



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

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

Abolish/Create Nutrition Program Manager/RD to Nutrition Program Manager

A67745.51005	Personel Services	\$	(19,602.00)
A67745.58020	RETIREMENT	\$	(2,744.28)
A67745.58030	FICA	\$	(1,499.55)

Net Change: \$ (23,845.83)

Remove Van from Aging - MOW

A67745.54301.4340	Vehicle Rent/Lease	\$	<u>(9,011.88)</u>
-------------------	--------------------	----	-------------------

Unfund Positions

Aging - Drive PT

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)
		\$	<u>(18,286.51)</u>

County Attorney - PT

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)
		\$	<u>(59,760.72)</u>

Misc.

A11755.54055	Professional Services	\$	(100,000.00)
*.58040	Workers Comp	\$	(150,000.00)
*.58020	Retirement	\$	(200,000.00)
A16205.52320	Building Improvements	\$	(105,200.00)
A132540.41001	Real Property Taxes (Tax Levy)	\$	(153,153.00)
A198541.41110	Sales & Use Tax	\$	(200,000.00)
		\$	<u>(908,353.00)</u>

\$ (1,019,257.94)

AVERAGE COUNTY TAX RATE COMPARISON

BASED ON A \$40,546,275.00 LEVY

3.25%

House Assessment	2025 County <u>Average</u> Tax Rate	2025 County Taxes	2024 County <u>Average</u> Tax Rate	2024 County Taxes	Increase in County Taxes
\$80,000	14.486102	\$1,158.89	16.087488	\$1,287.00	-\$128.11
\$100,000	14.486102	\$1,448.61	16.087488	\$1,608.75	-\$160.14
\$150,000	14.486102	\$2,172.92	16.087488	\$2,413.12	-\$240.21
\$200,000	14.486102	\$2,897.22	16.087488	\$3,217.50	-\$320.28

9/18/2024

2024 TENTATIVE Tax Rates - Tax Levy of

\$40,546,275

3.25%

Municipality	Net Tax Levy	County Taxable Value	2025 Tax Rate per \$1000	2024 Tax Rate per \$1000	Inc/Dec
City of Corti	9,231,703.57	869,523,480	10.616969	15.349419	-4.73
Cincinnati	840,121.86	60,537,783	13.877645	14.128970	-0.25
Cortlandville	9,809,935.79	588,490,775	16.669651	16.464763	0.20
Vil of Hom	430,673.88	3,388,382	15.800429	15.585599	0.21
Vil of McG	53,537.89	26,853,906	16.037662	15.850860	0.19
Town Total	10,294,147.56	618,733,063			
Cuyler	705,430.55	48,075,827	14.673290	13.901524	0.77
Freetown	675,186.42	41,392,642	16.311750	15.578119	0.73
Harford	892,597.40	75,383,921	11.840687	11.833697	0.01
Homer	3,298,689.36	207,028,834	15.933478	16.826481	-0.89
Vil of Hom	2,255,262.12	149,732,251	15.061966	16.028769	-0.97
Town Total	5,553,951.48	356,761,085			
Lapeer	940,191.87	83,157,173	11.306203	11.690371	-0.38
Marathon	979,486.42	62,092,684	15.774587	16.231499	-0.46
Vil of Marc	497,873.24	33,917,234	14.679064	15.148814	-0.47
Town Total	1,477,359.66	96,009,918			
Preble	1,850,480.57	97,734,932	18.933666	18.110202	0.82
Scott	1,058,547.52	59,514,297	17.786441	17.158701	0.63
Solon	992,942.65	50,491,607	19.665499	19.084322	0.58
Taylor	477,718.85	35,433,906	13.481970	13.746218	-0.26
Truxton	1,314,953.78	70,057,517	18.769632	16.781190	1.99
Virgil	2,974,483.71	188,306,562	15.795964	16.021834	-0.23
Willet	860,567.81	47,859,945	17.980961	16.583084	1.40
TOTALS:	\$40,140,385.26	\$2,798,973,658			
			Avg Tax Rate	\$14.486102	

AVERAGE COUNTY TAX RATE COMPARISON

BASED ON A \$40,699,428.00 LEVY

3.64%

House Assessment	2025 County <u>Average</u> Tax Rate	2025 County Taxes	2024 County <u>Average</u> Tax Rate	2024 County Taxes	Increase in County Taxes
\$80,000	14.540819	\$1,163.27	16.087488	\$1,287.00	-\$123.73
\$100,000	14.540819	\$1,454.08	16.087488	\$1,608.75	-\$154.67
\$150,000	14.540819	\$2,181.12	16.087488	\$2,413.12	-\$232.00
\$200,000	14.540819	\$2,908.16	16.087488	\$3,217.50	-\$309.33

11/14/2024

2024 TENTATIVE Tax Rates - Tax Levy of			\$40,699,428		3.64%
Municipality	Net Tax	County	2025	2024	Inc/Dec
	Levy	Taxable Value	Tax Rate per \$1000	Tax Rate per \$1000	
City of Corti	9,265,781.92	869,523,480	10.656161	15.349419	-4.69
Cincinnati	843,291.24	60,537,783	13.929999	14.128970	-0.20
Cortlandville	9,846,979.45	588,490,775	16.732598	16.464763	0.27
Vil of Hom	432,299.85	3,388,382	15.860104	15.585599	0.27
Vil of McG	53,740.09	26,853,906	16.098211	15.850860	0.25
Town Total	10,333,019.39	618,733,063			
Cuyler	708,525.65	48,075,827	14.737670	13.901524	0.84
Freetown	677,732.98	41,392,642	16.373272	15.578119	0.80
Harford	896,229.49	75,383,921	11.888868	11.833697	0.06
Homer	3,311,143.81	207,028,834	15.993636	16.826481	-0.83
Vil of Hom	2,263,776.43	149,732,251	15.118830	16.028769	-0.91
Town Total	5,574,920.24	356,761,085			
Lapeer	944,987.21	83,157,173	11.363869	11.690371	-0.33
Marathon	983,184.02	62,092,684	15.834136	16.231499	-0.40
Vil of Marc	499,752.58	33,917,234	14.734473	15.148814	-0.41
Town Total	1,482,936.60	96,009,918			
Preble	1,857,467.38	97,738,952	19.004372	18.110202	0.89
Scott	1,062,543.15	59,514,297	17.853578	17.158701	0.69
Solon	996,689.21	50,491,607	19.739701	19.084322	0.66
Taylor	479,591.79	35,433,906	13.534827	13.746218	-0.21
Truxton	1,319,916.64	70,057,517	18.840471	16.781190	2.06
Virgil	2,986,090.98	188,306,562	15.857604	16.021834	-0.16
Willet	863,814.37	47,859,945	18.048796	16.583084	1.47
TOTALS:	\$40,293,538.24	\$2,798,977,678	Avg Tax Rate \$14.540819		