Finance & Administration Committee

Committee Meeting

~ Agenda ~

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

Tuesday, September 19, 2023 | **10:00 AM** | **Room 302**

WebEx Meeting Information

https://cortlandny.webex.com/cortlandny/j.php?MTID=m3a23da11469ee4fb48e2edfbabcd64cf
Tuesday, September 19, 2023 10:00 AM | 1 hour | (UTC-04:00) Eastern Time (US & Canada)
Meeting number: 2348 848 1475
Password: XbVDHCUY852

Join by phone
+1-415-655-0001 US Toll
Access code: 234 884 81475

CALL TO ORDER

Attendee Name	Present	Absent	Late	Arrived
Committee Member Sandra Price	☐	☐	☐	
Committee Chair George Wagner	☐	☐	☐	
Committee Member Linda Jones	☐	☐	☐	
Committee Vice Chair Christopher Newell	☐	☐	☐	
Committee Member Beau Harbin	☐	☐	☐	
Committee Member Richard Stock	☐	☐	☐	
Committee Member Mitchel Eccleston	☐	☐	☐	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Aug 15, 2023 10:30 AM

RESOLUTIONS

ON MOTION OF WAGNER **AGENDA ITEM NO. 1**

Abolish Assistant Director of Finance/Create Deputy Director of Finance County Administration

WHEREAS, the needs of the office will be better served by abolishing one (1) full-time Assistant Director of Finance position and creating one (1) full-time Deputy Director of Finance position in County Administration, AND

WHEREAS, the Finance and Administration Committee recommends the abolition and creation of these positions, NOW THEREFORE BE IT

RESOLVED, that one (1) position of Assistant Director of Finance (Grade 6, $73,873-98,324/year, Management Compensation Plan, competitive class, full-time, 35 hours/week with benefits) be and hereby is abolished effective September 28, 2023 at midnight, AND BE IT FURTHER

RESOLVED, that one (1) position of Deputy Director of Finance (Grade 6, $73,873-98,324/year, Management Compensation Plan, competitive class, full-time 35 hours/week with benefits) be created with permission to fill effective September 29, 2023 at 12:01 am.

ON MOTION OF WAGNER **AGENDA ITEM NO. 2**

Resolution of the Legislature of the County of Cortland, Extending Taxes on Sales and Uses of Tangible Personal Property and of Certain Services, and on Occupancy of Hotel Rooms and Amusement Charges, Pursuant to Article 29 of the Tax Laws of the State of New York

WHEREAS, New York State Tax Law §1210(i)(12) as last amended by Laws of 2015, Chapter 113, on August 13, 2015 authorizes Cortland County to adopt and amend local laws, ordinances or resolutions imposing taxes at a rate which is one percent additional to the three percent rate authorized for the County for a period beginning September 1, 1992 and ending November 30, 2020, AND

WHEREAS, the tax previously authorized by Cortland County Resolution No. 325 of 2017 will expire November 30, 2023, AND

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

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

SECTION 1. The first sentence of section two of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as last amended by Resolution No. 237 for the year 2020, is amended to read as follows:

SECTION 2. IMPOSITION OF SALES TAX

On and after March first, nineteen hundred sixty eight, there is hereby imposed and there shall be paid a tax of three percent upon, and for the period commencing September 1, 1992, and ending November 30, 2025, there is hereby imposed and there shall be paid an additional tax of one percent upon:

"SECTION 2. Subdivision (f) of section three of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as amended, is amended to read as follows:

(f) with respect to the additional tax of one percent imposed for the period commencing September 1, 1992, and ending November 30, 2025, the provisions of subdivisions (a), (b), (c), (d), and (e) of this section apply, except that for the purposes of this subdivision, all references in said subdivisions (a), (b), (c) and (d) to an effective date shall be read as referring to September 1, 1992, all references in said subdivision (a) to the date four months prior to the effective date shall be read as referring to May 1, 1992 and the reference in subdivision (b) to the date immediately preceding the effective date shall be read as referring to August 31, 1992. Nothing herein shall be deemed exempt from tax at the rate in effect prior to September 1, 1992 any transaction which may not be subject to the additional tax imposed effective on that date."

SECTION 3. Section four of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as amended, is amended to read as follows:

"SECTION 4. IMPOSITION OF COMPENSATING USE TAX

(a) Except to the extent that property or services have already been or will be subject to the sales tax under this enactment, there is hereby imposed on every person a use tax for the use within this taxing jurisdiction on and after September 1, 1992, except as otherwise exempted under this enactment,
 (A) of any tangible property purchased at retail,

(B) of any tangible personal property (other than computer software used by the author or other creator) manufactured, processed or assembled by the user,

(i) if items of the same kind of tangible personal property are offered for sale by him in the regular course of business, or

(ii) if items are used as such or incorporated into a structure, building or real property, by a contractor, subcontractor or repairman in erecting structures or buildings, or building on, or otherwise adding to, altering, improving, maintaining, servicing or repairing real property, property or land, as the terms real property, property or land are defined in the Real Property Tax Law, if items of the same kind are not offered for sale as such by such contractor, subcontractor or repairman or other user in the regular course of business,

(C) of any of the services described in paragraphs (1), (7) and (8) of subdivision (c) of section two,

(D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon which any of the services described under paragraphs (2), (3) and (7) of subdivision (c) of section two have been performed,

(E) of any telephone answering service described in subdivision (b) of section two and,

(F) of any computer software written or otherwise created by the user if the user offers software of a similar kind for sale as such or as a component part of other property in the regular course of business.

(b) For purposes of clause (A) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax rate shall be at the rate of three percent, of the consideration given or contracted to be given for such property, or for the use of such property, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one, but excluding any credit for tangible personal property accepted in part payment and intended for resale.

(c) For purposes of sub-clause (i) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax shall be at the rate of three percent, of the price at which items of the same kind of tangible personal property are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled such property shall not be deemed a taxable use by him.

(d) For purposes of subclause (ii) of clause (B) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax shall be at the rate of three percent of the consideration given or contracted to be given for the tangible personal property manufactured, processed or assembled into the tangible personal property the use of which is subject to tax, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one.

(e) Notwithstanding the foregoing provisions of this section, for purposes of clause (B) of subdivision (a) of this section, there shall be no tax on any portion of such price which represents the value added by the user to tangible personal property which he fabricates and installs to the specifications of an addition or capital improvement to real property, property or land, as the terms real property, property or land are defined in the Real Property Tax Law, over and above the prevailing normal purchase price prior to such fabrication of such tangible personal property which a manufacturer, producer or assembler would charge an unrelated contractor who similarly fabricated and installed such tangible personal property to the specifications of an addition or capital improvement to such real property, property or land.

(f) For purposes of clauses (C), (D) and (E) of subdivision (a) of this section, for the period commencing September 1, 1992 and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in conjunction with the performance of the service and also including any charges for shipping and delivery of the property so transferred and of the tangible personal property upon which the service was performed as such charges are described in paragraph three of subdivision (b) of section one.

(g) For purposes of clause (F) of subdivision (a) of this section, for the period commencing September 1, 1992, and ending November 30, 2025, the tax shall be at the rate of four percent, and on and after December 1, 2025, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the tangible personal property which constitutes the blank medium, such as disks or tapes, used in conjunction with the software, or for the use of such property, and the mere storage, keeping, retention or withdrawal from storage of computer software described in such clause (F) by its author or other creator, shall not be deemed a taxable use by such person."

SECTION 4. Paragraph (B) of subdivision (1) of section eleven of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as amended, is amended to read as follows:

(B) With respect to the additional tax of one percent imposed for the period beginning September 1, 1992, and ending November 30, 2025**,** in respect to the use of property used by the purchaser in this County prior to September 1, 1992.

SECTION 5. Paragraph (1) of subdivision (c) of section fourteen of Resolution No. 216 as enacted in nineteen hundred sixty-seven, as amended, is amended to read as follows:

(c)(1) Not withstanding any other provision of law, net collections distributed to the County by the State Comptroller pursuant to subdivision (c) of section 1261 of the Tax Law of the State of New York, including net collections attributable to the additional one percent sales and compensating use taxes, shall be disposed of in accordance with the sales tax allocation and distribution agreement entered into by Cortland County and the City of Cortland on June 21, 2018, and approved by the State Comptroller pursuant to section 1262 (c) of the Tax Law, during the period that such agreement is in effect as follows:

(1) Term: This agreement shall commence on January 1, 2019 and shall continue until December 31 2028. Either party may cancel this contract at any time after June 1st, 2023 upon giving the other party a six month notice to terminate so authorized by a two-thirds majority vote of the terminating party's total governing board.

(2) Deduction of the Fixed Sum Certain Annual Amounts: There shall be deducted from the annual gross distribution of sales tax received from the State of New York the following fixed sum in annual amounts: $1.5 Million for County purposes;

Beginning January 1st 2019 - December 31st, 2023:

For County Purposes- 54%

For City Purposes - 17.75%

For Towns and Village Purposes - 28.25%

Beginning January 1st, 2024 - December 31st, 2028:

For County Purposes- 55%

For City Purposes - 17.38%

For Towns and Village Purposes - 27.62%

Distribution of net sales and compensating use taxes will be prepared and processed for the Cortland County Legislature Budget and Finance Committee meeting following thirty (30) days after the end of each quarter. After approval by the Budget and Finance Committee and the approval of the full Cortland County Legislature, payment will be released to the respective municipalities the first working day following the County Legislative session (session is normally held the last Thursday of each month). Tentative scheduled releases will be May, August, November, and February.

SECTION 6. This enactment shall take effect December 1, 2023.

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

ON MOTION OF HEIDER **AGENDA ITEM NO. 1**

111 Port Watson Street Additional Engineering and Architectural - Mental Health Department

WHEREAS, Cortland County is currently under contract with Bell and Spina Architects located at 215 Wyoming Street, Syracuse NY for architectural and engineering services for the Mental Health building project at 111 Port Watson St, Cortland NY (Contract No. 155-22, Resolution No. 132-22), AND

WHEREAS, Bell and Spina has submitted a change order for engineering and architectural design for an additional space request which was not part of the original request, 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 the Office of Mental Health Building Fund, A43115.52320.ARP, NOW THEREFORE BE IT

RESOLVED, that the Cortland Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or Designee, to approve this additional change order for design and engineering for additional space at a cost not to exceed $43,900.

ON MOTION OF HEIDER **AGENDA ITEM NO. 2**

Authorize Agreement with Sixth Judicial District for Court Cleaning and Maintenance Services - Buildings and Grounds Department

WHEREAS, 1996 New York State Legislation, Senate Bill # 4428-b, allowed for changes in Section 39-b of the Judiciary Law and amends Sections 54-j and 94920 of the State Financial Law affecting the Maintenance & Operating procedures for the New York State Unified Court System 6th Judicial Court District as it relates to Cortland County, AND

WHEREAS, the New York State Unified Court System 6th Judicial District has presented a new 5-year agreement to the County covering the period of April 1, 2023 through March 31, 2028, AND

WHEREAS, the New York State Unified Court System 6th Judicial District has submitted an annual contract renewal letter dated August 1, 2023, which reflects a 2023-2024 contract amount of

$751,427.00, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator, upon review of the County Attorney or designee, to execute the proposed renewal agreement presented by the New York State Unified Court System 6th Judicial District.

Referred from Health & Human Services

ON MOTION OF PRICE **AGENDA ITEM NO. 3**

Amend Budget and Transfer Funds to Safety Net Account - Department of Social Services

WHEREAS, expenditures for Safety Net cases and temporary housing are trending higher this year and are expected to exceed the amount appropriated in our 2023 budget, NOW THEREFORE BE IT

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

Decrease:
Child Care (Raise The Age)
A60105.56119.RTA Current 738,000.00 Decrease ($600,000) New = $138,000.00

Increase:
Safety Net
A60105.56140 Current $2,183,200,000.00 Increase +$600,000 New = $2,783,200.00

ON MOTION OF PRICE **AGENDA ITEM NO. 4**

Amend Budget Other Compensation and Raises - Department of Social Services

WHEREAS, expenditures for vacation payouts have increased due to staff turnover, AND

WHEREAS, expenditures for Child Protective Services on-call pay are trending higher this year, AND

WHEREAS, our expenses in the Other Compensation and Raises account are expected to exceed the amount appropriated in our 2023 budget, NOW THEREFORE BE IT

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

DECREASE:

Personal Service:
A60105.51005 Current 5,637,848.00 DECREASE ($40,000) New = $5,597,848.00

INCREASE:

Other Compensation and Raises:
A60105.51035 Current $175,000.00 INCREASE +$40,000 New = $215,000.00

ON MOTION OF PRICE **AGENDA ITEM NO. 5**

Accept Funds Resource Allocation Plan New York State Office of Children and Family Services Youth Bureau Sports Funding - Youth Bureau/Health Department

WHEREAS, the New York State (NYS) Office of Children and Family Services, through the Resource Allocation Plan, has made available the sum of $68,687 to Cortland County through the Youth

Bureau, AND

WHEREAS, the NYS Office of Children and Family Services, through the Resource Allocation Plan, has made available the sum of $23,440 to Cortland County Youth Bureau for Youth Sports and Education, AND

WHEREAS, the NYS Office of Children and Family Services, through the Resource Allocation Plan, has made available the sum of $21,231 to Cortland County Youth Bureau for Youth Sports Allocations, AND

WHEREAS, each municipal youth bureau will receive an allocation for the Sports Opportunity Funding to serve children and youth ages 6-17 based on the population of eligible youth in the County, AND

WHEREAS, the County Youth Bureau has designated the funds to the various County municipalities and agencies for the year October 1, 2023 through September 30, 2024 and for which a copy is in the County Youth Bureau Office, AND

WHEREAS, $92,669 will be allocated to Cortland County municipalities and $20,689 will be allocated to the Cortland County Youth Bureau administration, AND

WHEREAS, the 2023 County Budget will need to be amended as follows:

Revenue:		(Inc)/Dec
A73125.43820.YB	Youth Bureau	($113,358)
A40105.43401.4000	Article Six State Aid	$3,689

Expenditure:		Inc/Dec
A73125.54815	Contracted Services	$92,669
A73125.51005	Personnel Services	$20,689

, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review by the County Attorney or designee, be and hereby is authorized to execute the Resource Allocation Planning Agreement with the NYS Office of Children and Family Services and contract with approved agencies, AND BE IT FURTHER

RESOLVED, that the Treasurer's/Finance Office is authorized to pay from the appropriate expense account and that in the event that the county does not receive the appropriate funds from the NY State Office of Children and Family Services, the County shall not be liable to pay any of its own funds to meet any deficiency under the terms of the contract.

ON MOTION OF PRICE **AGENDA ITEM NO. 6**

Award Bid/Authorize Agreement for the Development of a Cortland County Prevention Program with the Cortland County Mental Health Department

WHEREAS, Cortland County submitted a Request for Proposals for the Development of a Cortland County Prevention Program with the Cortland County Mental Health Department, AND

WHEREAS, all proposals were solicited in accordance with County policy, AND

WHEREAS, one proposal was received in response to the request for proposals as follows:

Company	Address	Amount

Family & Children's Counseling Services	165 Main Street, Suite A Cortland, New York 13045	$102,216

, AND

WHEREAS, based upon the results of the bid, the Health and Human Services Committee recommends that bid be awarded to the lowest responsible bidder, AND

WHEREAS, the Health and Human Services recommends the bid be awarded to Family & Children's Counseling Services, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into an agreement with Family & Children's Counseling Services for the Development of a Cortland County Prevention Program with the Cortland County Mental Health Department at a cost not to exceed $102,216.

Referred from Judiciary & Public Safety Committee

ON MOTION OF FAIRCHILD-PRESTON AGENDA ITEM NO. 7

Authorize Agreement with Motorola - Edge Availability - Department of Emergency Response and Communications

WHEREAS, Cortland County's Department of Emergency Response and 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 Edge Availability that will run the County's radio system in the event of a network or system core failure, in the amount of $254,713, AND

WHEREAS, this expense is in support of the grant award and funds are budgeted in A30205.52015.27SIC, 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 Edge Availability upgrade to the County's radio system in the amount of $254,713.

ON MOTION OF FAIRCHILD-PRESTON AGENDA ITEM NO. 8

Authorize Agreement for Preventative Maintenance with Motorola Solutions - Department of Emergency Response

WHEREAS, Cortland County's existing 911 radio system, which is the primary component for handling emergency service calls, is in need of preventative maintenance and upgrading to allow for improved communications and interoperability between field providers and County 911 centers, AND

WHEREAS, it is in the best interest of the County to maintain its radio system and keep its infrastructure in a constant state of readiness and high availability, AND

WHEREAS, Motorola is the sole source vendor providing these upgrades based on the awarded RFP by Cortland County in 2011, AND

WHEREAS, Motorola has been providing preventative maintenance on the County's radio system since 2018 under resolution 248-18, AND

WHEREAS, Motorola has agreed to keep the expenses related to this project to a fixed cost for the duration of the contract as long as funding is approved from the Department of Homeland Security, AND

WHEREAS, the cost of this project is $673,783 for 2024 with options to renew for the years 2025-2028, grant funding dependent, AND

WHEREAS, should funding not be approved by the Department of Homeland Security the contract between Motorola and the County will have an opt out clause at any point of the contract without penalty, AND

WHEREAS, funds previously allocated under the grant award to Cortland County's Department of Emergency Response & Communications from the New York State Department of Homeland Security Office of Interoperable Emergency Communications in the amount of $5,000,000 will allow for this expense and the net county cost is zero and are budgeted in A30205.52015.27SIC, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or her designee and subject to appropriation of funding, be and hereby is authorized to sign the upgrade and preventative maintenance contract with Motorola at an amount not to exceed $673,783 per year for the years of 2024-2028.

Referred from Highway Committee

ON MOTION OF NEWELL **AGENDA ITEM NO. 9**

Create Four (4) Temporary Motor Equipment Operators - Highway Department

WHEREAS, the needs of the Highway Department will be better served by creating four (4) Motor Equipment Operators (temporary, not to exceed six months), AND

WHEREAS, the Cortland County Legislature's Highway Committee recommends the creation of these positions, NOW THEREFORE BE IT

RESOLVED, that four (4) Motor Equipment Operators (Grade 14, $20.6041-$26.0742/hour, non-competitive class, full time, temporary, not to exceed six months, no benefits) be created with permission to fill effective November 1, 2023.

Referred from Government Operations Committee

ON MOTION OF STOCK **AGENDA ITEM NO. 10**

Set Self Insurance Rates – Cortland County Health Insurance Program

WHEREAS, the County sets premium equivalent rates to be charged to employees, retirees and/or County agencies participating in the County's Health, Dental and Vision Insurance programs, AND

WHEREAS, said premiums are based upon claims experience within each program, AND

WHEREAS, Assured Partners has recommended premium equivalents based upon projected claims during the period January 1, 2023 through December 31, 2023, NOW THEREFORE BE IT

RESOLVED, that effective January 1, 2024, the premium equivalents to be charged to the employees, retirees and/or County agencies participating in the Cortland County Health Insurance Program shall be in accordance with the schedule below.

MONTHLY INSURANCE PREMIUM EQUIVALENT RATES

HEALTH INSURANCE RATES - TRADITIONAL PLAN

2023		**2024**	10.4% increase
Individual	$ 810.04	$ 894.28	
Family	$1970.30	$ 2175.21	

HEALTH INSURANCE RATES - PPO PLAN

(For all employees hired in the General, Corrections, Civilian, and Department of Emergency Response and Communications Unions 1/1/2020 and after, employees hired in the CPAC union 1/1/2022 and after, and employees hired in the NYSNA union and Management Compensation Plan 1/1/2023 and after)

2023		**2024**	10.4% increase
Individual	$729.03	$804.85	
Family	$1773.27	$1957.69	

DENTAL INSURANCE RATES

2023		**2024**	NO CHANGE
Individual	$15.04	$15.04	
Family	$60.17	$60.17	

VISION INSURANCE RATES

2023		**2024**	NO CHANGE
Individual	$3.25	$3.25	
Family	$13.00	$13.00	

MONTHLY REPORTS

1. Real Property Tax Services Monthly Report
2. Treasurer Monthly Report
3. July 2023 Financial Reports

Adjournment