>
Subject: Mary Ann Haley's concerns regarding the proposed Medicare Advantage plan

Savannah-

Can you send this to all legislators and copy Rob, Tori and I? These are the responses to Mary Ann Haley's concerns regarding the proposed Medicare Advantage plan from the United HealthCare representative. I already responded to Mary Ann.

1. Medicare Advantage Plans (MAP) do not provide the same coverage as Traditional Medicare. According to Consumer Reports; The Pros and Cons of Medicare Advantage Plans 11/3/2022 - MAP "are a good option for healthy individuals who can stick to providers in their area. It is not ideal for patients with chronic conditions or significant health needs." I'm pretty sure many of our retirees/spouses fall into one or both these categories - or will at some point in the near future. According to a spokesperson from Kaiser Health "Some people in MAPs end up paying unexpected high costs when they become ill or find their network lacks specialty providers they need."This is a GROUP custom Medicare Advantage plan. This plan covers EVERYTHING that Medicare covers plus many other benefit enhancements. Not only do we cover patients with chronic conditions and significant health care needs, we also provide additional programs above and beyond Medicare to assist those retirees with multiple clinical care programs designed specifically for their conditions.

2. With Traditional Medicare participants can see any provider in the USA that accepts Medicare. MAPs typically require participants receive care from a limited network of providers. According to a spokesperson from 65 Incorporated* (* an organization that provides unbiased Medicare guidance) MAP "is a riskier approach to healthcare which can end up being more expensive" especially if you visit the doctor frequently (providers can

Attachment: Email_Haley_Medicare Advantage - Answers (123-23 : Authorize Agreement - Medicare Advantage Plan)

charge higher deductibles for extra visits) or travel outside of your coverage area or prefer to have more healthcare options. This plan is quoted on our national non-differential passive PPO that allows retirees to see any provider that accepts Medicare whether they are contracted with UHC or not. It is national service area covering the entire US and all US territories. The benefit travels with the retiree and provides the same level of coverage in and out of network. We went through this in detail at the retiree meetings.

3. A Kaiser study found that "about half of all Medicare Advantage enrollees would end up paying more than those with traditional Medicare for a 7 day hospital stay." This plan covers everything that Medicare covers plus much more. And it covers ALL medical benefits at 100% with $0 out of pocket cost share. And an inpatient hospital stay is covered at 100% with $0 out of pocket.

4. MAPs can be especially problematic for people in rural areas. A 2021 study coauthored by David Meyers PhD at Brown University found that rural MAP enrollees are nearly twice as likely to switch back to traditional Medicare due to the limited provider network making it harder to schedule appointments and access care. Retirees can see any provider that accepts Medicare whether they are contracted with UHC or not. This statement makes more sense for a regional MAPD plan or an HMO MAPD plan. That is NOT how this plan works. UHC has the largest national network of any MAPD carrier in the country. AND, the retiree is not limited to that very broad network. They can see UHC providers and/or Medicare willing providers.

As a aside here I notice that Cayuga Med does not participate with the MAP currently being considered - so any retiree accessing care from Cayuga Med will have to pay upfront or find a new provider from in network. Those of us who have switched providers in recent years knows it is not a simple process finding someone in network accepting new patients. Cayuga is not a participating provider. However, they are a Medicare accepting / willing provider. They have been filing claims with us for years. Medicare willing providers work exactly like in network providers. Benefits are the same in and out of network as long as they see a Medicare willing provider or a UHC MAPD provider. We even have a proactive provider outreach team to educate providers on how to file a claim with us and also educating them on the fact that they do not have to contract with us. And we let them know that their reimbursement does not change when they file a claim with us. They continue receiving the Medicare allowed amount.

5. Since MAPs cannot choose who they cover (they must accept any Medicare eligible participant) they can and some do discourage people who are sick by the way they structure their copays and deductibles. Many MAP enrollees have been hit with unexpected costs and denials of benefits for types of care deemed not medically necessary. This is simply not true. We accept 100% of Medicare eligible enrollees. Anyone that is a retiree of Cortland that is Medicare eligible with Parts A and B is eligible to enroll in the plan. There are no medical copays or deductibles with this plan. It covers 100% of the medical and covers the RX with a maximum of $1 for copays on drugs. This plan doesn't do individual underwriting or have any pre existing condition clauses. Everyone on the group enrolls and has access to

Attachment: Email_Haley_Medicare Advantage - Answers (123-23 : Authorize Agreement - Medicare Advantage Plan)

the same level of coverage. Plan 4 is 100% medical with $0 out of pocket costs and up to $1 copays for RX. Again, this statement appears to be referring to individual Med Supp or MAPD plans that require an Individual to do some sort of medical application. That doesn't apply to group plans. And this is a GROUP MAPD Plan. Big distinction between GROUP and INDIVIDUAL MAPD plans. Also, very big distinction between national passive PPO MAPD Plans and small HMOs, regional carriers or POS plans. This is a group , custom MAPD Plans with very rich benefits. Access is broad, benefits are rich, and care travels with the retiree.

6. Unlike with traditional Medicare there may be a lack of coverage or increased out of pocket cost to the patient if the become ill or need care while traveling. This plan covers the retiree at the same level of coverage when they are traveling that they have while in the US. If the retiree is traveling in the US, the plan works the same everywhere as the service area is national and covers the entire US and all US territories. If they are traveling to a foreign country, they are also covered for urgent or emergency care. So, if they get sick while traveling, they are covered at the same level of coverage they have while in the US. The only difference when in a foreign country, you may have to pay out of pocket and file a claim for reimbursement. Also, original Medicare doesn't cover care outside of the US. This MAPD plan does.

Laurie Leonard
Personnel Officer
Cortland County Personnel
607-758-5546
lleonard@cortland-co.org

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From: Laurie Leonard
To: Savannah Hempstead
Subject: Can you please send this to legislators from me and copy Rob and me and Tori
Date: Thursday, July 27, 2023 8:21:50 AM
Attachments: History of Health Insurance Rates.xlsx
2024 Medicare Advantage Benefits BCPA.pdf
Common Questions UHC Medicare Advantage PPO.docx

Good morning,

In response to many questions by both legislators and retirees, I've attached a list of some of the most asked questions that have come up regarding the potential switch to a Medicare Advantage Plan under the Broome County Purchasing Alliance.
The Broome County Purchasing Alliance began January 1, 2022, with approximately 18 municipalities joining. As with anything, the costs for the insurance plans were able to be lower than average due to the increased buying power of a large group.

I've also attached a comprehensive list of benefits covered under the plan, as well as the history of Cortland County's health insurance premiums over the years. The figure shown on the insurance premium chart is the monthly premium equivalent rate, which is the total of both the employee/retiree and the employer (County) share. Cortland County is one of the very few municipalities left that does not split their Medicare eligible retirees out into a separate health insurance plan. We do not have a separately-rated premium equivalent for Medicare-eligible retirees; their premiums are calculated into the active group's premium. This is rarely still done.

To address the questions regarding the differences in claims processing between what retirees currently have and what they will have with this plan:

1. The current Excellus plan as a $100/$300 deductible that must be met before the coverage cost share kicks in. Under the UHC plan, there would be no deductible to meet, creating an upfront $0 member cost share.
2. Primary care under the current Excellus plan is 20% coinsurance, so the member incurs 20% of the primary care cost whereas under the proposed plan, this is $0 cost to the member. If however, the primary care costs are covered through a combination of Medicare parts A & B, with Excellus paying secondary, creating no cost share to the member, UHC's plan cost would still be the same (covered in full)
3. Under the current plan, the Rx copays are $10/$40/$70/$50. This plan's coverage is either $0 (generic) or $1 for tiers 2-4. There is no scenario in which the combo of Medicare and the Excellus plan would create a $0 cost share to the member for medications.

I've reached out to municipalities participating in the BCPA. I specifically asked if their retirees have voiced any concerns after being on the plan and what costs savings they had realized. Martha Sauerbrey, Chair of the Tioga County Legislature, said that there have been no issues voiced from retirees and that there has been good service. She said Tioga County saved approximately $800,000 in the first year.

The Vestal Town Supervisor John Schaffer said "there hasn't been one complaint yet" and that the

Attachment: Email_Leonard_20230727 (123-23 : Authorize Agreement - Medicare Advantage Plan)

service is unbelievably good.

From Linda Parke, Personnel Director of Tioga County: "Tioga County is very pleased with the BCPA. Not only was there a savings for the County, but the retirees like UHC a lot. From an employer perspective, UHC has great customer support, and you are assigned a dedicated representative."

Representatives from United Health Care and the Broome County Purchasing Alliance and our health insurance consultants from Assured Partners will be presenting at the Government Operations Committee on August 15. I understand that there are many concerns about this change. We absolutely do not want negative impact to our retirees. We cannot say 100% that there will be no disruption to any of them, but we can never say that with any insurance transition. Overall, this plan has more coverage at a less expensive cost to both the County and the retiree.

Laurie Leonard
Personnel Officer
Cortland County Personnel
607-758-5546
lleonard@cortland-co.org

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Attachment: Email_Leonard_20230727 (123-23 : Authorize Agreement - Medicare Advantage Plan)

From: Laurie Leonard
To: Kevin Fitch; Savannah Hempstead
Cc: Robert J. Corpora
Subject: FW: retiree health plan proposal
Date: Monday, August 21, 2023 8:54:50 AM

See below regarding concern about St. Joseph's being out of network and people having to pay up front.

From: Laurie Leonard
Sent: Monday, August 21, 2023 8:53 AM
To: 'Mary Beach' <mbeach@twcny.rr.com>
Subject: RE: retiree health plan proposal

Mary-

I just checked with our consultants and the UHC rep that did our presentations. He responded "St. Josephs are accepting the plan as out of network and billing UHC directly."

Laurie

From: Mary Beach <mbeach@twcny.rr.com>
Sent: Friday, August 18, 2023 10:10 PM
To: Laurie Leonard <lleonard@cortland-co.org>
Subject: retiree health plan proposal

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Hi Laurie.

I communicated via email with the County Administrator Mr Fitch twice, as he had asked for retiree feedback on this issue. Below is the second email I sent him :

"Dear Mr. Fitch,

I see how the legislative committee voted to move forward.

I read the legislative presentation, and saw the assurance that the proposed plan is a "Passive PPO"- "any Medicare accepting provider will accept this coverage".

That all sounds great.

This brings me back to my out-of-network question to UHC, when they assured me of "no financial risk to the retiree using out of network, when using Medicare providers who will accept the UHC payment"".

Therein lies the concern. Even when I pressed them on the issue, they said little about the

Attachment: FW_ retiree health plan proposal (123-23 : Authorize Agreement - Medicare Advantage Plan)

Medicare providers who will **NOT** accept the UHC payment (unless we want to be reassured by UHC's answer of "that rarely happens").

Onondaga County (with the same retiree PPO- UHC plan Cortland is looking into) posted online about this very issue.It came up for them due to the entire St Joseph's Health Network (hospital, doctors, labs, etc) canceling their contract, effective July 1, 2023. (contract reimbursement issues- St Joe's asked for more than UHC was offering.) This is what Onondaga told their retirees on-line:

"If the doctor refuses to accept this (UHC-PPO retiree group plan) plan, you can continue to see the doctor, pay for the services upfront and then submit the bill to United Health care for reimbursement."

How exactly would that work for a hefty ER or hospital bill???? Retirees get to pay upfront? Seriously? And then have to submit the bill ourselves to UHC to get paid, assuming they don't deny the service after the fact? (I still have not seen their service denial rates. That should be public record.) This would **never be a problem with our original Medicare and secondary county insurance.** Will this be a potential problem going forward with this PPO plan? This plan that can gain or lose in-network contacts on an annual basis?

Can some legislator at least ask this specific St. Joseph's health care system network question- Is St. Joseph's Hospital currently "accepting Medicare payment from Onondaga County's UHC group retiree Medicare Advantage PPO as an out of network provider? " If not, that is very problematic. You would have many unhappy retirees to contend with at some point in time. It would be lesser coverage than we were all promised when we earned these benefits."

Laurie, UHC told us to search their UHC in-network list of providers, so here's their most recent update on St. Joseph's: no St Joseph's providers listed that I could find. So I also looked at St Joseph's billing page directly:

- Medicare Plans- *OUT-OF-NETWORK EFFECTIVE JULY 1, 2023*
- United HealthcareCommercial Administered Plans - *OUT-OF-NETWORK EFFECTIVE JULY 1, 2023*
  - Commercial Fully Insured/Underwritten Plans
    - Medical Group Services - *OUT-OF-NETWORK EFFECTIVE JULY 1, 2023*
    - Hospital Services - *OUT-OF-NETWORK EFFECTIVE SEPTEMBER 1, 2023*
    - Medicare Plans - *OUT-OF-NETWORK EFFECTIVE JULY 1, 2023*
  - Medicaid/Essential Plan Plans
    - Medical Group Services - *OUT-OF-NETWORK EFFECTIVE AUGUST 1, 2023*
    - Hospital Services - *OUT-OF-NETWORK EFFECTIVE SEPTEMBER 1, 2023*

Do you have answers for us? I do not see any distinction between the Medicare Advantage group retiree PPO plan under discussion for our county and what is listed as out of network here. There is no "...but we are still Medicare certified AND will accept UHC's out of network

Attachment: FW_ retiree health plan proposal (123-23 : Authorize Agreement - Medicare Advantage Plan)

Medicare payment under Medicare Advantage government group retiree PPO policies". Since Onondaga County informed their retirees the entire St. Joseph's health system is now out of network for them, I assume it would be the same for Cortland County, if Cortland's contract does not meet what St Joseph's requires? Retirees then have to pay it all up-front (including high cost hospitalizations and tests) and beg for reimbursement, submit the bill ourselves to UHC and pray UHC does not deny for whatever reason after the fact? Am I missing something?

Thanks in advance.

Mary Beach

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To Cortland County Legislators: July 22, 2023

I am writing to express my concerns regarding the proposal to move all Medicare eligible retirees and their Medicare eligible dependents who are on the County's health insurance plan to the UHC Medicare Advantage Plan. Listed below are my concerns.

*Members' rating of UHC Advantage Plans is the lowest rated of all Advantage Plans (80% approval), as per the official US Government Medicare Handbook, "Medicare and You 2023".

*The benefits presented are in the second of a third year contract meaning that the contract will need to be renegotiated in one year.

*Cayuga Medical does not contract with UHC, although we were told by David Scinto that they will bill for services. How will that impact care? Will they decline to accept new patients with UHC?

*Preauthorizations for certain medical tests, usually radiological we were told, is often required. Will that be a barrier to timely treatments ordered by a physician?

*We will no longer have our supplemental insurance, but only the Advantage Plan. Currently Medicare is primary and Excellus Blue Cross Blue Shield is our supplemental coverage. That means we are losing coverage.

*For current employees, will costs for their plan increase dramatically once retirees are removed from the "pool"?

The UHC salesman, David Scinto certainly presented a benefit package that sounded almost too good to be true. Is it? We were provided with only once side of the story.

Our current insurance has provided excellent health coverage and that is what so many of us counted on as we retired. I am very grateful for the current coverage.

I urge all Legislators to carefully examine and consider this proposal and what your vote means to the health of Cortland County employees. Please vote to allow us to keep our current health plan. We have no vote in this matter that directly affects our wellbeing.

Lastly, I would like to thank all members of the Legislature who I spoke with by phone or in person, for kindly listening to my concerns. I appreciate the respect you showed me.

Respectfully,

Karen Felker-Harrity, RN

Attachment: Medicare Advantage Letter To Cortland County Legislators (123-23 : Authorize Agreement - Medicare Advantage Plan)

From: Laurie Leonard
To: Savannah Hempstead
Subject: FW: United Healthcare PPO plan
Date: Friday, August 25, 2023 12:17:53 PM

-----Original Message-----
From: Vince Ann Wahlrab <vincenzawahlrab@gmail.com>
Sent: Monday, August 21, 2023 10:36 AM
To: Laurie Leonard <lleonard@cortland-co.org>
Subject: Re: United Healthcare PPO plan

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Thank You Laurie. The information was helpful.
Is Cortland County going in with Broome on the Health Care plan?
Vince Ann

> On Aug 17, 2023, at 6:11 AM, Laurie Leonard <lleonard@cortland-co.org> wrote:
>
> Good morning,
>
> I've attached a more comprehensive outline of the benefits. If this is passed through the Legislature on 8/24, everyone will be receiving more information.
>
> Using today's rate (disclaimer here because Part B may increase, etc), this is how I figure your monthly premium with the new plan:
>
> You currently pay family at 20% contribution ($394.06 minus your Part B premium of $164.90) = $229.16
>
> Under the new plan, you and your husband will each have an individual policy. Yours would be $0 and his will be $66.80 for a total of $66.80 (using 2023 rates).
>
> Laurie
>
>
> -----Original Message-----
> From: Vince Ann Wahlrab <vincenzawahlrab@gmail.com>
> Sent: Wednesday, August 16, 2023 4:59 PM
> To: Laurie Leonard <lleonard@cortland-co.org>
> Cc: Victoria Staves <vstaves@cortland-co.org>
> Subject: United Healthcare PPO plan
>
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>
>
> Laurie
> When will retirees be able to view the full health plan and know the cost of the new plan?
> Thank you and I hope you are well.
> Vince Ann Wahlrab

Attachment: FW_ United Healthcare PPO plan (123-23 : Authorize Agreement - Medicare Advantage Plan)

>
> Sent from my iPad
>
> _____
>
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>
> _____
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> <2024 Medicare Advantage Benefits BCPA.pdf>

_____

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Attachment: FW_ United Healthcare PPO plan (123-23 : Authorize Agreement - Medicare Advantage Plan)

From: Laurie Leonard
To: Savannah Hempstead
Subject: FW: Management Compensation Plan
Date: Friday, August 25, 2023 12:18:55 PM

From: edwardgoehlerlaw <edwardgoehlerlaw@gmail.com>
Sent: Tuesday, August 15, 2023 2:46 PM
To: Laurie Leonard <lleonard@cortland-co.org>
Subject: Re: Management Compensation Plan

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Thanks Laurie I'll certainly watch the presentation...is it going to be available to watch before the legislature votes on the plan?

,But, as I mentioned in my prior email, the network issue wasn't my (and other retirees') only concern.
For example, did the presentation answer whether there will be more restrictive "prior authorization" policies with the 'advantage' plan than what Medicare has?

These advantage plans are infamous for not approving procedures, or long waits, denials of claims, and cumbersome pre-authorization policies for procedures.

Without looking very hard, it is easy to find these criticisms and facts about the problems with medicare advantage plans, for example, the quoted excerpt below:
I would guess all the written criticisms I read are not there because people are happy with their advantage plans.
The NYC plan that was subject to the successful lawsuit by the retirees also was a "Group" plan and the Judge in that case noted in his decision multiple issues with forcing the retirees to switch to that group plan which could cause problems for the retirees..

Thanks for your input and information on this, although I'm not at all yet convinced this proposal is all for the better.
Ed

Medicare Advantage plans have higher claim denial rates and more prior authorization restrictions than traditional Medicare plans. Last year, regulators found that nearly one in five payment requests rejected by Medicare Advantage plans in 2018 were wrongfully denied, representing an estimated 1.5 million claims.May 26, 2023

On Tue, Aug 15, 2023 at 2:18 PM Laurie Leonard <lleonard@cortland-co.org> wrote:

> Ed-
> This morning in the Government Operations Committee, a presentation was made by

representatives of the Broome County Purchasing Alliance, which is the entity that we will be partnering with for our contract for the Medicare Advantage plan. I recommend that you watch it as it hits on many concerns you have. The recording should be posted on the legislative webpage soon.

Most importantly, the Medicare Advantage plan that is proposed is a GROUP plan, not an individual plan as you see when you search on the internet or see on the ads on TV. The benefits exceed our current benefits. Any provider that accepts Medicare will accept this plan.

Laurie

From: edwardgoehlerlaw <edwardgoehlerlaw@gmail.com>
Sent: Tuesday, August 15, 2023 2:13 PM
To: Laurie Leonard <lleonard@cortland-co.org>
Subject: Re: Management Compensation Plan

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Thanks Laurie, one of (but not the only) concerns I have regarding the county's proposed plan to force retirees into a medicare-advantage plan would pertain to any retiree who moves out of area, or splits their time between two residences...from what I read these medicare advantage networks are regional, not nationwide and if a retiree moves to another state that would mean the providers in the new residence area would be 'out of network'.

I've spoken to a number of retirees who are not in favor of being made to enroll in a med-advantage plan vs. their federal entitlement to medicare..

As Victoria may have mentioned to you, I sent her a copy of a very recent (last week) court case from a downstate Supreme Court Judge who has ruled the City could not force a similar plan onto its 250,000 retirees in that case.

Ed

On Tue, Aug 15, 2023 at 1:51 PM Laurie Leonard <lleonard@cortland-co.org> wrote:

> Ed-
> See attached on page 8 and 9.
>
> Laurie Leonard
> Personnel Officer
> Cortland County Personnel
> 607-758-5546
> lleonard@cortland-co.org
>
> ---
>
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--
Edward W. Goehler
Attorney at Law
11 Groton Avenue
Cortland, N.Y. 13045
(607) 758-8080

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--
Edward W. Goehler
Attorney at Law
11 Groton Avenue
Cortland, N.Y. 13045
(607) 758-8080

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From:	Laurie Leonard
To:	Savannah Hempstead
Subject:	FW: Another out of network question
Date:	Friday, August 25, 2023 12:23:34 PM

From: Laurie Leonard
Sent: Wednesday, July 19, 2023 10:29 AM
To: 'Scinto, David J' <dscinto@uhc.com>
Subject: RE: Another out of network question

Thank you!

From: Scinto, David J <dscinto@uhc.com>
Sent: Wednesday, July 19, 2023 10:28 AM
To: Laurie Leonard <lleonard@cortland-co.org>
Cc: Victoria Staves <vstaves@cortland-co.org>
Subject: RE: Another out of network question

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Hi Laurie,

Cayuga Medical is out of network, but they submit their claims directly to UHC. Members have not been required to pay upfront.

David Scinto
Sr. Strategic Account Executive, Account Management
UnitedHealthcare Retiree Solutions

O 952-406-3224
M 954-588-4635

PO Box 9472
Minnetonka, MN 55343

From: Laurie Leonard <lleonard@cortland-co.org>
Sent: Wednesday, July 19, 2023 10:26 AM
To: Scinto, David J <dscinto@uhc.com>
Cc: Laurie Leonard <lleonard@cortland-co.org>; Victoria Staves <vstaves@cortland-co.org>
Subject: Another out of network question

Good morning David-

Just want to circle back on the out of network question – lots of people are saying that Cayuga

Medical (which is our main urgent care facility) is out of network. I know you looked this up for me and said there were paid claims, but can you tell if the people had to pay up front? This would be an issue as everyone uses this urgent care facility here.

Laurie Leonard
Personnel Officer
Cortland County Personnel
607-758-5546
lleonard@cortland-co.org

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From: Laurie Leonard
To: Savannah Hempstead
Subject: FW: Cochlear implant
Date: Friday, August 25, 2023 12:27:46 PM

From: Laurie Leonard
Sent: Friday, July 21, 2023 3:43 PM
To: Richard Stock <rstock@cortland-co.org>
Subject: FW: Cochlear implant

From: Scinto, David J <dscinto@uhc.com>
Sent: Friday, July 21, 2023 3:36 PM
To: Laurie Leonard <lleonard@cortland-co.org>
Subject: RE: Cochlear implant

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Good afternoon Laurie,

Cochlear implants are covered by Medicare if individuals meet certain medical criteria. The benefit would be covered 100% if it meets Medicare guidelines, which it seems it does under her current Medicare benefits.

Thank you,

David Scinto
Sr. Strategic Account Executive, Account Management
UnitedHealthcare Retiree Solutions

O 952-406-3224
M 954-588-4635

PO Box 9472
Minnetonka, MN 55343

From: Laurie Leonard <lleonard@cortland-co.org>
Sent: Friday, July 21, 2023 3:16 PM
To: Scinto, David J <dscinto@uhc.com>
Subject: Cochlear implant

Another one for you…a retiree currently has her upgrade for her cochlear implant paid for 100% every five years through our Excellus plan as secondary. Do you know if this would be covered?

Attachment: FW_ Cochlear implant (123-23 : Authorize Agreement - Medicare Advantage Plan)

Laurie Leonard
Personnel Officer
Cortland County Personnel
607-758-5546
lleonard@cortland-co.org

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From: Laurie Leonard
To: Savannah Hempstead
Subject: FW: Retiree Health Insurance
Date: Friday, August 25, 2023 12:38:10 PM

From: Laurie Leonard
Sent: Monday, August 7, 2023 8:54 AM
To: 'wEbbh@ymail.com' <wEbbh@ymail.com>
Subject: RE: Retiree Health Insurance

If you pay zero now, you would still pay zero, yes.

From: wEbbh@ymail.com <wEbbh@ymail.com>
Sent: Sunday, August 6, 2023 5:02 PM
To: Laurie Leonard <lleonard@cortland-co.org>
Subject: Fwd: Retiree Health Insurance

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Hi, Laurie,
I am just forwarding you an email I sent to my Legislator, Doug Bentley.

I know you have no vote in this, I am just checking on my last question. I pay $0 for my Excellus Blue Cross and I would still pay $0 if United Health Care is voted in. Is this correct?

Thanks,
Harriet Webb

Sent from my iPad

Begin forwarded message:

> **From:** webbh@ymail.com
> **Date:** August 6, 2023 at 4:42:02 PM EDT
> **To:** dbentley@cortland-co.org
> **Subject: Retiree Health Insurance**
>
> Hi, Doug,
>
> I am emailing you with my concerns about the proposed new health insurance change for retirees. I did attend one of the informational meetings.
>
> #1 When I retired I was told we would have the same benefits as current employees at the time.
>
> #2 The fact that if your doctor is not in the network, you must pay up front and

Attachment: FW_ Retiree Health Insurance (123-23 : Authorize Agreement - Medicare Advantage Plan)

then talk to someone at United Health Care and they will contact that practice and try to get them in the network. This requires at LEAST one phone call. These are older individuals who may not find this as simple as it sounds.

#3 Older individuals already have health care providers in place and will find it hard to change to an in-network provider.

#4 I found it difficult on their website to find out if my orthopedic surgeon was in-network. I was not able to. I consider myself somewhat knowledgeable on the computer. Not all older individuals are computer savvy.

#5 I am always in favor of saving the taxpayers money and I do know that employee and retiree benefits eat up a large portion of the County budget. Maybe this could be something to put in place for future retirees.

It is quite possible that I misunderstood some of this information, so please correct me if I am wrong. It is also my understanding that the there would be no additional cost to the retiree.

Thanks for listening, Doug,
Harriet Webb

Sent from my iPad

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AssuredPartners

Cortland County

Medicare Advantage Presentation

August 15, 2023

Anthony Brothers
Senior Vice President, Sales
716-688-8888
Anthony.Brothers@assuredpartners.com

POWER through Partnership

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Agenda

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- Introductions
- BCPA Overview
- Medicare Advantage
  - Purpose of Medicare Advantage
- Benefit Comparison
  - Current Benefits
  - Proposed Benefits
- Claim Examples
- Questions and Discussion

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Your Service Team

AssuredPartner

Jed Daughton
Agency President

Bill Brothers
Executive Vice President

Tony Brothers
Senior Vice President

Alex Hartley
Director of Data Analytics

Ted Butler
Vice President - Pharmacy

Sharese Golding
Account Executive

Susan Schrembs
Director of Operations

Kris McGuire
Stop Loss Manager

Ben Ratka
Ancillary Benefits Executive

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Your UnitedHealthCare Team

AssuredPartner

UnitedHealthcare	**Geoff Rensi** Vice President, Account Management	**David Scinto** Senior Strategic Account Executive
	Renukha Newaldass Client Service Manager	**Amy Potter** Service Account Manager
	Donna Bucci Implementation Manager	

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Broome County Purchasing Alliance (BCPA)

Empowered by Douglas Bulman, Consultant

Statewide Purchasing Alliance of NY, LLC - SPANY

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

BCPA - Overview

Broome County, through the formation of this cooperative purchasing alliance, pools the purchasing power with other municipalities to reduce costs, risks, and future rate instability for retiree health coverage by securing competitive coverage and rates for entities participating in the BCPA - Medicare Advantage and Prescription Drug (MAPD) program.

This cooperative purchasing initiative is referred to as the "Broome County Purchasing Alliance" (BCPA or Alliance). Broome County, through a formal RFP, selected MAPD coverage options through United HealthCare.

The Alliance achieved an average annual savings of 26% which includes multi-year rate guarantees and better-quality coverage and services for our retirees, now and in the future.

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Your BCPA Contacts

AssuredPartner

BCPA Team:

Robin Laabs, Purchasing
Robin.Laabs@broomecounty.us
(607) 778-2188

Tom Dellapenna, Risk and Insurance
Thomas.dellapenna@broomecounty.us
(607) 778-2311

SPANY Team:

Douglas Bulman, President
dbulman@spany.org
(607) 778-2311

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

2022 BCPA ACCOMPLISHMENTS

Success Stories Projected 3-Year Savings

- Broome County Saves **$840,294**

- Chemung County MAPD – 3-Year Savings - $2,323,440
  - Chemung Shared Services Matching Funds at 95% - $772,179
- Projected Total Financial Impact: **$3,095,615**

- Tioga County MAPD – 3 Year Savings: $2,525,609
- Tioga shared services matching funds at 95% - $816,078
- Projected Total Financial Impact **$3,341,687**

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

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CWSSI - Eligibility

- Each County submits Shared Services Initiative.
- Groups moving onto the BCPA platform must shift **ALL** Medicare-eligible retirees over (full plan takeover)
- The Panel members from each County must approve and submit CWSSI paperwork by December 31st.
- Entities on the Panel can opt out of project and are not required to participate in the Medicare Advantage Initiative
- Towns, villages and cities are typically automatically included in Shared Service initiatives.
- Schools usually need to be invited to participate on the Panel by the County Leader
- Panel; for each county determines how matching funds are to be distributed.
- For additional guidance, forms, and resources on the CWSSI go to:

https://www.ny.gov/shared-services-initiative/forms-guidance-resources

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

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BCPA Timelines

- Resolutions and Data Submission Deadline – 9/1/23
- BCPA/UHC Account Registration Deadline - 10/01/23
- Communications and Onboarding - 10/15/23
- BCPA & UHC Dedicated Service Team Meetings 10/1/23
- Retiree Meetings (Virtual and On-site) 10/15/23 – 12/15/23
- Open Enrollment Meetings – 10/15/23 – 12/01/23

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Medicare Advantage

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Medicare Advantage – What is it?

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Original Medicare
Provided by the federal government

Part A
Helps pay for hospital stays and inpatient care

Part B
Helps pay for doctor visits and outpatient care

Medicare Advantage plan
Offered by private companies

Part C
Combines Part A (hospital insurance) and Part B (medical insurance) in 1 plan

Part D
Usually includes prescription drug coverage

Provides additional benefits, services and programs not provided by Original Medicare

Notes:

- ***Currently****: Retirees are covered under Original Medicare (Parts A & B), with any non-covered services falling under secondary coverage through the County's Excellus Traditional Health plan.*
- ***Proposed Scenario****: BCPA Medicare Advantage plan would become the sole payer of claims. Once enrolled, Medicare Parts A and B remain active, but the benefits are administered through UnitedHealthCare. Original Medicare does not pay medical claims while an individual is enrolled in a Medicare Advantage plan, with a few exceptions. Medicare Advantage Parts C and D through the BCPA would replace the Excellus secondary coverage at a lower cost to the individual at the point of service.*

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Current (Excellus Traditional Plan) vs Proposed (BCPA Plan 4) Side by Side

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	Excellus BCBS Traditional Plan		BCPA Plan Option 4	
Benefits	In-Network	Out-of-Network	In-Network	Out-of-Network
In-Network:	**Current (Medical Plan)**		**Proposed (Medicare Advantage Plan**	
Deductible	$100/$300		None	
Coinsurance	20% Coinsurance		None	
Out-of-Pocket Maximum	$500/$1,500		None	
Out-of-Network:	**Current**			
Deductible	$100/$300		None	
Coinsurance	20% Coinsurance		None	
Out-of-Pocket Maximum	$500/$1,500		None	
Medical Services:	In-Network		In/out of Network	
Preventive Services	Covered In Full		Covered In Full	
Primary Care	20% Coinsurance		Covered In Full	
Specialist	20% Coinsurance		Covered In Full	
X-rays	Covered In Full		Covered In Full	
Hospital Care:	In-Network		In/out of Network	
Urgent Care	$0 Copayment		Covered In Full	
Emergency Room	$0 Copayment		Covered In Full	
Inpatient Hospital	$0 Copayment		Covered In Full	
Outpatient Surgery - Ambulatory Center	20% Coinsurance		Covered In Full	
Outpatient Surgery - Facility	20% Coinsurance		Covered In Full	

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Current (Excellus Traditional Plan) vs Proposed (BCPA Plan 4) Side by Side, Cont…

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	Current	Proposed
Prescription Drug:		In/out of Network
Generic/Formulary/Non-Formulary	$10/$20/$35/$50	**$0/$1/$1/$1**
Coverage Gap/Donut hole	No Coverage Gap	No Coverage Gap
Mail Order	$10/$40/$70/$50	**$0/$1/$1/$1**
Rehabilitation Services	In-Network	In/out of Network
Physical, Occupational, and Speech Therapy	Deducitble then 20% Coinsurance	**Covered In Full**
Chriopractor	Deducitble then 20% Coinsurance	**Covered In Full**
Cardiac Rehab	Deducitble then 20% Coinsurance	**Covered In Full**
Vision	In-Network	In/out of Network
Routine Eye Exam Refraction (every 12 months)	$0	$0
Vision Hardware Allowance (in lieu of eyeglasses)	$120	**$300**
Replenishment Frequency	24 Months	**12 Months**
Dental	*Separate Dental Plan	In/out of Network
Deductible (Preventative & Diagnostic not included)	$0	$0
Calendar Year Maximum	$1,000	**$500**
Type 1 (Prev. & Diagnostic Services)	100%	100%
Type 2 (Minor Services)	100%	100%
Type 3 (Major Services)	Not Covered	Not Covered
Type 4 (Orthodontia)	Not Covered	Not Covered
Additional Details:		
Unique Benefits	N/A	**Renew Active Fitness Benefit**
Current vs Proposed	**Current (Medical Plan)**	**Proposed (Medicare Advantage Plan)**
Rate Guarantee	12 Months	12/31/2024
Monthly Premium		
Single	$810.04	**$334.00**

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Important Details

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Passive PPO – any Medicare accepting provider will accept this coverage

All benefits are **equal to or better** than the current offering

- *Out of Pocket expenses at the point of service are eliminated*
- *$0 Copayments for generic medications, $1 copay for all brand medications*

Retiree Contributions will be the same or lower than current contribution levels

Annual Dental Allowance

Annual Vision Allowance

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

County Impact

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Cost Comparison	Current	Proposed
Medical Experience (12 Months)	$857,561	Insured
Rx Experience (12 Months)	$1,774,113	Insured
Total Plan Spend (Feb. 2022 - Jan. 2023)	$2,631,674	$1,703,400
Administrative Cost (12 Months)	$168,861	N/A
Rebates	-$486,464	N/A
RDS Subsidy	-$294,770	N/A
Shared Services (95% match)	N/A	$300,107
Total 1st Year Savings with Shared Services	N/A	$616,008
Total 1st Year Savings	N/A	$315,902

By implementing this program, Cortland County will be able to offer improved benefits to its Medicare eligible retirees while reducing the overall cost to administer those benefits to both the Taxpayer and the Retirees themselves

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Claim Examples

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Mental Health Specialist

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Currently, a Primary Care Doctor Visit benefit is covered by Part B as follows:

Behavioral health integration services

If you have a behavioral health condition (like depression, anxiety, or another mental health condition), Medicare may pay your health care provider to help manage your care for that condition. Some health care providers may offer care management services using the Psychiatric Collaborative Care Model.

Costs

You pay a monthly fee, and the Part B deductible and coinsurance apply.

Part B Deductible = $226 in 2023

Under Medicare Advantage BCPA Plan 4, claims would process as follows:

Inpatient Mental Health Lifetime Maximum		Unlimited	
Inpatient Mental Health/ Substance Abuse in a Psychiatric Hospital	$0 Per Admit		$0 Per Admit

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Physical Therapy Claim

Currently, the Physical Therapy benefit is covered by Part B as follows:

Physical therapy services

Part B covers evaluation and treatment for injuries and diseases that change your ability to function, or to improve or maintain current function or slow decline, when your doctor or other health care provider (including a nurse practitioner, clinical nurse specialist, or physician assistant) certifies you need it.

Costs

After you meet the Part B deductible, you pay 20% of the Medicare-approved amount.

Part B Deductible = $226 in 2023

Under Medicare Advantage BCPA Plan 4, claims would process as follows:

Occupational Therapy	$0	$0
Physical Therapy and Speech/Language Therapy	$0	$0

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Inpatient Claim

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Currently, the inpatient benefit is covered by Part A as follows:

Inpatient hospital care (continued)

Costs

You pay this for each benefit period (in 2023):

- Days 1-60: $1,600 deductible.
- Days 61-90: A $400 copayment each day.
- Days 91 and beyond: An $800 copayment per each lifetime reserve day after day 90 (up to a maximum of 60 reserve days over your lifetime).
- Each day after the lifetime reserve days: All costs. Inpatient mental health care in a psychiatric hospital (but not in a Medicare-certified distinct part psychiatric unit of an acute care or critical access hospital) is limited to 190 days in a lifetime.

Under Medicare Advantage BCPA Plan 4, claims would process as follows:

Inpatient Services		
Inpatient Hospital Stay	$0 Per Admit	$0 Per Admit
Skilled Nursing Facility Care - Prior hospital stay requirement waived	Yes	Yes
Skilled Nursing Facility Care - Benefit Period	100 Days	
Skilled Nursing Facility Care	$0 Per Day	$0 Per Day
Day Range 1	Days 1 - 20	Days 1 - 20
	$0 Per Day	$0 Per Day
Day Range 2	Days 21 - 100	Days 21 - 100
Inpatient Mental Health Lifetime Maximum	Unlimited	
Inpatient Mental Health/ Substance Abuse in a Psychiatric Hospital	$0 Per Admit	$0 Per Admit

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

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FAQ's

Do I need Original Medicare (Parts A & B)?

Yes, one must be entitled to Medicare Part A and enrolled in Part B. Retirees must continue paying Medicare Part B premium to Social Security in order to be eligible for coverage under the UHC Group Medicare Advantage (PPO) Plan.

Is this the Medicare Advantage plan advertised on TV?

No. This is a custom Group Medicare Advantage PPO Plan designed exclusively for retirees of Cortland Count This plan is different and should NOT be confused with individual UHC Medicare Advantage plans or Active plar

Is this plan nationwide?

Yes, this plan offers nationwide coverage (benefits are the same in and out of network)

FAQ Fact sheet available in print

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

Questions

Attachment: Cortland County 2024 BCPA Presentation (123-23 : Authorize Agreement -

August 2023 Treasurer's Report

1. "Funds Paid into Court": Trusts & Bail

Currently all trust funds have been distributed or sent to Albany.

In 2023 we sent $0 in abandoned released bail funds to Albany. In 2024 we are only sending Albany $250, $50 in 2025, and $0 in 2026. We have been unable to locate Maria Rawson or Merritt Fletcher to claim their released bail funds. Please notify these individuals that the funds are available if you know them.

2. Open Estates:

Surrogate Courts handle Estates; Supreme Courts handle **Real** Estates.

Currently I am not the Administrator of any Surrogate Court mortgage foreclosure estates. A "Summons" and "Complaint" received from the Supreme Court regarding **Real** Estate closes the case with the Surrogate Court but remains open with the Supreme Court. "Referee's Report of Sale" concludes the case with the Supreme Court.

Auctions for foreclosed mortgaged properties are arranged by a court appointed "Referee" (attorney) independent of our office. Surplus funds as a result of sale are considered "funds paid into court" (Trusts), transferred to the County Clerk for recording, then deposited with the Treasurer until claimed and disbursed ***or*** deemed abandoned and transferred to the NYS Comptroller in Albany.

3. Delinquent Tax Foreclosure Auction:

In November a list of potential foreclosure parcels for years 2019, 2020, and 2021 was submitted to Phillips Lytle to conduct title searches, which requires ~ 90 days. The Petition of Foreclosure was filed with the County Clerk and notice mailed to property owners in February. Property owners had 90 days to enter into a Delinquent Tax Agreement with the county to make partial payments without a ~$500 title search fee added.

This month an updated list of Properties was sent to Phillips Lytle, reviewed, and submitted to the Supreme Court requesting a "Judgement of Foreclosure". The judgement was approved. Auctions International was notified and we negotiated a date for the auction: August 17 – 31. 54 properties are listed, 17 of which are estates of deceased owners.

Properties can be reclaimed up to 9 business days prior to the scheduled foreclosure auction by paying in full: back taxes, fees, penalties, and accumulated interest. The number of parcels is constantly changing due to payments, installment agreements & defaults, bankruptcies, legal actions, etc…

John T. Banewicz
County Treasurer

Attachment: August 2023 Treasurer Rpt (11577 : Treasurer Monthly Report)

CORTLAND COUNTY FORECLOSURE LIST
Taxes Years 2019, 2020, 2021

INDEX #	SERIAL #	TOWN	SWIS	PARCEL ID	TAX YEAR	OWNER	LOCATION	CLASS	DESCRIPTION
		City of Cortland	110200	86.43-02-14.200		Cortland County 60 Central Ave Cortland, NY 13045	49 Grant St	642	Health Bldg
20-797	20001	Cincinnatus	112000	111.00-03-05.000	2020 2021 2022 2023	Panagos Alex 65 N Sussex St Fl 2A Dover, NJ 07801	Route 41	314	Rural Vacant Land < 10 acres
19-1328		Cincinnatus	112000	122.08-02-05.000	2019 2020 2021 2022	Hotaling Zachery C 5620 Piety Hill Rd Cincinnatus, NY 13040	5620 Piety Hill Rd	210	Single Family Residential
21-564	21013	Cincinnatus	112000	123.00-04-32.000	2021 2023	BCL & J LLC 145 Brooks Ave Vestal, NY 13850	6082 Brackel Rd	322	Rural Vacant Land > 10 acres
19-1328		Cortlandville	112203	88.19-01-73.000	2019 2020 2021 2022 2023	Tong Dallas Dale 20 Old Catskill Turnpike Whitney Point, NY 13862	Elm St	311	Residential Vacant Land
21-564	21079	Cortlandville	112289	74.00-02-05.000	2021 2023	Cobb John 11224 Catharpin Rd Spotsylvania, VA 22553-3904	Hatfield Hill Rd	314	Rural Vacant Land < 10 acres

Attachment: 2023 Auction List (11577 : Treasurer Monthly Report)

21-564	21106	Cortlandville	112289	86.13-01-52.000	2021 2022 2023	243 Groton Avenue Assoc Attn: William Porter 103 E Water St Syracuse, NY 13202	1088 Route 222	330	Commercial Vacant Land
20-797	20089	Cortlandville	112289	94.00-01-01.000	2020 2021 2022 2023	Emeno Everett L Sylvia Emeno: Donnie Emeno 30 Valley View Dr Groton, NY 13073	179 Old Groton Rd	270	Mobile Home
20-797	20093	Cortlandville	112289	95.11-03-02.000	2020 2021 2022	Strauf Stephen C 700 McLean Rd Cortland, NY 13045-9383	700 McLean Rd	210	Single Family Residential
21-564	21123	Cortlandville	112289	95.16-01-71.000	2021 2022 2023	The Estate of Grace Hedlund 805 Lamont Cir Cortland, NY 13045	805 Lamont Cir	210	Single Family Residential
21-564	21142 21143	Cortlandville	112289	96.06-01-37.000	2021 2022 2023	Sturdevant Dean 3701 Levydale Pk Cortland, NY 13045	3701-3703 Levydale Park	210	Single Family Residential
19-1328		Cortlandville	112289	96.09-04-17.000	2019 2020 2021 2022 2023	The Estate of Yvonne Nadeau 3600 Kingsley Ave Cortland, NY 13045-3545	3600 Kingsley Ave	270	Mobile Home
21-564	21072	Cortlandville	112289	106.05-01-24.000	2021 2022 2023	Susman Melinda 2 Thresher Pl Freeville, NY 13068	3266 Walden Oaks Blvd	311	Residential Vacant Land
		Cortlandville	112289	108.00-01-02.200	2018-2022 2023	Cortland County 60 Central Ave	3303 Route 11	425	Bar

Attachment: 2023 Auction List (11577 : Treasurer Monthly Report)

						Cortland, NY 13045			
19-1328		Cortlandville	112289	108.00-01-37.000	2019 2020 2021 2022 2023	The Estate of Charlotte Kinney 17 East Ave McGraw, NY 13101	3044 Route 11	210	Single Family Residential
20-797	20165	Cuyler	112400	11.00-01-05.000	2020 2021 2022 2023	The Estate of Alice K Murdent 3456 McGraw Marathon Rd McGraw, NY 13101	7833 W Keeney Rd	210	Single Family Residential
19-1328		Cuyler	112400	11.00-05-09.000	2019 2020 2021 2022 2023	Fuller Dylan J 5030 Lincklean Rd Cuyler, NY 13158	7540 E Keeney Rd	311	Residential Vacant Land
19-1328		Cuyler	112400	42.00-03-05.000	2019 2020 2021 2022 2023	Wheeler Kent G Jr 6298 Cuyler Hill Rd Truxton, NY 13158-4158	6298 Cuyler Hill Rd	270	Mobile Home
19-1328		Cuyler	112400	52.00-02-06.000	2019 2020 2021 2022 2023	Sanford Donald Jr 265 Main St Apt 617 Ridgefield Park, NJ 07660	Cuyler Hill Rd	312	Residential Land Incuding Small Improvement (Not used for Living) ie: Separate Garage
19-1328		Freetown	112600	119.00-01-20.200	2018 2019 2020	Rose John D The Estate of Kathy F Rose 3393 Hoxie Gorge Rd	3387&3393 Freetown Hoxie Gorge Rd	280	Residential-Multi-Purpose/ Multi-Structure

Attachment: 2023 Auction List (11577 : Treasurer Monthly Report)

					2021	Marathon, NY 13803			
					2022				
					2023				
20-797	20218	Freetown	112600	131.00-03-03.000	2020	The Estate of Dale Brenner	2199 Maricle Rd	314	Rural Vacant Land < 10 acres
					2021	309 Meadowbrook Cir			
					2022	New Paltz, NY 12561-1337			
					2023				
20-797	20230	Harford	112800	144.00-03-03.000	2020	Donovan Cathleen McDermott	1110 Daisy Hollow Rd	210	Single Family Residential
					2021	1564 Slaterville Rd			
					2022	Ithaca, NY 14850			
					2023				
19-1328		Harford	112800	162.11-01-19.200	2019	Willis Nichole	770 Route 221	210	Single Family Residential
					2020	770 Route 221			
					2021	PO Box 107			
					2022	Harford, NY 13784			
					2023				
21-564	21261	Harford	112800	162.15-01-07.100	2021	Workman Jessica	354 Route 38	210	Single Family Residential
					2022	Van Kuren Stephen lll			
					2023	354 Route 38			
						Richford, NY 13835			
20-797	20260	Homer	113001	66.74-02-01.000	2020	Mooney Ann Marie	24 Elm Ave	210	Single Family Residential
					2021	24 Elm Ave			
					2023	Homer, NY 13077-1108			
21-564	21315	Homer	113089	58.00-06-01.000	2021	Rowley Larry J Jr	2557 Route 13	220	Two Family Residential
					2022	2561 State Route 13			
					2023	Cortland, NY 13045			
20-797	20281	Homer	113089	58.10-01-03.000	2020	Leach William J	5433 Mead Rd	210	Single Family Residential

Attachment: 2023 Auction List (11577 : Treasurer Monthly Report)

					2023	5433 Mead Rd Homer, NY 13077			
21-564	21324	Homer	113089	66.00-08-01.000	2021 2022	Trinity Financial Services PO Box 454 Cortland, NY 13045	5153 Route 41	314	Rural Vacant Land < 10 acres
20-797	20293	Homer	113089	66.02-01-12.110	2020 2021 2023	Rowley Larry Jr Rowley Stephanie 2561 Route 13 Cortland, NY 13045	5017 Route 11	484	Commercial One Story Small Structure
21-564	21348	Lapeer	113200	165.00-06-07.000	2021 2022 2023	Downing Tricia E 1334 Fairmont St NW Washington, DC 20009-6939	2367 Strawberry Lake Dr North	314	Rural Vacant Land < 10 acres
19-1328		Lapeer	113200	166.00-04-10.000	2019 2020 2021 2022 2023	The Estate of Kerry White 108 Hopkins Rd Marathon, NY 13803	108 Hopkins Rd	314	Rural Vacant Land < 10 acres
20-797	20321	Marathon	113401	157.20-03-02.100	2020 2021 2022 2023	Heath Dale E Heath Janie R 2755 Center Rd McGraw, NY 13101-9436	W Main St	311	Residential Vacant Land
21-564	21361	Marathon	113401	158.13-01-04.000	2021 2022 2023	McKane Megan 5 Swift St Marathon, NY 13803	5 Swift St	210	Single Family Residential
19-1328		Marathon	113401	158.17-01-11.000	2019 2020	Furgeson Carol PO Box 273	10 Main St	482	Commercial Downtown Row Type (Detached)

Attachment: 2023 Auction List (11577 : Treasurer Monthly Report)

					2021	Whitney Point, NY 13862			
					2022				
					2023				
19-1328		Marathon	113489	148.00-01-01.000	2019	Jamelske Caryl	1323 Route 11	210	Single Family Residential
					2020	The Estate of Mark Barron			
					2021	1323 Route 11			
					2022	Marathon, NY 13803-2335			
					2023				
19-1328		Marathon	113489	149.00-03-01.200	2018/2019 Installment	Cross Derek Cross Sarah	1172 McGraw Marathon Rd	270	Mobile Home
					2021	1172 McGraw Marathon Rd			
					2022	Marathon, NY 13803			
					2023				
19-1328		Marathon	113489	166.00-02-10.000	2018-2019 Installment	Baxter Marilyn 397 Pool Brook Rd	3481 Krill Rd	210	Single Family Residential
					2023	Laurens, NY 13796-2124			
21-564	21391	Marathon	113489	168.00-01-24.000	2021	Smith Steven	147 Merrill Creek Rd	260	Seasonal Residence
					2022	The Estate of Christopher Fredericks			
					2023	514 83rd St Apt 1R			
						Brooklyn, NY 11209			
21-564	21402	Preble	113600	7.00-05-26.000	2021	The Estate of Genevieve Griswald	Fulmer Rd	314	Rural Vacant Land < 10 acres
					2022	974 Lincolnshire Est			
					2023	1071 Donegan Rd			
						Largo, FL 33771-0643			
20-797	20355	Preble	113600	7.04-01-67.111	2020	The Estate of William Underwood	Saulsbury Rd	314	Rural Vacant Land < 10 acres
					2021	Underwood Jeanne			
					2022	7451 Tully Center Rd			
					2023	Tully, NY 13159-9330			

Attachment: 2023 Auction List (11577 : Treasurer Monthly Report)

		Preble	113600	27.10-01-01.000	2016-2022 2023	Cortland County 60 Central Ave Cortland, NY 13045	1831-1833 Preble Rd	210	Single Family Residential
20-797	20365	Preble	113600	28.00-01-22.120	2020 2021 2022 2023	Stevens Connie 17 Elm St Cortland, NY 13045	2392 E Hill Rd	270	Mobile Home
21-564	21433	Scott	113800	5.00-02-26.000	2021 2022 2023	Gibbs Erik Schill Robert 161 Center St Cleveland, NY 13042	7550 Brake Hill Rd	260	Seasonal Residence
19-1328		Scott	113800	36.00-08-10.000	2019 2020 2021	Niederhofer Thomas 23 Elwood Ave Cortland, NY 13045	Long Rd	312	Residential Land Incuding Small Improvement (Not used for Living) ie: Separate Garage
21-564	21444	Solon	114000	69.00-05-09.000	2021 2022 2023	Roederer Charlotte D 267 Capen Blvd Amherst, NY 14226	Syrian Hill Rd	314	Rural Vacant Land < 10 acres
21-564	21459	Solon	114000	90.00-01-04.000	2021 2023	The Estate of Kimberly F Greene 4216 N Tower Rd Cincinnatus, NY 13040-2177	4216 N Tower Rd	210	Single Family Residential
21-564	21485	Taylor	114200	82.00-01-32.200	2021 2022 2023	Elwood James S Elwood Susan PO Box 251 Cincinnatus, NY 13040	Elwood Rd	321	Rural Abandoned Agricultural Land

Attachment: 2023 Auction List (11577 : Treasurer Monthly Report)

19-1328		Taylor	114200	83.00-01-04.000	2019 2020 2021 2022 2023	The Estate of Ruth Angell 4211 Elwood Rd Cincinnatus, NY 13040	4616 Union Valley Rd	210	Single Family Residential
19-1328		Taylor	114200	113.05-01-15.000	2019 2020 2021 2022 2023	Rathbun Timothy The Estate of Barbara Genow 3255 Cheningo Solon Pond Rd Cincinnatus, NY 13040	3255 Cheningo Solon Pond Rd	210	Single Family Residential
21-564	21523	Truxton	114400	61.00-01-16.000	2021 2022 2023	The Estate of George Kiaffas 5607 Cheningo Solon Pond Rd Cincinnatus, NY 13040	5607 Cheningo Solon Pond Rd	210	Single Family Residential
19-1328		Virgil	114600	126.00-05-22.000	2019 2020 2021 2022 2023	The Estate of Virginia Daniels The Estate of Francis Daniels 1007 Church St Cortland, NY 13045-9410	1007 Church St	210	Single Family Residential
20-797	20639 20640	Virgil	114600	127.11-01-16.120	2020 2021 2022 2023	P & L Property Devel., LLC 168 Sugar Hill Rd Cooperstown, NY 13326	2024 Amalia Dr	314	Rural Vacant Land < 10 acres
20-797	20641 20642	Virgil	114600	127.11-01-17.000	2020 2021 2022 2023	P & L Development, LLC 313 Brunner Rd Cooperstown, NY 13326	2022 Amalia Dr	311	Residential Vacant Land
21-564	21600	Willet	114800	151.12-01-32.000	2021 2022	The Estate of John McArdle Philomena McArdle	1268 Mill St	210	Single Family Residential

Attachment: 2023 Auction List (11577 : Treasurer Monthly Report)

2023	211 Bishops Rd Smithtown, NY 11787

Attachment: 2023 Auction List (11577 : Treasurer Monthly Report)

REVENUE BUDGET VS ACTUAL TO June 30, 2023

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
GENERAL FUND							
A1010	Board of Legislators	10,000.00		10,000.00	10,000.00	-	100.0%
A1165	District Attorney	104,126.00		104,126.00	7,067.15	97,058.85	6.8%
A1170	Public Defender	819,128.98	302,474.26	1,121,603.24	152,602.74	969,000.50	13.6%
A1175	Assigned Counsel	706,492.00		706,492.00	217,859.23	488,632.77	30.8%
A1310	Finance	40,884.04		40,884.04	20,442.02	20,442.02	50.0%
A1320	Audit	20,442.02		20,442.02	10,221.01	10,221.01	50.0%
A1325	Real Property Tax Levy	38,500,000.00		38,500,000.00	38,496,150.22	3,849.78	100.0%
A1325	Treasurer	1,737,649.82	4,069,061.34	5,806,711.16	2,100,397.83	3,706,313.33	36.2%
A1355	Real Property Tax Services	48,100.00		48,100.00	27,433.75	20,666.25	57.0%
A1410	County Clerk	873,316.00	149,850.00	1,023,166.00	376,554.06	646,611.94	36.8%
A1411	County Clerk - DMV	661,000.00		661,000.00	281,375.19	379,624.81	42.6%
A1430	Personnel			-	1,050.00	(1,050.00)	100.0%
A1450	Elections	3,300.00		3,300.00	15,977.89	(12,677.89)	484.2%
A1610	Shared Services	229,552.00		229,552.00	113,038.47	116,513.53	49.2%
A1620	Buildings & Grounds	347,836.00	109,150.00	456,986.00	41,807.73	415,178.27	9.1%
A1680	Information Technology	41,166.00	89,586.82	130,752.82	68,327.61	62,425.21	52.3%
A1985	Sales Tax Revenue	36,500,000.00		36,500,000.00	16,787,217.99	19,712,782.01	46.0%
A3020	Emergency Response & Communications	1,875,008.00	5,000,000.00	6,875,008.00	589,382.20	6,285,625.80	8.6%
A3110	Sheriff	115,000.00		115,000.00	89,342.00	25,658.00	77.7%
A3120	Road Patrol	494,963.00	31,475.31	526,438.31	135,539.88	390,898.43	25.7%
A3140	Probation/ATI	457,124.00		457,124.00	113,912.44	343,211.56	24.9%
A3150	Jail	3,500.00		3,500.00	32,474.59	(28,974.59)	927.8%
A3315	DWI	65,400.00	13,562.00	78,962.00	10,176.64	68,785.36	12.9%
A3410	Fire/Emergency Management Admin	112,603.00	290,247.65	402,850.65	58,709.70	344,140.95	14.6%
A3620	Safety Officer			-	10.00	(10.00)	100.0%
A4010	Public Health Admin	1,108,425.00	1,449,957.99	2,558,382.99	556,513.72	2,001,869.27	21.8%
A4011	Nursing	128,077.00	320,932.86	449,009.86	59,291.34	389,718.52	13.2%
A4012	Environmental Health	292,413.00	119,637.20	412,050.20	147,003.75	265,046.45	35.7%
A4045	Health Education	910,271.00	852,296.09	1,762,567.09	333,489.96	1,429,077.13	18.9%
A4046	Pre-K	1,848,000.00		1,848,000.00	302,795.24	1,545,204.76	16.4%
A4059	Early Intervention	909,129.00	66,624.85	975,753.85	393,733.98	582,019.87	40.4%
A4050	Child Advocacy Center	342,020.26	136,917.89	478,938.15	150,643.00	328,295.15	31.5%
A4310	Mental Health	6,839,792.00	691,063.99	7,530,855.99	4,419,673.34	3,111,182.65	58.7%
A5610	Airport	325,002.00		325,002.00	152,652.33	172,349.67	47.0%
A5630	Bus Operations	2,495,219.33		2,495,219.33	531,876.96	1,963,342.37	21.3%
A6010	Social Services	16,396,019.00		16,396,019.00	4,864,954.07	11,531,064.93	29.7%
A6410	Occupancy Tax - Revenue	400,000.00		400,000.00	353,636.61	46,363.39	88.4%

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

REVENUE BUDGET VS ACTUAL TO June 30, 2023

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
A6510	Veterans Service Agency	76,902.33		76,902.33	16,054.39	60,847.94	20.9%
A6610	Weights & Measure	15,900.00		15,900.00	5,963.52	9,936.48	37.5%
A6772	Office for the Aging	1,411,542.00	79,947.95	1,491,489.95	465,483.40	1,026,006.55	31.2%
A7110	Dwyer Park	12,000.00		12,000.00	6,900.00	5,100.00	57.5%
A7312	Youth Bureau	17,000.00	52,095.00	69,095.00	2,966.00	66,129.00	4.3%
A7989	Snowmobile	95,616.00	10,542.00	106,158.00	111,404.84	(5,246.84)	104.9%
A8020	Planning	190,050.00		190,050.00		190,050.00	0.0%
A8740	Small Watershed Protection	17,836.55		17,836.55	17,836.53	0.02	100.0%
	Total Revenue	117,597,805.33	13,835,423.20	131,433,228.53	72,649,943.32	58,783,285.21	55.3%
	Prior Year Encumbrances		1,522,005.98	1,522,005.98			
	Appropriated Fund Balance	2,469,360.18	(752,784.09)	1,716,576.09			
	Appropriated Reserves	(1,085,018.37)	19,404.70	(1,065,613.67)			
		118,982,147.14	**14,624,049.79**	**133,606,196.93**	**72,649,943.32**	**58,783,285.21**	
SPECIAL GRANT FUND							
CD6989	CDBG		1,750,000.00	1,750,000.00	1,177,443.24	572,556.76	67.3%
CD6290	Grant Administration	266,274.33	(20,000.00)	246,274.33	98,516.51	147,757.82	40.0%
CD6292	Employment & Training	705,637.92	20,000.00	725,637.92	271,244.64	454,393.28	37.4%
	Total Revenue	**971,912.25**	**1,750,000.00**	**2,721,912.25**	**1,547,204.39**	**1,174,707.86**	56.8%
Self-Insured Benefits Fund		13,245,800.37		13,245,800.37	6,815,099.98	6,430,700.39	51.5%
	Appropriated Fund Balance		4,722.36	4,722.36			
	Total Revenue	**13,245,800.37**	**4,722.36**	**13,250,522.73**	**6,815,099.98**	**6,430,700.39**	51.4%
COUNTY ROAD FUND							
D3110	Traffic Division	1,000.00		1,000.00		1,000.00	0.0%
D5010	County Road Administration	200.00		200.00	47.92	152.08	24.0%
D5110	Maintenance of Roads	1,004,000.00		1,004,000.00	498,141.22	505,858.78	49.6%
D5112	Permanent Improvements	3,292,078.00	1,007,353.43	4,299,431.43	92,961.16	4,206,470.27	2.2%
D5122	General Services		45,000.00	45,000.00		45,000.00	0.0%
D9901	Interfund Transfers-in	6,697,865.23		6,697,865.23	3,907,088.06	2,790,777.17	58.3%
	Total Revenue	**10,995,143.23**	**1,052,353.43**	**12,047,496.66**	**4,498,238.36**	**7,549,258.30**	37.3%

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

REVENUE BUDGET VS ACTUAL TO June 30, 2023

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
ROAD MACHINERY FUND							
E5130	Machinery	3,242,494.56	300,000.00	3,542,494.56	1,280,859.19	2,261,635.37	36.2%
	Prior Year Encumbrances		706,698.80	706,698.80			
	Total Revenue	**3,242,494.56**	**1,006,698.80**	**4,249,193.36**	**1,280,859.19**	**2,261,635.37**	30.1%
SOLID WASTE FUND							
EL8160	Landfill	2,812,934.00	4,000.00	2,816,934.00	1,601,626.92	1,215,307.08	56.9%
EL8161	Recycling Center	110,670.00		110,670.00	36,638.25	74,031.75	33.1%
	Prior Year Encumbrances		148,185.48	148,185.48			
	Appropriated Fund Balance	(22,185.92)	1,485,850.00	1,463,664.08			
	Total Revenue	**2,901,418.08**	**1,638,035.48**	**4,539,453.56**	**1,638,265.17**	**1,289,338.83**	36.1%
CAPITAL PROJECTS FUND							
HH1620	County Courthouse		2,396,000.00	2,396,000.00		2,396,000.00	0.0%
HH5122	Infrastructure		595,169.18	595,169.18		595,169.18	0.0%
HH5610	Airport		1,239,415.00	1,239,415.00	24,584.32	1,214,830.68	2.0%
HH9901	Interfund Transfers-in		203,325.22	203,325.22	3,038.51	200,286.71	1.5%
	Total Revenue	-	**4,433,909.40**	**4,433,909.40**	**27,622.83**	**4,406,286.57**	0.6%
Self-Insured Workers' Compensation Fund		1,915,007.00		1,915,007.00	1,823,689.26	91,317.74	95.2%

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

EXPENDITURE BUDGET VS ACTUAL TO June 30, 2023

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
GENERAL FUND								
A1010	Board of Legislators	262,538.39	123,547.28	386,085.67	180,559.39	59,167.18	146,359.10	62.1%
A1040	Clerk of the Board	204,177.47		204,177.47	76,939.99	18,614.14	108,623.34	46.8%
A1165	District Attorney	1,236,959.19	7,618.83	1,244,578.02	688,365.97		556,212.05	55.3%
A1170	Public Defender	1,513,679.13	302,474.26	1,816,153.39	594,602.26	12,154.48	1,209,396.65	33.4%
A1175	Assigned Counsel	1,452,058.56		1,452,058.56	465,315.91		986,742.65	32.0%
A1185	Coroner	243,645.04		243,645.04	91,855.04	64,092.11	87,697.89	64.0%
A1230	County Administrator	507,211.89		507,211.89	173,625.22		333,586.67	34.2%
A1310	Finance	597,281.76	5,000.00	602,281.76	269,128.59	15,100.00	318,053.17	47.2%
A1320	County Auditor	128,332.03		128,332.03	56,060.42		72,271.61	43.7%
A1325	Treasurer	258,335.32	52,845.00	311,180.32	237,680.14		73,500.18	76.4%
A1355	Real Property Tax Services	287,989.90	10,150.00	298,139.90	136,235.11	18,398.73	143,506.06	51.9%
A1410	County Clerk	552,621.44	149,850.00	702,471.44	387,359.08	128,598.40	186,513.96	73.4%
A1411	County Clerk - DMV	532,012.10		532,012.10	127,021.73	541.31	404,449.06	24.0%
A1420	County Attorney	532,173.12	1,547.00	533,720.12	154,938.03	1,327.04	377,455.05	29.3%
A1430	Personnel	658,085.39		658,085.39	269,180.07	24,112.00	364,793.32	44.6%
A1450	Elections	566,586.09	42,000.00	608,586.09	214,628.05	63,091.39	330,866.65	45.6%
A1610	Shared Services	236,552.00		236,552.00	143,422.44	63,090.02	30,039.54	87.3%
A1620	Buildings & Grounds	2,390,651.13	1,678,311.92	4,068,963.05	1,033,098.91	360,663.18	2,675,200.96	34.3%
A1680	Information Technology	1,250,464.93	220,417.83	1,470,882.76	522,979.79	33,347.20	914,555.77	37.8%
A1711	Unallocated Judgements/Claims	10,000.00		10,000.00			10,000.00	0.0%
A1985	Sales Tax Paid to Other Governments	16,100,000.00		16,100,000.00	4,565,702.38		11,534,297.62	28.4%
A2490	Community College Chargebacks	350,000.00		350,000.00	147,035.25		202,964.75	42.0%
A2495	Sponsor Contributions	2,039,415.00		2,039,415.00	1,391,621.25	647,793.75	-	100.0%
A3020	Emergency Response & Communications	3,958,374.10	5,117,176.50	9,075,550.60	2,105,123.03	2,497,512.63	4,472,914.94	50.7%
A3110	Sheriff	1,199,412.37		1,199,412.37	463,841.70	33,952.29	701,618.38	41.5%
A3120	Road Patrol	5,173,127.89	251,941.93	5,425,069.82	2,277,941.42	334,804.79	2,812,323.61	48.2%
A3140	Probation/ATI	1,967,711.70		1,967,711.70	810,140.04	19,770.87	1,137,800.79	42.2%
A3150	Jail	6,459,402.08	31,123.00	6,490,525.08	2,839,010.99	220,873.71	3,430,640.38	47.1%
A3315	DWI	65,400.00	13,562.00	78,962.00	27,338.14	10,257.01	41,366.85	47.6%
A3410	Fire/Emergency Management Admin	359,575.00	299,047.65	658,622.65	180,858.53	31,174.50	446,589.62	32.2%
A3510	Animal Control	66,000.00		66,000.00			66,000.00	0.0%
A3620	Safety Officer	50,692.00		50,692.00	7,648.36	1,674.64	41,369.00	18.4%
A4010	Public Health Admin	650,030.00	1,215,142.39	1,865,172.39	276,336.14	10,045.54	1,578,790.71	15.4%
A4011	Nursing	678,615.00	42,947.14	721,562.14	251,399.80	16,690.24	453,472.10	37.2%
A4012	Environmental Health	665,048.00	158,582.95	823,630.95	307,810.18	14,226.07	501,594.70	39.1%
A4045	Health Education	979,587.00	582,080.73	1,561,667.73	535,667.95	161,576.36	864,423.42	44.6%
A4046	Pre-K	2,410,162.00	8,000.00	2,418,162.00	521,504.29	1,276,401.32	620,256.39	74.4%
A4059	Early Intervention	1,042,822.00	5,330.40	1,048,152.40	410,887.69	24,875.86	612,388.85	41.6%
A4050	Child Advocacy Center	342,020.26	137,174.85	479,195.11	160,132.53	11,680.96	307,381.62	35.9%
A4310	Mental Health	7,475,039.61	2,699,365.61	10,174,405.22	3,106,555.79	1,562,496.52	5,505,352.91	45.9%
A5610	Airport	363,354.71		363,354.71	125,778.13	60,925.67	176,650.91	51.4%
A5630	Bus Operations	2,503,645.84	849,752.32	3,353,398.16	744,154.70	516,538.50	2,092,704.96	37.6%

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

EXPENDITURE BUDGET VS ACTUAL TO June 30, 2023

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
A6010	Social Services	33,037,072.16		33,037,072.16	13,771,649.18	378,600.45	18,886,822.53	42.8%
A6293	Workforce Investment	74,000.00	100,000.00	174,000.00	161.52		173,838.48	0.1%
A6410	Occupancy Tax	613,260.63		613,260.63	582,597.60		30,663.03	95.0%
A6420	Promotion of Industry	492,193.00		492,193.00	246,096.50	246,096.50	-	100.0%
A6510	Veterans Service Agency	76,902.33		76,902.33	32,835.63	100.06	43,966.64	42.8%
A6610	Weights & Measure	108,989.10		108,989.10	49,705.40	941.27	58,342.43	46.5%
A6772	Office for the Aging	2,581,797.12	187,051.78	2,768,848.90	1,184,963.40	177,136.63	1,406,748.87	49.2%
A6989	Economic Development		50,000.00	50,000.00	50,000.00		-	100.0%
A7110	Dwyer Park	294,033.08		294,033.08	52,863.38	20,068.60	221,101.10	24.8%
A7312	Youth Bureau		69,195.00	69,195.00	424.89	48,897.16	19,872.95	71.3%
A7989	Snowmobile	86,054.00	9,488.20	95,542.20	66,879.54		28,662.66	70.0%
A8020	Planning	693,587.96		693,587.96	134,488.36	974.24	558,125.36	19.5%
A8710	Conservation Programs	221,344.00		221,344.00	110,672.00	110,672.00	-	100.0%
A8740	Small Watershed Protection	17,836.55		17,836.55			17,836.55	0.0%
A8750	Agriculture Programs	290,500.00		290,500.00	148,500.00	142,000.00	-	100.0%
A9050	Unemployment	50,000.00		50,000.00	11,151.49		38,848.51	22.3%
A9060	Retiree Health Insurance	4,500,000.00		4,500,000.00	2,695,316.55		1,804,683.45	59.9%
A9901	Transfers to County Road Fund	6,697,865.23		6,697,865.23	3,907,088.06		2,790,777.17	58.3%
A9909	Transfers to Capital Projects Fund		203,325.22	203,325.22	3,038.51		200,286.71	1.5%
A9710	Debt Service	825,922.54		825,922.54	513,637.13	312,285.41	-	100.0%
	Total Expenditures	**118,982,147.14**	**14,624,049.79**	**133,606,196.93**	**50,641,553.57**	**9,753,340.73**	**73,211,302.63**	45.2%
SPECIAL GRANT FUND								
CD6989	CDBG		1,750,000.00	1,750,000.00	1,011,352.74		1,750,000.00	57.8%
CD6290	Grant Administration	266,274.33	(20,000.00)	246,274.33	87,558.56		246,274.33	35.6%
CD6292	Employment & Training	705,637.92	20,000.00	725,637.92	258,231.71		467,406.21	35.6%
	Total Expenditures	**971,912.25**	**1,750,000.00**	**2,721,912.25**	**1,357,143.01**	**-**	**2,463,680.54**	49.9%
Self-Insured Benefits Fund		13,245,800.37	4,722.36	**13,250,522.73**	6,503,068.96	336,555.11	**6,410,898.66**	51.6%
COUNTY ROAD FUND								
D3110	Traffic Division	210,620.45		210,620.45	26,155.56	23.00	184,441.89	12.4%
D5010	County Road Administration	643,842.10		643,842.10	277,194.49	4,383.43	362,264.18	43.7%
D5020	Engineering	78,613.12		78,613.12	43,175.28		35,437.84	54.9%
D5110	Maintenance of Roads	5,895,415.56		5,895,415.56	2,629,157.91	238,448.03	3,027,809.62	48.6%
D5112	Permanent Improvements	3,292,079.00	1,007,353.43	4,299,432.43	1,937,467.34	685,346.18	1,676,618.91	61.0%
D5122	Safety/Training		45,000.00	45,000.00	2,008.65		42,991.35	4.5%
D9710	Debt Service	874,573.00		874,573.00	454,838.94	419,730.84	3.22	100.0%
	Total Expenditures	**10,995,143.23**	**1,052,353.43**	**12,047,496.66**	**5,369,998.17**	**1,347,931.48**	**5,329,567.01**	55.8%

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

EXPENDITURE BUDGET VS ACTUAL TO June 30, 2023

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
ROAD MACHINERY FUND								
E5130	Machinery	3,094,417.56	1,006,698.80	4,101,116.36	1,614,546.84	1,570,365.01	916,204.51	77.7%
E9710	Debt Service	148,077.00		148,077.00	131,308.57	16,767.67	0.76	100.0%
	Total Expenditures	**3,242,494.56**	**1,006,698.80**	**4,249,193.36**	**1,745,855.41**	**1,587,132.68**	**916,205.27**	78.4%
SOLID WASTE FUND								
EL8160	Landfill	1,456,306.05	1,638,035.48	3,094,341.53	752,292.57	179,176.68	2,162,872.28	30.1%
EL8161	Recycling Center	597,157.35		597,157.35	254,072.87	40,535.62	302,548.86	49.3%
EL9710	Debt Service	847,954.68		847,954.68	752,699.35	95,255.33	-	100.0%
	Total Expenditures	**2,901,418.08**	**1,638,035.48**	**4,539,453.56**	**1,759,064.79**	**314,967.63**	**2,465,421.14**	45.7%
CAPITAL PROJECTS FUND								
HH1620	County Courthouse		2,396,000.00	2,396,000.00	79,325.00	1,939,683.00	376,992.00	84.3%
HH5122	Infrastructure		647,004.40	647,004.40	66,562.31	162,534.03	417,908.06	35.4%
HH5610	Airport		1,390,905.00	1,390,905.00	27,622.83	235,028.17	1,128,254.00	18.9%
	Total Expenditures	-	**4,433,909.40**	**4,433,909.40**	**173,510.14**	**2,337,245.20**	**1,923,154.06**	56.6%
Self-Insured Workers' Compensation Fund		**1,915,007.00**		**1,915,007.00**	1,342,824.36		**572,182.64**	70.1%

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

Cortland County
Revenue Comparison 2019 - 2023 - June

		2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS
GENERAL FUND						
1010	BOARD OF LEGISLATORS	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1040	CLERK OF THE LEGISLATIVE BOARD	90.00				
1165	DISTRICT ATTORNEY	8,853.39	6,729.98	24,422.16	84,335.11	7,067.15
1170	PUBLIC DEFENDER	78,587.47	278,206.12		32,800.90	152,602.74
1175	ASSIGNED COUNSEL		(203.82)			218,041.83
1310	Finance				5,400.00	20,442.02
1320	Audit				1,800.00	10,221.01
1325	COUNTY TREASURER - Levy	35,460,097.29	36,456,704.01	37,003,555.01	37,721,956.20	38,496,150.22
1325	COUNTY TREASURER	1,386,670.31	497,877.46	897,584.75	2,742,018.98	2,100,397.83
1355	REAL PROPERTY TAX SERVICE	28,168.75	28,560.84	29,702.75	29,614.00	27,433.75
1410	COUNTY CLERK - CIVIL/RECORDS	267,190.71	375,658.35	414,187.82	408,440.45	376,554.06
1411	COUNTY CLERK - MOTOR VEHICLES	321,666.40	201,254.46	305,032.97	246,780.64	281,375.19
1420	COUNTY ATTORNEY	2,050.16				
1430	PERSONNEL - CIVIL SERVICE	2,122.50	3,133.00	1,245.00	2,045.50	1,050.00
1450	ELECTIONS	3,214.00	786.79	25,368.60	2,040.80	15,977.89
1610	TELEPHONE SHARED SERVICE	108,755.69	116,417.57	110,120.60	98,302.68	113,038.47
1620	BUILDING & GROUNDS	41,600.11	43,152.80	165,434.22	46,901.11	41,807.73
1680	INFORMATION TECHNOLOGY	148,124.48	23,124.48	21,224.48	7,554.12	68,327.61
1985	SALES TAX	13,095,176.65	12,968,138.29	15,638,202.64	16,779,987.77	16,787,217.99
3020	EMERGENCY RSP & COMMUNICATION	666,712.86	405,935.30	66,490.35	196,205.92	589,382.20
3110	SHERIFF	47,325.07	35,503.21	26,774.05	35,754.86	89,342.00
3120	SHERIFF ROAD PATROL	178,858.98	217,247.02	137,717.52	205,210.83	135,539.88
3140	PROBATION	117,682.01	177,935.73	123,459.32	142,882.42	113,912.44
3150	JAIL	5,294.00	16,238.63	162,256.29	25,889.78	32,474.59
3315	STOP DWI	53,123.76	34,696.37	28,373.51	33,095.77	10,176.64
3410	FIRE / EMERGENCY MANAGEMENT	26,939.30	29,262.29	12,816.00	12,692.94	58,709.70
3620	Safety Officer					10.00
3625	HANDICAPPED PARKING EDUC FUND	30.00				
4010	HEALTH DEPARTMENT ADMIN	404,165.80	486,328.45	612,157.73	393,729.91	556,513.72
4011	NURSING ADMINISTRATION	374,458.76	250,251.44	40,468.32	27,193.13	40,932.74
4012	ENVIRONMENTAL HEALTH	176,311.42	85,260.92	64,871.25	103,068.47	144,552.42

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

		2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS
4045	Health Education				214,609.85	333,489.96
4046	PRE-K PHCP	544,627.02	198,183.28	540,539.38	232,491.33	302,795.24
4050	CAC - CHILD ADVOCACY CENTER DA	71,222.32	20,738.24	124,452.37	112,738.69	150,643.00
4059	EARLY INTERVENTION PROGRAM	599,029.03	251,611.42	134,269.72	469,511.05	393,733.98
4310	MENTAL HEALTH CENTER	2,295,524.45	1,390,343.93	3,003,462.76	3,476,059.63	4,419,673.34
5610	AIRPORT	95,284.36	81,270.24	145,490.02	200,364.73	152,652.33
5630	BUS OPERATIONS	904,240.49	942,727.41	607,758.15	704,093.88	531,876.96
6010	DEPT.OF SOCIAL SERVICES ADMIN	4,572,338.86	4,416,679.74	4,311,900.19	4,157,393.63	4,864,954.07
6410	PUBLICITY/TOURISM	284,932.72	148,226.83	227,599.42	345,021.08	353,636.61
6510	VETERANS SERVICE AGENCY	26,406.26	5,124.07	14,561.88	13,377.90	16,054.39
6610	SEALER OF WEIGHTS & MEASURES	3,871.09	2,899.53	2,040.00	4,862.00	5,963.52
6772	AREA AGENCY ON AGING	403,084.37	381,400.46	532,057.22	426,968.53	465,483.40
7110	DWYER PARK	5,450.00	1,650.00	4,625.00	6,400.00	6,900.00
7312	YOUTH BUREAU					2,966.00
7989	SNOWMOBILE CLUBS	67,376.40	66,931.20	66,931.20	92,556.00	111,404.84
8020	PLANNING	4,176.87		290.00		
8740	Small Watershed Protection					17,836.53
8755	FARMLAND PROTECTION	5,255.00				
	Total Revenue	62,896,089.11	60,655,986.04	65,637,442.65	69,852,150.59	72,629,315.99
SPECIAL GRANT FUND						
6989	CDBG	13,864.00	28,385.87	50,000.00		1,177,443.24
6290	WIA GRANT ADMINISTRATION	317,976.40	89,106.47	81,266.72	90,575.90	98,516.51
6292	WIA EMPLOYMENT & TRAINING	196,571.82	162,129.10	218,338.99	238,068.27	271,244.64
	Total Revenue	528,412.22	279,621.44	349,605.71	328,644.17	1,547,204.39
SELF-INSURANCE FUND - EMPLOYEE BENEFITS						
9060	HEALTH	6,135,274.70	7,102,827.39	6,297,225.53	6,658,944.42	6,815,099.98
COUNTY ROAD FUND						
5010	HIGHWAY & STREET ADMIN	30.23	38.75	30.16	157.19	47.92
5110	MAINTENANCE OF ROADS	935,573.86	352,887.92	451,065.43	435,269.96	498,141.22

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

	2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS
5112 PERMANENT IMPROVEMENTS			338,176.61	287,166.82	92,961.16
9901 INTERFUND TRANSFERS	2,755,730.29	3,572,116.62	3,129,085.80	3,990,806.48	3,907,088.06
Total Revenue	3,691,334.38	3,925,043.29	3,918,358.00	4,713,400.45	4,498,238.36
ROAD MACHINERY FUND					
5130 MACHINERY	1,426,956.96	1,040,266.53	1,202,181.70	1,271,362.41	1,280,859.19
SOLID WASTE FUND					
8160 LANDFILL	1,154,428.01	1,262,306.93	1,252,407.03	1,067,961.04	1,601,626.92
8161 RECYCLING		34,796.64	27,628.41	53,493.43	36,638.25
Total Revenue	1,154,428.01	1,297,103.57	1,280,035.44	1,121,454.47	1,638,265.17
CAPITAL ROJECTS FUND					
5122 BRIDGE PROJECTS	0.01	111,859.88	122,433.88	861,742.69	(278,807.71)
5610 AIRPORT	17,488.92	97,277.16	18,072.12	23,606.20	24,584.32
9900 TRANSFER TO/FROM OTHER FUNDS	-	4,036.40	17,439.51	45,354.88	(11,635.58)
Total Revenue	17,488.93	213,173.44	157,945.51	930,703.77	(265,858.97)
SELF-INSURANCE FUND - WORKERS' COMPENSATION					
1710 WORKER'S COMP-SELF INSURANCE	728,620.05	2,065,235.67	1,804,793.34	2,287,439.16	1,823,689.26

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

Cortland County
Expenditure Comparison 2019 - 2023 - June

		2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS
GENERAL FUND						
A10105	COUNTY LEGISLATURE	191,943.66	137,261.56	133,400.68	141,017.92	180,559.39
A10405	CLERK OF THE LEGISLATIVE BOARD	69,075.75	133,708.00	84,189.89	74,502.71	76,939.99
A11655	DISTRICT ATTORNEY	473,002.47	423,014.73	412,309.22	491,665.01	688,365.97
A11705	PUBLIC DEFENDER	390,655.07	418,613.13	438,739.25	421,973.28	594,602.26
A11755	ASSIGNED COUNSEL	295,974.29	270,994.58	304,699.53	332,112.93	465,315.91
A11855	CORONERS	74,590.12	92,719.12	83,397.81	77,899.40	91,855.04
A12305	COUNTY ADMINISTRATOR		72,496.82	99,984.40	102,518.07	173,625.22
A13105	FINANCE	393,791.33	269,993.16	276,468.33	255,977.74	269,128.59
A13205	AUDITOR	11,000.00	48,271.19	47,971.13	50,723.25	56,060.42
A13255	TREASURER	81,545.78	90,948.33	83,893.68	88,255.84	237,680.14
A13555	REAL PROPERTY TAX SERVICE	118,311.84	118,094.99	108,547.28	101,539.33	136,235.11
A14105	COUNTY CLERK	212,698.15	253,915.63	208,781.44	204,066.55	387,359.08
A14115	COUNTY CLERK - MOTOR VEHICLES	218,916.91	213,620.75	204,815.92	215,378.07	127,021.73
A14205	COUNTY ATTORNEY	180,497.11	133,475.31	161,988.49	132,767.35	154,938.03
A14305	PERSONNEL - CIVIL SERVICE	216,377.14	201,149.24	243,902.83	230,661.79	269,180.07
A14505	ELECTIONS	163,617.66	278,580.36	142,810.52	243,995.98	214,628.05
A16105	TELEPHONE SHARED SERVICE	96,053.80	107,183.45	116,186.91	110,351.69	143,422.44
A16205	BUILDING & GROUNDS	895,649.54	899,673.57	751,916.42	930,987.31	1,033,098.91
A16805	DATA PROCESSING	454,447.37	329,947.53	415,781.34	549,946.44	522,979.79
A17115	LIABILITY INSURANCE RESERVE	240.00				
A19855	SALES TAX	3,401,773.31	3,610,961.00	3,766,856.77	4,380,694.56	4,565,702.38
A19905	CONTINGENCY	10,637.00				
A24905	COMMUNITY COLLEGE	150,827.51	177,083.25	151,618.87	128,848.17	147,035.25
A24955	CONTRIBUTIONS TC3	837,065.50	1,318,377.75	1,354,999.50	1,391,621.25	1,391,621.25
A30205	EMERGENCY RESPONSE & COMMUNCTN	1,524,753.82	1,764,305.94	1,227,452.25	1,424,922.16	2,105,123.03
A31105	SHERIFF	345,471.02	351,197.15	352,283.90	335,237.19	463,841.70
A31205	SHERIFF ROAD PATROL	2,105,629.97	1,786,608.18	1,770,095.23	1,984,583.56	2,277,941.42
A31405	PROBATION	875,626.50	790,492.62	763,312.05	765,667.19	810,140.04
A31505	JAIL	2,927,333.97	2,327,628.52	2,162,103.68	2,298,719.30	2,839,010.99
A33155	STOP DWI	48,229.45	33,846.85	22,021.46	24,763.17	27,338.14
A34105	FIRE / EMERGENCY MANAGEMENT	109,248.21	142,434.18	130,754.36	131,265.69	180,858.53

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

		2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS
A35105	SPCA	22,500.18	22,500.18	22,500.18	22,500.18	
A36205	SAFETY OFFICE	4,893.49	23,160.00	945.75	29,438.54	7,648.36
A40105	HEALTH DEPARTMENT	546,715.78	506,964.56	626,140.67	441,222.88	276,336.14
A40115	NURSING ADMINISTRATION	506,349.23	413,718.13	361,067.89	225,571.89	251,399.80
A40125	ENVIRONMENTAL HEALTH	305,119.61	277,734.51	241,961.31	269,846.17	307,810.18
A40455	HEALTH EDUCATION	810,256.53	299,964.38	749,348.75	334,410.28	535,667.95
A40465	PrK Supportive Hlth Svcs	58,762.85	93,474.38	153,433.15	756,664.84	521,504.29
A40505	Child Advocacy Center	525,637.30	457,191.43	370,968.92	144,522.24	160,132.53
A40595	EARLY INTERVENTION PROGRAM	2,432,155.72	2,445,405.45	2,559,684.36	477,642.59	410,887.69
A43105	MENTAL HEALTH CENTER	117,279.71	106,604.63	101,722.94	2,714,029.89	3,106,555.79
A56105	AIRPORT	794,616.96	980,194.28	32,533.36	201,693.07	125,778.13
A56305	BUS OPERATIONS	13,788,554.74	13,093,069.42	11,272,460.39	289,247.56	744,154.70
A60105	DEPT.OF SOCIAL SERVICES ADMIN	500,000.00	550,093.00	575,072.26	11,922,062.75	13,771,649.18
A62935	WORKFORCE INVESTMENT					161.52
A64105	PUBLICITY/TOURISM	217,913.50	221,182.00	336,750.00	592,568.46	582,597.60
A64205	PROMOTION OF INDUSTRY	51,808.91	24,787.34	25,450.98	346,801.25	246,096.50
A65105	VETERANS SERVICE AGENCY	33,005.95	31,209.51	36,252.91	26,866.88	32,835.63
A66105	SEALER OF WEIGHTS & MEASURES	500,424.93	558,058.11	482,298.98	37,913.65	49,705.40
A67725	AREA AGENCY ON AGING	598,735.70	450,441.09	404,419.98	946,060.68	1,184,963.40
A69895	OTHER ECONOMIC DEVELOPMENT	80,575.73	18,628.12	25,671.00	1,488,432.00	50,000.00
A71105	DWYER PARK	6,151.68	6,759.62	464.09	20,861.77	52,863.38
A73125	YOUTH BUREAU	60,115.63			351.81	424.89
A79895	SNOWMOBILE CLUBS	85,135.95	60,238.08	60,238.08	83,300.40	66,879.54
A80205	PLANNING	171,322.22	149,358.11	126,993.76	152,348.06	134,488.36
A87105	CONSERVATION PROGRAMS	285,093.00	75,000.00	112,500.00	435,000.00	110,672.00
A87505	AGRICULTURE & LIVESTOCK	220,500.00	205,065.00	190,065.00	193,815.00	148,500.00
A90505	UNEMPLOYMENT INSURANCE	26,968.03	21,644.48		2,470.48	11,151.49
A90605	HEALTH INSURANCE	2,084,676.00	2,787,844.00	2,607,678.00	2,628,150.26	2,695,316.55
A97105	DEBT SERVICE	806,153.51	844,207.96	496,963.65	505,540.25	513,637.13
A99015	I/F Transfer to/from D	2,755,730.29	3,017,823.50	3,129,085.80	3,990,806.48	3,907,088.06
A99505	TRANSFER TO CAPITAL PROJECTS		4,036.40	17,439.51	45,354.88	3,038.51
	Total Expenditures	45,272,137.38	44,542,954.56	41,141,394.81	46,948,158.09	50,641,553.57

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

		2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS
SPECIAL GRANT FUND						
CD62905	WIA - GRANT ADMIN EXPENSES	343,297.36	80,423.70	73,655.14	80,452.12	87,558.56
CD62925	WIA - E & T	216,604.07	160,222.64	214,084.32	220,910.47	258,231.71
CD69895	Other Economic Assistance	13,864.00	28,385.87	-	-	1,011,352.74
	Total Expenditures	573,765.43	269,032.21	287,739.46	301,362.59	1,357,143.01
SELF-INSURANCE FUND - EMPLOYEE BENEFITS						
CH90605	HEALTH	5,988,074.66	4,961,764.40	6,074,793.84	6,230,157.46	6,503,068.96
COUNTY ROAD FUND						
D33105	TRAFFIC DIVISION	26,912.17	19,292.84	21,159.82	27,629.90	26,155.56
D50105	HIGHWAY ADMINISTRATION DIV.	327,205.47	238,538.24	233,654.61	213,035.35	277,194.49
D50205	HIGHWAY ENGINEERING DIVISION	32,588.94	35,915.17	34,967.33	36,860.96	43,175.28
D51105	HIGHWAY MAINTENANCY DIV.	2,839,605.96	2,499,423.11	2,561,900.10	2,598,309.86	2,629,157.91
D51125	HIGHWAY PROJECTS	1,229,356.43	774,631.94	1,566,234.51	1,796,915.42	1,937,467.34
D5122	BRIDGE PROJECTS	458,127.03	457,798.94	451,061.74	455,607.34	2,008.65
D97105	DEBT SERVICE		16,202.96			454,838.94
	Total Expenditures	4,913,796.00	4,041,803.20	4,868,978.11	5,128,358.83	5,369,998.17
ROAD MACHINERY FUND						
E51305	HIGHWAY ROAD MACHINERY	927,897.68	829,125.19	669,105.24	949,029.07	1,614,546.84
E97105	DEBT SERVICE	122,354.12	123,816.31	125,769.05	128,601.45	131,308.57
	Total Expenditures	1,050,251.80	952,941.50	794,874.29	1,077,630.52	1,745,855.41
SOLID WASTE FUND						
EL81605	LANDFILL	626,366.84	681,883.92	574,491.01	524,204.48	752,292.57
EL81615	RECYCLING	225,406.31	282,109.15	113,382.25	233,864.70	254,072.87
EL97105	DEBT SERVICE	682,197.43	728,400.93	739,665.05	744,105.45	752,699.35
	Total Expenditures	1,533,970.58	1,692,394.00	1,427,538.31	1,502,174.63	1,759,064.79

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

		2019 ACTUALS	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS
CAPITAL ROJECTS FUND						
HH16205	BUILDINGS & GROUNDS PROJECTS					79,325.00
HH31505	JAIL ROOF RECONSTRUCTION	850,938.34				
HH51225	BRIDGE PROJECTS	12,123.05	125,983.41	173,451.41	1,514,106.81	66,562.31
HH56105	AIRPORT MASTER PLAN UPDATE	26,099.80	103,703.70	21,895.36	23,606.20	27,622.83
HH71105	DWYER PARK CAPITAL EXPENSE	43,900.00	3,027.70			
	Total Expenditures	933,061.19	232,714.81	195,346.77	1,537,713.01	173,510.14
SELF-INSURANCE FUND - WORKERS' COMPENSATION						
S17105	LIABILITY INSURANCE RESERVE	583,333.87	1,775,603.00	1,648,693.92	1,373,456.55	1,342,824.36

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

Cortland County					
Reserve Funds					
				12/31/2022	**6/30/2023**
Reserve Title	**Authorizing Resolution**	**Purpose**	**Funding**	**Balance**	**Balance**
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	243,242.50	248,987.17
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,046,142.83	1,154,729.24
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	2,282,518.13	2,839,538.60
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	14,982.77	17,417.55
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	44,509.67	43,941.31
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	5,169.45	4,568.70
Debt Reduction Reserve	226-18	Reduce debt	Funding for this reserve was ended with 294-20 as the County currently does not have any debt it can "pre-pay" or pay-off	79,026.37	80,927.30
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	143,592.30	143,606.54
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	64,439.50	66,086.76
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	28,881.00	29,575.72
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	65,669.73	167,672.50
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	29,837.59	34,471.83
Farmland Protection Reserve	124-07	Monitoring Farmland Protection grants	Stewardship monies from farmland protection grant	46,066.53	47,174.64
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	555.59	568.97
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Secton 5311 funding	17,233.47	17,648.02
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,436,784.03	1,202,088.33
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	287,756.35	383,047.36

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	3,714,756.01	3,803,175.50
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	41,042.99	41,042.99
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	155,765.23	175,852.91
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	1,988.30	2,036.12
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	172,663.32	157,247.75
Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	6,796.91	6,949.91
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing $100,000 or more	Assigned fund balance over $750,000	852,388.99	871,767.07
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,116,879.69	1,141,524.93
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	648,540.29	663,326.63
NOTE:					
Buildings and Grounds Reserve	Resolution 153-22 authorized up to $100,000 for elevator maintenance and repairs. This contract has not yet been completed and $87,750 of $100,000 has been removed from reserve at 6/30/23.				
Occupancy Tax Reserve	$61,326.06 County admin in 2023, $741,171.06 CVB in 2024 and $285,514.98 in2025, $82,352.34 County admin in 2024 and $31,723.89 in 2025.				

Attachment: June 2023 Finance Reports (11625 : June 2023 Finance Reports)

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

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

July 2023 Quarterly Update

Summary of Reports Drafted for Discussion

- **Claims audit report for the period of January 1, 2023 – June 30, 2023 –** For the six month period, reviewed approximately 3,700 checks totaling approximately $28.4M and reviewed eighty-five external wires totaling approximately $8.8M. This population included all disbursements by the County Treasurer's office for the following significant funds: General, Capital, Road & Machinery, County Road, and Solid Waste / Recycling. During the period, twenty-one disbursements totaling approximately $19,600 were disallowed. Each disallowed disbursement was discussed with the respective department which provided corrective action(s) for the related process issue. Additionally, my office noted that approximately 10% of disbursements during the six month period lacked a valid purchase order where required. Also, in terms of dollar value, approximately 4% of total disbursements lacked a valid PO where required. My office will continue to work with the departments, Finance, and Administration to address material instances of non-compliance, issuing communications or meeting with departments as needed.

- **Report on testing procedures performed over County-wide payroll, health insurance contributions, and NYSLRS contributions** – For the period of January 1, 2022 – December 31, 2022, completed testing of a sample of active employees to ensure that each employee's gross pay as well as health insurance premiums and pension contributions for a selected pay period were accurate. For a sample of retirees for the same period, ensured that the retiree / County share of health insurance premiums for a selected month was appropriate. Additionally, with respect to the County's 2022 NYSLRS contribution, completed testing of a sample of employees and ensured each was eligible. No exceptions were noted. Also, my office will address any internal control recommendations with respect to the payroll process with the Personnel department.

Other Items

- My office has completed a review of subrecipient use of ARPA funding for all subrecipients that had fully utilized their allocation of funding as of March 31, 2023. This review will be ongoing through the remainder of this year and into next year as subrecipients complete spending of their APRA allocations.

Attachment: County Auditor July 2023 Update (11623 : County Auditor Quarterly Update)

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

June/July Activity Review:

- Processed 203 deeds/parcels for the month of May/June, including 7 property splits and one new block.
- Assisted 19 individuals and businesses with purchasing a subscription to Image Mate online.
- Created 102 Sales Cards for local Realtors.
- Answered numerous phone calls relating to Real Property.

Assessor's Annual Report (AAR) data:

Gained 37 parcels: (Total = 23,020)
+1 Agricultural Total = 1,186
+51 Residential Total = 14,702
-24 Vacant Land Total = 4,294
-4 Commercial Total = 1,297
+2 Community Services Total = 3
(Schools, libraries, health bldgs., gov't etc.)
+8 Public Services Total = 560
(Water, Radio, Cable tv, Cell towers, Solar, Wind etc.)
+3 Park & Forest Land Total = 514
(Private Forest, State Land, Parks, etc.)

Gained $25,041,965 in assessments for 2023 (Total = $3,123,060,964)
7% represents Agricultural properties
52% represents Residential properties
4% represents Vacant Land properties
12% represents Commercial properties
16.5% of assessments are wholly exempt properties

Attachment: June-July (11596 : Real Property Tax Services Monthly Report)

OFFICE OF THE COUNTY ADMINISTRATOR
CORTLAND COUNTY
60 CENTRAL AVENUE, SUITE 316
CORTLAND, NEW YORK 13045
607-753-5083

Robert J. Corpora
County Administrator
rcorpora@cortland-co.org

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

County Administrators
Monthly Report for July 2023

August 4, 2023

1. **2024 Budget**
   a. Staying within the Tax Cap allows for an increase of about $1.3M
   b. NYS budget will cost the County over $3M, mostly in the Social Services area, when you take into account Medicaid, Foster Care payment increases, etc.
   c. Salary increases are estimated about $1.2M
   d. Good news is that investments are doing very well. Unfortunately this will only continue as long as we have money in the bank and the interest rates stay high.
   e. If the Medicare Advantage plan for retirees and the new pharmacy plan goes thru they have a possible of saving the County about $800,000 per year.

2. **Workers Comp**
   a. The Assumption of Loss Policy(ALP) I was hoping to do this year, which would save the County about half a million dollars per year in operations cost, does not look like it will happen. The company that did the actuarial thru the end of 2022 made some assumptions on our past excess liability coverage that was incorrect. Once corrected it changed the Plans liability from $2.9M to $4.1M. This would change the cost of the ALP from about $4M to $5.9M.

3. **Personnel**
   a. Department Head annual evaluations
   b. Staffing is still an issue in most Departments with > 70 vacancies County wide
   c. Dispatch Negotiations underway – Resolution on for Government Ops agenda
   d. Transitioning tasks within the Public Defender's department
   e. Introductory meetings with department heads and community agencies

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

5. **Sales Tax**
   a. The County is showing about 1.7% down in sales tax over 2022 for the same period

6. **Mental Health Building**
   a. Bell and Spina will be handling architectural and engineering services.
   b. Meetings have started with Bell and Spina, Mental Health Staff and B&G.
   c. Still on target to be occupied by end of 2024 pending no labor or material delays

Attachment: 2023-07_AdminMonthlyReport (11635 : County Administrator Monthly Report)

7. **Courthouse**
    a. Received $2.4m for steps and other exterior renovations for Courthouse.
    b. Steps specs are complete and RFP has been awarded
        i. Work has begun
        ii. Most work should be completed by Oct 1st. Some areas may still need to be completed such as lighting, etc.
    c. 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
    d. Looking to get other items priced to complete Courthouse renovations.
        i. East/West entries
        ii. Dome/Cupola

8. **Health Insurance Pharmacy RFP**
    a. Currently working with Assured Partners to move over to Medicare Advantage Plan.
        i. Held six informational meetings for retirees and Legislators in July.
        ii. Will be on Government Ops August agenda.
    b. RFP for Prescription Drug vendor is in and has been evaluated by the County's consultants and presentation has been done and is on for Government Ops agenda.

9. **In-Rem Auction scheduled for August 17th, 2023**
    a. As of 7/21/2023 there were 55 properties on the list including 49 Grant St and a couple of others that did not sell at last year's auction.

10. **Asylum Seekers**
    a. Investigating opportunities and hurdles in matching staffing needs with availability

11. **Opioid Settlement Funds**
    a. Identifying how best this community, focusing on youth, could use funds to proactively diminish drug abuse

Attachment: 2023-07_AdminMonthlyReport (11635 : County Administrator Monthly Report)

Resolution No. 16-23 designates authority to the Manager of Audit & Financial Projects to review and approve applications for corrected real property tax roll up to $2,500. The following is a list of applications recommended for correction by the Real Property Tax Services office and reviewed by the Manager of Audit & Financial Projects during the month of July 2023:

Approved applications for corrected tax roll - July 2023

Tax Map #	Municipality Location	Tax Year	Taxes Levied By	Taxes Currently Billed / Paid	Amount of Refund
66.73-02-25.000	Village of Homer	2023	Town / County	$ 2,145	$ 743

Reason for correction: Assessor erroneously increased the assessment on this property based on a sale that was for another parcel. Therefore, a refund for the impact of the error was determined to be appropriate.

Attachment: Applications for Corrected Tax Roll July 2023 - Audit Department (11624 : Applications for