



Finance & Administration Committee

Committee Meeting

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

~ Minutes ~

Tuesday, December 10, 2024

9:00 AM

Room 302

Call to Order

The meeting was called to order at 9:03 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County, NY	Committee Member	Present	
Linda Jones	Cortland County, NY	Committee Member	Present	
Joseph Nauseef	Cortland County, NY	Committee Member	Present	
Sandra Price	Cortland County, NY	Committee Member	Present	
Eugene Waldbauer	Cortland County, NY	Committee Member	Present	
William McGovern	Cortland County, NY	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County, NY	Committee Chair	Present	
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Late	10:13 AM
Savannah Hempstead	Cortland County, NY	Clerk of the Legislature	Present	
Rob Corpora	Cortland County, NY	County Administrator	Present	
Laura Fox	Cortland County, NY	Real Property Tax Services	Present	
Jason DeRaiche	Cortland County, NY	Safety Director	Present	
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present	
Melanie Vilardi	Cortland County, NY	Deputy County Administrator	Present	
Morgan Spaulding	Cortland County, NY	Grants Administrator	Present	
Trisha Hiemstra	Cortland County, NY	Planning Director	Present	
Doug Schneider	Cortland Standard	Reporter	Present	
Nicole Anjeski	Cortland County, NY	Director of Public Health	Remote	
Ashley Millard	Cortland County, NY	Deputy Clerk of the Legislature	Remote	
Nicole Compton	Cortland County, NY	Paralegal	Remote	
Jessica Leet	Cortland County, NY	Planning Executive Assistant	Remote	

Michael Cardinale	Cortland County, NY	Assigned Counsel Plan Administrator	Remote	
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MINUTES

1. Finance & Administration Committee - Committee Meeting - Nov 12, 2024 9:00 AM

RESULT:	APPROVED
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2. Finance & Administration Committee - Special Meeting - Nov 14, 2024 5:00 PM

RESULT:	APPROVED
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3. Finance & Administration Committee - Special Meeting - Nov 21, 2024 3:00 PM

RESULT:	APPROVED
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RESOLUTIONS

Referred from Building & Grounds Committee

Referred from Highway Committee

Referred from Government Operations Committee

Referred from Health & Human Services

AGENDA ITEM NO. 1 – Amend 2024 Pre-K Transportation and Tuition Costs Budget - Health Department

RESULT:	APPROVED [6 TO 0]
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Next: 12/19/2024 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

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

AWAY: Linda Jones

ON MOTION OF VAN DEE

RESOLUTION NO.

Amend 2024 Pre-K Transportation and Tuition Costs Budget - Health Department

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

WHEREAS, due to the increase in contracted Pre-K transportation costs, an increase in the NYS rate of tuition and an increase in children requiring higher needs and more services, our Pre-K budget accounts are short on funding in 2024; AND

WHEREAS, through retirements and personnel changes, the Health Department is able to reallocate money to cover these increased tuition and transportation costs; NOW THEREFORE BE IT

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

Decrease Expenditure:

A40105.51010.4000	PART TIME PAY	\$15,000
A40105.58030.4000	FICA	\$3,500

A40105.58060.4000	HEALTH INSURANCE	\$10,000
A40125.51005.EH	PERSONAL SERVICES	\$66,500
A40125.58030.EH	FICA	\$5,500
A40125.58060.EH	HEALTH INSURANCE	\$30,500
A40465.51010.PREK	PART TIME PAY	\$12,000
A40595.51010.4055	PART TIME PAY	\$35,000
A40595.58030.4055	FICA	\$2,000

Increase Expenditure:

A40465.54445.PREK	PREK Tuition	\$115,000
A40465.54800.PREK	PREK TRANSPORTATION	\$65,000

Referred from Ag/Planning/Environmental Committee

AGENDA ITEM NO. 2 – Amend the 2024 Budget to Fund Agreement with First Transit, Inc. dba TransDev

RESULT:	APPROVED [6 TO 0]
	Next: 12/19/2024 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
AWAY:	Linda Jones

ON MOTION OF HARBIN

RESOLUTION NO.

Amend the 2024 Budget to Fund Agreement with First Transit, Inc. dba TransDev

WHEREAS, the Cortland County Legislature adopted Resolution No. 148-24, which authorized the Chairman of the Legislature to enter into agreements with First Transit, Inc., dba TransDev, to provide public transportation services during the County's transition to Centro; AND

WHEREAS, additional funding is required to support these services and ensure uninterrupted public transportation during this transition period; NOW THEREFORE BE IT

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

Increase Revenue:

A563042.41289	DEPARTMENTAL FEES	\$248,000.00
A563044.44590	OPERATING ASSISTANCE	\$48,371.00
A359900	APPROPRIATED FUND BALANCE	\$746,682.54

Increase Expenditure:

A56305.54815	CONTRACTED SERVICES	\$1,043,053.54
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AGENDA ITEM NO. 3 – Transfer of Conservation Easements to the New York Agricultural Land Trust (NYALT) for Long-Term Stewardship

RESULT: APPROVED [UNANIMOUS]

Next: 12/19/2024 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Sandra Price, Committee Member

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

ON MOTION OF HARBIN

RESOLUTION NO.

Transfer of Conservation Easements to the New York Agricultural Land Trust (NYALT) for Long-Term Stewardship

WHEREAS, Cortland County, through the New York State Farmland Protection Implementation Grant program, was awarded five (5) conservation easements, referred to by the following titles at the time of award of the conservation easements:

Conservation Easement	Location	Tax Map No.	Total Acreage
Chace Farm	Cortlandville	65.00-07-03.000	395.12
Henderson Farm	Homer	37.00-02-09.111	137.10
Sears Farm	Homer Homer	37.00-02-03.000 37.00-02-09.112	174.50
Slade Peaceful Valley Farm	Scott Homer Homer Homer Homer Homer Homer	36.00-03-05.100 56.00-01-04.000 56.0001-13.000 56.00-01-14.000 46.00-01-21.000 46.00-01-35.00 46.00-01-38.000	829.97
Underwood Farm	Tully	7.00-08-04.000	131

; AND

WHEREAS, it is in the best interest of Cortland County to transfer the long-term stewardship responsibilities for these conservation easements to a qualified entity with expertise in farmland protection and stewardship, thereby formally ending Cortland County's role as the responsible party for these conservation easements; AND

WHEREAS, the New York Agricultural Land Trust (NYALT) has agreed to accept and manage these conservation easements in perpetuity, ensuring compliance with all terms and conditions of the easements, which formally ; AND

WHEREAS, NYALT requires a transfer fee not to exceed \$186,342.00 for the long-term stewardship of these conservation easements; AND

WHEREAS, the Farmland Protection Reserve Account (A386300.FARM), currently has \$50,604.59 in available funds, said funds intended to provide stewardship fees in succeeding years; AND

WHEREAS, Resolution No. 226-18 created a Debt Reduction Account (A120300.DRFD, which since has changed to account no. A.386300.DEBT) for the reduction of County debt; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature be and hereby allocates the balance of \$86,811.33 to A80205.54055 for purposes of this transfer; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby closes the Debt Reduction Account (A.386300.DEBT), formerly A120300.DRFD, and; AND BE IT FURTHER

RESOLVED, the Cortland County Legislature be and hereby allocates the balance of \$50,604.59 to A80205.54055 for purposes of this transfer; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby closes the Farmland Protection Reserve (A.386300.FARM) and; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby amends the 2024 Budget as follows:

INCREASE:

A80205.54055	Professional Services	\$186,342.00
A351100	Appropriated Reserves	\$137,415.92

DECREASE:

A80205.51005	Personal Services	\$48,926.08
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; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney, is hereby authorized to execute all necessary agreements, documents, and instruments to effectuate the transfer of said conservation easements to NYALT, thereby formally ending Cortland County's role as the responsible party for these conservation easements.

AGENDA ITEM NO. 4 – Resolution Authorizing the Execution of a Commitment Letter to the Central New York Regional Planning and Development Board for the CNYNET Broadband Network Project

RESULT: **APPROVED [UNANIMOUS]**

Next: 12/19/2024 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Sandra Price, Committee Member

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

ON MOTION OF HARBIN

RESOLUTION NO.

Resolution Authorizing the Execution of a Commitment Letter to the Central New York Regional Planning and Development Board for the CNYNET Broadband Network Project

WHEREAS, the Cortland County Legislature recognizes the importance of accessible and reliable broadband service to support economic growth, educational advancement, and community development throughout Cortland County and Central New York; AND

WHEREAS, the Central New York Regional Planning and Development Board (CNYRPDB) has submitted an application to the New York State (NYS) ConnectAll Office under the Municipal Infrastructure Program - Phase 3 to support the development of broadband infrastructure, referred to as the CNYNET Broadband Network project; AND

WHEREAS, the proposed CNYNET Broadband Network project aims to construct a 325-mile open access network that will deliver essential broadband services to unserved and underserved rural

communities in Cortland and Cayuga Counties; AND

WHEREAS, CNYRPDB has requested a grant of \$26.1 million to support the development of this project; AND

WHEREAS, Cortland County has been requested to provide a commitment of \$3 million to support its proportional allocation of financing and reserve requirements for the project; AND

WHEREAS, this \$3 million commitment by Cortland County will be structured as interim construction financing and will be repaid to the County from grant funds awarded to the CNYRPDB by the NYS ConnectAll Office upon successful approval and disbursement of funds, contingent upon the review of final project plans, the State's grant award, and the formal appropriation of funds by the Cortland County Legislature; AND

WHEREAS, the Cortland County Legislature is fully supportive of this collaborative initiative to expand broadband access and foster connectivity throughout rural areas in the County; NOW THEREFORE BE IT

RESOLVED, that the Chairman of the Cortland County Legislature, upon review by the County Attorney or designee, is hereby authorized and directed to execute a commitment letter to the Central New York Regional Planning and Development Board to confirm Cortland County's support of the CNYNET Broadband Network project and provide a financial commitment in the amount of \$3 million, as outlined in the letter; AND BE IT FURTHER

RESOLVED, that this commitment of financing is expressly subject to the review and approval of final project development plans, the NYS ConnectAll Office's Municipal Infrastructure Program (MIP) grant award and disbursement agreement, and a formal appropriation of funds by the Cortland County Legislature.

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 5 – Setting Rates for Counsel at First Appearance (CAFA) and Related Services in Cortland County Under the Centralized Arraignment Part (CAP) - Assigned Counsel

RESULT: APPROVED [UNANIMOUS]

Next: 12/19/2024 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: Eugene Waldbauer, Committee Member

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

ON MOTION OF PRICE

RESOLUTION NO.

Setting Rates for Counsel at First Appearance (CAFA) and Related Services in Cortland County Under the Centralized Arraignment Part (CAP) - Assigned Counsel

WHEREAS, Cortland County participates in the Centralized Arraignment Part (CAP), which streamlines the arraignment process by holding scheduled arraignments at designated times to ensure timely legal representation for defendants; AND

WHEREAS, the CAP model provides critical support for compliance with constitutional requirements for Counsel at First Appearance (CAFA); AND

WHEREAS, the Cortland County Legislature has reviewed the compensation structure for attorneys providing services under the CAP to ensure fair and consistent payment for these essential

services; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby adopts the following rate structure for services rendered under the Centralized Arraignment Part (CAP) and related proceedings, effective immediately:

Arraignment Type	Fee
Regular CAP Session (Friday PM, Saturday AM, Saturday PM, Sunday AM, Sunday PM)	\$400 each session
Holiday CAP Session	\$475 each session
On-Call with No Arraignments	\$200 each session
CAP Coverage for Public Defender conflicts (not on call)	\$250
Monday Morning City Court Arraignments (DAT's)	\$300
Parole Recognizance Hearings	\$250

; AND BE IT FURTHER

RESOLVED, that mileage reimbursement for attorneys traveling to the listed proceedings shall be paid at the annual mileage rate set by the Internal Revenue Service (IRS) for the applicable year; AND

RESOLVED, that the rates outlined above apply to attorneys providing representation for arraignments conducted under the Counsel at First Appearance (CAFA) for the CAP for Cortland County; AND BE IT FURTHER

RESOLVED, that all of the rates for Counsel at First Appearance (CAFA) and related services, including mileage reimbursement, shall be paid by the Hurrell-Harring (HH) Grant, which funds these legal services for the County; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature shall notify the Assigned Counsel Program Administrator of this rate structure; AND BE IT FURTHER

RESOLVED, that these rates shall remain in effect until amended by the Cortland County Legislature.

AGENDA ITEM NO. 6 – Set Rate for 1027 Hearings - Assigned Counsel

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF PRICE

RESOLUTION NO.

Set Rate for 1027 Hearings - Assigned Counsel

WHEREAS, Cortland County incurs a \$250 fee per Section 1027 Family Court proceedings for the appointment of attorneys, ensuring compliance with the Family Court Act; AND

WHEREAS, this fee is critical to supporting timely and effective legal representation in Family Court matters, which is mandated by state law; AND

WHEREAS, the Cortland County Legislature has reviewed the funding source and payment process for these fees to ensure proper allocation of resources; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes the payment of a \$250 fee for services rendered under Section 1027 Family Court proceedings, effective immediately; AND BE IT FURTHER

RESOLVED, that payment for these services shall be made from Account Line A11755.54055 - Professional Services; AND BE IT FURTHER

RESOLVED, that all fees for Section 1027 Family Court proceedings shall be paid in accordance with the approved County budget; AND BE IT FURTHER

RESOLVED, that these provisions shall remain in effect until amended by the Cortland County Legislature.

Finance and Administration Committee Resolutions Under Approved Consent Agenda

Ms. Price MADE A MOTION to move agenda item nos. 2-15 as a consent agenda, Mr. Harbin SECONDED THE MOTION, and upon unanimous voice vote of members present; MOTION CARRIED.

AGENDA ITEM NO. 7 – Levy Grass and Weed Charges - Town of Cortlandville

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Grass and Weed Charges - Town of Cortlandville

WHEREAS, a statement showing the unpaid grass and weed control charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 64.5-a of the Town Law of the State of New York, which statement includes unpaid grass and weed control charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of grass and weed control charges due said Town of Cortlandville:

96.09-02-30.000	Richard & Marjory O'Dell	<u>\$406.30</u>
Total:		\$406.30

Submitted to Cortland County RPTS 11/27/24 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

AGENDA ITEM NO. 8 – Levy Water Charges - Town of Cortlandville - Real Property Tax Services

RESULT: APPROVED [UNANIMOUS]

Next: 12/19/2024 6:00 PM

MOVER: Eugene Waldbauer, Committee Member

SECONDER: Sandra Price, Committee Member

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Water Charges - Town of Cortlandville - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Cortlandville:

76.00-06-02.000	Mariella Canady	66.45
76.00-06-11.000	Zoya Mayo	465.23
76.00-07-03.000	Arthur Bell	215.96
76.14-01-08.000	John Fitzgerald	43.10
76.14-01-10.000	Richard B. Watrous	34.27
76.14-01-48.000	Duane T. Smith	335.69
76.15-01-15.000	Amy M. Darling	159.95
76.15-01-22.000	Matthew Tripp	141.70
76.18-01-31.000	Stacy L. Crandall-Jones	170.48
76.18-01-33.000	Kathryn Miller	42.43
76.19-01-05.000	Jeffrey C. Carley	37.85
76.19-01-08.000	William Scott Hicks	52.92
76.19-01-19.110	Shannon M. Snyder	189.98
76.19-01-22.000	Christine Poppe	124.81
76.19-01-30.220	Grace Brown Housing Dev.	90.00
85.11-01-04.100	Ronald F. Lader	123.17
85.12-01-07.000	Carla West	172.54
85.15-01-09.000	David M. Winter	568.02
85.19-01-04.000	Daniel R. VanDusen	181.20
85.19-01-05.000	Justin G. Naylor	633.26
85.19-01-36.000	Anthony John Keegan	136.19
85.20-01-01.000	Melissa K. Martin	130.20
86.09-01-42.000	Bernadette J. Sinclair	22.87
86.09-01-46.000	Paul W. Allen	105.84
86.09-04-05.000	J Lee Ambrose	112.73
86.13-01-44.000	Benjamin M. Locke	200.58
86.13-01-46.000	7-Eleven Inc	172.75
86.13-02-05.000	281 Groton Corp	582.19
86.13-02-09.000	Sky Cortland, LLC	56.05
87.00-03-16.122	Suit-Kote Corporation	45.00
87.09-01-03.000	Breanne R. Bassett	376.00
87.13-01-06.000	Alexis R. Brown	137.59
87.13-01-25.000	Nicole R. Bush	80.19
87.13-01-34.000	Wyatt Malchak	897.03

95.06-01-17.000	Kenneth T. Pym	137.27
95.07-02-04.000	Michael J. Millis	85.83
95.07-02-09.000	William Jones	224.33
95.11-01-24.000	Gerald V. Ruggiero	115.86
95.11-02-25.000	Daniel W. Yunghans	198.93
95.11-03-02.000	Cortland County	229.29
95.11-04-02.000	Robert J. DeMarco	29.33
95.11-04-06.000	Michael J. Warwick	168.03
95.11-05-04.000	Brian D. Withey	392.07
95.14-01-10.000	Benjamin Baum	224.97
95.16-01-48.000	Sean Winship	43.15
95.16-01-69.000	Tina Marie Nunez	70.68
95.16-01-74.000	Laura E. Newport	62.57
95.16-01-75.000	Gary W. James	412.90
95.16-02-06.000	Kevin VanDonsel	593.82
95.16-02-08.000	Pamela A. Stack	38.93
95.16-02-38.000	Joseph R. Petrella	36.03
96.00-03-05.000	James Morse	36.44
96.00-12-02.000	Christina M. Grossi	81.90
96.00-12-03.000	Scott J. McKinney	109.61
96.05-01-15.000	Jeffrey W. Howarth	113.94
96.05-02-04.000	Kimberly M. Petrella	38.02
96.05-02-12.000	Homer 23 LLC	66.78
96.05-02-13.000	Homer 23 LLC	142.29
96.05-02-14.000	Homer 23 LLC	144.79
96.05-02-15.000	Homer 23 LLC	131.39
96.05-02-16.000	Homer 23 LLC	185.48
96.05-02-17.000	Homer 23 LLC	163.71
96.06-01-30.000	J Robert Messinger	118.85
96.06-01-39.000	Coffee Grounds LLC	193.50
96.06-01-43.000	Jamie Moses	217.04
96.06-02-14.000	Kimberly A. Cook	553.70
96.06-02-15.000	Courtney Farkas	174.29
96.08-01-01.000	Tammy Honour	52.92
96.09-01-24.000	Bethany A. Cutler	155.38
96.09-01-59.100	James DC Byrnes	115.95
96.09-02-01.000	Connie M. Noto	74.28
96.09-02-08.000	Thomas Keane	253.17
96.09-02-18.000	Leon A. Moore	81.84
96.09-02-39.000	Donald Brown	130.36
96.09-04-06.000	Leon W. Stewart	310.46
96.09-04-14.000	3610 Kingsley Ave, LLC	555.89
96.10-02-11.000	Michael J. Mershon	337.44
96.10-02-19.000	Angela N. Knight	87.93
96.12-01-10.100	Emu Ridge Properties, LLC	69.52
96.12-01-17.000	Thomas Grossi	443.30
96.12-01-21.000	James D. Holbrook	73.43
96.17-01-01.000	Roxanne Wehnke	131.59
105.08-01-13.000	Homer 23 LLC	1,602.98
105.08-01-17.000	Elizabeth J. Cavanagh	276.35
105.08-02-11.000	Timothy C. Wright	153.05
106.05-01-06.000	Babla S. Bogam	56.55
106.05-01-09.000	Denise Wyszowski	<u>191.15</u>
	TOTAL:	\$17,593.48

Submitted to Cortland County RPTS 11/30/24 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

AGENDA ITEM NO. 9 – Levy Sewer Charges - Town of Cortlandville - Real Property Tax Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Beau Harbin, Eugene Waldbauer
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Sewer Charges - Town of Cortlandville - Real Property Tax Services

WHEREAS, a statement showing the unpaid sewer charges in the Town of Cortlandville, Cortland County, has been filed as outlined in Section 198-1(k) of the Town Law of the State of New York, which statement includes unpaid sewer charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that the unpaid sewer charges be re-levied and collected from the real property indicated below:

76.00-06-02.000	Mariella Canady	85.29
76.00-06-11.000	Zoya Mayo	612.89
76.14-01-08.000	John Fitzgerald	53.47
76.14-01-10.000	Richard B. Watrous	41.44
76.14-01-48.000	Duane T. Smith	436.40
76.15-01-22.000	Matthew Tripp	166.82
76.18-01-31.000	Stacy L. Crandall-Jones	295.80
76.18-01-33.000	Kathryn Miller	52.57
76.19-01-05.000	Jeffrey C. Carley	46.33
76.19-01-08.000	William Scott Hicks	61.60
76.19-01-19.110	Shannon M. Snyder	243.12
76.19-01-22.000	Christine Poppe	149.05
76.19-01-30.220	Grace Brown Housing Dev.	1,019.39
85.11-01-04.100	Ronald F. Lader	146.87
85.12-01-07.000	Carla West	214.09
85.15-01-09.000	David M. Winter	752.94
85.19-01-04.000	Daniel R. VanDusen	225.91
85.20-01-01.000	Melissa K. Martin	156.43
85.20-01-26.000	Jose R. Rolon Davila	199.29
85.20-01-33.000	Christopher Cummins	138.37
86.09-01-42.000	Bernadette J. Sinclair	59.49
86.09-04-05.000	J Lee Ambrose	153.17
86.13-01-44.000	Benjamin M. Locke	257.55
86.13-01-46.000	7-Eleven Inc	214.40
86.13-02-05.000	281 Groton Corp	811.02
86.13-02-09.000	Sky Cortland, LLC	71.13
87.00-03-16.122	Suit-Kote Corporation	111.58
95.08-01-16.000	Forkey & Son Property, LLC	85.91
95.11-02-25.000	Daniel W. Yunghans	255.30
95.11-03-02.000	Cortland County	291.43
95.11-04-02.000	Robert J. DeMarco	34.71
95.11-04-06.000	Michael J. Warwick	218.51

95.14-01-10.000	Benjamin Baum	285.54
95.16-01-48.000	Sean Winship	53.56
95.16-01-69.000	Tina Marie Nunez	91.05
95.16-01-74.000	Laura E. Newport	80.00
95.16-01-75.000	Gary W. James	541.62
95.16-02-06.000	Kevin VanDonsel	788.08
95.16-02-08.000	Pamela A. Stack	47.78
95.16-02-38.000	Joseph R. Petrella	43.84
96.00-03-05.000	James Morse	44.41
96.05-01-15.000	Jeffrey W. Howarth	150.00
96.05-02-04.000	Kimberly M. Petrella	46.55
96.05-02-12.000	Homer 23 LLC	80.51
96.05-02-13.000	Homer 23 LLC	172.88
96.05-02-14.000	Homer 23 LLC	186.79
96.05-02-15.000	Homer 23 LLC	168.53
96.05-02-16.000	Homer 23 LLC	231.73
96.05-02-17.000	Homer 23 LLC	212.56
96.06-01-30.000	J Robert Messinger	140.95
96.06-01-39.000	Coffee Grounds LLC	242.69
96.06-01-43.000	Jamie Moses	274.73
96.06-02-14.000	Kimberly A. Cook	733.46
96.06-02-15.000	Courtney Farkas	226.98
96.08-01-01.000	Tammy Honour	61.60
96.09-01-24.000	Bethany A. Cutler	195.99
96.09-02-01.000	Connie M. Noto	95.96
96.09-02-08.000	Thomas Keane	323.99
96.09-02-18.000	Leon A. Moore	95.76
96.09-02-39.000	Donald Brown	154.00
96.09-04-06.000	Leon W. Stewart	402.02
96.09-04-14.000	3610 Kingsley Ave, LLC	752.16
96.10-02-11.000	Michael J. Mershon	438.78
96.10-02-19.000	Angela N. Knight	109.33
96.12-01-10.100	Emu Ridge Properties, LLC	84.23
96.17-01-01.000	Roxanne Wehnke	174.05
97.02-01-02.000	Robert L. Knecht	154.00
105.08-02-11.000	Timothy C. Wright	192.79
106.05-01-06.000	Babla S. Bogam	71.80
106.05-01-09.000	Denise Wyszowski	<u>244.73</u>
TOTAL:		\$16,057.70

Submitted to Cortland County RPTS 11/30/24 by Kristin Rocco-Petrella, Cortlandville Town Clerk.

AGENDA ITEM NO. 10 – Levy Water Charges - Town of Cincinnatus - Real Property Tax Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Water Charges - Town of Cincinnatus - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Cincinnatus, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Cincinnatus:

112.00-03-05.000	James D. Price	\$305.92
112.20-01-01.000	Dawn R. Kuscher	\$107.31
112.20-01-04.000	Danielle A. Price	\$206.92
112.20-01-20.000	Ryan Morse	\$206.92
112.20-01-22.000	Ryan Morse	\$238.27
113.17-01-03.000	Ronald P. Smith	\$315.82
113.17-01-04.000	Joseph B. Randall	\$297.12
113.17-01-06.000	Elizabeth Golicki	\$290.19
113.17-01-12.000	Kenneth A Soule	\$206.92
113.17-01-30.000	Robert L Kurtz III	\$206.92
113.17-02-02.000	James Durney	\$206.92
113.17-02-10.000	Kristen Elizabeth Turshman	\$223.42
113.17-02-12.000	Roger McKee	\$206.92
113.17-02-16.000	Carolyn R. Williams	\$704.44
113.17-02-20.200	Aaron M. Temple	\$162.31
113.17-02-21.000	Geoffrey R. Harlow	\$235.63
122.00-03-11.000	Teresa Carr	\$242.67
122.00-03-20.000	Lisa M. Kemak	\$206.92
122.00-03-23.200	Brian F. Staley	\$288.81
122.00-03-25.000	Joshua Lieb	\$166.46
122.08-01-02.000	Vicki A. Wood	\$490.72
122.08-01-04.000	William G. Aldrich	\$170.31
122.08-01-19.100	David B. Moses II	\$206.92
122.08-02-05.000	Zachery C. Hotaling	\$319.67
122.08-02-06.000	Philip B. Totman	\$206.92
122.08-02-11.000	Frontier Communications	\$206.92
122.08-02-12.000	Shirley Smith King	\$282.69
122.12-01-03.200	Leslie Carter	\$206.92
122.12-01-11.000	Lisa Kemak	\$206.92
123.00-04-04.000	Charles L. Eaton Jr	\$30.32
123.05-01-01.000	Verda Wehner	\$206.92
123.05-01-07.000	Richard Supley	\$217.37
123.05-01-08.000	Jessica A. Rutan	\$107.31
123.05-01-17.000	Tess A. Southern	\$107.31
123.05-01-19.000	Steve Price	\$286.67
123.05-01-23.000	George R. Dodge	\$107.31
123.05-01-24.000	Clyde D. Treacy Jr	\$299.87
123.05-01-25.000	Cheyenne Rathbun	\$206.92
123.05-01-31.000	Donna R. Novick	\$206.92
123.05-01-35.000	Donald H. Herline	\$104.75
123.05-01-36.000	Our House Your Home	\$107.31
123.05-01-37.000	Kathleen S. Welch	\$206.92
123.05-01-50.000	Thomas M. Mulhern IV	\$129.31
123.05-01-60.000	Ronald M. Dingman	\$206.92
123.05-01-65.000	Marlene George	\$107.31
123.05-01-71.000	Kenneth P. Ballard	\$170.31
123.05-01-72.000	Cindy Ballard	\$572.12

123.05-01-73.000	Floyd B. Loomis	\$30.32
123.09-01-03.100	Simon Shore	\$151.31
123.09-01-04.000	EJD Rentals LLC	\$251.25
123.13-01-01.000	Gordon E. Brown	\$206.92
123.13-01-04.000	Robert D. Hemming	\$321.81
123.13-01-08.200	David F. Steacy	\$320.46
123.13-01-09.000	David F. Steacy	\$191.76
123.13-01-10.000	Dakota N. Steacy	\$1,045.67
123.13-01-24.000	Leslie J. Carter	\$206.92
123.13-01-25.000	Jay D. Rice	\$533.62
123.13-01-26.000	Isaac Spencer	\$388.42
123.13-01-31.000	Jennifer M. Allen	\$420.32
123.13-01-32.000	David S. Gallow	\$231.67
123.13-01-34.000	Melissa Hummel	\$319.67
123.13-01-35.000	Joanne Livermore	\$478.62
123.13-01-36.000	Charles Eaton	\$206.92
123.13-01-41.000	Wendy A. Davis	\$216.82
123.13-01-42.000	Jedadiah E. Pittsley	\$505.27
123.13-01-43.000	Shiloh Aldrich	\$1,255.87
132.00-01-09.000	Guy Warga	\$206.92
132.00-01-11.100	Stacy I. Phillips	<u>\$298.22</u>
TOTAL:		\$18,495.43

Submitted to Cortland County Real Property Tax Services 11/4/2024 by Water Billing Dept.

AGENDA ITEM NO. 11 – Levy Property Clean Up Charges - Town of Cuyler

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Property Clean Up Charges - Town of Cuyler

WHEREAS, a statement showing the unpaid property clean up charges in the Town of Cuyler, Cortland County, has been filed as outlined in Section 64.5-a of the Town Law of the State of New York, which statement includes unpaid clean up charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of clean up charges due said Town of Cuyler:

31.02-02-22.000	Laura Hyde	\$289.00
31.02-02-39.000	Jessica Harris	<u>\$3,600.00</u>
Total:		\$3,889.00

Submitted to Cortland County RPTS 11/26/24 by Wendy Custer, Cuyler Town Clerk.

AGENDA ITEM NO. 12 – Levy Sewer Charges - Town of Cuyler - Real Property Tax Services

RESULT: APPROVED [UNANIMOUS]

Next: 12/19/2024 6:00 PM

MOVER: Eugene Waldbauer, Committee Member

SECONDER: Sandra Price, Committee Member

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Sewer Charges - Town of Cuyler - Real Property Tax Services

WHEREAS, a statement showing the unpaid sewer charges in the Town of Cuyler, Cortland County, has been filed as outlined in Section 198-1(k) of the Town Law of the State of New York, which statement includes unpaid sewer charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of sewer charges due said Town of Cuyler:

31.02-02-09.000	James Marshall	\$296.80
31.02-02-27.000	Mandy M Morgan	\$296.80
31.02-02-30.000	Brown & Blue, LLC	\$543.20
31.02-02-32.000	Brittney Casler	\$296.80
31.02-02-39.000	Jessica Harris	\$296.80
31.02-02-40.000	Joel Barney	\$296.80
31.02-02-45.000	Jared Barney	\$296.80
31.02-02-47.000	Jennifer Dorman	<u>\$420.00</u>
TOTAL:		\$2,744.00

Submitted to Cortland County Real Property Tax Services on 11/21/24 by Wendy Custer, Cuyler Town Clerk.

AGENDA ITEM NO. 13 – Levy Water Charges - Town of Harford - Real Property Tax Services

RESULT: APPROVED [UNANIMOUS]

Next: 12/19/2024 6:00 PM

MOVER: Eugene Waldbauer, Committee Member

SECONDER: Sandra Price, Committee Member

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Water Charges - Town of Harford - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Harford, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Harford:

172.05-01-17.112	Thomas R. Poole	\$516.60
172.05-01-32.000	Rachel Murray	\$709.10
172.06-01-01.000	Edward F. Monroe	\$756.00
172.06-01-02.000	Lucas H. Baker	\$345.60
172.06-01-12.200	Chris E. Tweedie	<u>\$338.10</u>
TOTAL		\$2,665.40

Submitted to Cortland County Real Property Tax Services on 10/15/24 by Jennifer Fox, Harford Town Clerk.

AGENDA ITEM NO. 14 – Levy Water Charges - Town of Scott - Real Property Tax Services

RESULT: APPROVED [UNANIMOUS]

Next: 12/19/2024 6:00 PM

MOVER: Eugene Waldbauer, Committee Member

SECONDER: Sandra Price, Committee Member

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Water Charges - Town of Scott - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Scott, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature, NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Scott:

35.03-01-03.000	Chad Parker	\$386.80
35.03-01-09.000	Tyler West	\$353.80
35.03-01-13.000	Terry Vanliew	\$473.50
35.03-01-18.000	Lonny Riehlman	\$155.70
35.03-01-31.000	Matthew Klemm	\$380.80
35.03-01-32.000	Sarah Mack	\$ 74.80
35.03-01-39.000	Connal Carr	\$362.80
35.03-01-42.000	Joshua Mowers	\$494.50
35.03-01-44.000	Seamans Trust	\$108.10
35.03-01-48.000	Edgar Fuller	<u>\$167.80</u>
TOTAL:		\$2,958.60

Submitted to Cortland County Real Property Tax Service on 12/2/24 by Tamara Congdon, Scott Town Clerk.

AGENDA ITEM NO. 15 – Levy Water Charges - Town of Virgil - Real Property Tax Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Water Charges - Town of Virgil - Real Property Tax Services

WHEREAS, a statement showing the unpaid water charges in the Town of Virgil, Cortland County, has been filed as outlined in Section 198-3(d) of the Town Law of the State of New York, which statement includes unpaid water charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real property liable therefore as indicated below, the following amounts of water charges due said Town of Virgil:

127.00-06-27.000	Universal Property Rentals LLC	\$149.50
127.00-09-10.000-4	Jon J. Barnhart	\$ 71.50
127.15-01-17.000	Wade D. Bendus	\$ 71.50
127.15-01-30.000-9	Karin K. Richardson	\$149.50
127.15-01-30.000-38	Jamie Dougherty	\$100.76
127.15-01-31.000-24	James S. Sorbella	\$236.23
127.15-01-31.000-25	James Sorbella	\$233.50
127.15-01-31.000-38	Britney Funccius	\$323.50
127.15-01-31.000-54	Eugene Frac Arthur	\$149.50
127.15-01-31.000-59	William R. Peake	\$312.15
127.15-01-31.000-60	Arika Jo McCollough	<u>\$149.50</u>
TOTAL:		\$1,947.14

Submitted to Cortland County Real Property Tax Services on 11/19/24 by Alane VanDonsel, Virgil Town Clerk.

AGENDA ITEM NO. 16 – Levy Sewer Charges - Town of Virgil - Real Property Tax Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Sewer Charges - Town of Virgil - Real Property Tax Services

WHEREAS, a statement showing the unpaid sewer charges in the Town of Virgil, Cortland County, has been filed as outlined in Section 198-1(k) of the Town Law of the State of New York, which statement includes unpaid sewer charges which have not appeared on any statement previously filed and the supervisor of said town transmitted said statement to this Legislature; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied and collected from the real

property liable therefore as indicated below, the following amounts of sewer charges due said Town of Virgil:

127.00-09-10.000-4	Jon J. Barnhart	\$132.00
127.15-01-17.000	Wade D. Bendus	\$132.00
127.15-01-30.000-9	Karin K. Richardson	\$276.00
127.15-01-30.000-38	Jamie Dougherty	\$172.26
127.15-01-31.000-24	James S. Sorbella	\$439.73
127.15-01-31.000-25	James S. Sorbella	\$437.00
127.15-01-31.000-38	Britney Funccius	\$609.50
127.15-01-31.000-54	Eugene Franc Arthur	\$276.00
127.15-01-31.000-59	William R. Peake	\$587.15
127.15-01-31.000-60	Arika Jo McCollough	<u>\$276.00</u>
TOTAL:		\$3,337.64

Submitted to Cortland County Real Property Tax Services on 11/19/24 by Alane VanDonsel, Virgil Town Clerk.

AGENDA ITEM NO. 17 – Levy Town Special District Taxes - Real Property Tax Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Town Special District Taxes - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the several towns of the County of Cortland which includes special district taxes for the fiscal year beginning January 1, 2025; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied upon and collected from the real property liable therefore within the respective fire protection, fire and lighting districts in the towns as indicated below, as specified in their respective annual budgets for the year 2025:

<u>Town</u>	<u>Fire Tax</u>
Cincinnati	\$110,703.20
Cortlandville - townwide	\$936,900
Cuyler	\$79,724
Freetown:	
Cincinnati Fire	\$7,941.58
Marathon Fire	\$35,143.12
McGraw Fire	\$7,700.00
Harford	\$120,005.95
Homer	\$217,860
Lapeer	\$109,908
Marathon	\$128,919.83
Preble	\$117,200
Scott	\$63,617
Solon	\$32,000
Taylor	\$42,684.80

Truxton	\$89,500
Virgil	\$286,497
Willet	\$82,374

; AND BE IT FURTHER

RESOLVED, that such taxes and assessments, when collected, shall be paid to the Supervisors of the several towns in the amount as shown by this resolution for distribution by them in the manner provided by law.

AGENDA ITEM NO. 18 – Levy County Special District Tax - Real Property Tax Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy County Special District Tax - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the County of Cortland which includes Little York Lake Protection District for the fiscal year beginning January 1, 2025; NOW THEREFORE BE IT

RESOLVED, that there shall be and is hereby assessed and levied upon and collected from the real property liable therefore within the respective protection district in the towns as indicated below, as specified in the Cortland County annual budget for the year 2025:

<u>Town</u>	<u>LYL Tax</u>
Homer & Preble	\$18,242.21

; AND BE IT FURTHER

RESOLVED, that such taxes and assessments, when collected, shall be paid to the County of Cortland in the amount as shown by this resolution for distribution by them in the manner provided by law.

AGENDA ITEM NO. 19 – Levy County Tax - City of Cortland - Real Property Tax Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy County Tax - City of Cortland - Real Property Tax Services

WHEREAS, the Cortland County Legislature adopted Resolution No. 232-24 on November 21, 2024 to adopt the 2025 County budget; AND

WHEREAS, the adopted 2025 budget includes a Real Property Tax Levy of \$40,699,428; AND

WHEREAS, the apportionment of the 2025 Cortland County tax levy has been approved by the Cortland County Legislature; AND

WHEREAS, the Real Property Tax Director has assessed the City of Cortland's apportioned share of the County tax levy at nine million, two hundred sixty-six thousand, forty-six dollars and fifty-seven cents (\$9,266,046.57); NOW THEREFORE BE IT

RESOLVED, that this Legislature directs the sum of nine million, two hundred sixty-six thousand, forty-six dollars and fifty-seven cents (\$9,266,046.57) to be levied in the City of Cortland, Cortland County, for County purposes for the fiscal year beginning January 1, 2025 and that the Chairman and the Clerk of this Legislature certify this resolution to the Common Council of said City, pursuant to the Charter of said City.

AGENDA ITEM NO. 20 – Levy Town General and Highway Taxes - Real Property Tax Services

RESULT: APPROVED [UNANIMOUS]

Next: 12/19/2024 6:00 PM

MOVER: Eugene Waldbauer, Committee Member

SECONDER: Sandra Price, Committee Member

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

Levy Town General and Highway Taxes - Real Property Tax Services

WHEREAS, there has been presented to this Legislature a duly certified copy of the annual budget for the several towns of the County of Cortland for the fiscal year beginning January 1, 2025; NOW THEREFORE BE IT

RESOLVED, that there shall be and hereby is assessed and levied upon and collected from the taxable real property in the following named towns, outside of any incorporated villages, wholly or partially located therein, the amounts indicated below for the General and Highway items as specified in the budgets of the respective towns as follows:

	<u>General</u>	<u>Highway</u>
Town of Cortlandville outside village -	\$ -0-	\$200,000
Town of Homer outside village -	\$ -0-	

; AND BE IT FURTHER

RESOLVED, that the several amounts raised by tax for all other purposes as specified in the several budgets as presented to this Legislature and which are on file in the Office of Real Property Tax Services, shall be and hereby are assessed and levied upon and collected from all taxable property in the towns as enumerated below, except as otherwise provided by law, namely:

<u>Town</u>	<u>Highway Fund</u>
Cincinnatus	\$107,374
Cuyler	\$217,864
Freetown	\$276,945
Harford	\$257,333
Homer	\$239,739
Lapeer	\$288,740
Marathon	\$113,694
Preble	\$124,620

Scott	\$200,000
Solon	\$308,000
Taylor	\$230,967
Truxton	\$223,800
Virgil	\$378,250
Willet	\$168,519

; AND BE IT FURTHER

RESOLVED, that the amounts to be raised for the General Fund and Debt Service Fund purposes as specified in the several budgets presented to this Legislature and which are on file in the Office of Real Property Tax Services hereof, shall and hereby are assessed and levied upon and collected from all taxable property in the towns as enumerated below except as otherwise provided by law, namely:

<u>Town</u>	<u>General Fund</u>
Cincinnati	\$ 5,000
Cortlandville - townwide	\$2,099,000
Cuyler	\$ 161,100
Freetown	\$ - 0 -
Harford	\$ 134,667
Homer	\$ 235,780
Lapeer	\$ 158,884
Marathon	\$ 299,353
Preble	\$ 34,000
Scott	\$ - 0 -
Solon	\$ - 0 -
Taylor	\$ 27,775.90
Truxton	\$ 111,810
Virgil	\$ 201,648
Willet	\$ 70,519

; AND BE IT FURTHER

RESOLVED, that such taxes and assessments when collected shall be paid to the Supervisors of the several towns in the amounts as shown by this resolution for distribution by them in the manner provided by law.

Finance and Administration Committee Resolutions Cont.

AGENDA ITEM NO. 21 – Fix Date to Sign Warrant - Real Property Tax Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Fix Date to Sign Warrant - Real Property Tax Services

WHEREAS, pursuant to Section 904 of the Real Property Tax Law of the State of New York, the County Legislative body shall annex to or file with the assessment roll of each town a warrant, bearing the seal of the board and signed by the Chairman and Clerk thereof, authorizing and directing the collecting

officer for each town to collect the amounts listed; NOW THEREFORE BE IT

RESOLVED, that the date for the annexing of the warrants to the rolls of the Towns for collection of taxes be and hereby is fixed as of December 31, 2024, and that said warrants so annexed be made returnable on or before the first day of June 2025; AND BE IT FURTHER

RESOLVED, that the Chairman and Clerk of the Cortland County Legislature are hereby authorized to sign said warrants on behalf of the County.

AGENDA ITEM NO. 22 – Approve Apportionment of 2025 Cortland County Tax Levy - Real Property

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Approve Apportionment of 2025 Cortland County Tax Levy - Real Property

WHEREAS, the Report of the Finance and Administration Committee on the apportionment and tax rates for County taxes as submitted to this Legislature be received, filed and approved; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature does hereby approve the Final 2025 Apportionment report for the tax levy for the year 2025 as the foregoing amounts are the net amounts necessary to be raised in taxes:

2025 FINAL Tax Rates - Tax Levy of \$40,699,428			
			2025
	Net Tax	County	Tax Rate
Municipality	Levy	Taxable Value	per \$1000
City of Cortland	9,266,046.57	869,523,480	10.656465
Cincinnati	843,315.86	60,537,783	13.930405
Cortlandville	9,846,077.77	588,415,775	16.733198
Vil of Homer	53,741.66	3,388,382	15.860567
Vil of McGraw	432,312.48	26,853,906	16.098682
Town Total	10,332,131.91	618,658,063	
Cuyler	708,549.68	48,075,827	14.738169
Freetown	677,752.75	41,392,642	16.373749
Harford	896,257.70	75,383,921	11.889242
Homer	3,311,240.53	207,028,834	15.994103
Vil of Homer	2,263,842.55	149,732,251	15.119271
Town Total	5,575,083.08	356,761,085	
Lapeer	945,024.45	83,157,173	11.364317
Marathon	983,212.73	62,092,684	15.834599
Vil of Marathon	499,767.17	33,917,234	14.734904
Town Total	1,482,979.90	96,009,918	
Preble	1,857,521.64	97,734,932	19.005709
Scott	1,062,574.18	59,514,297	17.854099
Solon	996,718.30	50,491,607	19.740277
Taylor	479,606.33	35,433,906	13.535237
Truxton	1,319,955.18	70,173,677	18.809833
Virgil	2,986,181.12	188,306,562	15.858083
Willet	863,839.58	47,859,945	18.049322
TOTALS:	\$40,293,538.23	\$2,799,014,818	Avg Tax Rate
			\$14.540626

AGENDA ITEM NO. 23 – Resolution Urging Governor Hochul to Veto S.967-A (Ryan)/A.1489-A (Thiele), Legislation that Would Lower the Penalty Interest Rate in Tax Delinquency Situations and Shift Higher Costs to Other Taxpayers

RESULT:	APPROVED [UNANIMOUS]
	Next: 12/19/2024 6:00 PM
MOVER:	Linda Jones, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Price, Waldbauer, McGovern, Bischoff

ON MOTION OF BISCHOFF

RESOLUTION NO.

Resolution Urging Governor Hochul to Veto S.967-A (Ryan)/A.1489-A (Thiele), Legislation that Would Lower the Penalty Interest Rate in Tax Delinquency Situations and Shift Higher Costs to Other Taxpayers

WHEREAS, on May 25, 2023, the U.S. Supreme Court ruled in *Tyler v. Hennepin County* that certain property tax enforcement provisions carried out by states will need to change, specifically, returning any surplus to the prior owner after appropriate delinquent taxes, penalties, fees and administrative expenses are reimbursed to the enforcing entity; AND

WHEREAS, the adopted SFY 2025 Budget fully addressed the issue of appropriate interest rate levels in tax delinquency foreclosures as part of reform efforts to satisfy the *Tyler v. Hennepin Decision*, by ensuring surplus proceeds from a tax foreclosure sale are appropriately returned to the prior owner(s), while building upon the robust comprehensive services and protections counties provide to taxpayers facing, or in, delinquency; AND

WHEREAS, the adopted reforms to New York's In-Rem tax foreclosure process provide a robust process for the distribution of surplus; establishes parameters for determining surplus; ensures that a court will determine the order and priority of returning surplus funds; provides protections for lienholders; provides legal protections to municipalities by establishing that a property sold via a public auction represents the full value of the property; and defines a process for nonpublic sales; AND

WHEREAS, the adopted reforms also establish mechanisms for counties to be reimbursed for delinquent taxes, penalties and interest; mailing costs; costs of publication of notices; the cost of recording and filing legal documents; reasonable and necessary costs of any search of the public record and notice requirements; and defines other amounts owed to the tax district by virtue of a judgment lien, mortgage lien, or any other lien; AND

WHEREAS, the adopted reforms recognize that counties, as required under state law, must act as tax enforcement officers when property taxes are unpaid and become delinquent including the reimbursement of unpaid property taxes to school districts and towns, as well as many villages that counties voluntarily hold harmless; AND

WHEREAS, these hold harmless responsibilities often extend for many years as defined under state law and practice; AND

WHEREAS, in calendar year 2022, nearly \$450 million in delinquent school district, town, and village taxes were turned over to counties for further collection efforts, with counties making these jurisdictions whole for their unpaid taxes as long as necessary; AND

WHEREAS, counties will experience higher costs under the new foreclosure process because of requirements under the *Tyler v. Hennepin Decision* under which all tax foreclosure sales will, financially, be breakeven at best with many generating losses for the tax enforcing jurisdiction; AND

WHEREAS, the majority of locally levied county taxes are used to pay for state mandated services and programs, and the SFY 2025 State Budget provides no additional state funding to assist counties with losses that will increase because of the *Tyler v. Hennepin Decision*; AND

WHEREAS, the lower interest rate proposed in S.967-A and A.1489-A is not defined and leaves the final decision up to the Department of Taxation and Finance, which could allow rates to be capped at no more than one-third of the current ceiling for the penalty interest rate, and below the average mortgage interest rate available to homeowners today and several multiples lower than the interest rate on a typical revolving credit products; AND

WHEREAS, a key source of revenue during tax delinquency foreclosures for counties necessary to hold schools, towns and villages harmless for any unpaid property taxes has come from interest

payments and surplus funds from foreclosure sales (which are no longer available under the *Tyler v Hennepin Decision*); AND

WHEREAS, in subsequent years the increased revenue loss to counties from the U.S. Supreme Court decision and lower interest rates proposed in S.967-A and A.1489-A, along with higher administrative costs imposed by the aforementioned legislation that would require tax enforcement districts to apply different penalty interest rates to thousands of parcels based on their designation as residential, abandoned, commercial or other; AND

WHEREAS, these higher costs will need to be added to the following year's tax levy raising property taxes on all property owners that already paid their property taxes in full in the prior year, worsening the housing affordability crisis for all; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature opposes S.967-A/A.1489-A and recommends Governor Hochul to veto this legislation; AND BE IT FURTHER

RESOLVED, copies of this resolution be sent to the counties of New York State encouraging them to enact similar resolutions; AND BE IT FURTHER

RESOLVED, Cortland County shall forward copies of this resolution to Governor Kathy Hochul, the New York State Legislature and all others deemed necessary and proper.

AGENDA ITEM NO. 24 – Allocating Unspent American Rescue Plan Act (ARPA) Funds to Information Technology and Highway Departments

RESULT: APPROVED [UNANIMOUS]

Next: 12/19/2024 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: Eugene Waldbauer, Committee Member

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

Allocating Unspent American Rescue Plan Act (ARPA) Funds to Information Technology and Highway Departments

WHEREAS, Cortland County has been awarded over \$9,000,000 through the Federal American Rescue Plan to support projects that will provide for economic resiliency and enhance communities that have been negatively affected by the COVID-19 pandemic; AND

WHEREAS, the Cortland County Legislature adopted Resolution Nos. 40-23, which authorized the use of Federal American Rescue Plan funds and a contract with Bell & Spina Architects for engineering specifications for the east and west entrances of the Cortland County Courthouse for an amount not to exceed \$200,000; AND

WHEREAS, the Cortland County Legislature adopted Resolution Nos. 61-23, which authorized the use of Federal American Rescue Plan funds and a contract with Bell & Spina Architects for engineering specifications for the dome/cupola of the Cortland County Courthouse for an amount not to exceed \$200,000; AND

WHEREAS, the engineering specifications are no longer needed for the Cortland County Courthouse east and west entrances and dome/cupola; AND

WHEREAS, the Cortland County Highway Department is taking on the reconstruction of the

Cortland County Courthouse east and west entrances; AND

WHEREAS, it is the recommendation of the Finance and Administration Committee to allocate the remaining unspent funding, previously allocated in Resolution Nos. 40-23 and 61-23, to the Cortland County Highway Department for use at the Cortland County Courthouse; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 68-22, which authorized the allocation of \$175,000 of the Federal American Rescue Plan funds to the Cortland County Age Well Center for equipment and repairs; AND

WHEREAS, all necessary equipment purchases and repairs are complete for the Cortland County Age Well Center; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 131-22, which authorized the allocation of \$500,000 of the Federal American Rescue Plan funds for HVAC renovations for the third floor of the County Office Building; AND

WHEREAS, the HVAC renovations for the third floor of the County Office Building are complete; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 314-21, which authorized the use of Federal American Rescue Plan funds for Information Technology infrastructure upgrades, improvements and maintenance in the amount of \$500,000; AND

WHEREAS, there is a need for additional funding for the Information Technology Department for Network Security hardening and resilience; AND

WHEREAS, it is the recommendation of the Finance and Administration Committee to allocate the remaining unspent funding, previously allocated in Resolution Nos. 68-22, 131-22, and 314-21, to the Cortland County Information Technology for use Network Security hardening and resilience; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby allocates all remaining unspent funding, previously allocated in Resolution Nos. 40-23 and 61-23, to the Cortland County Highway Department for use at the Cortland County Courthouse; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign a contract with the Cortland County Highway Department for said purposes; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature be and hereby allocates all remaining unspent funding, previously allocated in Resolution Nos. 68-22, 131-22, and 314-21, to the Cortland County Information Technology for use Network Security hardening and resilience; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign a contract with the Cortland County Information Technology Department for said purposes; AND BE IT FURTHER

RESOLVED, that the Director of Finance for Cortland County be and hereby is directed to make the adjustments needed upon adoption of this resolution by the Cortland County Legislature.

Action Items

1. Surplus/Deficit Report

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

MONTHLY REPORTS

1. Real Property Tax Services Monthly Report

RESULT:	COMPLETED
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2. County Auditor Quarterly Update

RESULT:	COMPLETED
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3. October 2024 Finance Reports

RESULT:	COMPLETED
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4. County Administrator Monthly Report

RESULT:	COMPLETED
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Discussion Items

1. Risk Management - County Attorney

RESULT:	COMPLETED
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2. 2025 Budget Post Mortem

RESULT:	COMPLETED
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3. Current Fiscal Position - 2024 Budget and Revenues

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 1/14/2025 12:00 AM

4. 2025 Finance & Administration Committee Schedule/Review of 2024

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 1/14/2025 12:00 AM

5. Role of the Finance & Administration Committee

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 1/14/2025 12:00 AM

Adjournment

The meeting was closed at 11:05 AM



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

Committee Meeting

<https://www.cortlandcountyny.gov>

~ Minutes ~

Tuesday, November 12, 2024

9:00 AM

Room 302

CALL TO ORDER

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

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County, NY	Committee Member	Present	
Linda Jones	Cortland County, NY	Committee Member	Present	
Joseph Nauseef	Cortland County, NY	Committee Member	Absent	
Sandra Price	Cortland County, NY	Committee Member	Present	
Eugene Waldbauer	Cortland County, NY	Committee Member	Present	
William McGovern	Cortland County, NY	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County, NY	Committee Chair	Present	
Savannah Hempstead	Cortland County, NY	Clerk of the Legislature	Present	
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Remote	
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present	
Andrea Herzog	Cortland County, NY	Director of Finance	Present	
Rob Corpora	Cortland County, NY	County Administrator	Present	
Laura Fox	Cortland County, NY	Real Property Tax Services	Present	
Michelle Enright	Cortland County Convention and Visitors Bureau	Executive Director	Present	
Paul Heider	Cortland County, NY	Board Member	Present	
Ronald J. Van Dee	Cortland County, NY	Board Member	Present	
Melanie Vilardi	Cortland County, NY	Deputy County Administrator	Present	
Christopher Newell	Cortland County, NY	Board Member	Present	
Morgan Spaulding	Cortland County, NY	Grant Administrator	Present	
Trisha Hiemstra	Cortland County, NY	Director of Planning	Present	
Ashley Millard	Cortland County, NY	Deputy Clerk of the Legislature	Remote	
Nicole Compton	Cortland County, NY	Paralegal	Remote	
Jason DeRaiche	Cortland County, NY	Safety Director	Remote	
Victoria J. Monty	Cortland County, NY	County Attorney	Remote	
Jessica Leet	Cortland County, NY	Planning Department Executive Assistant	Remote	
Doug Schneider	Cortland Standard	Reporter	Present	
Laurie Leonard	Cortland County, NY	Personnel Officer	Present	

Minutes Acceptance: Minutes of Nov 12, 2024 9:00 AM (MINUTES)

Carlita Withers	Cortland County, NY	Deputy Director of Finance	Remote	
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MINUTES

1. Finance & Administration Committee - Special Meeting - Oct 10, 2024 1:00 PM

RESULT:	APPROVED
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2. Finance & Administration Committee - Committee Meeting - Oct 15, 2024 8:30 AM

RESULT:	APPROVED
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3. Finance & Administration Committee - Special Meeting - Nov 5, 2024 12:00 PM

RESULT:	APPROVED
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RESOLUTIONS

Resolutions Under Approved Consent Agenda

AGENDA ITEM NO. 1 – Distribution of Third Quarter 2024 Sales Tax

RESULT:	APPROVED [UNANIMOUS]
	Next: 11/21/2024 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
ABSENT:	Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Distribution of Third Quarter 2024 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 2024 third quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for third quarter 2024 to be \$10,561,973.12; AND

WHEREAS, the total amount available for distribution is \$10,186,973.12, 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 (55%), or \$5,602,835.22 of the total net quarterly distribution; AND

Minutes Acceptance: Minutes of Nov 12, 2024 9:00 AM (MINUTES)

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

RESOLVED, that the Cortland County Legislature authorizes the Director of Finance or designee to release sales tax payments for the third quarter of 2024 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	\$1,770,495.93	\$-0-	\$1,770,495.93	\$-0-
Cincinnatus, Town of	\$77,141.80	\$-0-	\$77,141.80	\$-0-
Cortlandville, Town of	\$860,629.46	\$-0-	\$860,629.46	\$-0-
Cuyler, Town of	\$70,968.45	\$(28,750.00)	\$42,218.45	\$-0-
Freetown, Town of	\$57,573.72	\$-0-	\$57,573.72	\$-0-
Harford, Town of	\$78,440.48	\$-0-	\$78,440.48	\$-0-
Homer, Town of	\$311,170.76	\$-0-	\$311,170.76	\$-0-
Homer, Village of	\$219,757.03	\$-0-	\$219,757.03	\$-0-
Lapeer, Town of	\$116,915.20	\$(116,915.20)	\$-0-	\$(18,111.80)
Marathon, Town of	\$90,083.26	\$-0-	\$90,083.26	\$-0-
Marathon, Village of	\$46,192.23	\$-0-	\$46,192.23	\$-0-
McGraw, Village of	\$38,308.02	\$-0-	\$38,308.02	\$-0-
Preble, Town of	\$159,580.89	\$-0-	\$159,580.89	\$-0-
Scott, Town of	\$91,568.33	\$-0-	\$91,568.33	\$-0-
Solon, Town of	\$86,412.90	\$-0-	\$86,412.90	\$-0-
Taylor, Town of	\$45,310.05	\$-0-	\$45,310.05	\$-0-
Truxton, Town of	\$113,643.64	\$-0-	\$113,643.64	\$-0-
Virgil, Town of	\$278,569.08	\$(25,000.00)	\$253,569.08	\$-0-
Willet, Town of	\$71,376.67	\$-0-	\$71,376.67	\$-0-
Total	\$4,584,137.90	\$(170,665.20)	\$4,413,472.70	\$(18,111.80)

; AND BE IT FURTHER

RESOLVED, that the Cortland County Director of Finance, or designee, is hereby directed to deposit the County's "off the top" sum of \$375,000 in the appropriate reserves and accounts as designated in Resolution No. 283-21.

Referred from Government Operations Committee

AGENDA ITEM NO. 2 – Authorize Mortgage Tax Disbursement for April 2024 - September 2024 - County Clerk

Minutes Acceptance: Minutes of Nov 12, 2024 9:00 AM (MINUTES)

RESULT: APPROVED [UNANIMOUS]

Next: 11/21/2024 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Sandra Price, Committee Member

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

ABSENT: Joseph Nauseef

ON MOTION OF NAUSEEF

RESOLUTION NO.

Authorize Mortgage Tax Disbursement for April 2024 - September 2024 - County Clerk

WHEREAS, in accordance with New York State Tax Law, Article 11, § 261, the Semi-Annual Mortgage Tax Report for April 1, 2024-September 30, 2024, has been prepared and submitted by the Cortland County Clerk and has been approved by the New York State Department of Taxation and Finance; AND

WHEREAS, the Basic Mortgage Tax has been submitted with interest to the Cortland County Director of Finance; AND

WHEREAS, the mortgage tax has been calculated to apportion the basic mortgage tax between the towns and villages; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Cortland County Director of Finance to make payments to each of the tax districts within the County of Cortland as shown below, either by check or by electronic bank deposit based on the request of the receiving municipality.

Cincinnatus	\$10,854.25
Cortland	\$108,946.87
Cortlandville	\$62,307.08
Cuyler	\$4,146.91
Freetown	\$3,918.43
Harford	\$4,300.60
Homer, Town	\$24,520.94
Homer, Village	\$18,455.13
Lapeer	\$5,469.87
Marathon, Town	\$7,297.22
Marathon, Village	\$3,903.28
McGraw, Village	\$1,733.39
Preble	\$11,065.08
Scott	\$6,967.55
Solon	\$4,317.48
Taylor	\$436.39
Truxton	\$4,600.40
Virgil	\$20,600.42
Willet	\$5,061.48

AGENDA ITEM NO. 3 – Authorize Capital Region BOCES Contract - Personnel Department

RESULT: APPROVED [UNANIMOUS]**Next: 11/21/2024 6:00 PM****MOVER:** William McGovern, Committee Vice-Chair**SECONDER:** Sandra Price, Committee Member**AYES:** Harbin, Jones, Price, Waldbauer, McGovern, Bischoff**ABSENT:** Joseph Nauseef**ON MOTION OF NAUSEEF****RESOLUTION NO.****Authorize Capital Region BOCES Contract - Personnel Department**

WHEREAS, Resolution No. 124-23 authorized Cortland County to enter into an agreement with Keenan Associates/Express Scripts, Inc. for pharmacy benefits management services for Cortland County's employee and retiree health plan effective 1/1/2024 through 12/31/2026; AND

WHEREAS, Keenan Associates partners with Capital Region BOCES for a county-wide shared services initiative (CWSSI) that authorizes funding from the State to match one calendar year of net savings achieved from new shared service implemented; AND

WHEREAS, Cortland County wishes to authorize an inter-municipal agreement with Capital Region BOCES to allow for participation in a prescription drug plan known as the NYS Pharmacy Purchasing Coalition, which is expected to provide an estimated cost savings to Cortland County of \$573,171, and confirms eligibility for matching funds under the CWSSI; NOW THEREFORE BE IT

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 participation in an inter-municipal agreement with Capital Region BOCES from January 1, 2024 through December 31, 2024.

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 4 – Accept and Authorize 2023 Emergency Management Performance Grant - Emergency Response & Communications

RESULT: APPROVED [UNANIMOUS]**Next: 11/21/2024 6:00 PM****MOVER:** William McGovern, Committee Vice-Chair**SECONDER:** Sandra Price, Committee Member**AYES:** Harbin, Jones, Price, Waldbauer, McGovern, Bischoff**ABSENT:** Joseph Nauseef**ON MOTION OF PRICE****RESOLUTION NO.****Accept and Authorize 2023 Emergency Management Performance Grant - Emergency Response & Communications**

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYS DHSSES) has awarded the Cortland County Department of Emergency Response and

Communications a grant in the amount of \$21,478 in support of the Emergency Management Performance Grant (EMPG); AND

WHEREAS, the fiscal period for this grant is October 1, 2024 to September 30, 2026; AND

WHEREAS there is a required County match of \$21,478 which has been budgeted as the salary of the Deputy Director of the Department of Emergency Response & Communications; NOW THEREFORE BE IT

RESOLVED, that the 2024 budget is amended as follows:

		Current	Change	Revised
INCREASE REVENUE BUDGET:				
A34105.43306.26EMP	DHSES Grant	0	\$21,478	\$21,478
INCREASE EXPENDITURE BUDGET:				
A34105.51005.26EMP	Personnel	0	\$21,478	\$21,478

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee and subject to appropriation of funding by the Legislature, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services in an amount not to exceed \$21,478; AND BE IT FURTHER

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

AGENDA ITEM NO. 5 – Accept and Award New York State Homeland Security Grant - Emergency Response & Communications

RESULT:	APPROVED [UNANIMOUS]
	Next: 11/21/2024 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
ABSENT:	Joseph Nauseef

ON MOTION OF PRICE

RESOLUTION NO.

Accept and Award New York State Homeland Security Grant - Emergency Response & Communications

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYS DHSES) has awarded the Cortland County Department of Emergency Response and Communications a grant in the amount of \$51,215 resulting in no new county costs, in support of NYS State Homeland Security Grant Program; AND

WHEREAS, the fiscal period for this grant is September 1, 2024 to August 31, 2027; NOW THEREFORE BE IT

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

RESOLVED, that the 2024 budget is amended as follows:

	Current	Change	Revised
A34105.44389.SHS DHSES Grant	0	\$51,215	\$51,215
A34105.54048.SHS PROGRAM SUPPLIES	0	\$51,215	\$51,215

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee and subject to appropriation of funding by the Legislature, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services at an amount not to exceed \$51,215; AND BE IT FURTHER

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

Resolutions Without 2025 Budget Impacts

Resolutions Under Finance & Administration Committee

AGENDA ITEM NO. 6 – Authorize 2025 Cortland County Tourism Marketing Grants

RESULT:	APPROVED [UNANIMOUS]
	Next: 11/21/2024 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
ABSENT:	Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorize 2025 Cortland County Tourism Marketing Grants

WHEREAS, the Cortland County Legislature adopted Resolution No. 172-24 which authorized an agreement with the Cortland County Convention & Visitors Bureau for provision of public benefits services for promotion and publicity; AND

WHEREAS, the Convention & Visitors Bureau, per Resolution No. 172-24, shall be responsible for the distribution of occupancy funds as outlined in the Cortland County Tourism Marketing Grants Guidelines; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 171-24 designating the Cortland County Convention & Visitors Bureau as the Official Tourism Promotion Agency for Cortland County in accordance with New York State Tourism Promotion Act 5A; AND

WHEREAS, the Cortland County Convention and Visitor Bureau's Tourism Marketing Grant Review Group met in October 2024 to review applications for use of occupancy tax funding for tourism marketing which encourages overnight stays at Cortland County lodging properties, and has recommended that certain amounts of funding be made available to the agencies that sought funding; AND

WHEREAS, that recommendation has been presented to the Legislature's Finance and Administration Committee for review and consideration as follows:

1890 House Museum	\$10,000
Brockway Truck Preservation Society	\$13,000
Center for the Arts of Homer	\$79,800
Central NY Maple Festival	\$3,000
Cortland County Historical Society	\$16,000
Cortland Regional Sports Council	\$140,800
Cortland Repertory Theatre	\$50,000
Cortland Arts Connect	\$8,000
Holiday in Homer	\$3,500
Homer Cortland Community	
Agency (CNYLHC)	\$30,000
Homeville Museum	\$3,000
Lime Hollow Nature Center	\$25,000

; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator or designee is hereby authorized to allocate funds in the 2025 adopted budget and make payment to the Cortland County Convention & Visitor's Bureau, which will distribute the funds to the listed agencies shown above upon these agencies securing a signed contract with the Convention & Visitor's Bureau and providing eligible invoices and supporting documentation.

Referred from Agriculture, Planning & Environment Committee

AGENDA ITEM NO. 7 – Resolution Authorizing the Execution of a Commitment Letter to the Central New York Regional Planning and Development Board for the CNYNET Broadband Network Project

RESULT: POSTPONED [UNANIMOUS]

Next: 11/21/2024 3:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Eugene Waldbauer, Committee Member

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

ABSENT: Joseph Nauseef

ON MOTION OF HARBIN

RESOLUTION NO.

Resolution Authorizing the Execution of a Commitment Letter to the Central New York Regional Planning and Development Board for the CNYNET Broadband Network Project

WHEREAS, the Cortland County Legislature recognizes the importance of accessible and reliable broadband service to support economic growth, educational advancement, and community development throughout Cortland County and Central New York; AND

WHEREAS, the Central New York Regional Planning and Development Board (CNYRPDB) has submitted an application to the New York State (NYS) ConnectAll Office under the Municipal Infrastructure Program - Phase 3 to support the development of broadband infrastructure, referred to as the CNYNET Broadband Network project; AND

WHEREAS, the proposed CNYNET Broadband Network project aims to construct a 325-mile open access network that will deliver essential broadband services to unserved and underserved rural

communities in Cortland and Cayuga Counties; AND

WHEREAS, CNYRPDB has requested a grant of \$26.1 million to support the development of this project; AND

WHEREAS, Cortland County has been requested to provide a commitment of \$3 million to support its proportional allocation of financing and reserve requirements for the project; AND

WHEREAS, this \$3 million commitment by Cortland County will be structured as interim construction financing and will be repaid to the County from grant funds awarded to the CNYRPDB by the NYS ConnectAll Office upon successful approval and disbursement of funds, contingent upon the review of final project plans, the State's grant award, and the formal appropriation of funds by the Cortland County Legislature; AND

WHEREAS, the Cortland County Legislature is fully supportive of this collaborative initiative to expand broadband access and foster connectivity throughout rural areas in the County; NOW THEREFORE BE IT

RESOLVED, that the Chairman of the Cortland County Legislature, upon review by the County Attorney or designee, is hereby authorized and directed to execute a commitment letter to the Central New York Regional Planning and Development Board to confirm Cortland County's support of the CNYNET Broadband Network project and provide a financial commitment in the amount of \$3 million, as outlined in the letter; AND BE IT FURTHER

RESOLVED, that this commitment of financing is expressly subject to the review and approval of final project development plans, the NYS ConnectAll Office's Municipal Infrastructure Program (MIP) grant award and disbursement agreement, and a formal appropriation of funds by the Cortland County Legislature.

Referred from Health & Human Services Committee

AGENDA ITEM NO. 8 – Abolish One Position of Nutrition Program Manager/RD - Create One Position of Nutrition Program Manager - Office for Aging

RESULT:	APPROVED [UNANIMOUS]
	Next: 11/21/2024 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
ABSENT:	Joseph Nauseef

ON MOTION OF VAN DEE

RESOLUTION NO.

Abolish One Position of Nutrition Program Manager/RD - Create One Position of Nutrition Program Manager - Office for Aging

WHEREAS, the needs of the Office for Aging will be better served by abolishing one (1) full time position of Nutrition Program Manager/RD and creating one (1) full time position of Nutrition Program Manager; AND

WHEREAS, the Health and Human Services Committee recommends the abolition and creation of these positions; NOW THEREFORE BE IT

RESOLVED, that one (1) position of Nutrition Program Manager/RD (Grade 9, Management Compensation Plan, \$61,842-\$82,312/YR, competitive class, full time with benefits) be and hereby is

abolished effective November 21, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that one (1) position of Nutrition Program Manager (Grade 10, Management Compensation Plan, \$57,528-\$76,569, competitive class, full time with benefits) be created with permission to fill effective November 22, 2024 at 12:01 am.

Resolutions Under Finance & Administration Committee Cont.

AGENDA ITEM NO. 9 – Award Bid for Independent Audit Services and Authorize Agreement with EFPR Group, CPAs, PLLC for External Audits – Finance

RESULT: **APPROVED [UNANIMOUS]**

Next: 11/21/2024 6:00 PM

MOVER: Beau Harbin, Committee Member

SECONDER: Eugene Waldbauer, Committee Member

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

ABSENT: Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Award Bid for Independent Audit Services and Authorize Agreement with EFPR Group, CPAs, PLLC for External Audits – Finance

WHEREAS, an independent financial audit is required annually per paragraph (a) of part 200.501 of title 2 of the code of federal regulations in accordance with the Single Audit Act Amendments of 1996 and Office of Management and Budget (OMB) Circular A-133, OMB Circular Compliance Supplement and Government Auditing Standards; AND

WHEREAS, New York State Department of Transportation Law, Article 2, Section 21 requires an independent audit prepared by an independent certified public accountant of state transportation assistance expended; AND

WHEREAS, New York State Office of Mental Health mandates a compliance review of the annual New York State Consolidated Fiscal Report; AND

WHEREAS, the Director of Finance, on behalf of the County Administrator, requested proposals for auditing firms to provide the above services, with options for 2027 and 2028, and qualified bids having been received and opened on October 18, 2024 as follows:

	-----Contractual Period-----			-----Optional Period-----	
	2024	2025	2026	2027	2028
EFPR Group	\$61,280	\$63,000	\$64,900	\$66,800	\$68,800
Williamsville, NY	<i>(Additional services as needed) \$97 - \$270 per hour</i>				
Total Contractual Period		\$189,180			
Total Estimated Hours	440				
CliftonLarsonAllen LLP	\$65,000	\$66,950	\$68,959	\$71,027	\$72,158
New York, NY	<i>(Additional services as needed) \$110 - \$285 per hour</i>				
	Additional charge of \$5,500 per program testing over two for single audit				
	Additional charge of \$2,500 per program testing over one for DOT single audit				
Total Contractual Period		\$200,909			
Total Estimated Hours	465				
The Bonadio Group	\$70,500	\$73,975	\$77,400	\$81,650	\$81,650

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Syracuse, NY (Additional services as needed) \$TBD per hour

Total Contractual Period \$221,875

Total Estimated Hours Not provided

; AND

WHEREAS, the Director of Finance has reviewed the above bids and researched each bidder's references with other County Treasurers for which similar services have been provided and found all bidders to be qualified to perform all necessary services required, and finding EFPR Group, CPAs, PLLC, 6390 Main Street, Suite 200, Williamsville, NY 14221, to be the better value; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is authorized and directed to enter into an agreement with EFPR Group, CPAs, PLLC, 6390 Main Street, Suite 200, Williamsville, NY 14221, in the amount of \$189,180, to:

1. Perform the Single Audits for 2024, 2025, and 2026 (with options for 2027 and 2028 at \$66,800 and \$68,800, respectively) to satisfy the Single Audit Act and OMB Circular A-133, and
2. Perform the mandated review of the New York State Consolidated Fiscal Report for the Mental Health Department, and
3. Perform annual mandated audit to comply with Article 2, section 21 of the NYS Transportation Law, and
4. Said expenditure has been included in the 2025 budget divided among those departments receiving the required services to meet annual reporting requirements.

AGENDA ITEM NO. 10 – Authorize In-Kind Services for Tompkins Cortland Community College Capital Improvement Plan - County Administration

RESULT: **APPROVED [UNANIMOUS]**

Next: 11/21/2024 6:00 PM

MOVER: Eugene Waldbauer, Committee Member

SECONDER: Sandra Price, Committee Member

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

ABSENT: Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorize In-Kind Services for Tompkins Cortland Community College Capital Improvement Plan - County Administration

WHEREAS, Tompkins Cortland Community College has proposed a Capital Improvement Plan to Tompkins County and Cortland County; AND

WHEREAS, the 2025 request for Cortland County's contribution to the Capital Improvement Plan is \$142,500; AND

WHEREAS, the County Administrator recommends the use of in-kind services, provided by the Cortland County Highway Department in lieu of direct payment; AND

WHEREAS, SUNY allows for in-kind services to be provided in lieu of payment for Cortland County's contribution; AND

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WHEREAS, any services provided by the Cortland County Highway Department above the \$142,500 threshold will result in payment to Cortland County; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Cortland County Highway Department to provide in-kind services to Tompkins-Cortland Community College as follows:

\$47,500 for Access and Egress (water drainage, sidewalks and parking lots)

\$95,000 for Deferred Maintenance

; AND BE IT FURTHER

RESOLVED, that any in-kind services above the \$142,500 will result in payment to Cortland County.

Referred from Health & Human Services Committee Cont.

AGENDA ITEM NO. 11 – Amend 2024 Budget - Department of Social Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 11/21/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
ABSENT:	Joseph Nauseef

ON MOTION OF VAN DEE

RESOLUTION NO.

Amend 2024 Budget - Department of Social Services

WHEREAS, expenditures for Daycare cases, Child Care out of home placements for children, Safety Net cash assistance, and Other Compensation are continuing to increase this year and are expected to exceed the amount appropriated in our 2024 budget; NOW THEREFORE BE IT

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

INCREASE:

EXPENDITURES:

A60105.56055 Daycare current \$1,600,000 INCREASE \$240,000 new = \$1,840,000

A60105.56119 Child Care current \$6,184,635 INCREASE \$150,000 new = \$6,334,635

A60105.56140 Safety Net current \$2,878,386 INCREASE \$610,000 new = \$3,488,386

A60105.51035 Other Compensation current \$175,000 INCREASE \$32,000 new = \$207,000

REVENUES:

A601043.43655 Daycare current \$1,546,578 INCREASE \$240,000 new = \$1,786,578

DECREASE:

EXPENDITURES:

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A60105.56109 Family Assistance current \$3,456,534 DECREASE \$400,000 new = \$3,056,534

A60105.56070 Purchase of Services current \$1,279,420 DECREASE \$200,000 new= \$1,079,420

A60105.51005 Personal Services current \$6,236,393 DECREASE \$192,000 new = \$6,044,393

AGENDA ITEM NO. 12 – Authorize the Use of Opioid Reserve Funds for Medical Treatment at the Cortland County Jail

RESULT: APPROVED [UNANIMOUS]

Next: 11/21/2024 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

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

ABSENT: Joseph Nauseef

ON MOTION OF VAN DEE

RESOLUTION NO.

Authorize the Use of Opioid Reserve Funds for Medical Treatment at the Cortland County Jail

WHEREAS, Resolution Nos. 238-21, 287-21, and 211-24 authorized Cortland County to accept settlement funds from legal actions against opioid manufacturers, distributors, and chain pharmacies; AND

WHEREAS, as specified in Resolution No. 171-22, these settlement funds were directed to be placed in Special Reserve Account A386300.OPD to address the opioid crisis within Cortland County; AND

WHEREAS, all funds in the Special Reserve account A386300.OPD are to be disbursed in accordance with the guidelines set by the New York State Office of the Attorney General and require approval by the County Legislature; AND

WHEREAS, the Cortland County Sheriff is mandated to provide medical treatment and support services for inmates at the Cortland County Jail impacted by opioid use disorder, including but not limited to medication-assisted treatment, behavioral health services, and other necessary interventions to address addiction and prevent relapse; AND

WHEREAS, the use of opioid reserve funds to provide medical treatment for inmates suffering from opioid addiction aligns with the intended purpose of these funds by mitigating the impact of the opioid crisis on the community, supporting the recovery of affected individuals, and promoting public safety by reducing the likelihood of recidivism; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the use of \$150,000 from Special Reserve Account A386300.OPD to support medical treatment services for inmates in the Cortland County Jail suffering from opioid addiction; AND BE IT FURTHER

RESOLVED, that the County Administrator, in consultation with the County Sheriff and other relevant departments, shall ensure that the use of these funds complies with the guidelines established by the New York State Office of the Attorney General and all applicable regulations; AND BE IT FURTHER

RESOLVED, that the 2024 budget is amended as follows:

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INCREASE:

A31505.54006.OPD	Medical Supplies	\$150,000
A351100	Appropriated Reserves	\$150,000

; AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused funds to the subsequent year(s) budget.

Referred from Agriculture, Planning & Environment Committee Cont.

AGENDA ITEM NO. 13 – Amend Resolution No. 186-23 - Authorize Reallocation of American Rescue Plan Funding

RESULT: WITHDRAWN - NO FUTURE ACTION

ON MOTION OF BISCHOFF

RESOLUTION NO.

Amend Resolution No. 186-23 - Authorize Reallocation of American Rescue Plan Funding

WHEREAS, Resolution No. 328-21 allocated \$300,000 of the water, sewer and broadband infrastructure federal aid revenue to the Cortland County Soil and Water Conservation District to purchase material for a stream corridor management program; AND

WHEREAS, Resolution No. 186-23 authorized reallocating \$22,000 per year of said funding to Account No. A87105.54815 for calendar years 2024, 2025 and 2026 to be used towards salary for an engineer in the Cortland County Soil and Water Conservation District office; AND

WHEREAS, the Cortland County Soil and Water Conservation District has not used the \$22,000 allocated for 2024 towards the salary of the engineer; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 163-24 authorizing full-time employees of the CSEA #6550-03 Correction Officer/Civilian contract of the Cortland County Sheriff's Department who worked through the COVID-19 pandemic on a continuous basis providing 24/7 coverage at the Cortland County jail in hazardous conditions in enclosed areas without additional compensation between the dates of March 17, 2020 and December 31, 2021, and who are currently employed by the Cortland County Sheriff's Department Corrections Division as of September 1, 2024, or who worked between the dates of March 17, 2020 and December 31, 2021 and retired previous to September 1, 2024, be paid a one-time payment of \$1,500; AND

WHEREAS, the Cortland County Legislature's Finance and Administration Committee recommends amending Resolution No. 186-23 to reallocate \$22,000 of unspent American Rescue Plan, previously allocated to the Cortland County Soil and Water Conservation District office for the salary of an engineer, to offset the cost of the one-time hazard payment for full-time employees of the CSEA #6550-03 Correction Officer/Civilian contract of the Cortland County Sheriff's Department who worked through the COVID-19 pandemic on a continuous basis providing 24/7 coverage at the Cortland County jail in hazardous conditions in enclosed areas without additional compensation between the dates of March 17, 2020 and December 31, 2021, and who are currently employed by the Cortland County Sheriff's Department Corrections Division as of September 1, 2024, or who worked between the dates of March 17, 2020 and December 31, 2021 and retired previous to September 1, 2024, be paid a one-time payment of \$1,500; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby amends Resolution No. 186-23

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and authorizes the reallocation of \$22,000 of unspent American Rescue Plan, previously allocated to the Cortland County Soil and Water Conservation District office for the salary of an engineer, to offset the cost of the one-time hazard payment for full-time employees of the CSEA #6550-03 Correction Officer/Civilian contract of the Cortland County Sheriff's Department who worked through the COVID-19 pandemic on a continuous basis providing 24/7 coverage at the Cortland County jail in hazardous conditions in enclosed areas without additional compensation between the dates of March 17, 2020 and December 31, 2021, and who are currently employed by the Cortland County Sheriff's Department Corrections Division as of September 1, 2024, or who worked between the dates of March 17, 2020 and December 31, 2021 and retired previous to September 1, 2024, be paid a one-time payment of \$1,500; AND BE IT FURTHER

RESOLVED, that the Director of Finance be and hereby is authorized to transfer \$22,000 from Account No. A87105.54815 to the appropriate account lines for the approved payments.

Resolutions With 2025 Budget Impacts

AGENDA ITEM NO. 14 – Amend Tentative 2025 Budget to Amend Legislative Budget

RESULT:	APPROVED [UNANIMOUS]
	Next: 11/21/2024 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
ABSENT:	Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Amend Tentative 2025 Budget to Amend Legislative Budget

WHEREAS, the County Administrator (Budget Officer) filed the 2025 Tentative County Budget with the Clerk of the Legislature on October 7, 2024; AND

WHEREAS, a Public Hearing was held on October 24, 2024 at 6 p.m. in the Legislative Chambers; AND

WHEREAS, the Chair of the Finance and Administration recommends adjustments to the legislative budget; AND

WHEREAS, the Legislature's Finance and Administration Committee has reviewed said budget and has recommended the amendment; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends the 2025 Tentative County Budget as follows:

<u>Account</u>	<u>Description</u>	<u>Amount Inc/(Dec)</u>
A10105.51072	Mileage	(\$1,500.00)
A10105.52060	Comp Equipment	(\$1,000.00)
A10105.54060	Legal Advertising	(\$500.00)
A10105.54055	Professional Services	(\$500.00)
A10105.54035	Ed & Training	\$2,500.00
A10105.54400	Food Supplies	\$500.00
A10105.54045	Travel	\$500.00

	Net Change:	(\$0.00)

Executive Session No. 1

It was MOVED by Mr. McGovern, seconded by Mr. Waldbauer, and unanimously approved by voice vote of members present, to enter into an executive session to discuss matters leading to the employment/promotion of a particular person, with Savannah Hempstead, Rob Corpora, Melanie Vilardi, Laurie Leonard, Trisha Hiemstra, and Andrea Herzog permitted to stay in the room. MOTION CARRIED.

An executive session was held from 10:12 a.m. to 10:52 a.m., at which time on motion of Mr. McGovern, seconded by Ms. Jones, it was unanimously approved by voice vote to exit executive session.

AGENDA ITEM NO. 15 – Amend Tentative 2025 Budget - Abolish Mobility Manager/Create Planning & Strategic Programs Manager

RESULT:	FAILED [3 TO 3]
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Beau Harbin, Sandra Price, Eugene Waldbauer
NAYS:	Linda Jones, William McGovern, Cathy Bischoff
ABSENT:	Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Amend Tentative 2025 Budget - Abolish Mobility Manager/Create Planning & Strategic Programs Manager

WHEREAS, the County Administrator (Budget Officer) filed the 2025 Tentative County Budget with the Clerk of the Legislature on October 7, 2024; AND

WHEREAS, a Public Hearing was held on October 24, 2024 at 6 p.m. in the Legislative Chambers; AND

WHEREAS, the Cortland County Legislature's Agriculture, Planning and Environment Committee Chair recommends an amendment to the 2025 Tentative County Budget to abolish the position of Mobility Manger (Grade 10 - \$59,254) and create the position of Planning & Strategic Programs Manager (Grade 7 - \$73,611); AND

WHEREAS, the Legislature's Finance and Administration Committee has reviewed said budget and has recommended the amendment; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends the 2025 Tentative County Budget to abolish the position of Mobility Manger (Grade 10 - \$59,254) and create the position of Planning & Strategic Programs Manager (Grade 7 - \$73,611); AND BE IT FURTHER

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

Executive Session No. 2

It was MOVED by Mr. Harbin, seconded by Mr. McGovern, and unanimously approved by voice vote of members present, to enter into an executive session to discuss matters leading to the

employment/promotion of a particular person, with Savannah Hempstead, Rob Corpora, Melanie Vilardi, Laurie Leonard, Trisha Hiemstra, and Andrea Herzog permitted to stay in the room. MOTION CARRIED.

An executive session was held from 10:53 a.m. to 11:14 a.m., at which time on motion of Ms. Jones, seconded by Mr. McGovern, it was unanimously approved by voice vote to exit executive session.

AGENDA ITEM NO. 16 – Amend Tentative 2025 Budget - Transfer Grant Administrator to County Administration

RESULT: APPROVED [5 TO 1]

Next: 11/21/2024 6:00 PM

MOVER: Linda Jones, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

AYES: Jones, Price, Waldbauer, McGovern, Bischoff

NAYS: Beau Harbin

ABSENT: Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Amend Tentative 2025 Budget - Transfer Grant Administrator to County Administration

WHEREAS, the County Administrator (Budget Officer) filed the 2025 Tentative County Budget with the Clerk of the Legislature on October 7, 2024; AND

WHEREAS, a Public Hearing was held on October 24, 2024 at 6 p.m. in the Legislative Chambers; AND

WHEREAS, the County Administrator and Chair of the Legislature recommend that oversight of the Grant Administrator be transferred to County Administration, with the budget amended accordingly; AND

WHEREAS, the Legislature's Finance and Administration Committee has reviewed said budget and has recommended the amendment; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends the 2025 Tentative County Budget as follows:

<u>Account</u>	<u>Description</u>	<u>Amount Inc/(Dec)</u>
A80205.51005	Personnel Services	(\$59,254.00)
A80205.54000	Telephone	(\$132.00)
A80205.54015	Maintenance Agreements	(\$150.00)
A80205.54045	Travel & Sustenance	(\$500.00)
A80205.54078	Fuel	(\$50.00)
A80205.58020	RETIREMENT	(\$8,295.56)
A80205.58030	FICA	(\$4,532.93)
A80205.58040	WORKERS COMP	(\$1,800.00)
A80205.58062	DENTAL INS	(\$90.24)
A80205.58065	VISION CARE BENEFITS	(\$19.60)
A12305.51005	Personnel Services	\$59,254.00
A12305.54000	Telephone	\$132.00
A12305.54015	Maintenance Agreements	\$150.00

A12305.54045	Travel & Sustenance	\$500.00
A12305.54078	Fuel	\$50.00
A12305.58020	RETIREMENT	\$8,295.56
A12305.58030	FICA	\$4,532.93
A12305.58040	WORKERS COMP	\$1,800.00
A12305.58062	DENTAL INS	\$90.24
A12305.58065	VISION CARE BENEFITS	\$19.60
	Net Change:	(\$0.00)

AGENDA ITEM NO. 17 – Adopt the 2025 County Budget

RESULT: POSTPONED [UNANIMOUS]

Next: 11/14/2024 5:00 PM

MOVER: Cathy Bischoff, Committee Chair

SECONDER: Sandra Price, Committee Member

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

ABSENT: Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Adopt the 2025 County Budget

WHEREAS, the Cortland County Administrator filed the 2025 Tentative Budget with the Clerk of the Legislature for Cortland County; AND

WHEREAS, the Legislature's Finance & Administration Committee has reviewed said budget and recommends adoption as amended; AND

WHEREAS, a Public Hearing was held before this Legislature on October 24, 2024 at 6 P.M. in the Legislative Chambers; NOW THEREFORE BE IT

RESOLVED that the 2025 Cortland County tentative budget be and hereby is adopted as amended with a Real Property Tax Levy of \$40,546,275 and that the amounts set forth in the "Adopted" column of said budget be and hereby are appropriated for the objects and purposes specified; AND BE IT FURTHER

RESOLVED, that the amount of spending in the 2025 Cortland County Budget is \$130,513,453.59.

DISCUSSION ITEMS

1. NYS Comptroller Fiscal Stress Scores - FY 2023

RESULT:	COMPLETED
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MONTHLY REPORTS

1. Real Property Tax Services Monthly Report

RESULT:	COMPLETED
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2. September 2024 Finance Reports

RESULT:	COMPLETED
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3. County Administrator Monthly Report

RESULT:	COMPLETED
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Adjournment

The meeting was closed at 11:22 AM



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

<https://www.cortlandcountyny.gov>

Special Meeting

~ Minutes ~

Thursday, November 14, 2024

5:00 PM

Room 302

Call to Order

The meeting was called to order at 5:08 PM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County, NY	Committee Member	Present	
Linda Jones	Cortland County, NY	Committee Member	Present	
Joseph Nauseef	Cortland County, NY	Committee Member	Excused	
Sandra Price	Cortland County, NY	Committee Member	Present	
Eugene Waldbauer	Cortland County, NY	Committee Member	Present	
William McGovern	Cortland County, NY	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County, NY	Committee Chair	Present	
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Present	
Savannah Hempstead	Cortland County, NY	Clerk of the Legislature	Present	
Rob Corpora	Cortland County, NY	County Administrator	Present	
Melanie Vilardi	Cortland County, NY	Deputy County Administrator	Present	
Andrea Herzog	Cortland County, NY	Director of Finance	Present	
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present	
Pat Clune	Village of Homer	Deputy Mayor	Present	
Danielle Wimbish	Cortland County	Resident	Present	
Amanda X.	Cortland County	Resident	Present	
Mecke Negel	Cortland County	Resident	Present	
Ellen Rahner	Cortland County	Resident	Present	
Doug Schneider	Cortland Standard	Reporter	Present	
Victoria J. Monty	Cortland County, NY	County Attorney	Remote	

Resolutions

AGENDA ITEM NO. 1 – Amend the Tentative 2025 Budget to Reallocate Alternative Funding Sources in Lieu of the Jail Reserve Fund

Minutes Acceptance: Minutes of Nov 14, 2024 5:00 PM (MINUTES)

RESULT: APPROVED [4 TO 2]**Next: 11/21/2024 6:00 PM****MOVER:** Eugene Waldbauer, Committee Member**SECONDER:** William McGovern, Committee Vice-Chair**AYES:** Sandra Price, Eugene Waldbauer, William McGovern, Cathy Bischoff**NAYS:** Beau Harbin, Linda Jones**EXCUSED:** Joseph Nauseef**ON MOTION OF BISCHOFF****RESOLUTION NO.****Amend the Tentative 2025 Budget to Reallocate Alternative Funding Sources in Lieu of the Jail Reserve Fund**

WHEREAS, the Cortland County Legislature has reviewed the Tentative 2025 Budget, which includes appropriations designated to be funded from the Jail Reserve Fund; AND

WHEREAS, it is the determination of the Legislature that preserving the Jail Reserve Fund for future jail-related expenses is a priority, and that other sources of funding should be considered for the budgeted appropriations; AND

WHEREAS, the Legislature's Finance and Administration Committee has reviewed said budget and has recommended the amendment; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends the Tentative 2025 Budget by reallocating the funds designated from the Jail Reserve Fund to instead be taken from alternative sources; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby amends the 2025 Tentative County Budget as follows:

Decrease:

A67745.51005	Personal Services	\$19,602.00
A67745.58020	RETIREMENT	\$2,744.28
A67745.58030	FICA	\$1,499.55
A67745.54301.4340	Vehicle Rent/Lease	\$9,011.88
A67745.51010.4340	Part-Time Pay	\$14,292.24
A67745.58020.4340	Retirement	\$2,000.91
A67745.58030.4340	FICA	\$1,093.36
A67745.58040.4340	Workers Comp	\$900.00
A14205.51010	Part-Time Pay	\$48,385.30
A14205.58020	Retirement	\$6,773.94
A14205.58030	FICA	\$3,701.48
A14205.58040	Workers Comp	\$900.00
A11755.54055	Professional Services	\$100,000.00
*.58040	Workers Comp	\$150,000.00
*.58020	Retirement	\$200,000.00
A19855.99610	Buildings & Grounds Reserve	\$105,200.00
A19905.91000	Appropriated Fund Balance	\$19,247.94

Increase:

A19855.99610.JAIL	Jail Reserve	\$1,000,000
A19855.54101	Sales & Use Tax	\$163,636.36
A198541.4110	Sales & Use Tax	\$363,363.36
A132540.41001	Real Property Taxes (Tax Levy)	\$153,153.00

AGENDA ITEM NO. 2 – Adopt the 2025 County Budget

RESULT: APPROVED [5 TO 1]**Next: 11/21/2024 6:00 PM****MOVER:** William McGovern, Committee Vice-Chair**SECONDER:** Eugene Waldbauer, Committee Member**AYES:** Harbin, Price, Waldbauer, McGovern, Bischoff**NAYS:** Linda Jones**EXCUSED:** Joseph Nauseef**ON MOTION OF BISCHOFF****RESOLUTION NO.****Adopt the 2025 County Budget**

WHEREAS, the Cortland County Administrator filed the 2025 Tentative Budget with the Clerk of the Legislature for Cortland County; AND

WHEREAS, the Legislature's Finance & Administration Committee has reviewed said budget and recommends adoption as amended; AND

WHEREAS, a Public Hearing was held before this Legislature on October 24, 2024 at 6 P.M. in the Legislative Chambers; NOW THEREFORE BE IT

RESOLVED that the 2025 Cortland County tentative budget be and hereby is adopted as amended with a Real Property Tax Levy of \$40,699,428 and that the amounts set forth in the "Adopted" column of said budget be and hereby are appropriated for the objects and purposes specified; AND BE IT FURTHER

RESOLVED, that the amount of spending in the 2025 Cortland County Budget is \$131,116,185.01.

Adjournment

The meeting was closed at 5:54 PM



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

Special Meeting

<https://www.cortlandcountyny.gov>

~ Minutes ~

Thursday, November 21, 2024

3:00 PM

Room 302

Call to Order

The meeting was called to order at 3:05 PM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County, NY	Committee Member	Present	
Linda Jones	Cortland County, NY	Committee Member	Excused	
Joseph Nauseef	Cortland County, NY	Committee Member	Excused	
Sandra Price	Cortland County, NY	Committee Member	Late	3:53 PM
Eugene Waldbauer	Cortland County, NY	Committee Member	Present	
William McGovern	Cortland County, NY	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County, NY	Committee Chair	Present	
Savannah Hempstead	Cortland County, NY	Clerk of the Legislature	Present	
Rob Corpora	Cortland County, NY	County Administrator	Present	
Andrea Herzog	Cortland County, NY	Director of Finance	Present	
Mitchel Eccleston	Cortland County, NY	Board Member	Present	
Stephen Trobert	Cortland County, NY	Manager of Audit & Financial Projects	Present	
Keith VanGorder	Cortland County, NY	Board Member	Present	
David Bottar	Central New York Regional Planning and Development Board	Executive Director	Present	
Mark Meyerhofer	ECC Technologies	Director of Broadband	Present	
Kris Valentine Behnke	Cortland County, NY	Board Member	Present	
Ronald J. Van Dee	Cortland County, NY	Board Member	Present	
Reed Cleland	Cortland County, NY	Board Member	Present	
Bob Haight	Cortland County Chamber of Commerce	Executive Director	Present	
Brendan O'Bryan	Cortland County Business Development Corporation	Executive Director	Present	
Andrea Skeels	Cortland County Business Development Corporation	Finance Director	Present	
Trisha Hiemstra	Cortland County, NY	Planning Director	Present	
Paul Heider	Cortland County, NY	Board Member	Present	
Doug Schneider	Cortland Standard	Reporter	Late	3:10 AM
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Late	3:52 PM

Minutes Acceptance: Minutes of Nov 21, 2024 3:00 PM (MINUTES)

Jeff Gasper	Southern Tier Network, Inc.	Chief Executive Officer	Remote	
Nicole Anjeski	Cortland County, NY	Director of Public Health	Remote	
Nicole Compton	Cortland County, NY	Paralegal	Remote	
Brooke Kemak	Cortland County, NY	County Clerk	Remote	

Resolutions

AGENDA ITEM NO. 1 – Resolution Authorizing the Execution of a Commitment Letter to the Central New York Regional Planning and Development Board for the CNYNET Broadband Network Project

RESULT: NO ACTION

Next: 12/10/2024 9:00 AM

ON MOTION OF HARBIN

RESOLUTION NO.

Resolution Authorizing the Execution of a Commitment Letter to the Central New York Regional Planning and Development Board for the CNYNET Broadband Network Project

WHEREAS, the Cortland County Legislature recognizes the importance of accessible and reliable broadband service to support economic growth, educational advancement, and community development throughout Cortland County and Central New York; AND

WHEREAS, the Central New York Regional Planning and Development Board (CNYRPDB) has submitted an application to the New York State (NYS) ConnectAll Office under the Municipal Infrastructure Program - Phase 3 to support the development of broadband infrastructure, referred to as the CNYNET Broadband Network project; AND

WHEREAS, the proposed CNYNET Broadband Network project aims to construct a 325-mile open access network that will deliver essential broadband services to unserved and underserved rural communities in Cortland and Cayuga Counties; AND

WHEREAS, CNYRPDB has requested a grant of \$26.1 million to support the development of this project; AND

WHEREAS, Cortland County has been requested to provide a commitment of \$3 million to support its proportional allocation of financing and reserve requirements for the project; AND

WHEREAS, this \$3 million commitment by Cortland County will be structured as interim construction financing and will be repaid to the County from grant funds awarded to the CNYRPDB by the NYS ConnectAll Office upon successful approval and disbursement of funds, contingent upon the review of final project plans, the State's grant award, and the formal appropriation of funds by the Cortland County Legislature; AND

WHEREAS, the Cortland County Legislature is fully supportive of this collaborative initiative to expand broadband access and foster connectivity throughout rural areas in the County; NOW THEREFORE BE IT

RESOLVED, that the Chairman of the Cortland County Legislature, upon review by the County Attorney or designee, is hereby authorized and directed to execute a commitment letter to the Central New York Regional Planning and Development Board to confirm Cortland County's support of the CNYNET Broadband Network project and provide a financial commitment in the amount of \$3 million, as outlined in the letter; AND BE IT FURTHER

RESOLVED, that this commitment of financing is expressly subject to the review and approval of final project development plans, the NYS ConnectAll Office's Municipal Infrastructure Program (MIP) grant award and disbursement agreement, and a formal appropriation of funds by the Cortland County Legislature.

Adjournment

The meeting was closed at 3:59 PM

CNYNET										
Fiber Miles	274.1		- Model below assumes partnership with an ISP whereas they will maintain and support the network							
Total Passings	6,673		and CNYNET will receive \$10 per customer per month							
Assumed Customer by YR 5	3,098		- Under this arrangement Net Income would be the portion of the revenue CNYNET receives							
Blended Take Rate	46.4%		from the ISP less interest expense to the counties							
	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6	YR 7	YR 8	YR 9	YR 10
Cash*	\$ 10,000,000	\$ 360,271	\$ 3,177,359	\$ 751,760	\$ 103,520	\$ 475,280	\$ 847,040	\$ 1,218,800	\$ 1,590,560	\$ 1,962,320
Revenue		\$ 122,681	\$ 249,079	\$ 371,760	\$ 371,760	\$ 371,760	\$ 371,760	\$ 371,760	\$ 371,760	\$ 371,760
Capital (Details Below)	\$ (16,185,051)	\$ (9,996,238)	\$ -							
Reimbursement	\$ 6,545,322	\$ 13,090,645	\$ 6,545,322	\$ -						
Repayments to County			\$ (9,000,000)	\$ (1,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ (400,000)	\$ (220,000)	\$ (20,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Cash	\$ 360,271	\$ 3,177,359	\$ 751,760	\$ 103,520	\$ 475,280	\$ 847,040	\$ 1,218,800	\$ 1,590,560	\$ 1,962,320	\$ 2,334,080
* Beginning balance represents the funds received from the counties										

CNY NET Financial Summary						
Fiber Miles	274.1		- Model below assumes partnership with an ISP whereas they will maintain			
Total Passings	6,673		and support the network and CNYNET will receive \$10 per customer per month			
Assumed Customer by YR 5	3,098		- Under this arrangement Net Income would be the portion of the revenue CNYNET			
Blended Take Rate	46.4%		receives from the ISP less interest expense to the counties			
	YR 1 -2025	YR 2 -2026	YR 3 -2027	YR 4 -2028	YR 5 -2029	YR 6 -2030
Cash*	\$ 10,000,000	\$ 360,271	\$ 3,177,359	\$ 751,760	\$ 103,520	\$ 475,280
Revenue		\$ 122,681	\$ 249,079	\$ 371,760	\$ 371,760	\$ 371,760
Capital (Details Below)	\$ (16,185,051)	\$ (9,996,238)				
Reimbursement	\$ 6,545,322	\$ 13,090,645	\$ 6,545,322			
Repayments to County		\$ -	\$ (9,000,000)	\$ (1,000,000)	\$ -	\$ -
Interest		\$ (400,000)	\$ (220,000)	\$ (20,000)	\$ -	\$ -
Ending Cash	\$ 360,271	\$ 3,177,359	\$ 751,760	\$ 103,520	\$ 475,280	\$ 847,040
* Beginning balance represents the funds received from the counties						

Item	Total Project Budget	Total Requested from MIP Grants	Expected MIP Funding Expenses Distribution	
			Year 2025	Year 2026
Network Design Finalization	\$ -	\$ -	\$ -	\$ -
Fiber Optic Cable - Aerial	\$ 1,848,835	\$ 1,848,835	\$ 1,848,835	\$ -
Fiber Optic Cable - Underground	\$ 148,248	\$ 148,248	\$ 148,248	\$ -
Installation / Construction Hardware	\$ 1,432,151	\$ 1,432,151	\$ 1,432,151	\$ -
New Pole(s)	\$ 839,475	\$ 839,475	\$ 839,475	\$ -
Central Office (CO) / POP Electronics	\$ 1,150,597	\$ 1,150,597	\$ 1,150,597	\$ -
Customer Premises Equipment (CPE)	\$ 492,582	\$ 492,582	\$ 492,582	\$ -
Drops and Inside Wiring	\$ 3,163,058	\$ 3,163,058	\$ 790,765	\$ 2,372,294
			\$ -	
Permit and Pole Attachment Fees	\$ 1,963,828	\$ 1,963,828	\$ 1,178,297	\$ 785,531
Building Lease / Easement Costs	\$ 302,376	\$ 302,376	\$ 151,188	\$ 151,188
Other Make-Ready Fees (please specify)	\$ 3,704,065	\$ 3,704,065	\$ 2,222,439	\$ 1,481,626
			\$ -	
Central Office / POP Setup	\$ 1,501,565	\$ 1,501,565	\$ 750,783	\$ 750,783
Aerial Construction	\$ 4,778,510	\$ 4,778,510	\$ 2,389,255	\$ 2,389,255
Underground Construction	\$ 1,859,443	\$ 1,859,443	\$ 929,722	\$ 929,722
Fiber Splicing and Cross Connects	\$ 580,302	\$ 580,302	\$ 290,151	\$ 290,151
In-Home Installation	\$ -	\$ -	\$ -	\$ -
			\$ -	
Administrative / Staffing	\$ 2,301,194	\$ 2,301,194	\$ 1,495,776	\$ 805,418
Contingency	\$ 115,060	\$ 115,060	\$ 74,789	\$ 40,271
			\$ -	
	\$ -	\$ -	\$ -	\$ -
			0	
	\$ 26,181,289	\$ 26,181,289	\$ 16,185,051	\$ 9,996,238

AVERAGE COUNTY TAX RATE COMPARISON

BASED ON A \$40,699,428.00 LEVY

House	2025	2025	2024	2024	Inc/Dec in
Assessment	County <u>Average</u> Tax Rate	County Taxes	County <u>Average</u> Tax Rate	County Taxes	County Taxes
\$80,000	14.540626	\$1,163.25	16.087076	\$1,286.97	-\$123.72
\$100,000	14.540626	\$1,454.06	16.087076	\$1,608.71	-\$154.64
\$150,000	14.540626	\$2,181.09	16.087076	\$2,413.06	-\$231.97
\$200,000	14.540626	\$2,908.13	16.087076	\$3,217.42	-\$309.29

12/2/2024

TO THE HONORABLE CORTLAND COUNTY LEGISLATURE:

I hereby report the following detailed amounts as to the Deficit or Surplus to the specified Town or City as shown on the City and Towns of the General Fund Ledger as of November 1, 2024.

Municipality	Debit	Credit	Deficit
CITY OF CORTLAND			
Real Property Chargeback	\$ 1,500.00		
Admin Fee Chargeback	\$ 206,204.77		
2nd Notice Letters	\$ 1,973.01		
Surplus on Extension of Roll		\$ 0.03	
Total			\$ 209,677.75
TOWN OF CINCINNATUS			
Real Property Chargeback	\$ 850.00		
2nd Notice Letters	\$ 196.38		
Surplus on Extension of Roll	\$ 0.10		
Total			\$ 1,046.48
TOWN OF CORTLANDVILLE			
Real Property Chargeback	\$ 1,500.00		
2nd Notice Letters	\$ 1,582.39		
Surplus on Extension of Roll	\$ 0.61	\$ 5.09	
Total			\$ 3,077.91
TOWN OF CUYLER			
Real Property Chargeback	\$ 850.00		
2nd Notice Letters	\$ 173.61		
Surplus on Extension of Roll		\$ 0.08	
Total			\$ 1,023.53
TOWN OF FREETOWN			
Real Property Chargeback	\$ 850.00		
2nd Notice Letters	\$ 150.84		
Surplus on Extension of Roll	\$ 0.04	\$ 0.09	
Total			\$ 1,000.79
TOWN OF HARFORD			
Real Property Chargeback	\$ 850.00		
2nd Notice Letters	\$ 173.61		
Surplus on Extension of Roll	\$ 0.10	\$ 0.03	
Total			\$ 1,023.68
TOWN OF HOMER			
Real Property Chargeback	\$ 1,300.00		
2nd Notice Letters	\$ 1,307.04		
Surplus on Extension of Roll	\$ 0.23	\$ 0.24	
Total			\$ 2,607.03
TOWN OF LAPEER			
Real Property Chargeback	\$ 500.00		
2nd Notice Letters	\$ 157.24		
Surplus on Extension of Roll	\$ 0.10	\$ 0.07	
Total			\$ 657.27

Attachment: Surplus Deficit Report - Filed (12647 : Surplus/Deficit Report)

TOWN OF MARATHON

Real Property Chargeback	\$	500.00		
2nd Notice Letters	\$	399.87		
Surplus on Extension of Roll	\$	0.17	\$	0.29
Total			\$	899.75

TOWN OF PREBLE

Real Property Chargeback	\$	500.00		
2nd Notice Letters	\$	266.82		
Surplus on Extension of Roll	\$	0.02	\$	0.13
Total			\$	766.71

TOWN OF SCOTT

Real Property Chargeback	\$	500.00		
2nd Notice Letters	\$	228.39		
Surplus on Extension of Roll	\$	0.38		
Total			\$	728.77

TOWN OF SOLON

Real Property Chargeback	\$	850.00		
2nd Notice Letters	\$	214.88		
Surplus on Extension of Roll	\$	0.15		
Total			\$	1,065.03

TOWN OF TAYLOR

Real Property Chargeback	\$	850.00		
2nd Notice Letters	\$	100.32		
Overpayment	\$	921.24		
Surplus on Extension of Roll	\$	0.09	\$	0.06
Total			\$	1,871.59

TOWN OF TRUXTON

Real Property Chargeback	\$	850.00		
2nd Notice Letters	\$	219.86		
Surplus on Extension of Roll	\$	0.03	\$	0.22
Total			\$	1,069.67

TOWN OF VIRGIL

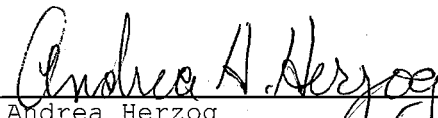
Real Property Chargeback	\$	1,000.00		
2nd Notice Letters	\$	532.92		
Surplus on Extension of Roll	\$	0.43	\$	0.61
Total			\$	1,532.74

TOWN OF WILLET

Real Property Chargeback	\$	850.00		
2nd Notice Letters	\$	211.32		
Surplus on Extension of Roll	\$	0.32	\$	0.10
Total			\$	1,061.54

GRAND TOTALS

\$	229,117.28	\$	7.04	\$	229,110.24
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 Andrea Herzog
 Cortland County Director of Finance

November 26, 2024
 Date

Attachment: Surplus Deficit Report - Filed (12647 : Surplus/Deficit Report)

November Activity Review:

- Processed 158 deeds/parcels for the month of October, including 11 property splits.
- Created 2 new "blocks" in the towns of Homer & Willet.
- Assisted 11 individuals and businesses with purchasing a subscription to Image Mate online.
- Created 56 Sales Cards for local Realtors.
- Received and balanced 15 town budgets for upcoming tax bills.
- Answered numerous phone calls relating to Real Property.
- Highest sale price for October was \$1,863,750 for 7 student housing properties located on Reynolds Avenue in the City of Cortland.



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

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

November 2024 Quarterly Update

Summary of Reports Drafted for Discussion

- **Report on testing procedures performed over DSS disbursements from WMS** – For the period of January 1, 2023 – December 31, 2023, completed testing of a sample of DSS disbursements from WMS (NYS Welfare Management System) to ensure that the disbursements were accurate and properly supported. For the sample selected, ensured that each disbursement was authorized, agreed to the underlying invoice or budget, and was supported by current eligibility documentation. No exceptions were noted. Additionally, performed discussions with management to gain an understanding of key controls with respect to eligibility determination and payment authorization.
- **Departmental review procedures performed with the Sheriff's office** – Held discussions with the Sheriff, Undersheriff, fiscal staff and civil office staff to gain an understanding of key fiscal processes and controls within the department. In addition, performed testing over a sample of disbursements from the Sheriff civil account and Jail commissary account for the period of January 1, 2023 – June 30, 2024. No exceptions were noted.
- **Report on review of 2023 tourism marketing grants** – Conducted a review of the tourism marketing grants for 2023, selecting half of recipient agencies. Performed discussions with the Executive Director of the Cortland County Convention & Visitors Bureau in regards to how the grants are administered and reviewed. For each agency selected, reviewed all vouchers to verify that the disbursements had proper supporting documentation and were expended consistent with the grant award and applicable law.

Other Items

- Held discussions with the Superintendent of Highways, Deputy and fiscal staff and obtained department budgets to review processes and controls in place for the budgeting of Highway road projects, tracking of project costs, and monitoring of performance.
- Coordinated multiple days of training targeting payroll and user access processes and controls within the County's third-party financial software. The trainings were conducted by the software provider and attended by the IT, Personnel and Finance departments.

REVENUE BUDGET VS ACTUAL TO October 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
GENERAL FUND							
A1010	Board of Legislators	10,000.00		10,000.00	10,000.00	-	100.0%
A1165	District Attorney	247,804.00		247,804.00	269,534.95	(21,730.95)	108.8%
A1170	Public Defender	1,343,990.83	551,781.46	1,895,772.29	611,680.12	1,284,092.17	32.3%
A1175	Assigned Counsel	866,042.45		866,042.45	593,623.05	272,419.40	68.5%
A1185	Coroner			-	1,500.00	(1,500.00)	
A1310	Finance	54,901.56		54,901.56	41,176.16	13,725.40	75.0%
A1320	Audit	27,450.78		27,450.78	20,588.10	6,862.68	75.0%
A1325	Real Property Tax Levy	39,270,000.00		39,270,000.00	39,269,999.99	0.01	100.0%
A1325	Treasurer	2,308,378.45	1,022,088.59	3,330,467.04	3,725,952.57	(395,485.53)	111.9%
A1355	Real Property Tax Services	58,100.00		58,100.00	48,475.30	9,624.70	83.4%
A1410	County Clerk	1,134,116.00		1,134,116.00	747,493.54	386,622.46	65.9%
A1411	County Clerk - DMV	676,000.00		676,000.00	520,264.27	155,735.73	77.0%
A1430	Personnel			-	3,448.75	(3,448.75)	
A1450	Elections	3,300.00	179,521.27	182,821.27	84,863.65	97,957.62	46.4%
A1610	Shared Services	243,802.00		243,802.00	187,050.45	56,751.55	76.7%
A1620	Buildings & Grounds	267,017.00		267,017.00	193,733.23	73,283.77	72.6%
A1680	Information Technology	39,000.00		39,000.00	57,511.02	(18,511.02)	147.5%
A1985	Sales Tax Revenue	38,500,000.00		38,500,000.00	30,378,338.58	8,121,661.42	78.9%
A3020	Emergency Response & Communications	349,000.00	3,550,816.61	3,899,816.61	2,092,931.89	1,806,884.72	53.7%
A3110	Sheriff	100,000.00		100,000.00	71,663.64	28,336.36	71.7%
A3120	Road Patrol	552,120.00	249,609.85	801,729.85	486,966.62	314,763.23	60.7%
A3140	Probation/ATI	457,158.00		457,158.00	512,510.00	(55,352.00)	112.1%
A3150	Jail	3,500.00	25,656.94	29,156.94	45,769.11	(16,612.17)	157.0%
A3315	DWI	70,400.00	43,741.39	114,141.39	33,720.41	80,420.98	29.5%
A3410	Fire/Emergency Management Admin	46,478.00	744,735.48	791,213.48	30,600.77	760,612.71	3.9%
A4010	Public Health Admin	1,104,339.00	691,632.01	1,795,971.01	1,108,648.04	687,322.97	61.7%
A4011	Nursing	127,696.00	114,333.18	242,029.18	195,255.13	46,774.05	80.7%
A4012	Environmental Health	292,413.00	65,045.78	357,458.78	230,468.70	126,990.08	64.5%
A4045	Health Education	903,842.00	339,510.55	1,243,352.55	721,514.76	521,837.79	58.0%
A4046	Pre-K	1,700,000.00		1,700,000.00	502,678.48	1,197,321.52	29.6%
A4059	Early Intervention	814,386.00	2,899.05	817,285.05	607,760.64	209,524.41	74.4%
A4050	Child Advocacy Center	357,890.26	242,225.21	600,115.47	349,651.80	250,463.67	58.3%
A4310	Mental Health	7,384,777.00	1,463,004.48	8,847,781.48	6,588,329.27	2,259,452.21	74.5%
A5610	Airport	325,000.00		325,000.00	297,517.93	27,482.07	91.5%
A5630	Bus Operations	1,141,796.03	711,116.35	1,852,912.38	1,806,937.65	45,974.73	97.5%
A6010	Social Services	17,627,792.00	792,934.00	18,420,726.00	12,558,093.53	5,862,632.47	68.2%
A6410	Occupancy Tax - Revenue	650,000.00		650,000.00	687,505.35	(37,505.35)	105.8%

Attachment: October 2024 Committee Reports (12675 : October 2024 Finance Reports)

REVENUE BUDGET VS ACTUAL TO October 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
A6510	Veterans Service Agency	90,917.17		90,917.17	39,013.76	51,903.41	42.9%
A6610	Weights & Measure	15,900.00		15,900.00	10,008.16	5,891.84	62.9%
A6772	Office for the Aging	1,494,984.00	42,121.46	1,537,105.46	1,304,699.73	232,405.73	84.9%
A7110	Dwyer Park	12,000.00		12,000.00	16,820.01	(4,820.01)	140.2%
A7312	Youth Bureau	20,900.00	200,858.21	221,758.21		221,758.21	0.0%
A7989	Snowmobile	95,616.00	21,025.60	116,641.60	117,925.80	(1,284.20)	101.1%
A8020	Planning	190,050.00		190,050.00	45,000.00	145,050.00	23.7%
A8740	Small Watershed Protection	18,114.20		18,114.20	18,114.20	-	100.0%
	Total Revenue	120,996,971.73	11,054,657.47	132,051,629.20	107,245,339.11	24,806,290.09	81.2%
	Prior Year Encumbrances		3,103,502.79	3,103,502.79			
	Appropriated Fund Balance	1,992,421.79	(1,406,114.06)	586,307.73			
	Appropriated Reserves	(1,125,374.60)	522,437.58	(602,937.02)			
		121,864,018.92	13,274,483.78	135,138,502.70	107,245,339.11	24,806,290.09	
SPECIAL GRANT FUND							
CD6989	CDBG		198,750.00	198,750.00	164,073.48	34,676.52	82.6%
CD6290	Grant Administration	227,959.91		227,959.91	172,136.39	55,823.52	75.5%
CD6292	Employment & Training	769,991.68	20,831.13	790,822.81	730,990.00	59,832.81	92.4%
	Total Revenue	997,951.59	219,581.13	1,217,532.72	1,067,199.87	150,332.85	87.7%
Self-Insured Benefits Fund							
		12,016,998.63	2,002,000.00	14,018,998.63	11,428,165.21	2,590,833.42	81.5%
	Prior Year Encumbrances		53,152.67	53,152.67			
	Appropriated Fund Balance		4,408.41	4,408.41			
	Total Revenue	12,016,998.63	2,059,561.08	14,076,559.71	11,428,165.21	2,590,833.42	81.2%

REVENUE BUDGET VS ACTUAL TO October 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Available Budget	Percent Received
COUNTY ROAD FUND							
D5010	County Road Administration	200.00		200.00	2,450.42	(2,250.42)	1225.2%
D5110	Maintenance of Roads	1,004,000.00		1,004,000.00	904,987.83	99,012.17	90.1%
D5112	Permanent Improvements	3,527,750.41	1,714,275.54	5,242,025.95	2,768,410.25	2,473,615.70	52.8%
D5122	TC3		47,500.00	47,500.00		47,500.00	0.0%
D9901	Interfund Transfers-in	6,747,693.92		6,747,693.92	5,623,078.30	1,124,615.62	83.3%
	Prior Year Encumbrances		2,056.90	2,056.90			
	Appropriated Fund Balance		35,000.00	35,000.00			
Total Revenue		11,279,644.33	1,798,832.44	13,078,476.77	9,298,926.80	3,742,493.07	71.1%
ROAD MACHINERY FUND							
E5130	Machinery	3,281,953.12	15,000.00	3,296,953.12	3,043,325.97	253,627.15	92.3%
	Prior Year Encumbrances		678,030.25	678,030.25			
Total Revenue		3,281,953.12	693,030.25	3,974,983.37	3,043,325.97	253,627.15	76.6%
SOLID WASTE FUND							
EL8160	Landfill	2,935,618.62		2,935,618.62	2,546,070.97	389,547.65	86.7%
EL8161	Recycling Center	257,000.00		257,000.00	105,025.45	151,974.55	40.9%
	Prior Year Encumbrances		12,222.40	12,222.40			
	Appropriated Fund Balance	(128,500.00)	502,283.41	373,783.41			
Total Revenue		3,064,118.62	514,505.81	3,578,624.43	2,651,096.42	541,522.20	74.1%
CAPITAL PROJECTS FUND							
HH1620	County Courthouse		758,551.00	758,551.00		758,551.00	0.0%
HH4310	Mental Health Building		6,671,247.02	6,671,247.02	38,442.58	6,632,804.44	0.6%
HH5122	Infrastructure		2,694,668.14	2,694,668.14	50,533.80	2,644,134.34	1.9%
HH5610	Airport		674,143.06	674,143.06	265,952.48	408,190.58	39.5%
HH9901	Interfund Transfers-in		192,027.68	192,027.68	35,345.13	156,682.55	18.4%
	Prior Year Encumbrances		1,322,189.19	1,322,189.19			
Total Revenue		-	12,312,826.09	12,312,826.09	390,273.99	10,600,362.91	3.2%
Self-Insured Workers' Compensation Fund		1,915,007.00		1,915,007.00	1,748,627.82	166,379.18	91.3%

Attachment: October 2024 Committee Reports (12675 : October 2024 Finance Reports)

EXPENDITURE BUDGET VS ACTUAL TO October 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
GENERAL FUND								
A1010	Board of Legislators	310,653.08	12,920.64	323,573.72	233,148.01	5,773.33	84,652.38	73.8%
A1040	Clerk of the Board	220,766.36		220,766.36	144,380.63	5,140.15	71,245.58	67.7%
A1165	District Attorney	1,507,977.92	11,284.00	1,519,261.92	1,022,958.72	8,718.25	487,584.95	67.9%
A1170	Public Defender	2,045,939.71	685,358.36	2,731,298.07	988,670.98	1,732.83	1,740,894.26	36.3%
A1175	Assigned Counsel	1,814,801.44	210.03	1,815,011.47	1,529,985.42	253.25	284,772.80	84.3%
A1185	Coroner	228,681.98		228,681.98	138,799.65	52,576.93	37,305.40	83.7%
A1230	County Administrator	454,656.67		454,656.67	328,468.52	677.50	125,510.65	72.4%
A1310	Finance	744,121.87		744,121.87	548,210.24	61,932.08	133,979.55	82.0%
A1320	County Auditor	135,645.03		135,645.03	96,922.92		38,722.11	71.5%
A1325	Treasurer	90,000.00	230,700.00	320,700.00	130,700.00		190,000.00	40.8%
A1355	Real Property Tax Services	309,335.84		309,335.84	227,927.30	4,732.69	76,675.85	75.2%
A1410	County Clerk	542,649.45	94.88	542,744.33	385,347.88	39.01	157,357.44	71.0%
A1411	County Clerk - DMV	561,998.62		561,998.62	406,676.35	225.61	155,096.66	72.4%
A1420	County Attorney	652,165.34	9,665.14	661,830.48	400,767.48	462.31	260,600.69	60.6%
A1430	Personnel	815,987.33		815,987.33	487,574.97	21,344.00	307,068.36	62.4%
A1450	Elections	653,018.81	179,521.27	832,540.08	514,930.46	141,805.29	175,804.33	78.9%
A1610	Shared Services	243,802.00	15,000.00	258,802.00	220,491.09	21,908.62	16,402.29	93.7%
A1620	Buildings & Grounds	2,430,698.36	1,246,017.88	3,676,716.24	2,042,329.94	447,378.65	1,187,007.65	67.7%
A1680	Information Technology	1,348,278.86	130,638.51	1,478,917.37	985,827.77	93,992.45	399,097.15	73.0%
A1711	Unallocated Judgements/Claims	10,000.00		10,000.00			10,000.00	0.0%
A1985	Sales Tax Paid to Other Governments	16,650,000.00		16,650,000.00	8,822,391.45		7,827,608.55	53.0%
A2490	Community College Chargebacks	350,000.00		350,000.00	342,498.91		7,501.09	97.9%
A2495	Sponsor Contributions	1,944,415.00	10,801.88	1,955,216.88	1,855,495.00	88,920.00	10,801.88	99.4%
A3020	Emergency Response & Communications	2,762,405.00	3,725,977.62	6,488,382.62	4,094,127.77	159,756.02	2,234,498.83	65.6%
A3110	Sheriff	1,212,271.77		1,212,271.77	834,741.27	7,169.26	370,361.24	69.4%
A3120	Road Patrol	5,888,491.63	346,866.49	6,235,358.12	4,146,423.34	226,173.35	1,862,761.43	70.1%
A3140	Probation/ATI	2,102,663.95	5,400.00	2,108,063.95	1,460,013.20	10,919.66	637,131.09	69.8%
A3150	Jail	6,356,456.96	53,536.26	6,409,993.22	4,542,166.83	267,279.24	1,600,547.15	75.0%
A3315	DWI	70,400.00	60,241.39	130,641.39	49,534.59	17,290.37	63,816.43	51.2%
A3410	Fire/Emergency Management Admin	320,812.00	753,412.88	1,074,224.88	361,749.96	2,352.72	710,122.20	33.9%
A3510	Animal Control	66,000.00		66,000.00	37,500.00	12,500.00	16,000.00	75.8%
A3620	Safety Officer	50,698.63	3,667.90	54,366.53	27,485.56	9,544.13	17,336.84	68.1%
A4010	Public Health Admin	685,718.00	703,562.44	1,389,280.44	571,333.60	9,946.61	808,000.23	41.8%
A4011	Nursing	547,510.00	98,418.60	645,928.60	474,618.19	16,734.96	154,575.45	76.1%
A4012	Environmental Health	723,414.00	4,463.78	727,877.78	419,416.30	9,990.23	298,471.25	59.0%
A4045	Health Education	922,164.00	340,827.87	1,262,991.87	789,958.02	83,077.50	389,956.35	69.1%
A4046	Pre-K	2,393,681.00	101.71	2,393,782.71	1,738,688.23	482,453.50	172,640.98	92.8%
A4059	Early Intervention	1,050,602.00	2,948.00	1,053,550.00	781,334.45	11,605.15	260,610.40	75.3%
A4050	Child Advocacy Center	357,890.26	246,114.48	604,004.74	348,540.40	12,277.79	243,186.55	59.7%
A4310	Mental Health	8,043,083.15	1,583,058.73	9,626,141.88	6,216,238.93	340,757.46	3,069,145.49	68.1%
A5610	Airport	348,209.93		348,209.93	230,626.23	40,793.34	76,790.36	77.9%
A5630	Bus Operations	1,148,690.91	1,223,927.79	2,372,618.70	1,529,726.58	226,975.72	615,916.40	74.0%
A6010	Social Services	37,124,740.76	795,839.40	37,920,580.16	27,585,862.93	254,856.41	10,079,860.82	73.4%

EXPENDITURE BUDGET VS ACTUAL TO October 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
A6293	Workforce Investment		96,790.12	96,790.12	12,918.55		83,871.57	13.3%
A6410	Occupancy Tax	823,523.40		823,523.40	802,935.32		20,588.08	97.5%
A6420	Promotion of Industry	516,803.00		516,803.00	516,803.00		-	100.0%
A6510	Veterans Service Agency	90,917.17		90,917.17	62,324.01		28,593.16	68.6%
A6610	Weights & Measure	122,272.88	24,354.58	146,627.46	87,538.82	1,257.92	57,830.72	60.6%
A6772	Office for the Aging	2,795,643.47	54,542.78	2,850,186.25	2,055,851.89	80,971.99	713,362.37	75.0%
A7110	Dwyer Park	195,493.89		195,493.89	99,848.13	2,159.59	93,486.17	52.2%
A7312	Youth Bureau		221,758.21	221,758.21	63,577.89	40,518.14	117,662.18	46.9%
A7989	Snowmobile	86,054.00	21,025.60	107,079.60	107,079.60		-	100.0%
A8020	Planning	861,757.32	183,406.88	1,045,164.20	537,921.55	10,974.28	496,268.37	52.5%
A8710	Conservation Programs	240,000.00		240,000.00	240,000.00		-	100.0%
A8740	Small Watershed Protection	18,114.20		18,114.20	15,810.34		2,303.86	87.3%
A8750	Agriculture Programs	331,000.00		331,000.00	331,000.00		-	100.0%
A9050	Unemployment	50,000.00		50,000.00	15,677.92		34,322.08	31.4%
A9060	Retiree Health Insurance	1,891,907.35		1,891,907.35	3,928,365.67		(2,036,458.32)	207.6%
A9901	Transfers to County Road Fund	6,747,693.92		6,747,693.92	5,623,078.30		1,124,615.62	83.3%
A9909	Transfers to Capital Projects Fund		192,027.68	192,027.68	35,345.13		156,682.55	18.4%
A9710	Debt Service	851,340.70		851,340.70	1,000,896.95	45,443.75	(195,000.00)	122.9%
	Total Expenditures	121,864,018.92	13,274,483.78	135,138,502.70	93,631,563.14	3,341,392.04	38,165,547.52	71.8%
SPECIAL GRANT FUND								
CD6989	CDBG		198,750.00	198,750.00	164,073.48		198,750.00	82.6%
CD6290	Grant Administration	227,959.91		227,959.91	159,350.24	57.96	227,901.95	69.9%
CD6292	Employment & Training	769,991.68	20,831.13	790,822.81	522,184.81	21,415.71	247,222.29	68.7%
	Total Expenditures	997,951.59	219,581.13	1,217,532.72	845,608.53	21,473.67	673,874.24	71.2%
Self-Insured Benefits Fund		12,016,998.63	2,059,561.08	14,076,559.71	11,473,927.71	1,905,335.24	697,296.76	95.0%
COUNTY ROAD FUND								
D3310	Traffic Division	228,662.64		228,662.64	207,490.95		21,171.69	90.7%
D5010	County Road Administration	671,936.26	11,657.03	683,593.29	503,693.90	183.89	179,715.50	73.7%
D5020	Engineering	81,055.83	33,793.97	114,849.80	58,810.03		56,039.77	51.2%
D5110	Maintenance of Roads	6,195,598.06	(8,394.10)	6,187,203.96	4,621,457.24	786,976.18	778,770.54	87.4%
D5112	Permanent Improvements	3,527,750.41	1,714,275.54	5,242,025.95	2,991,417.39	39,726.11	2,210,882.45	57.8%
D5122	TC3		47,500.00	47,500.00	3,214.30	40,014.40	4,271.30	91.0%
D9710	Debt Service	574,641.13		574,641.13	574,641.13		-	100.0%
	Total Expenditures	11,279,644.33	1,798,832.44	13,078,476.77	8,960,724.94	866,900.58	3,250,851.25	75.1%

EXPENDITURE BUDGET VS ACTUAL TO October 31, 2024

		Original Budget	Transfers/ Amendments	Amended Budget	Year-to-Date Actual	Committed	Available Budget	Percent Used
ROAD MACHINERY FUND								
E5130	Machinery	3,131,085.31	693,030.25	3,824,115.56	1,950,108.46	1,170,473.58	703,533.52	81.6%
E9710	Debt Service	150,867.81		150,867.81	150,867.81		-	100.0%
	Total Expenditures	3,281,953.12	693,030.25	3,974,983.37	2,100,976.27	1,170,473.58	703,533.52	82.3%
SOLID WASTE FUND								
EL8160	Landfill	1,644,979.09	514,505.81	2,159,484.90	1,658,161.29	101,025.57	400,298.04	81.5%
EL8161	Recycling Center	580,720.67		580,720.67	407,236.70	38,802.46	134,681.51	76.8%
EL9710	Debt Service	838,418.86		838,418.86	830,468.86	7,950.00	-	100.0%
	Total Expenditures	3,064,118.62	514,505.81	3,578,624.43	2,895,866.85	147,778.03	534,979.55	85.1%
CAPITAL PROJECTS FUND								
HH1620	County Courthouse		985,586.06	985,586.06	248,614.23		736,971.83	25.2%
HH4310	Mental Health Building		6,671,247.02	6,671,247.02	91,891.48	6,557,576.03	21,779.51	99.7%
HH5122	Infrastructure		2,874,951.17	2,874,951.17	53,369.29	462,022.06	2,359,559.82	17.9%
HH5610	Airport		1,781,041.84	1,781,041.84	298,823.01	1,252,676.83	229,542.00	87.1%
	Total Expenditures	-	12,312,826.09	12,312,826.09	692,698.01	8,272,274.92	3,347,853.16	72.8%
Self-Insured Workers' Compensation Fund		1,915,007.00		1,915,007.00	1,507,833.79		407,173.21	78.7%

Cortland County

Revenue Comparison 2020 - 2024 through October 31, 2024

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
GENERAL FUND					
1010 BOARD OF LEGISLATORS	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1165 DISTRICT ATTORNEY	38,145.73	116,509.86	118,721.11	257,170.31	269,534.95
1170 PUBLIC DEFENDER	615,910.10		144,425.21	206,413.80	611,680.12
1175 ASSIGNED COUNSEL	52,737.18			243,143.73	593,623.05
1185 CORONER					1,500.00
1310 FINANCE			36,570.09	30,663.03	41,176.16
1320 AUDIT			12,190.03	15,331.52	20,588.10
1325 COUNTY TREASURER - Levy	36,415,196.78	37,003,555.01	37,721,956.20	38,496,270.75	39,269,999.99
1325 COUNTY TREASURER	842,186.14	1,545,062.08	4,754,798.75	3,737,650.41	3,725,952.57
1355 REAL PROPERTY TAX SERVICE	34,746.74	38,083.75	41,161.50	43,818.37	48,475.30
1410 COUNTY CLERK - CIVIL/RECORDS	706,633.64	765,438.94	852,902.73	733,359.92	747,493.54
1411 COUNTY CLERK - MOTOR VEHICLES	438,317.16	547,918.06	478,573.32	524,231.37	520,264.27
1430 PERSONNEL - CIVIL SERVICE	6,253.00	2,870.00	2,879.91	1,575.00	3,448.75
1450 ELECTIONS	56,386.64	25,746.76	3,100.80	18,111.09	84,863.65
1610 TELEPHONE SHARED SERVICE	193,034.41	172,314.50	171,917.32	181,057.44	187,050.45
1620 BUILDING & GROUNDS	237,597.17	197,228.17	224,338.70	441,801.65	193,733.23
1680 INFORMATION TECHNOLOGY	29,940.80	37,142.98	23,590.20	73,592.51	57,511.02
1985 SALES TAX	22,844,012.03	28,012,590.19	29,088,692.08	29,673,870.43	30,378,338.58
3020 EMERGENCY RSP & COMMUNICATION	516,141.28	472,696.40	295,223.18	685,080.44	2,092,931.89
3110 SHERIFF	69,096.28	49,999.93	66,835.39	113,832.54	71,663.64
3120 SHERIFF ROAD PATROL	377,861.33	298,084.98	347,806.38	347,164.09	486,966.62
3140 PROBATION	299,585.84	360,569.93	489,678.04	305,315.28	512,510.00
3150 JAIL	22,707.26	181,115.83	42,635.82	54,689.67	45,769.11
3315 STOP DWI	53,844.13	49,901.40	56,557.53	56,956.29	33,720.41
3410 FIRE / EMERGENCY MANAGEMENT	58,820.73	41,952.50	12,692.94	103,962.80	30,600.77
3620 SAFETY OFFICER				10.00	
4010 HEALTH DEPARTMENT ADMIN	1,150,652.19	993,428.54	809,023.53	1,090,929.25	1,108,648.04
4011 NURSING ADMINISTRATION	234,319.76	109,474.88	159,545.31	134,372.06	195,255.13
4012 ENVIRONMENTAL HEALTH	130,674.84	171,883.71	211,097.76	232,609.30	230,468.70

Attachment: October 2024 Committee Reports (12675 : October 2024 Finance Reports)

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
4045 HEALTH EDUCATION			520,319.45	483,039.54	721,514.76
4046 PRE-K PHCP (4050 AUD)	862,451.65	1,621,639.56	875,595.42	843,136.00	502,678.48
4059 EARLY INTERVENTION PROGRAM	593,132.45	440,644.49	731,921.95	626,399.12	607,760.64
4050 CAC - CHILD ADVOCACY CENTER DA	158,992.47	256,582.56	243,066.55	274,653.13	349,651.80
4310 MENTAL HEALTH CENTER	4,094,976.34	4,592,691.92	5,487,695.94	6,287,247.77	6,588,329.27
5610 AIRPORT	240,007.93	266,787.07	362,837.80	276,914.67	297,517.93
5630 BUS OPERATIONS	1,452,325.22	853,017.86	1,245,382.37	759,506.75	1,806,937.65
6010 DEPT.OF SOCIAL SERVICES ADMIN	8,309,618.30	8,038,316.13	8,830,781.93	10,647,527.40	12,558,093.53
6410 PUBLICITY/TOURISM	272,918.29	450,352.73	625,445.82	667,431.84	687,505.35
6510 VETERANS SERVICE AGENCY	29,252.36	25,450.98	31,167.22	32,835.63	39,013.76
6610 SEALER OF WEIGHTS & MEASURES	14,174.15	11,548.04	13,551.08	15,325.66	10,008.16
6772 AREA AGENCY ON AGING	608,822.67	782,515.97	1,108,278.07	918,560.17	1,304,699.73
7110 DWYER PARK	525.00	10,067.55	13,948.11	13,903.60	16,820.01
7312 YOUTH BUREAU		41,022.00		2,966.00	
7989 SNOWMOBILE CLUBS	95,616.00	95,616.00	92,556.00	111,404.84	117,925.80
8020 PLANNING	86.00	290.00			45,000.00
8740 SMALL WATERSHED PROTECTION				17,836.53	18,114.20
TOTAL REVENUE	82,167,699.99	88,690,111.26	96,359,461.54	99,791,671.70	107,245,339.11
SPECIAL GRANT FUND					
6989 OTHER ECONOMIC ASSISTANCE	28,385.87	50,000.00		1,665,836.18	164,073.48
6290 WIA GRANT ADMINISTRATION	148,669.11	123,283.77	229,607.11	156,232.58	172,136.39
6292 WIA EMPLOYMENT & TRAINING	421,467.25	462,539.25	504,242.81	713,519.93	730,990.00
TOTAL REVENUE	598,522.23	635,823.02	733,849.92	2,535,588.69	1,067,199.87
SELF-INSURANCE FUND - EMPLOYEE BENEFITS					
9060 HEALTH	11,689,532.00	10,543,297.22	10,766,283.33	11,135,762.03	11,428,165.21

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
COUNTY ROAD FUND					
5010 HIGHWAY & STREET ADMIN	58.77	48.57	181.20	83.01	2,450.42
5110 MAINTENANCE OF ROADS	583,082.08	682,933.87	625,700.18	923,423.80	904,987.83
5112 PERMANENT IMPROVEMENTS	743,129.96	1,790,614.55	1,570,676.51	2,729,341.54	2,768,410.25
9901 INTERFUND TRANSFERS	5,583,999.07	5,215,143.00	5,610,183.62	5,581,554.38	5,623,078.30
TOTAL REVENUE	6,910,269.88	7,688,739.99	7,806,741.51	9,234,402.73	9,298,926.80
ROAD MACHINERY FUND					
5130 MACHINERY	1,628,583.65	1,869,073.32	1,976,620.41	2,419,457.40	3,043,325.97
9901 INTERFUND TRANSFERS	16,202.96				
TOTAL REVENUE	1,644,786.61	1,869,073.32	1,976,620.41	2,419,457.40	3,043,325.97
SOLID WASTE FUND					
8160 LANDFILL	2,319,815.60	2,317,388.07	2,187,061.09	2,672,229.35	2,546,070.97
8161 RECYCLING	44,917.28	73,577.42	83,656.85	63,940.90	105,025.45
9901 INTERFUND TRANSFERS	342,660.63				
TOTAL REVENUE	2,707,393.51	2,390,965.49	2,270,717.94	2,736,170.25	2,651,096.42
CAPITAL ROJECTS FUND					
4310					38,442.58
5122 BRIDGE PROJECTS	214,327.38	824,494.87	2,018,816.32		50,533.80
5610 AIRPORT	180,511.60	1,230,555.31	23,606.20	54,232.68	265,952.48
9900 TRANSFER TO/FROM OTHER FUNDS	4,036.39	57,257.33	106,253.50	6,702.95	35,345.13
TOTAL REVENUE	398,875.37	2,112,307.51	2,148,676.02	60,935.63	351,831.41
SELF-INSURANCE FUND - WORKERS' COMPENSATION					
1710 WORKER'S COMP-SELF INSURANCE	2,103,289.09	1,860,576.54	2,319,025.79	1,849,578.97	1,748,627.82

Cortland County

Expenditure Comparison 2020 - 2024 through October 31, 2024

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
GENERAL FUND						
A10105	COUNTY LEGISLATURE	319,249.81	213,042.11	354,357.49	300,164.44	233,148.01
A10405	CLERK OF THE LEGISLATIVE BOARD	187,857.24	124,969.59	133,769.19	140,185.86	144,380.63
A11655	DISTRICT ATTORNEY	716,316.08	692,223.75	793,004.58	982,522.67	1,022,958.72
A11705	PUBLIC DEFENDER	709,011.87	706,204.08	771,650.95	913,043.95	988,670.98
A11755	ASSIGNED COUNSEL	445,235.51	590,553.86	619,316.79	828,717.65	1,529,985.42
A11855	CORONERS	158,071.34	147,428.17	135,173.01	155,836.68	138,799.65
A12305	COUNTY ADMINISTRATOR	129,926.88	160,531.55	183,021.67	298,043.56	328,468.52
A13105	BUDGET & FINANCE	408,529.52	407,577.11	368,969.10	392,875.95	548,210.24
A13205	County Auditor	83,390.08	83,408.64	88,213.55	90,477.53	96,922.92
A13255	TREASURER	164,261.08	122,542.85	126,409.87	272,667.16	130,700.00
A13555	REAL PROPERTY TAX SERVICE	213,034.36	194,397.22	190,905.72	224,060.45	227,927.30
A14105	COUNTY CLERK	378,016.17	336,999.37	413,705.71	481,265.49	385,347.88
A14115	COUNTY CLERK - MOTOR VEHICLES	358,043.16	344,991.98	285,960.81	362,156.47	406,676.35
A14205	COUNTY ATTORNEY	222,854.17	259,012.94	243,493.39	237,341.46	400,767.48
A14305	PERSONNEL - CIVIL SERVICE	343,741.09	418,865.69	404,904.48	450,540.07	487,574.97
A14505	ELECTIONS	430,945.68	336,123.70	468,661.05	338,759.90	514,930.46
A16105	TELEPHONE SHARED SERVICE	177,700.07	188,074.10	178,573.00	212,655.91	220,491.09
A16205	BUILDING & GROUNDS	1,487,912.84	1,257,470.26	1,839,955.42	1,600,839.29	2,042,329.94
A16805	DATA PROCESSING	604,097.79	751,932.49	1,047,436.08	913,791.47	985,827.77
A19855	SALES TAX	6,577,594.91	7,963,309.38	8,569,129.91	8,746,050.44	8,822,391.45
A24905	COMMUNITY COLLEGE	230,156.79	347,044.08	287,239.77	326,545.67	342,498.91
A24955	CONTRIBUTIONS TC3	1,757,837.00	1,806,666.00	1,855,495.00	1,855,495.00	1,855,495.00
A30205	EMERGENCY RESPONSE & COMMUNCTN	2,413,021.30	2,332,202.14	2,054,751.13	3,769,478.95	4,094,127.77
A31105	SHERIFF	580,689.65	590,885.35	505,674.14	700,480.88	834,741.27
A31205	SHERIFF ROAD PATROL	3,057,508.86	3,102,441.27	3,538,016.65	3,735,310.88	4,146,423.34
A31405	PROBATION	1,324,576.90	1,301,565.58	1,333,348.20	1,345,192.70	1,460,013.20
A31505	JAIL	3,831,918.89	3,714,456.74	3,999,491.16	4,634,643.00	4,542,166.83
A33155	STOP DWI	56,220.61	34,700.64	39,914.36	44,269.42	49,534.59

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
A34105	FIRE / EMERGENCY MANAGEMENT	285,539.50	213,754.95	234,447.52	267,102.06	361,749.96
A35105	SPCA	33,750.27	33,750.27	33,750.27	33,750.27	37,500.00
A36205	SAFETY OFFICE	30,410.00	1,125.47	37,680.46	18,950.78	27,485.56
A40105	HEALTH DEPARTMENT	841,424.41	1,014,741.57	636,706.93	448,463.72	571,333.60
A40115	NURSING ADMINISTRATION	683,995.85	573,409.97	386,284.44	390,940.93	474,618.19
A40125	ENVIRONMENTAL HEALTH	474,003.87	419,685.58	456,851.61	503,447.48	419,416.30
A40455	HEALTH EDUCATION			676,269.31	801,262.84	789,958.02
A40465	PrK Supportive Hlth Svcs	899,016.63	1,388,259.79	1,337,538.91	1,324,086.63	1,738,688.23
A40595	EARLY INTERVENTION PROGRAM	763,994.12	662,552.76	969,362.41	702,035.63	781,334.45
A40505	Child Advocacy Center	175,039.21	277,376.22	248,487.80	263,685.58	348,540.40
A43105	MENTAL HEALTH CENTER	4,287,704.45	4,679,381.78	4,945,161.21	5,160,449.58	6,216,238.93
A56105	AIRPORT	181,472.33	232,495.13	328,929.91	221,753.65	230,626.23
A56305	BUS OPERATIONS	1,645,111.04	552,224.57	1,227,574.11	926,919.46	1,529,726.58
A60105	DEPT.OF SOCIAL SERVICES ADMIN	21,317,124.81	19,320,286.11	20,905,602.39	24,212,019.73	27,585,862.93
A62935	WORKFORCE INVESTMENT				988.31	12,918.55
A64105	PUBLICITY/TOURISM	550,093.00	575,072.26	634,128.58	597,929.12	802,935.32
A64205	PROMOTION OF INDUSTRY	442,364.00	449,000.00	460,735.00	492,193.00	516,803.00
A65105	VETERANS SERVICE AGENCY	41,504.83	42,489.79	48,399.33	51,896.21	62,324.01
A66105	SEALER OF WEIGHTS & MEASURES	52,707.76	62,389.48	68,645.01	80,597.59	87,538.82
A67725	AREA AGENCY ON AGING	1,607,753.50	1,478,446.17	1,698,190.91	1,838,642.23	2,055,851.89
A69895	ECONOMIC DEVELOPMENT			1,673,704.00	50,000.00	
A71105	DWYER PARK	35,487.79	134,096.35	87,974.82	115,900.30	99,848.13
A73125	YOUTH BUREAU	6,821.72	6,774.58	459.55	64,734.97	63,577.89
A79895	SNOWMOBILE CLUBS	60,238.08	86,054.00	83,300.40	100,811.64	107,079.60
A80205	PLANNING	255,209.43	238,964.08	273,549.88	245,130.05	537,921.55
A87105	CONSERVATION PROGRAMS	150,000.00	150,000.00	482,500.00	221,344.00	240,000.00
A87405	SMALL WATERSHED PROTECTION				657.57	15,810.34
A87505	AGRICULTURE & LIVESTOCK	273,420.00	253,420.00	258,420.00	290,500.00	331,000.00
A90505	UNEMPLOYMENT INSURANCE	298,480.52		4,981.48	41,333.19	15,677.92
A90605	HEALTH INSURANCE	4,694,187.00	4,351,475.00	4,371,050.23	4,492,546.89	3,928,365.67
A90895	OTHER EMPLOYEE BENEFITS		64,782.76			
A97105	DEBT SERVICE	1,380,124.14	772,410.65	775,980.88	972,828.79	1,000,896.95

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
A99015	I/F Transfer to/from D	5,029,705.95	5,215,143.00	5,610,183.62	5,581,554.38	5,623,078.30
A99025	TRANSFER TO SOLID WASTE	342,660.63				
A99505	TRANSFER TO CAPITAL PROJECTS	10,157.63	57,257.33	106,253.50	6,702.95	35,345.13
	TOTAL EXPENDITURES	74,217,222.12	71,836,440.26	79,893,646.65	84,874,572.43	93,631,563.14
	SPECIAL GRANT FUND					
CD69895	OTHER ECONOMIC ASSISTANCE	28,385.87			1,658,353.82	164,073.48
CD62905	WIA - GRANT ADMIN EXPENSES	134,606.52	125,645.72	245,353.66	143,150.48	159,350.24
CD62925	WIA - E & T	380,678.66	442,715.79	482,167.62	522,067.91	522,184.81
	TOTAL EXPENDITURES	543,671.05	568,361.51	727,521.28	2,323,572.21	845,608.53
	SELF-INSURANCE FUND - EMPLOYEE BENEFITS					
CH90605	HEALTH	9,657,138.01	10,041,653.73	10,339,586.99	11,085,718.71	11,473,927.71
	COUNTY ROAD FUND					
D33105	TRAFFIC DIVISION	106,904.18	113,439.80	137,403.25	189,145.92	207,490.95
D50105	HIGHWAY ADMINISTRATION DIV.	405,754.67	373,408.78	382,153.49	451,887.40	503,693.90
D50205	HIGHWAY ENGINEERING DIVISION	57,006.72	63,066.01	65,967.07	70,547.83	58,810.03
D51105	HIGHWAY MAINTENANCY DIV.	4,023,713.00	4,332,471.57	4,463,363.50	4,184,583.95	4,621,457.24
D51125	HIGHWAY PROJECTS	1,163,411.25	1,954,452.12	2,464,369.98	2,830,072.31	2,991,417.39
D51225	SAFETY/TRAINING			130,543.04	145,757.67	3,214.30
D97105	DEBT SERVICE	867,726.85	863,307.58	872,845.53	874,569.78	574,641.13
D99015	INTERFUND TRANSFERS	16,202.96				
	TOTAL EXPENDITURES	6,640,719.63	7,700,145.86	8,516,645.86	8,746,564.86	8,960,724.94
	ROAD MACHINERY FUND					
E51305	HIGHWAY ROAD MACHINERY	1,129,912.27	1,435,277.35	1,686,002.91	2,148,979.24	1,950,108.46
E97105	DEBT SERVICE	148,041.36	147,455.50	147,615.02	148,076.24	150,867.81
E99015	INTERFUND TRANSFERS	554,293.12				
	TOTAL EXPENDITURES	1,832,246.75	1,582,732.85	1,833,617.93	2,297,055.48	2,100,976.27

		2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS
SOLID WASTE FUND						
EL81605	LANDFILL	1,091,249.81	1,051,016.91	875,154.49	1,709,789.87	1,658,161.29
EL81615	RECYCLING	348,938.49	233,399.43	368,699.64	397,484.81	407,236.70
EL97105	DEBT SERVICE	837,081.98	841,596.50	838,440.80	839,454.68	830,468.86
TOTAL EXPENDITURES		2,277,270.28	2,126,012.84	2,082,294.93	2,946,729.36	2,895,866.85
CAPITAL ROJECTS FUND						
HH16205	BUILDINGS & GROUNDS PROJECTS				954,976.63	248,614.23
HH43105	MENTAL HEALTH BUILDING					91,891.48
HH51225	BRIDGE PROJECTS	223,043.85	1,552,530.41	2,146,148.15	80,834.50	53,369.29
HH56105	AIRPORT MASTER PLAN UPDATE	186,505.51	1,279,665.00	23,606.20	60,935.60	298,823.01
HH71105	DWYER PARK CAPITAL EXPENSE	3,027.70				
TOTAL EXPENDITURES		412,577.06	2,832,195.41	2,169,754.35	1,096,746.73	692,698.01
SELF-INSURANCE FUND - WORKERS' COMPENSATION						
S17105	LIABILITY INSURANCE RESERVE	2,033,875.54	1,800,141.26	1,823,333.53	1,446,674.20	1,507,833.79

Cortland County Reserve Funds					
				12/31/2023	10/31/2024
Reserve Title	Authorizing Resolution	Purpose	Funding	Balance	Balance
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	283,233.64	295,283.53
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,293,630.84	1,480,391.40
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	3,420,228.86	4,256,256.97
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	17,299.32	16,081.99
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,670.74	43,678.03
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	4,568.70	4,568.70
Debt Reduction Reserve	226-18	Reduce debt	Funding for this reserve was ended with 294-20 as the County currently does not have any debt it can "pre-pay" or pay-off	83,129.98	86,811.33
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	143,621.02	146,139.74
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	76,402.82	79,963.78
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	30,380.71	31,726.09
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	92,070.94	62,368.92
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	42,467.47	53,498.92
Farmland Protection Reserve	124-07	Monitoring Farmland Protection grants	Stewardship monies from farmland protection grant	48,458.63	50,604.59
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	584.45	610.34
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Section 5311 funding	22,904.36	23,918.65
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,672,673.34	1,552,112.75
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	424,641.19	356,187.28
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	4,898,316.40	5,115,235.08
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	41,042.99	45,562.74
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	198,618.17	224,930.81

Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	8,915.19	9,310.00
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	228,527.15	231,337.63
Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	8,558.13	10,361.53
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing \$100,000 or more	Assigned fund balance over \$750,000	895,758.27	934,443.83
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,473,135.48	1,530,314.59
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	832,735.07	864,980.02
NOTE:					
Vehicle Repair/Replacement Reserve	Resolution 94-24 authorized up to \$121,656 for a new boat for Sheriff. At 10/31/24, nothing had been paid from the reserve.				
Occupancy Tax Reserve	\$764,234.95 to CVB in 2025 and \$614,137.26 in 2026; \$20,588.08 County admin in 2024, \$84,914.99 in 2025 and \$68,237.47 in 2026.				
Opioid Settlement Reserve	Resolution 169-24 authorized up to \$25,000 for warming center. Resolution 226-24 authorized up to \$150,000 for Jail treatment services.				
	At 10/31/24, nothing has been paid from this reserve for these resolutions.				

**OFFICE OF THE COUNTY ADMINISTRATOR**

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County Administrators
Monthly Report for November 2024

December 2, 2024

1. **Personnel**
 - a. Department Head annual evaluations
 - b. Staffing is still an issue in most Departments with approximately 51 vacancies County wide.
2. **Sales Tax**
 - a. YTD 2024 sales tax is up 2.4% compared to the same period last year. November 2024 compared to November 2023 is up by 2.4%
3. **Mental Health Building**
 - a. Site work (grade work, storm water hookups and asphalt binder) is complete until after the building is finished.
 - b. General Manager and contractors are onsite and work is well underway.
4. **Courthouse**
 - a. Courthouse dome/cupola pricing has come in well over anticipated. Looking at alternatives.
 - b. East/West entrance renovations will be handled in-house by the Highway Department starting with the West entrance this winter as time permits.
5. **Opioid Settlement Funds**
 - a. Approximately \$75k over three years will be used for the Code Blue shelter when temperatures rise above the mandated level.
6. **Strategic Plan Update**
 - a. The draft plan has been provided to Legislators and to the public for review and comment.
 - b. Public comments are being reviewed and changes are being made. The plan is to have the Legislature adopt the final plan at Session on December 19, 2024.
7. **Budget 2025**
 - a. The 2025 budget passed at Legislative session on November 21, 2024
 - b. The 2025 County budget has a tax levy of \$40,699,428 which is an increase of 3.64%