Cortland County Legislature

Legislative Session

~ Minutes ~

Legislative Chambers
Cortland, NY 13045
https://www.cortlandcountyny.gov

Thursday, August 22, 2024 **6:00 PM** **Board Room**

Public Hearings

Salute to the Flag

Call to Order

The meeting was called to order at 6:06 PM by Chair of the Legislature Kevin Fitch

Roll Call

Attendee Name	Organization	Title	Status	Arrived
Kris Valentine Behnke	Cortland County, NY	Legislator	Present	
Douglas Bentley	Cortland County, NY	Legislator	Present	
Cathy Bischoff	Cortland County, NY	Legislator	Present	
Reed Cleland	Cortland County, NY	Legislator	Present	
Mitchel Eccleston	Cortland County, NY	Legislator	Present	
Beau Harbin	Cortland County, NY	Minority Leader	Present	
Paul Heider	Cortland County, NY	Majority Leader	Present	
Linda Jones	Cortland County, NY	Legislator	Present	
Dominick Mantella	Cortland County, NY	Legislator	Present	
William McGovern	Cortland County, NY	Legislator	Present	
Joseph Nauseef	Cortland County, NY	Legislator	Present	
Christopher Newell	Cortland County, NY	Legislator	Present	
Sandra Price	Cortland County, NY	Legislator	Present	
Ronald J. Van Dee	Cortland County, NY	Legislator	Present	
Keith VanGorder	Cortland County, NY	Legislator	Present	
Eugene Waldbauer	Cortland County, NY	Legislator	Present	
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Present	

Approval of Minutes

1. Cortland County Legislature - Legislative Session - Jun 27, 2024 6:00 PM

RESULT:	**APPROVED**

2. Cortland County Legislature - Special Meeting - Aug 8, 2024 12:00 PM

RESULT:	**APPROVED**

Privilege of the Floor

Proclamations & Recognitions

Presentation of Petitions, Communications, and Notice

1. Presentation of the 2023 Audit - Insero

RESULT:	**COMPLETED**

Receive and File

Reports of Standing, Special and Ad Hoc Committees

Articles Postponed to Day Certain

Unfinished Business

New Business

Resolutions

Resolutions Following Suspension of the Rules

Mr. Heider MADE A MOTION TO SUSPEND THE RULES OF ORDER to entertain the seven resolutions that were approved in the four special committee meetings of that day; Mr. Harbin SECONDED THE MOTION; and upon unanimous voice vote of members present; MOTION CARRIED.

AGENDA ITEM NO. 1 – Reject Bid for Transportation of Children with Special Needs - Health Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Christopher Newell, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF VAN DEE **RESOLUTION NO. 143-24**

Reject Bid for Transportation of Children with Special Needs - Health Department

WHEREAS, the County of Cortland is responsible for providing transportation for children with disabilities (ages birth through five years) for therapy and program participation; AND

WHEREAS, the County issued a Request for Proposal (RFP) on June 12, 2024 for transportation of children with disabilities for the 2024-2026 contract years; AND

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

WHEREAS, the County received one bid from the following:

Transdev North America, Inc. dba First Transit, Inc.
720 East Butterfield Road, Suite 300
Lombard, Illinois 60148

; AND

WHEREAS, based upon evaluation of the bid it has been determined that it is in the County's best interest to reject all bids; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby formally rejects the bid proposal received for the transportation of children with special needs.

AGENDA ITEM NO. 2 – Resolution Terminating Contract with First Transit, Inc. Dba TransDev, for the Operation of the Public Transportation System

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Reed Cleland, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF HARBIN **RESOLUTION NO. 144-24**

Resolution Terminating Contract with First Transit, Inc. Dba TransDev, for the Operation of the Public Transportation System

WHEREAS, Cortland County entered into a contractual agreement with First Transit, Inc., currently dba TransDev, in 2015, entrusting the operation of the public transportation system to their management with the goal of providing reliable, efficient, and cost-effective public transit services to the residents of Cortland County; AND

WHEREAS, the contract between Cortland County and First Transit, Inc. does not have a defined end date, but instead allows either party to terminate the agreement at the end of any contract quarter, provided that written notice is given; AND

WHEREAS, on May 2, 2024, Cortland County issued a Request for Proposals (RFP) for the operation of its public transportation system, seeking to ensure that the County receives the most cost-effective and high-quality service for its residents; AND

WHEREAS, First Transit, Inc., dba TransDev, in response to the RFP, submitted a proposal that included a substantial increase in costs compared to the current contract, thereby placing an additional and unsustainable financial burden on County taxpayers; AND

WHEREAS, First Transit, Inc., dba TransDev was the only company to provide a proposal in response to the RFP; AND

WHEREAS, the Cortland County Legislature, after reviewing the proposal and considering the financial impact on the community, has determined that these increased costs are not in the best interest of the County; AND

WHEREAS, the Cortland County Legislature has decided to exercise its right under the contract to terminate the agreement with First Transit, Inc., dba TransDev, effective September 30, 2024, or such other date as the parties may mutually agree; AND

WHEREAS, this termination will allow the County to explore alternative options for the continued provision of public transportation services that better align with the financial constraints and service needs of the community; NOW THEREFORE BE IT

RESOLVED, that the contract between Cortland County and First Transit, Inc., dba TransDev, for the operation of the public transportation system is hereby formally terminated effective September 30, 2024, or such other date as the parties may mutually agree; AND BE IT FURTHER

RESOLVED, that the Chair of the Cortland County Legislature is hereby authorized and directed to provide written notice of termination to First Transit, Inc., dba TransDev, in strict accordance with the terms outlined in the contract, thereby ensuring that all contractual obligations and legal requirements are met; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature shall distribute copies of this resolution to First Transit, Inc., dba TransDev, and all relevant County departments and agencies, as well as to any other stakeholders involved in the public transportation system, to ensure comprehensive communication and compliance with the termination process; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature shall identify and secure a suitable alternative for the operation of the public transportation system that meets the County's service standards and budgetary requirements.

AGENDA ITEM NO. 3 – Resolution Authorizing Cortland County to Become a Participating Member of the Central New York Regional Transportation Authority (CNYRTA)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Paul Heider, Majority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF HARBIN **RESOLUTION NO. 145-24**

Resolution Authorizing Cortland County to Become a Participating Member of the Central New York Regional Transportation Authority (CNYRTA)

WHEREAS, the Cortland County Legislature has considered the potential benefits to its citizens of becoming a member of the Central New York Regional Transportation Authority (hereafter "CNYRTA"), also known as Centro; AND

WHEREAS, it is the intention of Cortland County that its citizens continue to have access to and receive affordable and reliable public transportation through the County's membership in the CNYRTA system, as authorized under Title 11-D of the Public Authorities Law; AND

WHEREAS, Cortland County may elect to become a participating member of CNYRTA by resolution adopted by a majority of the membership of the County Legislature; AND

WHEREAS, the current contract for public transportation services with First Transit, Inc./TransDev will terminate on or aboout September 30, 2024, and CNYRTA has been identified as a

suitable and effective partner to ensure the continuation of these essential services; NOW THEREFORE BE IT

RESOLVED, that, pursuant to Title 11-D of the New York State Public Authorities Law, the Cortland County Legislature hereby elects to become a participating member of the Central New York Regional Transportation Authority; AND BE IT FURTHER

RESOLVED, that Cortland County's membership in the Central New York Regional Transportation Authority shall become effective following the filing of a duly certified copy of this resolution with the Authority, the Secretary of State, and upon the mailing of certified copies of this resolution to the County Clerks of Onondaga, Oswego, Oneida, Jefferson, Madison, Cayuga, and Cortland Counties; AND BE IT FURTHER

RESOLVED, that the Chair of the Cortland County Legislature, upon approval of the County Attorney, is hereby authorized to execute any and all agreements, documents, and instruments necessary to formalize the County's partnership with CNYRTA for the provision of public transportation services; AND BE IT FURTHER

RESOLVED, that the County Administrator, in coordination with the Department of Planning, is directed to oversee the transition process from First Transit, Inc./TransDev to CNYRTA and to ensure that public transportation services continue without interruption during this transition period; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to forward certified copies of this resolution to CNYRTA, the New York State Department of Transportation, and any other relevant parties.

AGENDA ITEM NO. 4 – Imposition of Additional Mortgage Tax - County Clerk

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	William McGovern, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF NAUSEEF **RESOLUTION NO. 146-24**

Imposition of Additional Mortgage Tax - County Clerk

WHEREAS, New York State Tax Law §253-2(a) indicates each mortgage on real property recorded on or after July 1, 1969 outside of the metropolitan commuter transportation district as defined by New York State Public Authorities Law §1262, shall impose an additional tax of twenty-five cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation, saving and excepting the first $10,000 of principal debt; AND

WHEREAS, New York State Tax Law §253-2(a) allows the suspension of additional mortgage tax by resolution; AND

WHEREAS, the Cortland County Board of Supervisors suspended the imposition of the tax by Resolution No. 116 of 1969; AND

WHEREAS, the Cortland County Board of Supervisors defeated a motion to join the Central New York Regional Transportation District by Resolution No. 267 of 1975; AND

WHEREAS, the Cortland County Legislature has revisited the transportation needs of Cortland County and has concluded they would be better addressed by joining the Central New York Regional Transportation Authority, which receives its funding based on New York State Tax Law §253-2(a); NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature directs the Recording Officer (County Clerk) of Cortland County, effective January 1, 2025, to impose an additional mortgage tax of twenty-five cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation, saving and excepting the first $10,000 of principal debt on recorded mortgages; AND BE IT FURTHER

RESOLVED, the County Clerk forward a certified copy of this resolution to the New York State Department of Taxation and Finance at least 60 days prior to January 1, 2025; AND BE IT FURTHER

RESOLVED, the County Clerk forward a certified copy of this resolution to the New York State Comptroller's Office for filing within five days of it being duly adopted.

AGENDA ITEM NO. 5 – Create Various Temporary Transit Positions - Planning Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Christopher Newell, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF HARBIN **RESOLUTION NO. 147-24**

Create Various Temporary Transit Positions - Planning Department

WHEREAS, the County is in the process of transitioning to a new transportation vendor to better serve its residents and manage taxpayer funds more effectively; AND

WHEREAS, during this transition, the County remains committed to providing uninterrupted and reliable transportation services for all County residents; AND

WHEREAS, the Agricultural, Planning and Environmental Committee recommends the creation of many various temporary transit positions to cover the time period between transportation providers; AND

WHEREAS, this approach has been deemed necessary to avoid any service disruptions that could adversely affect County residents while also minimizing the financial burden on taxpayers; NOW THEREFORE BE IT

RESOLVED, that the following temporary positions be created with approval to fill effective midnight on August 22, 2024:

- Seventeen (17) full-time Bus Drivers ($18.4165-23.3107/hr, non-competitive class, insurance benefits only)
- Three (3) part-time Bus Drivers ($18.4165-23.3107/hr, non-competitive class, no benefits)
- Eight (8) part-time Bus Aides ($15.6579-19.8190/hr, non-competitive class (PJC), no benefits)
- Two (2) full-time Bus Dispatchers ($20.8680-26.4136/hr, competitive class, insurance benefits only)
- Two (2) full-time Transit Maintenance Technicians ($23.0509-29.1766/hr, non-competitive class (PJC), insurance benefits only)
- One (1) full-time Transit Maintenance Manager ($25.5703-32.3653/hr, competitive class,

insurance benefits only)
- One (1) full-time Transit Road Supervisor ($18.9861-24.0315/hr, competitive class, insurance benefits only)
- One (1) full-time Transit Safety Manager ($25.5703-32.3653/hr, competitive class, insurance benefits only)
- One (1) full-time Transit Office Manager ($22.7222-30.2433/hr, competitive class, insurance benefits only)
- One (1) full-time Transit General Manager ($66,481-88,486/yr, competitive class, insurance benefits only)

; AND BE IT FURTHER

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

INCREASE:

A359900 - Appropriated Fund Balance	573,195.45
A56305.51005 FT Personal Services	$309,051.52
A56305.51010 PT Personal Services	$ 52,045.29
A56305.58020 Retirement	$ 43,267.20
A56305.58030 FICA	$ 27,623.91
A56305.58040 Workers Comp	$ 13,275.00
A56305.58060 Health Insurance	$117,173.48
A56305.58062 Dental Insurance	$ 541.44
A56305 58065 Vision Insurance	$ 117.60
Total:	$573,195.45

AGENDA ITEM NO. 6 – Authorizing the Cortland County Legislature to Enter into Agreements with First Transit, Inc. Dba TransDev

RESULT:	**ADOPTED [16 TO 1]**
MOVER:	Beau Harbin, Minority Leader
SECONDER:	William McGovern, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, VanGorder, Waldbauer, Fitch
NAYS:	Ronald J. Van Dee

ON MOTION OF HARBIN **RESOLUTION NO. 148-24**

Authorizing the Cortland County Legislature to Enter into Agreements with First Transit, Inc. Dba TransDev

WHEREAS, the Cortland County Legislature previously adopted a resolution to terminate its contract with First Transit, Inc., dba TransDev, for the operation of the public transportation system; AND

WHEREAS, the County is in the process of transitioning the operation of its public transportation services to Centro; AND

WHEREAS, there may be a need to maintain or adjust public transportation services during the transition period to ensure continuity of service for county residents; AND

WHEREAS, TransDev has the expertise and capability to provide necessary public transportation

services during this period; AND

WHEREAS, it is in the best interest of the County to ensure that public transportation services remain uninterrupted and reliable during the transition to Centro; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Chairman of the Legislature, upon review and approval by the County Attorney or designee, to enter into any necessary agreements with First Transit, Inc. dba TransDev to provide public transportation services during the transition period; AND BE IT FURTHER

RESOLVED, that this resolution shall take effect immediately.

AGENDA ITEM NO. 7 – Authorizing an Agreement with JM Murray Center, Inc. for Cortland County to Provide Transportation Services

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Reed Cleland, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF HARBIN **RESOLUTION NO. 149-24**

Authorizing an Agreement with JM Murray Center, Inc. for Cortland County to Provide Transportation Services

WHEREAS, JM Murray Center, Inc. ("JM Murray") plays a vital role in supporting individuals with disabilities in Cortland County and surrounding areas, offering a wide range of essential services that promote independence, skill development, and community integration; AND

WHEREAS, the effective delivery of these services depends in part on the availability of reliable and efficient transportation, enabling clients to access programs, medical appointments, employment opportunities, and other critical activities; AND

WHEREAS, Cortland County is committed to supporting organizations like JM Murray, which contributes to the well-being and quality of life of County residents, and the County recognizes the importance of providing transportation services that meet the specific needs of JM Murray and its clients; AND

WHEREAS, Cortland County possesses the necessary resources, personnel, and infrastructure to provide such transportation services in a manner that aligns with JM Murray's operational requirements and enhances its ability to serve its clients; AND

WHEREAS, this agreement will foster a collaborative relationship between Cortland County and JM Murray, facilitating the delivery of essential services to some of the most vulnerable members of the community; NOW THEREFORE BE IT

RESOLVED, that the Chair of the Legislature, upon review and approval by the County Attorney or designee, is hereby authorized and directed to execute an agreement with JM Murray Center, Inc. for Cortland County to provide transportation services for JM Murray; AND BE IT FURTHER

RESOLVED, that this agreement shall commence on a date to be specified in the contract and shall include terms and conditions necessary to ensure the provision of consistent, safe, and efficient transportation services; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature shall forward a certified copy of this resolution, along with the executed agreement, to JM Murray Center, Inc., and any other appropriate parties to ensure proper administration and implementation of this agreement.

Resolutions from the Chair

AGENDA ITEM NO. 8 – Appoint Legislative Representatives to the Tourism Marketing Grant Committee

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Kevin Fitch, Chair of the Legislature
SECONDER:	Beau Harbin, Minority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF FITCH **RESOLUTION NO. 150-24**

Appoint Legislative Representatives to the Tourism Marketing Grant Committee

WHEREAS, the Cortland County Tourism Marketing Grant Committee, formally known as the Cortland County Occupancy Tax Allocation Committee, is presently comprised of the Director of the Cortland County Convention and Visitors Bureau, three members from the Tourism Board and three members from the Cortland County Chamber of Commerce Board; AND

WHEREAS, it is desired to add two Legislators representing each political party to the committee to determine recommendations/allocations of Occupancy Tax Monies; NOW THEREFORE BE IT

RESOLVED, that Republican Eugene Waldbauer, Legislator District 13, and Democrat Douglas Bentley, Legislator District 1, be and hereby are appointed so serve on the Cortland County Tourism Marketing Grant Committee for a term to expire Dec. 31, 2025.

AGENDA ITEM NO. 9 – Appoint Liaison - Tompkins Cortland Community College Board of Trustees

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Kevin Fitch, Chair of the Legislature
SECONDER:	Linda Jones, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF FITCH **RESOLUTION NO. 151-24**

Appoint Liaison - Tompkins Cortland Community College Board of Trustees

WHEREAS, Section 5. Liaisons to the Board of Trustees contained within the Bylaws of the Tompkins Cortland Community College Board of Trustees provides the option of designating a non-voting liaison to participate in discussions and present materials, upon request; AND

WHEREAS, the Cortland County Legislature believes designating a liaison is in the best interests of the County; NOW THEREFORE BE IT

RESOLVED, that Cathy Bischoff, of 16 ½ Elwood Avenue, Cortland, NY 13045, is hereby appointed to fill the Legislative Liaison to the Tompkins Cortland Community College Board of Directors

for a term to expire December 31, 2025.

Referred from Agriculture/Planning/Environment Committee

Referred from Building & Grounds Committee

Referred from Highway Committee

AGENDA ITEM NO. 10 – Establish Cortland County Highway Department Fuel Farm Reserve and Set Rates for Fuel - Highway Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Christopher Newell, Legislator
SECONDER:	Ronald J. Van Dee, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF NEWELL **RESOLUTION NO. 152-24**

Establish Cortland County Highway Department Fuel Farm Reserve and Set Rates for Fuel - Highway Department

WHEREAS, the Cortland County Highway Department has a fuel farm for gasoline and diesel; AND

WHEREAS, the Cortland County Highway Department fuel farm will need to be replaced and/or repaired in the future, resulting in significant costs to the County; AND

WHEREAS, Cortland County currently charges $0.09 above cost per gallon for the fuel purchased at the Cortland County Highway Department fuel farm; AND

WHEREAS, it is the recommendation of the Superintendent of Highways and the Highway Committee to create a reserve to help pay future costs for the repair and replacement of the Cortland County Highway fuel farm to be funded from fuel usage; AND

WHEREAS, it is the recommendation Superintendent of Highways and the Highway Committee to increase the cost for fuel purchased at the Cortland County Highway Department fuel farm to $0.25 above cost per gallon; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature authorizes the creation of a Highway Fuel Farm Reserve - E.386300.HFF for future repairs and replacement of the Cortland County Highway fuel farm; AND BE IT FURTHER

RESOLVED, the cost for fuel purchased at the Cortland County Highway Department fuel farm be increased to $0.25 above cost per gallon; AND BE IT FURTHER

RESOLVED, that $0.25 per gallon of fuel purchased at the Cortland County Highway Department fuel farm be deposited into this reserve.

Referred from Government Operations Committee

AGENDA ITEM NO. 11 – Award Bid Dental and Vision Insurance - Personnel Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF NAUSEEF **RESOLUTION NO. 153-24**

Award Bid Dental and Vision Insurance - Personnel Department

WHEREAS, a Request for Proposals (RFP) was issued for a third party administrator for Cortland County's employee and retiree dental and vision insurances; AND

WHEREAS, the funding for these services currently exists in the health insurance budget; AND

WHEREAS, bids were received from two companies: Emblem Health, 55 Water Street, New York, NY and Excellus BlueCross BlueShield, of 333 Butternut Drive, Syracuse, NY; AND

WHEREAS, the Government Operations Committee recommends that the bid be awarded to the company who presented the best value for the services provided; NOW THEREFORE BE IT

RESOLVED, that Excellus BlueCross BlueShield, of 333 Butternut Drive, Syracuse, NY be and hereby is hereby awarded the bid for third party administration of the Cortland County employee and retiree dental and vision insurance; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is hereby authorized to enter into a contract with Excellus BlueCross BlueShield, 333 Butternut Drive, Syracuse, NY for third party administration of Cortland County's dental and vision insurance for the time period of January 1, 2025 - December 31, 2027.

AGENDA ITEM NO. 12 – Award Bid Medical Insurance - Personnel Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF NAUSEEF **RESOLUTION NO. 154-24**

Award Bid Medical Insurance - Personnel Department

WHEREAS, a Request for Proposals (RFP) was issued for a third party administrator for Cortland County's employee and retiree medical insurance; AND

WHEREAS, the funding for these services currently exists in the health insurance budget; AND

WHEREAS, bids were received from two companies: Emblem Health, 55 Water Street, New York, NY and Excellus BlueCross BlueShield, of 333 Butternut Drive, Syracuse, NY; AND

WHEREAS, the Government Operations Committee recommends that the bid be awarded to the company who presented the best value for the services provided; NOW THEREFORE BE IT

RESOLVED, that Excellus BlueCross BlueShield, of 333 Butternut Drive, Syracuse, NY be and hereby is awarded the bid for third party administration of the Cortland County employee and retiree medical insurance; 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 enter into a contract with Excellus BlueCross BlueShield, 333 Butternut Drive, Syracuse, NY for third party administration of Cortland County's medical insurance for the time period of January 1, 2025 - December 31, 2027.

AGENDA ITEM NO. 13 – Authorize Salary Amendments - Employment Policy Manual for Department Heads, Management Employees and Management/Confidential Employees Management Attorney Salary Table - Personnel Department

RESULT:	**REFER TO COMMITTEE - NO VOTE**
	Next: 9/10/2024 11:00 AM

ON MOTION OF NAUSEEF **RESOLUTION NO.**

Authorize Salary Amendments - Employment Policy Manual for Department Heads, Management Employees and Management/Confidential Employees Management Attorney Salary Table - Personnel Department

WHEREAS, there is a need to amend the Management Attorney Table salary schedule in the Employment Policy Manual for Department Heads, Management Employees and Management/Confidential Employees; AND

WHEREAS, the Government Operations Committee has reviewed and recommends the amendments shown below; AND

WHEREAS, the committee recommends that all incumbents in the titles shown below do not receive the 2025 annual salary increase due to this adjustment; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves the amendments to the Management Attorney Table salary schedule in the Employment Policy Manual for Department Heads, Management Employees and Management/Confidential Employees effective September 1, 2024 as follows:

	Step 1	Step 2	Step 3	Step 4
Grade 0	n/a	n/a	n/a	$146,802
Grade 1	n/a	n/a	n/a	$125,000
Grade 2	$100,000	$105,000	$11,0000	$115,000
Grade 3	n/a	n/a	n/a	$74,160

<u>Grade 0</u>
County Attorney
Public Defender

<u>Grade 1</u>
Chief Assistant County Attorney
Chief Assistant District Attorney
Chief Assistant Public Defender
Chief DSS Attorney
Plan Administrator

Grade 2
Assistant County Attorney
Assistant District Attorney
Assistant Public Defender
Social Services Attorney

Grade 3
Associate Assistant County Attorney
Associate Assistant District Attorney
Associate Assistant Public Defender
Associate Social Services Attorney

AGENDA ITEM NO. 14 – Increase Mortgage Tax Expense - County Clerk

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF NAUSEEF **RESOLUTION NO. 155-24**

Increase Mortgage Tax Expense - County Clerk

WHEREAS, Article 11, Section 250 through Section 262 of the Tax Law, indicates the Recording Officer (County Clerk) is charged with the collection and administration of mortgage tax monies; AND

WHEREAS, by Section 262 of the Tax Law, Recording Officers are entitled to receive their necessary expenses associated with the collection and administration of mortgage tax monies; AND

WHEREAS, the current allowable allowance of $62,315.58 per year, payable monthly, was passed by Resolution No. 351-17, when the employee expenses were considerably less; AND

WHEREAS, the Recording Officer has estimated effective January 1, 2025 the cost associated with the collection and administration of mortgage tax amounts to be $107,155.44 per year; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 351-17 be and hereby is rescinded effective January 1, 2025; AND BE IT FURTHER

RESOLVED, the Cortland County Legislature does hereby authorize the County Clerk's Mortgage Tax Expense to be increased to the sum of $107,155.44 per year effective January 1, 2025; AND BE IT FURTHER

RESOLVED, the County Clerk withhold from her disbursements in twelve (12) equal monthly installments at a total annum amount of $107,155.44; AND BE IT FURTHER

RESOLVED, that the County Clerk forward a certified copy of this resolution to the New York State Department of Taxation and Finance for approval.

AGENDA ITEM NO. 15 – Amend Membership of the Cortland County Records Management Advisory Board

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF NAUSEEF **RESOLUTION NO. 156-24**

Amend Membership of the Cortland County Records Management Advisory Board

WHEREAS, a Records Management Advisory Board was established and specific composition of the Board was detailed by Resolution No. 153-97; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 273-08, which amended Resolution No. 153-97 to add the Cortland County Administrator to the Records Management Advisory Board; AND

WHEREAS, by Local Law 10 of 2022 the County Treasurer position was abolished and the duties were transferred to the Director of Finance; AND

WHEREAS, the Information Technology department of Cortland County plays a critical role in the infrastructure and day-to-day operations of the County; AND

WHEREAS, the Cortland County Historical Society is a mission focused agency working to safeguard the history of Cortland County; AND

WHEREAS, the Government Operations Committee, upon recommendation of the Records Management Officer, recommends updating the members of the Records Management Advisory Board to remove the County Treasurer and add the Cortland County Director of Finance, Cortland County Director of Information Technology, and a member of the Cortland County Historical Society; NOW THEREFORE BE IT

RESOLVED, the Records Management Advisory Board consist of the Chairman of the Legislature, County Administrator, County Attorney, County Clerk/Records Management Officer, County Historian, Director of Finance, Director of Information Technology, two members from the Legislature, up to 8 additional members from Cortland County municipalities and one member from the Cortland County Historical Society; AND BE IT FURTHER

RESOLVED, that this shall take effect upon adoption by the Cortland County Legislature.

AGENDA ITEM NO. 16 – Appoint Members - Records Management Advisory Board 2024

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF NAUSEEF **RESOLUTION NO. 157-24**

Appoint Members - Records Management Advisory Board 2024

WHEREAS, a Records Management Program was established by the Cortland County

Legislature through the adoption of Resolution No. 89-217; AND

WHEREAS, a Records Management Advisory Board was established by the Cortland County Legislature through the adoption of Resolution No. 153-97, and amended through the adoption of Resolution No. 156-24; NOW THEREFORE BE IT

RESOLVED, that the following be and hereby are appointed to the Records Management Advisory Board for a term ending December 31, 2024:

Kevin Fitch	Chair of the Legislature
Sandra Price	Legislator
Joseph Nauseef	Legislator
Andrea Herzog	Director of Finance
Victoria Monty	County Attorney
Brooke Kemak	County Clerk/Records Management Officer
Rob Corpora	County Administrator
Savannah Hempstead	County Historian
Jack Hess	Directory of Information Technology
Carrie Osborne	City of Cortland
Heather Hill	Town of Homer
Morgan Larkin	Town of Truxton
Anna Wilcox	Town of Willet
Kristin Rocco-Petrella	Town of Cortlandville
Tabitha Scoville	Cortland County Historical Society

AGENDA ITEM NO. 17 – Amend the Cortland County Legislature Rules of Order

Mr. Nauseef MADE A MOTION TO AMEND the rules of order to remove "the safety office" from under Article XII, 12, E; Mr. McGovern SECONDED THE MOTION; and upon unanimous voice vote of members present; MOTION CARRIED.

Mr. Harbin MADE A MOTION TO AMEND the rules of order to change three minutes to five minutes under Article III, 1, vi; Mr. Cleland SECONDED THE MOTION; and a voice vote was as follows:

	Votes	AYE	NAY	Total
Behnke (LD5)	***2744***	1		2744
Bentley (LD1)	***2744***	1		2744
Bischoff (LD3)	***2743***	1		2743
Cleland (LD10)	***2995***	1		2995
Eccleston (LD17)	***3379***		1	0
Harbin (LD2)	***2747***	1		2747
Heider (16)	***3192***		1	0
Jones (LD9)	***2989***	1		2989
Mantella (LD6)	***2740***	1		2740
McGovern (LD 15)	***2734***	1		2734
Nauseef (LD12)	***2819***	1		2819
Newell (LD11)	***2837***	1		2837
Price (LD14)	***3344***	1		3344
VanDee (LD4)	***2743***	1		2743
VanGorder (LD7)	***2743***	1		2743
Waldbauer (LD13)	***2853***		1	0

Chairman Fitch (LD8)	***2990***		1	0
Total	49336	13	4	36922
		Majority	24669	
		2/3rd	32892	

; MOTION CARRIED.

A voice vote was completed for Adopted the Rules of Order as amended, which is a two-thirds vote for approval. The vote was as follows:

	Votes	AYE	NAY	Total
Behnke (LD5)	***2744***	1		2744
Bentley (LD1)	***2744***	1		2744
Bischoff (LD3)	***2743***	1		2743
Cleland (LD10)	***2995***	1		2995
Eccleston (LD17)	***3379***	1		3379
Harbin (LD2)	***2747***	1		2747
Heider (16)	***3192***	1		3192
Jones (LD9)	***2989***	1		2989
Mantella (LD6)	***2740***	1		2740
McGovern (LD 15)	***2734***	1		2734
Nauseef (LD12)	***2819***	1		2819
Newell (LD11)	***2837***	1		2837
Price (LD14)	***3344***	1		3344
VanDee (LD4)	***2743***		1	0
VanGorder (LD7)	***2743***	1		2743
Waldbauer (LD13)	***2853***	1		2853
Chairman Fitch (LD8)	***2990***		1	0
Total	49336	15	2	43603
		Majority	24669	
		2/3rd	32892	

RESULT:	**ADOPTED AS AMENDED [15 TO 2]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Ronald J. Van Dee, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer
NAYS:	Linda Jones, Kevin Fitch

ON MOTION OF NAUSEEF **RESOLUTION NO. 158-24**

Amend the Cortland County Legislature Rules of Order

WHEREAS, Local Law No. 2 for year 1972, Section 202, Paragraph 5 established that the Cortland County Legislature is empowered to enact rules governing the conduct of the members at its sessions and the manner of transacting business thereat; AND

WHEREAS, County Law Section 153[8] empowers the County Legislature to determine the rules of its own proceedings; AND

WHEREAS, the Government Operations Committee has reviewed and approved the recommended changes to the Rules of Order as attached; NOW THEREFORE BE IT

RESOLVED, that the "Rules of Order for the Cortland County Legislature" are hereby amended as attached; AND BE IT FURTHER

RESOLVED, that the rules shall be published on the Cortland County website; AND BE IT FURTHER

RESOLVED, that these amendments to the Cortland County Legislature's Rules of Order shall take effect August 23, 2024.

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 18 – Authorize Service Agreement - Monroe Piping and Sheet Metal - Department of Emergency Response

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF PRICE **RESOLUTION NO. 159-24**

Authorize Service Agreement - Monroe Piping and Sheet Metal - Department of Emergency Response

WHEREAS, through competitive bidding, Cortland County's Department of Emergency Response & Communications purchased two computer room air conditioning (CRAC) units for its server room in the 911 facility at 22 West Court Street; AND

WHEREAS, Cortland County's Department of Emergency Response & Communications is seeking to have preventative maintenance completed on the CRAC units twice a year, in line with manufacturer recommendations, by a certified contractor and in keeping with the established warranty; AND

WHEREAS, the Department has funding in account A30205.54015 for the 2024 budget year; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is authorized to execute an agreement with Monroe Piping and Sheet metal in the amount of $1,980.00 for preventative maintenance on two CRAC units located at 22 West Court Street.

AGENDA ITEM NO. 19 – Abolish One Position of Assistant Public Defender/Create One Position of Associate Assistant Public Defender/Assistant Public Defender - Public Defender's Office

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF PRICE **RESOLUTION NO. 160-24**

Abolish One Position of Assistant Public Defender/Create One Position of Associate Assistant Public Defender/Assistant Public Defender - Public Defender's Office

WHEREAS, the needs of the agency will be better service by abolishing one (1) position of Assistant Public Defender and creating one (1) position of Associate Assistant Public Defender/Assistant Public Defender; AND

WHEREAS, the Judiciary and Public Safety Committee recommends the abolition and creation of these positions; NOW THEREFORE BE IT

RESOLVED, that one (1) position of Assistant Public Defender (Management Compensation Plan, Attorney Grade 2, $85,000-$111,041, non-competitive class, full-time with benefits) be and hereby is abolished effective August 22, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that one (1) position of Associate Assistant Public Defender/ Assistant Public Defender (Management Compensation Plan, Attorney Grade 3, $72,000-$94,058, pending jurisdictional classification, full-time with benefits or Management Compensation Plan, Attorney Grade 2, $85,000-$111,041, non-competitive class, full-time with benefits) be created with approval to fill on August 22, 2024 at 12:01 AM.

AGENDA ITEM NO. 20 – Authorize Use of County Vehicle Repair/Replacement Reserve for Sheriff Vehicle - Sheriff's Office

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF PRICE **RESOLUTION NO. 161-24**

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

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

WHEREAS, funds are required for the repair of a Sheriff Road Patrol 2021 Dodge Charger damaged in an accident on 05/02/2024; AND

WHEREAS, the County Vehicle Repair/Replacement has funding available to cover this expense; NOW THEREFORE BE IT

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

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

Increase:

A31205.54300	Vehicle Repairs & Maintenance	$17,311.58
A351100	Appropriated Reserves	$17,311.58

AGENDA ITEM NO. 21 – Authorizing Entry of Contracts with School Districts for School Resource Officers - Sheriff's Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Joseph Nauseef, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF PRICE **RESOLUTION NO. 162-24**

Authorizing Entry of Contracts with School Districts for School Resource Officers - Sheriff's Department

WHEREAS, Resolution No. 95-23 created two (2) part-time Special Patrol Officers (Security) and four (4) part-time Special Patrol Officers (School Resource Officer); AND

WHEREAS, the four (4) part-time Special Patrol Officers (School Resource Officers) are paid for by the school districts which they serve; AND

WHEREAS, Resolution No. 26-24 authorized annual salary increases for the above positions; AND

WHEREAS, Cortland County school districts are in need of School Resource Officers (SRO) in the form of a Police Officer (Deputy Sheriff) from the Sheriff's Department; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Cortland County Administrator, upon review and approval by the County Attorney or designee, to enter into agreements for School Resource Officers with school districts within Cortland County.

AGENDA ITEM NO. 22 – Authorize Hazard Pay for Corrections Unit - Sheriff's Department

Ms. Price MADE A MOTION TO AMEND the resolution to read as follows:

WHEREAS, employees of the CSEA #6550-03 Correction Officer/Civilian contract of the Cortland County Sheriff's Department 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; AND

WHEREAS, the Cortland County Legislature desires to compensate those employees who worked during the COVID-19 pandemic for their service to Cortland County; NOW THEREFORE BE IT

RESOLVED, that 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.

Mr. Harbin SECONDED THE MOTION; and a roll call vote was taken as follows:

	Votes	AYE	NAY	Total
Behnke (LD5)	***2744***	1		2744
Bentley (LD1)	***2744***		1	0
Bischoff (LD3)	***2743***	1		2743
Cleland (LD10)	***2995***	1		2995
Eccleston (LD17)	***3379***		1	0
Harbin (LD2)	***2747***	1		2747
Heider (16)	***3192***	1		3192
Jones (LD9)	***2989***		1	0
Mantella (LD6)	***2740***	1		2740
McGovern (LD 15)	***2734***		1	0
Nauseef (LD12)	***2819***		1	0
Newell (LD11)	***2837***		1	0
Price (LD14)	***3344***	1		3344
VanDee (LD4)	***2743***	1		2743
VanGorder (LD7)	***2743***		1	0
Waldbauer (LD13)	***2853***		1	0
Chairman Fitch (LD8)	***2990***	1		2990
Total	49336	9	8	26238
		Majority	24669	
		2/3rd	32892	

; MOTION CARRIED.

A roll call vote was taken on the main motion, as amended, as follows:

	Votes	AYE	NAY	Total
Behnke (LD5)	***2744***	1		2744
Bentley (LD1)	***2744***	1		2744
Bischoff (LD3)	***2743***	1		2743
Cleland (LD10)	***2995***	1		2995
Eccleston (LD17)	***3379***		1	0
Harbin (LD2)	***2747***	1		2747
Heider (16)	***3192***	1		3192
Jones (LD9)	***2989***		1	0
Mantella (LD6)	***2740***	1		2740
McGovern (LD 15)	***2734***		1	0
Nauseef (LD12)	***2819***		1	0
Newell (LD11)	***2837***	1		2837
Price (LD14)	***3344***	1		3344
VanDee (LD4)	***2743***	1		2743
VanGorder (LD7)	***2743***		1	0
Waldbauer (LD13)	***2853***		1	0
Chairman Fitch (LD8)	***2990***	1		2990
Total	49336	11	6	31819
		Majority	24669	
		2/3rd	32892	

RESULT:	**ADOPTED AS AMENDED [11 TO 6]**
MOVER:	Sandra Price, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Harbin, Heider, Mantella, Newell, Price, Van Dee, Fitch
NAYS:	Eccleston, Jones, McGovern, Nauseef, VanGorder, Waldbauer

ON MOTION OF PRICE **RESOLUTION NO. 163-24**

Authorize Hazard Pay for Corrections Unit - Sheriff's Department

WHEREAS, employees of the CSEA #6550-03 Correction Officer/Civilian contract of the Cortland County Sheriff's Department 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; AND

WHEREAS, the Cortland County Legislature desires to compensate those employees who worked during the COVID-19 pandemic for their service to Cortland County; NOW THEREFORE BE IT

RESOLVED, that 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.

Referred from Health & Human Services Committee

AGENDA ITEM NO. 23 – Appoint Member to Cortland County Board of Health

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF VAN DEE **RESOLUTION NO. 164-24**

Appoint Member to Cortland County Board of Health

WHEREAS, due to the resignation of Nicole Villapiano, M.D., a vacant position for a physician exists on the Cortland County Board of Health; AND

WHEREAS, New York State Regulation requires that the County Legislature may choose the medical members of the Board of Health from a list of physicians submitted by the County Medical Society; NOW THEREFORE BE IT

RESOLVED, that Erica Skipton, M.D., c/o Guthrie Cortland, 134 Homer Ave., Cortland, NY 13045 be and hereby is appointed to said Board to fill the remainder of the term of Nicole Villapiano, M.D., starting September 1, 2024 and ending December 31, 2024; AND BE IT FURTHER

RESOLVED, that Erica Skipton. c/o Guthrie Cortland, I34 Homer Ave., Cortland, NY 13045 be and hereby is appointed to said Board as a Medical Provider Representative member for a four month term beginning on September 1, 2024 and ending December 31, 2024.

AGENDA ITEM NO. 24 – Appointment of Youth Board Members - Health Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF VAN DEE **RESOLUTION NO. 165-24**

Appointment of Youth Board Members - Health Department

WHEREAS, the members of the Cortland County Youth Board are appointed by the Cortland County Legislature; AND

WHEREAS, Youth Representatives on the Board serve one year terms and all other members serve three year terms; NOW THEREFORE BE IT

RESOLVED, that the following person be and hereby is appointed as members of the Cortland County Youth Board, to serve without compensation for the following terms:

NAME	CAPACITY	ADDRESS	TERM ENDING
Alicia Wheaton	Probation	60 Central Ave, Cortland NY	12/31/2026
Andrew Ray	Community Member	4376 Meadow Lane, Cortland NY	12/31/2026

AGENDA ITEM NO. 25 – Create Senior Mental Health Clinician & Community Mental Health Manager - Abolish SPOA Coordinator - Mental Health Department

RESULT:	**ADOPTED [16 TO 1]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch
NAYS:	Linda Jones

ON MOTION OF VAN DEE **RESOLUTION NO. 166-24**

Create Senior Mental Health Clinician & Community Mental Health Manager - Abolish SPOA Coordinator - Mental Health Department

WHEREAS, the needs of the Mental Health Department will be better served by creating one Senior Mental Health Clinician and one Community Mental Health Manager position and abolishing one SPOA Coordinator position; AND

WHEREAS, the Health & Human Services Committee recommends the creation of one Senior Mental Health Clinician and one Community Mental Health Manager position and the abolition of one SPOA Coordinator position; NOW THEREFORE BE IT

RESOLVED, that one full time position of SPOA Coordinator (CSEA, Grade 21, $28.4879-36.0584/HR, competitive class, full time with benefits) hereby is abolished effective August 22, 2024 at midnight; AND BE IT FURTHER

RESOLVED, that one position of Senior Mental Health Clinician (CSEA, Grade 28, $37.2145-47.1041/HR, competitive class, full time with benefits) and one position of Community Mental Health Manager (Management, Grade 10, $57,528-76,569/YR, competitive class, full time with benefits) be created effective August 23, 2024 at 12:01 am with approval to fill.

AGENDA ITEM NO. 26 – Appoint Members - Older Americans Act Advisory Council

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF VAN DEE **RESOLUTION NO. 167-24**

Appoint Members - Older Americans Act Advisory Council

WHEREAS, the By-Laws of the Older Americans Act Advisory Council of the Cortland County Area Agency on Aging state membership shall be 15-25 voting members with at least fifty percent of the membership to be at least sixty years of age that represent target group seniors according to the Older Americans Act of 1965, as amended, and shall also include representatives of health care provider organizations, including veterans and supportive services provider organizations, be broadly representative of all aspects of the county, and include local elected official and the general public; AND

WHEREAS, Article 4, Section 2, states the Ex-Officio members of the Council shall include: the Director of the Office for Aging and the Director of the Cortland County Veterans Services Agency; NOW THEREFORE BE IT

RESOLVED, that the following be and hereby appointed to the Older Americans Act Advisory Council effective upon adoption of this resolution by the Cortland County Legislature:

Name	Capacity	Term Expiration
Pearl Reed-Klein, PhD	Director of Office for Aging	Ex-Officio
Thomas Tedesco	Director of Veterans Affairs	Ex-Officio

AGENDA ITEM NO. 27 – Authorize Agreement with the Salvation Army for Code Blue Services - Department of Social Services

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF VAN DEE **RESOLUTION NO. 168-24**

Authorize Agreement with the Salvation Army for Code Blue Services - Department of Social Services

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

WHEREAS, the Salvation Army has agreed to contract with Cortland County to provide Warming Center services for the 2024-2025 season; AND

WHEREAS, a majority of the costs will be paid from expense account A60105.54800.4696. If other revenue sources are made available to cover the portion of costs ineligible for Code Blue due to disqualifying temperatures during the duration of the contract, they will be used to allow the Warming Center services to remain open continuously during the contract period; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to sign an agreement with the Salvation Army for Warming Center services for the term November 1, 2024 – April 30, 2025 in an amount not to exceed $300,000.00.

AGENDA ITEM NO. 28 – Authorize Agreement for Use of Opioid Reserve Funds - Code Blue Warming Center/Salvation Army

RESULT:	**ADOPTED [15 TO 2]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, Waldbauer, Fitch
NAYS:	Mitchel Eccleston, Keith VanGorder

ON MOTION OF VAN DEE **RESOLUTION NO. 169-24**

Authorize Agreement for Use of Opioid Reserve Funds - Code Blue Warming Center/Salvation Army

RWHEREAS, the Cortland County Department of Social Services (DSS) 2023 homeless population demographic data demonstrates that approximately 44% of the unhoused population face substance addiction and mental health challenges; AND

WHEREAS, the DSS 2023 data also shows that approximately 62% of individuals placed in DSS emergency housing options are discharged from placement due to non-compliant behavior; AND

WHEREAS, a significant portion of those individuals discharged due to noncompliance are struggling with substance addiction and mental health issues; AND

WHEREAS, other Cortland County substance abuse databases clearly illustrate that an overwhelming number of Cortland County residents' overdoses and substance use disorders involve the opioid fentanyl; AND

WHEREAS, DSS ineligible/sanctioned homeless clients' options for emergency overnight housing are limited to, when available, overnight warming centers, which provide sheltering and bedding such as the Cortland County Salvation Army; AND

WHEREAS, Cortland County has contracted with the Salvation Army to be the sole source provider of overnight warming center services in Cortland County from approximately November through April; AND

WHEREAS, the state monies used to fund the Salvation Army contract for these services, due to governing regulations, periodically prevent the Salvation Army from being continuously open to provide overnight warming center services during any given authorized contract; AND

WHEREAS, the erratic closing and opening of Salvation Army warming center services during the contractual term is disruptive to the recovery process for unhoused individuals with substance use disorder and mental health issues, and undermining to recovery case management support provided by substance abuse treatment and housing placement specialists such as Cortland County's Catholic Charities Critical Intervention Team; AND

WHEREAS, New York State Mental Hygiene Law § 25.18 and the NY Opioid Settlement Fund Schedule C - Approved Uses, explicitly sanctions the use of opioid settlement funds for "housing services" and such "housing services shall be appropriate, based on the individual's current need and state of recovery"; AND

WHEREAS, New York State Finance Law § 99-nn, Mental Hygiene Law § 25.18 and NY Opioid Settlement Fund Schedule C -Approved Uses, encourages the use of opioid funds in a manner that places "an emphasis on programs that provide a continuum of care" that includes "screening and assessment" and "that support critical time interventions (CTI)" and services for "individuals who face immediate risks and service needs" and, lastly may be used to supplement existing state funded program services; AND

WHEREAS, the Cortland County Salvation Army overnight warming center services are on the continuum of care from emergency to transitional to permanent housing options for homeless individuals at risk for or with substance use disorders; AND

WHEREAS, the application of opioid funds for the permitted use of housing can be used to supplement the state funded Salvation Army overnight warming center operations and thereby, when under contract with Cortland County, maintain a continuously open and accessible overnight warming center for homeless individuals at risk for or with substance use disorders; AND

WHEREAS, a continuously open, accessible overnight warming center provides homeless individuals at risk for or with substance use disorders a stable temporary place to begin the path to recovery, facilitates screening and assessment activities, and supports the case management and treatment services of Catholic Charities Critical Invention Team for unhoused individuals at risk for or with substance use disorders; AND

WHEREAS, the Health and Human Services Committee and Finance and Administration Committees of the Cortland County Legislature recommend allocating up to $25,000 of the Opioid Settlement Reserve Fund to the Salvation Army to enable the Salvation Army to provide continuous open overnight emergency shelter housing to homeless individuals at risk for, or with, substance use disorder; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby authorizes the allocation of up to $25,000 of the Opioid Settlement Reserve Fund to the Salvation Army to enable the Salvation Army to provide continuous open overnight emergency shelter housing to homeless individuals at risk for, or with, substance use disorder.

AGENDA ITEM NO. 29 – Create One Caseworker Position - Department of Social Services

Mr. Harbin MADE A MOTION TO AMEND the resolution to remove the final expense line and change the revenue total to $42,374; Ms. Jones SECONDED THE MOTION; and upon unanimous voice vote of members present; MOTION CARRIED.

RESULT:	**ADOPTED AS AMENDED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF VAN DEE **RESOLUTION NO. 170-24**

Create One Caseworker Position - Department of Social Services

WHEREAS, New York State has provided Cortland County with an allocation of $165,385 in Temporary Assistance for Needy Families (TANF) funds to hire a staff person to provide case management services for families who are having difficulty stabilizing their households and transitioning towards greater financial security; AND

WHEREAS, the needs of the Department of Social Services will be better served by creating one (1) position of Caseworker; AND

WHEREAS, the Health and Human Services recommends the creation of this position; NOW THEREFORE BE IT

RESOLVED, that one (1) position of Caseworker (Grade 18, CSEA, $25.5703-32.3653/hr, competitive class, full time, 40 hrs/week, with benefits) be created with approval to fill on August 22, 2024; AND BE IT FURTHER

RESOLVED, that the position is contingent upon continued funding and will be abolished once said funding is exhausted; AND BE IT FURTHER

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

Increase

Expense:

A60105.51005.FCS	Salary- FCS	$18,509.00
A60105.51020.FCS	Overtime- FCS	$4,000.00
A60105.58020	Retirement-FCS	$2,221.00
A60105.58030	FICA-FCS	$1,416.00
A60105.58040	Workers Comp-FCS	$600.00
A60105.58060	Health Insurance-FCS	$6,961.00
A60105.58062	Dental-FCS	$30.00
A60105.58065	Vision- FCS	$7.00
A60105.52005.FCS	Furniture-FCS	$1,500.00
A60105.52060.FCS	Equipment- FCS	$1,600.00
A60105.54000.FCS	Phones- FCS	$230.00
A60105.54005.FCS	Office Supplies-FCS	$1,500.00
A60105.54045.FCS	Travel-FCS	$200.00
A60105.54078.FCS	Fuel-FCS	$200.00
A60105.54300.FCS	Vehicle Repairs-FCS	$400.00
A60105.54301.FCS	Vehicle Lease-FCS	$3,000.00

Increase

Revenue:

A601044.44689.FCS	Federal Revenue	$42,374

Referred from Finance & Administration Committee

AGENDA ITEM NO. 30 – Designate Cortland County Convention and Visitors Bureau as Cortland County's Tourism Promotion Agency

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Cathy Bischoff, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF BISCHOFF **RESOLUTION NO. 171-24**

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

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

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

WHEREAS, the Cortland County Convention and Visitors Bureau Inc. has requested to be designated the Tourism Promotion Agency for Cortland County in 2025; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Convention and Visitors Bureau Inc., is hereby designated for 2025 by the Cortland County Legislature to make application for and receive grants on behalf of the County pursuant to the New York State Tourism Promotion Act.

AGENDA ITEM NO. 31 – Authorize Agreement Cortland County Convention and Visitors Bureau for Provision of Public Benefits Services for Promotion and Publicity

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Cathy Bischoff, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF BISCHOFF **RESOLUTION NO. 172-24**

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

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

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

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

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

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

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

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

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

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

5. The Cortland County Finance Director shall remit to the CVB the sum of $764,234.95, consistent with the 2023 Occupancy tax collections, to the tourism and publicity account.

6. The term of this agreement shall be one (1) year from January 1, 2025 to December 31, 2025.

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

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

; AND BE IT FURTHER

RESOLVED, that the County Administrator is authorized and directed to enter into an agreement, upon review and approval of the County Attorney or designee, with the Cortland County Convention and Visitors Bureau Inc. for the period January 1, 2025 through December 31, 2025 in accordance with the terms and conditions listed above.

AGENDA ITEM NO. 32 – Authorize Distribution of Second Quarter 2024 Sales Tax

RESULT:	**ADOPTED [16 TO 1]**
MOVER:	Cathy Bischoff, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch
NAYS:	Beau Harbin

ON MOTION OF BISCHOFF **RESOLUTION NO. 173-24**

Authorize Distribution of Second 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 second quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for second quarter 2024 to be $10,174,918.32; AND

WHEREAS, the total amount available for distribution is $9,799,918.32, 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 $5,389,955.08 of the total net quarterly distribution; AND

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

RESOLVED, that the Cortland County Legislature authorizes the Director of Finance or designee to release sales tax payments for the second 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	$1,703,225.80	$-0-	$1,703,225.80	$-0-
Cincinnatus, Town of	$74,210.79	$-0-	$74,210.79	$-0-
Cortlandville, Town of	$827,929.77	$-0-	$827,929.77	$-0-
Cuyler, Town of	$68,272.00	$(28,750.00)	$39,522.00	$(57,500.00)
Freetown, Town of	$55,386.20	$-0-	$55,386.20	$-0-
Harford, Town of	$75,460.13	$-0-	$75,460.13	$-0-
Homer, Town of	$299,347.80	$-0-	$299,347.80	$-0-
Homer, Village of	$211,407.34	$-0-	$211,407.34	$-0-
Lapeer, Town of	$112,473.00	$(112,473.00)	$-0-	$(135,027.00)
Marathon, Town of	$86,660.54	$-0-	$86,660.54	$-0-
Marathon, Village of	$44,437.16	$-0-	$44,437.16	$-0-
McGraw, Village of	$36,852.53	$-0-	$36,852.53	$-0-
Preble, Town of	$153,517.60	$-0-	$153,517.60	$-0-
Scott, Town of	$88,089.18	$-0-	$88,089.18	$-0-
Solon, Town of	$83,129.63	$-0-	$83,129.63	$-0-
Taylor, Town of	$43,588.49	$-0-	$43,588.49	$-0-
Truxton, Town of	$109,325.74	$-0-	$109,325.74	$-0-
Virgil, Town of	$267,984.83	$(25,000.00)	$242,984.83	$(50,000.00)

Willet, Town of	$68,664.71	$-0-	$68,664.71	$-0-
Total	$4,409,963.24	$(166,223.00)	$4,243,740.24	$(242,527.00)

; 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.

Announcements

Mr. McGovern announced that the Village of Marathon's 1890 Union Fair is September 7, 2024.

Mr. Harbin announced that the Bizarre Bazaar for the grand reopening of Cortland Reuse is September 14, 2024.

Mr. Nauseef announced that the Village of McGraw's first 9/11 Remembrance Ceremony is September 11, 2024.

Adjournment

The meeting was closed at 7:27 PM

Cortland County Legislature

Legislative Session

~ Minutes ~

Legislative Chambers
Cortland, NY 13045
https://www.cortlandcountyny.gov

Thursday, June 27, 2024 | **6:00 PM** | **Board Room**

Public Hearings

1. Local Law "D" of 2024 - a Local Law to Repeal and Replace Local Law No. 3 of 1981, Local Law No. 5 of 1992, Local Law No. 3 of 2002, Local Law 8 of 2014, Local Law No. 4 of 2017 and Local Law No. 2 of 2018, to Introduce Flow Control of Solid Waste Generated Within the County of Cortland

RESULT:	**CLOSED [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Sandra Price, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

2. Adopt 2024-2025 Tompkins Cortland Community College Operating Budget

RESULT:	**CLOSED [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Sandra Price, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

Salute to the Flag

Call to Order

The meeting was called to order at 6:09 PM by Chair of the Legislature Kevin Fitch

Roll Call

Attendee Name	Organization	Title	Status	Arrived
Douglas Bentley	Cortland County, NY	Legislator	Present	
Cathy Bischoff	Cortland County, NY	Legislator	Present	
Reed Cleland	Cortland County, NY	Legislator	Present	
Mitchel Eccleston	Cortland County, NY	Legislator	Present	
Beau Harbin	Cortland County, NY	Minority Leader	Present	
Paul Heider	Cortland County, NY	Majority Leader	Present	
Linda Jones	Cortland County, NY	Legislator	Present	
Dominick Mantella	Cortland County, NY	Legislator	Present	
William McGovern	Cortland County, NY	Legislator	Present	
Joseph Nauseef	Cortland County, NY	Legislator	Present	
Christopher Newell	Cortland County, NY	Legislator	Present	
Sandra Price	Cortland County, NY	Legislator	Present	
Ronald J. Van Dee	Cortland County, NY	Legislator	Present	
Keith VanGorder	Cortland County, NY	Legislator	Present	
Eugene Waldbauer	Cortland County, NY	Legislator	Excused	

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Susan Wilson	Cortland County, NY	Legislator	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	
Victoria J. Monty	Cortland County, NY	County Attorney	Present	

Approval of Minutes

1. Cortland County Legislature - Legislative Session - May 23, 2024 6:00 PM

RESULT:	**APPROVED**

Privilege of the Floor

Proclamations & Recognitions

Presentation of Petitions, Presentations, Communications, and Notice

1. Tompkins Cortland Community College Budget Presentation

RESULT:	**COMPLETED**

2. Communication from Karen Eaton of Cincinnatus, New York

RESULT:	**COMPLETED**

Receive and File

1. Receive & File IDA PILOT Notice - SV Cortland One, LLC Energy Project

RESULT:	**RECEIVE AND FILE [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

2. Receive & File IDA PILOT Notice - Cortlandville PV, LLC Energy Project

RESULT:	**RECEIVE AND FILE [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

3. 2024 State of the County Address

RESULT:	**RECEIVE & FILE [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Paul Heider, Majority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

Reports of Standing, Special and Ad Hoc Committees

Articles Postponed to Day Certain

Unfinished Business

New Business

Resolutions

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Resolution Following Suspension of the Rules

Mr. Heider MADE A MOTION to suspend the Rules of Order, Mr. VanDee SECONDED THE MOTION, and a roll call vote was taken as follows:

	Votes	AYE	NAY	Total
Bentley (LD1)	***2744***	1		2744
Bischoff (LD3)	***2743***	1		2743
Cleland (LD10)	***2995***	1		2995
Eccleston (LD17)	***3379***	1		3379
Harbin (LD2)	***2747***	1		2747
Heider (16)	***3192***	1		3192
Jones (LD9)	***2989***	1		2989
Mantella (LD6)	***2740***	1		2740
McGovern (LD 15)	***2734***	1		2734
Nauseef (LD12)	***2819***	1		2819
Newell (LD11)	***2837***	1		2837
Price (LD14)	***3344***	1		3344
VanDee (LD4)	***2743***	1		2743
VanGorder (LD7)	***2743***	1		2743
Waldbauer (LD13)	***2853***		1	0
Wilson (LD5)	***2744***	1		2744
Chairman Fitch (LD8)	***2990***	1		2990
Total	49336	16	1	46483
		Majority	24669	
		2/3rd	32892	

MOTION CARRIED.

AGENDA ITEM NO. 1 – Amend Resolution Nos. 133-22, 131-22, and 99-23 - Award Bid/Authorize Agreements for Additions/Alterations - 111 Port Watson St/Mental Health Building

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Paul Heider, Majority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF VAN DEE **RESOLUTION NO. 115-24**

Amend Resolution Nos. 133-22, 131-22, and 99-23 - Award Bid/Authorize Agreements for Additions/Alterations - 111 Port Watson St/Mental Health Building

WHEREAS, Cortland County is utilizing funding from Health Resources and Services Administration (HRSA)/Congressionally Directed Spending and American Rescue Plan (ARP) to renovate 111 Port Watson Street, formally the Brewer Titchner Building; AND

WHEREAS, Cortland County Resolution No. 168-21 determined it is in the best interest of the County to use 111 Port Watson Street as a new facility for the Cortland County Mental Health Department; AND

WHEREAS, Cortland County has solicited proposals from qualified vendors for a General Contractor, Electrical Contractor, HVAC Contractor, and Plumbing Contractor for the project; AND

WHEREAS, bids were received from the following:

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GENERAL CONTRACTOR:

Companies	Total Base Bid	Deduct Alternates	
Kondra & Jaquin Enterprises, Inc. 4004 New Court Avenue Syracuse, NY 13206	$4,125,000.00	GC 1 - Drive Through Canopy GC 2 - Roof Replacement GC 3 - Steel Lintel Replacement GC 4 - Folding Partitions	$87,140.00 $207,300.00 $103,710.00 $67,125.00
G.M. Crisalli & Associates, Inc. 843 Hiawatha Blvd. West Syracuse, NY 13204	$4,325,850.00	GC 1 - Drive Through Canopy GC 2 - Roof Replacement GC 3 - Steel Lintel Replacement GC 4 - Folding Partitions	$120,000.00 $78,000.00 $77,000.00 $78,000.00
Ahearn Holtzman, Inc. 530 Willett Avenue Port Chester, NY 10573	$4,888,888.00	GC 1 - Drive Through Canopy GC 2 - Roof Replacement GC 3 - Steel Lintel Replacement GC 4 - Folding Partitions	$99,500.00 $83,500.00 $105,200.00 $59,050.00
Daniel J. Lynch, Inc. WBE 3000 Wayne Street Endwell, NY 13760	$5,378,000.00	GC 1 - Drive Through Canopy GC 2 - Roof Replacement GC 3 - Steel Lintel Replacement GC 4 - Folding Partitions	$90,600.00 $84,000.00 $82,000.00 $58,000.00
Bouley Associates, Inc. 265 Genessee Street Auburn, NY 13021	$6,577,000.00	GC 1 - Drive Through Canopy GC 2 - Roof Replacement GC 3 - Steel Lintel Replacement GC 4 - Folding Partitions	$140,000.00 $94,000.00 $150,000.00 $80,000.00

ELECTRICAL CONTRACTOR:

Electrical			
Companies	**Total Base Bid**	**Deduct Alternates**	
John Mills Electric, Inc. 1836 Grand Avenue Elmira Heights, NY 14903	$1,098,350.00	E 1 - Standby Generator E 2 - Drive Through Canopy Electric	$143,000.00 $1,100.00
Upstate Companies I, LLC 1690 State Highway 8 Mount Upton, NY 13809	$1,468,000.00	E 1 - Standby Generator E 2 - Drive Through Canopy Electric	$100,000.00 $5,000.00
Hewitt Young Electric, LLC 645 Maple Street Rochester, NY 14611-1721	$1,500,000.00	E 1 - Standby Generator E 2 - Drive Through Canopy Electric	$100,000.00 $6,000.00

HVAC CONTRACTOR:

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Heating, Ventilation & Air Conditioning	
Companies	**Total Base Bid**
AFT Mechanical, LLC 120 Ferris Street Elmira, NY 14904	$902,512.00
J & K Plumbing & Heating Co., Inc. PO Box 25 Westview Station Binghamton, NY 13905	$920,000.00
Louis N. Picciano & Son Inc. 37 Brandywine Street Binghamton, NY 13902	$1,061,000.00
King & King Mechanical Inc. 393 Grant Ave Auburn, NY 13021	$1,089,121.00

PLUMBING CONTRACTOR:

Plumbing			
Companies	**Total Base Bid**	**Deduct Alternates**	
Louis N. Picciano & Son Inc. 37 Brandywine Street Binghamton, NY 13902	$439,000.00	P 1 - Gas Supply to Standby Generator P2 - Drive Through Canopy Plumbing	$15,298.00 $4,428.00
S & H Mechanical, Inc. 5612 Piety Hill Road Cincinnatus, NY 13040	$590,000.00	P 1 - Gas Supply to Standby Generator P2 - Drive Through Canopy Plumbing	$14,000.00 $9,000.00

; AND

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

WHEREAS, it would be in the best interest of Cortland County to contract with G.M. Crisalli & Associates, Inc., of 843 Hiawatha Blvd. West, Syracuse, NY 13204, for General Contractor services for the total proposed amount of $4,127,850; AND

WHEREAS, it would be in the best interest of Cortland County to contract with John Mills Electric, Inc., of 1836 Grand Avenue, Elmira Heights, NY 14903, for the Electrical Contractor Services for the total proposed amount of $954,250; AND

WHEREAS, it would be in the best interest of Cortland County to contract with AFT Mechanical, LLC, of 120 Ferris Street, Elmira, NY 14904 for the HVAC Contractor Services for the total proposed amount of $902,512; AND

WHEREAS, it would be in the best interest of Cortland County to contract with Louis N. Picciano & Son Inc., of 37 Brandywine Street, Binghamton, NY 13902 for the Plumbing Contractor Services for the total proposed amount of $419,274; AND

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WHEREAS, the bids came in above the estimates provided for the project and additional funding is needed; AND

WHEREAS, the Cortland County Legislature recommends reallocating funds from other projects to cover the deficit; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 133-22, stating that all future spending of American Rescue Plan funds be approved by the Finance and Administration Committee; AND

WHEREAS, the Cortland County Legislature recommends to amend Resolution No. 133-22 to allow for the full legislature to authorize any future use of American Rescue Plan funds; AND

WHEREAS, the Cortland County Legislature approved Resolution No. 131-22, authorizing the use of $500,000 of American Rescue Plan funding for HVAC repairs of the third floor of the County Office Building; AND

WHEREAS, the Cortland County Legislature recommends amending Resolution No. 131-22 to lower the appropriation for the third floor HVAC to $100,000; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 99-23, authorizing the allocation of the remaining American Rescue Plan funding to the Cortland County Courthouse Restoration and Renovations; AND

WHEREAS, the Cortland County Legislature recommends amending Resolution No. 99-23 to allocate the remaining American Rescue Plan funding the to 111 Port Watson Street/Mental Health Building project, as opposed to the Cortland County Courthouse; NOW THEREFORE BE IT

RESOLVED, that the Cortland Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee, to enter into an agreement with G.M. Crisalli & Associates, Inc., of 843 Hiawatha Blvd. West, Syracuse, NY 13204, for General Contractor services for the total proposed amount of $4,127,850; AND BE IT FURTHER

RESOLVED, that the Cortland Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee, to enter into an agreement with John Mills Electric, Inc., of 1836 Grand Avenue, Elmira Heights, NY 14903, for the Electrical Contractor Services for the total proposed amount of $954,250; AND BE IT FURTHER

RESOLVED, that the Cortland Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee, to enter into an agreement with AFT Mechanical, LLC, of 120 Ferris Street, Elmira, NY 14904 for the HVAC Contractor Services for the total proposed amount of $902,512; AND BE IT FURTHER

RESOLVED, that the Cortland Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee, to enter into an agreement with Louis N. Picciano & Son Inc., of 37 Brandywine Street, Binghamton, NY 13902 for the Plumbing Contractor Services for the total proposed amount of $419,274; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature be and hereby amends Resolution No. 133-22 to allow for the full legislature to authorize any future use of American Rescue Plan funds, in lieu of the Finance and Administration Committee; AND

RESOLVED, that Resolution No. 131-22 be and hereby is amended to reduce the allocation of American Rescue Plan funding for the County Office Building third floor HVAC from $500,000 to $100,000; AND BE IT FURTHER

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RESOLVED, that the Cortland County Legislature be and hereby amends Resolution No. 99-23 to allocate the remaining American Rescue Plan funding the to 111 Port Watson Street/Mental Health Building project, as opposed to the Cortland County Courthouse; AND BE IT FURTHER

RESOLVED, that contract payments paid from American Rescue Plan funding for the 111 Port Watson Street/Mental Health Building project be charged to the already established Account No. A43115.52320.ARP.

Referred from Finance & Administration Committee

AGENDA ITEM NO. 2 – Adopt 2024-2025 Tompkins Cortland Community College Operating Budget

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Cathy Bischoff, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF BISCHOFF **RESOLUTION NO. 116-24**

Adopt 2024-2025 Tompkins Cortland Community College Operating Budget

WHEREAS, the Board of Trustees of Tompkins Cortland Community College has presented to this Legislature an Operating Budget for the college fiscal year September 1, 2024 through August 31, 2025; AND

WHEREAS, a public hearing on said budget has been held on June 27, 2024, and heard all persons wishing to speak on this topic, pursuant to notice duly published; NOW THEREFORE BE IT

RESOLVED, that said operating budget in the amount of $35,185,275 be and hereby is approved and adopted; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature include in the Cortland County Budget for the year 2025 an amount determined pursuant to a plan for said college per adopted Resolution No. 129 for the year 1966, as amended by Resolution No. 128 and 131 for the year 1971, totaling approximately $1,855,495 as Cortland County's share of the total Sponsoring Community Contribution of $4,882,882, to be paid in four equal payments from account A24955.54780 after January 1, 2025; AND BE IT FURTHER

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

Resolutions from the Chair

AGENDA ITEM NO. 3 – Appoint Member - Agricultural and Farmland Protection Board

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RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Kevin Fitch, Chair of the Legislature
SECONDER:	Sandra Price, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF FITCH **RESOLUTION NO. 117-24**

Appoint Member - Agricultural and Farmland Protection Board

WHEREAS, Resolution No. 182-93 created the Cortland County Agricultural and Farmland Protection Board; AND

WHEREAS, the Agricultural and Markets Law Section 302 (b) designates appointments are to be made by the Chair of the Legislature; NOW THEREFORE BE IT

RESOLVED, that the following be and hereby are appointed to the Cortland County Agricultural and Farmland Protection Board for the term indicated below:

Name	Capacity	Term to Expire
James Murphy	Soil & Water Conservation District Chair	Duration of Term

AGENDA ITEM NO. 4 – Authorization to Join Joint Litigation Defense and Accept the Proposed Special Counsel Agreement - Relating to Tax Foreclosure Surplus Matter

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Kevin Fitch, Chair of the Legislature
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF FITCH **RESOLUTION NO. 118-24**

Authorization to Join Joint Litigation Defense and Accept the Proposed Special Counsel Agreement - Relating to Tax Foreclosure Surplus Matter

WHEREAS, Cortland County has been named, in conjunction with many other counties, in connection with an action entitled *Steele et. al. v. County of Saratoga, et. al.* (hereinafter "Action"); AND

WHEREAS, Harris Beach, PLLC has been retained by six (6) of the County Defendants named in the Action; AND

WHEREAS, the desire is to form a joint defense relationship with other named counties to present uniform and consistent arguments in connection with the Action; AND

WHEREAS, it is the recommendation of the County Attorney to enter into an agreement with Harris Beach, PLLC, of 99 Garnsey Road, Pittsford, NY 14534, to represent Cortland County in the Action; NOW THEREFORE BE IT

RESOLVED, that the County of Cortland be, and hereby is, authorized to join the other counties

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of New York in the action entitled *Steele et. al. v. County of Saratoga, et. al.*; AND BE IT FURTHER

RESOLVED, that the County of Cortland Legislature accepts the proposed Special Counsel Agreement from Harris Beach, PLLC, of 99 Garnsey Road, Pittsford, NY 14534, and that upon approval of the County Attorney or Designee, the Chairman of the Cortland County Legislature and/or County Attorney be and hereby is authorized and empowered to execute the Special Counsel Agreement on behalf of the County of Cortland; AND BE IT FURTHER

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

Increase:

A359900	Appropriated Fund Balance	$8,000
A14205.54055	Professional Services	$8,000

Referred from Building & Grounds Committee

AGENDA ITEM NO. 5 – Authorize Boiler Maintenance Agreement with Air Temp Heating & Air Conditioning, Inc. - Buildings and Grounds

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Paul Heider, Majority Leader
SECONDER:	Mitchel Eccleston, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF HEIDER **RESOLUTION NO. 119-24**

Authorize Boiler Maintenance Agreement with Air Temp Heating & Air Conditioning, Inc. - Buildings and Grounds

WHEREAS, the Cortland County Legislature recognizes the critical importance of maintaining the heating and air systems to provide a comfortable work environment for its employees; AND

WHEREAS, the Cortland County Legislature wishes to initiate a maintenance program to improve the life of its heating and air equipment The County Office Building; AND

WHEREAS; a Maintenance Program has been proposed by Air Temp of 6820 Ellicott Drive E. Syracuse NY 13057 consisting of:

- Two (2) Visits - spring & fall for Maintenance of 2 Arco Boilers for County Office Building heating
- Two (2) Visits - spring & fall for Liebert/Vertiv CRAC Unit & STULTZ Unit for IT air conditioning

Payable per quarter	$3,312.00
Total Proposal Cost	$13,248.00

; AND

WHEREAS, the complete project costs are $13,248.00, to be paid quarterly at $3,312.00 each Account No.A16205.54015; NOW THEREFORE BE IT

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RESOLVED, that the Cortland Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee, to enter into an agreement with Air Temp of 6820 Ellicott Drive E. Syracuse NY 13057.

AGENDA ITEM NO. 6 – Rescind Resolution No. 177-22 Authorizing Memorandum of Understanding and Terminate Memorandum of Understanding with the City of Cortland for City Court Space in the County Courthouse - Buildings & Grounds Department

RESULT:	**ADOPTED [15 TO 1]**
MOVER:	Paul Heider, Majority Leader
SECONDER:	Ronald J. Van Dee, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
NAYS:	Beau Harbin
EXCUSED:	Eugene Waldbauer

ON MOTION OF HEIDER **RESOLUTION NO. 120-24**

Rescind Resolution No. 177-22 Authorizing Memorandum of Understanding and Terminate Memorandum of Understanding with the City of Cortland for City Court Space in the County Courthouse - Buildings & Grounds Department

WHEREAS, the Cortland County Legislature adopted Resolution No. 177-22 Authorizing Memorandum of Understanding with the City of Cortland for City Court Space in the County Courthouse; AND

WHEREAS, Elizabeth A. Burns has been appointed as Judge on the New York State Court of Claims and shall also serve as Acting Supreme Court Justice; AND

WHEREAS, the State of New York Unified Court System has also advised of the creation of an additional Family Court Judge in Cortland County with a term commencing January 1, 2025; AND

WHEREAS, New York State Law requires that the County of Cortland provide suitable space for holding each of these courts; AND

WHEREAS, the Memorandum of Understanding between the County of Cortland and the City of Cortland set forth the intention of the County to provide space to the City as approved by the State of New York Unified Court System; AND

WHEREAS, Officials from the Sixth Judicial District Administrative notified the County on June 13, 2024 of the immediate need to provide chambers for the Court of Claims and of the imminent need to provide space for an additional Family Court; AND

WHEREAS, the requirement for the County to provide suitable space for the Court of Claims and an additional Family Court, together with chambers and office space for necessary staff, render it an impossibility to provide space for City Court within the Cortland County Courthouse; AND

WHEREAS, the County and City of Cortland wish to formally terminate the Memorandum of Understanding and absolve each party of any and all obligations, if any, thereunder; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval by the County Attorney or designee, be and hereby is authorized to execute a Termination of Memorandum of Understanding with the City of Cortland; AND BE IT FURTHER

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RESOLVED, that the Cortland County Legislature be and hereby rescinds Resolution No. 177-22 Authorizing Memorandum of Understanding with the City of Cortland for City Court Space in the County Courthouse.

Referred from Agriculture/Planning/Environment Committee

AGENDA ITEM NO. 7 – Local Law 5 of 2024, a Local Law Authorizing 12 and 13 Year Old Licensed Hunters to Hunt Deer with a Firearm or Crossbow During Hunting Season with the Supervision of an Adult Licensed Hunter

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Reed Cleland, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF HARBIN **RESOLUTION NO. 121-24**

Local Law 5 of 2024, a Local Law Authorizing 12 and 13 Year Old Licensed Hunters to Hunt Deer with a Firearm or Crossbow During Hunting Season with the Supervision of an Adult Licensed Hunter

BE IT ENACTED by the Cortland County Legislature as follows:

Section 1. Legislative Intent

The intent of this Local Law is to authorize Cortland County to permit 12 and 13 year old individuals to participate in the new and safe hunting opportunities in accordance with Environmental Conservation Law § 11-0935. The enacted 2021-2022 New York State Budget, included a pilot program, allowing the opportunity for young hunters, ages 12 and 13, to hunt deer with firearms and crossbow through 2023 if a county authorizes such action within their municipality. In 2023, the New York State Legislature extended the authorization through 2025. Cortland County is passing this local law as hunting is a valued tradition for many families, and this new opportunity allows experienced, adult hunters to introduce the value of hunting to the next generation. Furthermore, teaching young people safe, responsible, and ethical hunting practices will ensure a rewarding experience for the youth, while providing quality food to families and contributing to important deer management population control practices.

Section 2. Pilot Program Authorization

Pursuant to Environmental Conservation Law, ECL 11-0935, Cortland County elects to participate in the temporary program to allow for young hunters, ages twelve (12) and thirteen (13) years, to hunt deer with a firearm, to include rifles, shotguns, and muzzle loaded firearms or crossbow through 2025.

Section 3. State Requirements to Adhere Once Authorized

Twelve (12) and thirteen (13) year old licensed hunters shall be allowed to hunt deer with the following requirements to be followed:

- Twelve (12) and thirteen (13) year old licensed hunters shall be under the supervision of a licensed adult hunter, age 21 years or older, with a rifle, shotgun, or muzzle loading firearm in areas where and during the hunting season in which such firearms may be used; and
- Twelve (12) and thirteen (13) year old licensed hunters shall be allowed to hunt deer under the supervision of a licensed adult hunter, age 21 years or older, with a crossbow during the times

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when other hunters may use crossbows; and

- Supervision of a licensed adult hunter, age twenty-one (21) years or older, with at least three (3) years of experience who exercises dominion and control over the youth hunter at all times is required; and
- All licensed twelve (12) and thirteen (13) year old hunters as well as their adult supervisors shall be required to wear fluorescent orange or pink clothing while engaged in hunting to an extent and covering so designated pursuant to the law, rules, and regulations promulgated by the State of New York; and
- All licensed twelve (12) and thirteen (13) year old hunters shall remain at ground level while hunting deer with a crossbow, rifle, shotgun, or muzzleloader; and
- Notwithstanding any State or Federal Law to the contrary, this local law shall not authorize the hunting of bear by twelve (12) and thirteen (13) year old with a firearm or crossbow.

Section 4. Local Law Filing Requirements

A copy of this local law shall be sent to the New York State Department of Conservation as well as the NYS Department of State.

Section 5. Severability

If any clause, sentence, paragraph, subdivision, section or part of this law, or the application thereof to any person, individual, corporation, firm, partnership, entity or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, effect or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 5. Effective Date

This local law shall take effect immediately upon filing and publication in accordance with Section 27 of the Municipal Home Rule.

AGENDA ITEM NO. 8 – Authorize County Support to the Cortland County Junior Fairgrounds for Infrastructure

RESULT:	**WITHDRAWN - NO FUTURE ACTION**

ON MOTION OF HARBIN **RESOLUTION NO.**

Authorize County Support to the Cortland County Junior Fairgrounds for Infrastructure

WHEREAS, the Cortland County Junior Fair is a staple of the Cortland County community and promotes agriculture and the youth of the County; AND

WHEREAS, the Agriculture, Planning and Environmental Committee recommends supporting infrastructure improvements for the Cortland County Junior Fairgrounds; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby authorizes the County to provide support in the amount of $7,000 to the Cortland County Ag Corporation for infrastructure repairs at the Cortland County Junior Fairgrounds; AND BE IT FURTHER

RESOLVED, that the 2024 Cortland County Budget be modified as follows:

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INCREASE:

A87505.54815	Contracted Agencies	$7,000
A359900	Appropriated Fund Balance	$7,000

AGENDA ITEM NO. 9 – Authorize Agreement with New York State Department of Transportation Federal 5311 Federal Transit Operating Assistance Agreement Contract Number C005976 for 2023 Operating Assistance (CRRSAA), and 2023 Operating Assistance (ARPA) – Cortland County Planning Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Ronald J. Van Dee, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF HARBIN **RESOLUTION NO. 122-24**

Authorize Agreement with New York State Department of Transportation Federal 5311 Federal Transit Operating Assistance Agreement Contract Number C005976 for 2023 Operating Assistance (CRRSAA), and 2023 Operating Assistance (ARPA) – Cortland County Planning Department

WHEREAS, the Cortland County Legislature adopted Resolution No. 244-22, which authorized the County of Cortland to submit a request for the consolidated grant funds to the New York State Department of Transportation, pursuant Federal Section 5311, Title 49 United Stated Code, for projects(s) to provide public mass transportation service for fixed route and demand responsive service throughout the County, with limited service in contiguous counties by Transdev, Cortland County's public transportation provider and the purchase of capital equipment that would consist of transportation facility, new buses, other equipment, that would be used by Cortland County's public transportation provider; AND

WHEREAS, New York State Department of Transportation has revised their Federal Transit Operating Assistance Agreement statewide to have a contract period of 1/1/2023-3/31/2029 for limited reimbursement of Project Eligible Costs actually incurred and in no event to exceed $5,068,248; AND

WHEREAS, the New York State Department of Transportation is requesting a resolution to indicate Cortland County's acceptance of the Federal Transit Operating Assistance Agreement under Contract Number C005976 to include specific PIN Numbers:

PIN Number 3790.03.402	2023 Operating Assistance (ARPA)
PIN Number 3790.04.40B	2023 Operating Assistance (CRRSAA)

; NOW THEREFORE BE IT

RESOLVED, that the total project cost is $227,857; AND BE IT FUTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and is hereby authorized to sign the New York State Department of Transportation Federal Transit Operating Assistance Agreement Contract C005976 for specific PIN Numbers stated above.

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AGENDA ITEM NO. 10 – Amend 2024 Budget/Accept New York State Operating Assistance (STOA) SFY 2023-24 Additional "Clean Up" Funding - New York State Department of Transportation - Planning Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Sandra Price, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF HARBIN **RESOLUTION NO. 123-24**

Amend 2024 Budget/Accept New York State Operating Assistance (STOA) SFY 2023-24 Additional "Clean Up" Funding - New York State Department of Transportation - Planning Department

WHEREAS, the Public Transportation Bureau has sent vouchers to the New York State Comptroller that distributes the SFY 2023-2024 State Wide Mass Transportation Operating Assistance (STOA) "Clean Up" payments to the upstate formula bus systems; AND

WHEREAS, these payments distribute the remaining 2023-2024 STOA appropriation balances for the upstate formula bus systems; AND

WHEREAS, Cortland County has received a SFY 2023-2024 STOA "Clean-Up" payment in the amount of $243,205.66 from New York State Department of Transportation under the Federal Section 511 for transit operating assistance, which will be paid to Cortland County's public transportation operator, First Transit, Inc.; NOW THEREFORE BE IT

RESOLVED, the 2024 budget be amended as follows:

INCREASE:	CURRENT	CHANGE	REVISED
Revenue: A563044-43589	$540,000	$243,205.66	$783,205.66
Expenditure: A56305.54815	$540,000	$243,205.66	$783,205.66

Referred from Highway Committee

AGENDA ITEM NO. 11 – Rescind Resolution No. 41-23 Authorizing an Agreement with the City of Cortland for Vermicomposting at the Cortland County Landfill

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Christopher Newell, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF NEWELL **RESOLUTION NO. 124-24**

Rescind Resolution No. 41-23 Authorizing an Agreement with the City of Cortland for Vermicomposting at the Cortland County Landfill

WHEREAS, Resolution No. 41-23 the authorized the County Administrator, upon review and approval of the County Attorney or designee, to enter into a long-term agreement with the City of

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Cortland for said purposes at no cost to Cortland County; AND

WHEREAS, the Cortland County Legislature wishes to rescind Resolution No. 41-23, as a different location has been proposed by the City of Cortland; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby rescinds Resolution No. 41-23 effective immediately.

AGENDA ITEM NO. 12 – Local Law 6 of 2024 - a Local Law to Repeal and Replace Local Law No. 3 of 1981, Local Law No. 5 of 1992, Local Law No. 3 of 2002, Local Law 8 of 2014, Local Law No. 4 of 2017 and Local Law No. 2 of 2018, to Introduce Flow Control of Solid Waste Generated Within the County of Cortland

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Christopher Newell, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF NEWELL **RESOLUTION NO. 125-24**

Local Law 6 of 2024 - a Local Law to Repeal and Replace Local Law No. 3 of 1981, Local Law No. 5 of 1992, Local Law No. 3 of 2002, Local Law 8 of 2014, Local Law No. 4 of 2017 and Local Law No. 2 of 2018, to Introduce Flow Control of Solid Waste Generated Within the County of Cortland

Be it enacted by the County Legislature of the County of Cortland as follows:

SECTION I.

LEGISLATIVE INTENT

The Cortland County Legislature hereby finds that a safe, sanitary, efficient, economical and environmentally sound manner of conducting solid waste management is declared to be of importance to the health, safety, and welfare of the inhabitants of the County of Cortland. Control of the collection, transportation, and disposal of solid waste and recyclables in the county is essential to the economy and general welfare of the citizens of Cortland County.

The purpose and intent of this Local Law is to ensure that solid waste and recyclables generated within Cortland County continue to be managed in a manner which protects public health, public safety, and the environment, and provides for the financial stability and independence of the county solid waste system. It is the intent of this body to continue a comprehensive and orderly solid waste and recycling program for the benefit and convenience of all county residents, businesses, and industry alike, to provide for environmentally secure and reliable disposal facilities for waste generated within the County, to assist the County in the planning and administration of its solid waste management system, to provide for fair and even-handed enforcement of its solid waste laws and regulations, and to promote the self-sufficiency of the County's solid waste management program through reasonable and appropriate fees for services. This Local Law requires solid waste and recyclables generated within the County of Cortland be disposed of in conformance with the County's Local Solid Waste Management Plan as approved by the New York State Department of Environmental Conservation. The County Legislature finds and determines that designating County facilities for disposal of certain solid waste and providing for the delivery of recyclables left at curbside to the County's Materials Recovery Facility is in the County's best interests and assists the County in achieving the intent and purposes of this enactment.

This Legislature recognizes that regulation of solid waste and recyclables is a proper and necessary

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exercise of the County of Cortland's police powers and it is fundamentally related to the public health, safety and well-being of persons and the environment within the County of Cortland. Moreover, regulation of solid waste and recyclables is a necessary and proper exercise of the County's home rule powers under New York Constitution, Article IX, §2[c][ii][10], sections 10 and 20 of the Municipal Home Rule Law, sections 120-aa and 120-w of the General Municipal Law, and section 226-b of the County Law.

This local law is intended to supersede all prior local laws and enactments relative to solid waste and recyclable programs in Cortland County; including, but not limited to, Local Law No. 3 of 1981, Local Law No. 5 of 1992, Local Law No. 3 of 2002, Local Law 8 of 2014, Local Law No. 4 of 2017 and Local Law No. 2 of 2018,

SECTION II.

DEFINITIONS

a. The term "Beneficial Use Determination" shall mean a designation made by the NYS Department of Environmental Conservation as to whether the 6 NYCRR Part 360 Solid Waste Management Facilities regulations have jurisdiction over waste material which is to be beneficially used. Once the Department of Environmental Conservation grants a Beneficial Use Determination (or "BUD"), the waste material ceases to be considered solid waste for the purposes of Part 360 when used as described. The pre-determined BUDs are listed in 6 NYCRR 360.12(c), as the same may be amended, superseded or replaced. In situations where a particular reuse is not specifically identified in Part 360, generators and potential users can petition the Department of Environmental Conservation for a case-specific BUD in accordance with the 6 NYCRR 360.12 (d), (e), and (f), as the same may be amended, superseded or replaced..

b. The term "Board of Hearing" shall mean the board described in Section V (1) of this local law.

c. The term "Cortland County Legislature" shall mean the duly elected County Legislature of Cortland County.

d. The term "Commercial Waste" shall mean solid waste generated by stores, offices, institutions, restaurants, warehouses, industrial facilities, other businesses and agricultural enterprises.

e. The term "Commercial Waste Permit" shall mean the permit issued pursuant to Section IV (1) of this local law.

f. The term "Construction and Demolition Debris" shall have the meaning set forth in 6 NYCRR 360.2(b)(62), as the same may be amended, superseded or replaced.

g. The term "Construction and Demolition Debris Handling and Recovery Facility" shall have the meaning set forth in 6 NYCRR 360.2(b)(63), as the same may be amended, superseded or replaced.

h. The term "Contractor" shall mean any individual, association, partnership, firm, corporation, not-for-profit organization, municipality, educational institution or any other person so deemed by the department, engaged in the commercial collection, pickup, transfer, removal and/or disposal of Commercial Waste, Construction and Demolition Debris and/or Industrial Waste excluding Refuse.

i. The term "County" shall mean Cortland County, a municipal corporation of the State of New York, with offices at 60 Central Avenue, Cortland, New York 13045.

j. The term "County Landfill" shall mean the landfill owned and operated by the County of Cortland and located on Town Line Road in the Towns of Cortlandville and Solon, New York, or any other landfill owned and/or operated, or caused to be operated by, the County of Cortland.

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k. The term "Department" shall mean Cortland County Solid Waste/Recycling as a part of the Cortland County Highway Department, or its successor.

l. The term "Electronic Equipment Recycling" shall have the meaning specified in the NYS Environmental Conservation Law, Article 27, Title 26, also known as the "*NYS Electronic Equipment Recycling and Reuse Act*".

m. The term "Facility" shall mean any Solid Waste management facility owned or operated, or caused to be operated by the County, or any such other facility or facilities in or out of County that accepts or disposes of solid waste and/or recyclables generated, originated or brought into the County, including, but not limited to landfills, transfer stations, materials, recovery facilities, drop-off centers, and resource recovery facilities.

n. The term "Hazardous Waste" shall mean those materials, substances, or wastes including, but not limited to, pesticides and containers used for pesticides, other waste which appears on the list or satisfies the characteristics of hazardous waste promulgated by the New York State Commissioner of the Department of Environmental Conservation, (6 NYCRR Parts 370, 373, 376), and any other material determined, now or in the future, to be hazardous by state or federal rule, regulation and/or statute.

o. The term "Farm" shall have the meaning specified in 6 NYCRR §360.2(b)(102), as the same may be amended, suspended or replaced.

p. The term "Industrial Waste" shall mean Solid Waste generated by manufacturing or industrial processes. Such waste may include, but is not limited to the following manufacturing processes: electric power generation, fertilizer/agricultural chemicals, inorganic chemicals, iron and steel manufacturing, leather and leather products, non-ferrous metals manufacturing/foundries, organic chemicals, plastics and resins manufacturing, pulp and paper industry, rubber and miscellaneous plastic products, stone, glass, clay and concrete products, textile manufacturing, transportation equipment, and water treatment. This term does not include oil or gas drilling, production and treatment wastes (such as brines, oil, and fluids) or overburden, spoil or tailings resulting from mining, or solution mining brine and insoluble component wastes.

q. The term "Infectious Substance" shall have the meaning specified in 6 NYCRR 360.2(b)(155) as the same may be amended, superseded or replaced.

r. The term "M.R.F. Recycling Facility" shall mean the Materials Recovery Facility located at 137 South Pendleton Street, Cortland, New York.

s. The term "Municipal Solid Waste (MSW)" shall have the meaning set forth in 6 NYCRR 360.2(b)(176)as the same may be amended, superseded or replaced.

t. The term "Open Dump" shall mean a Solid Waste disposal area which does not comply with the required public health and environmental control practices.

u. The term "Person" or "Persons" shall mean any individuals, company, partnership, association, firm, corporation, municipality or any other entity.

v. The term "Private Business/Farm Permit" shall mean the permit issued pursuant to Section IV(2) of this local law.

w. The term "Processor" shall mean a primary user of the particular material such as Recyclables, including, but not limited to, glass factories, detinner, plastic recovery facility, paper mill or a consolidator of the material.

x. The term "Prohibited Materials" shall mean the following materials, as may be modified from time to

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time by the Department, and these materials shall not be accepted at the County Landfill or any other Facility in the County:

i. Well drilling debris (i.e., tailings from the drilling of wells or hydraulic fracturing)
ii. Septic tank pumpings
iii. Liquid wastes
iv. Pesticides and chemicals
v. Junked vehicles, car parts, motor parts
vi. Explosives
vii. Compressed gas tanks
viii. Fluorescent bulbs (including compact fluorescent bulbs)
ix. Hot ashes, other burning or hot loads
x. Sealed containers
xi. Hazardous waste
xii. Large dead animals
xiii. Motor oil
xiv. Friable asbestos
xv. Sludge (without a permit)
xvi. Batteries

y. The term "Recyclables" shall mean such material designated from time to time by the Department which under any applicable law or regulation is not Hazardous Waste and which can be reasonably separated from the Solid Waste stream and held for its material recycling or reuse value. The following materials as may be modified from time to time by the Department, shall be considered Recyclables:

i. glass
ii. newspapers
iii. corrugated cardboard
iv. metal containers
v. plastic containers (marked with recycling triangle, numbers 1 through 7)
vi. residential metal appliances (with statement of purging CFC or Freon)
vii. tires (for an additional fee)

z. *The term, "Recyclables handling and recovery facility*" means a facility that processes source-separated non-putrescible recyclables.

aa. The term "Refuse" shall mean putrescible and incidental non-putrescible Solid Waste including, but not limited to, animal, vegetable and paper waste. Refuse originates primarily in homes, business and restaurants, and has characteristics similar to that Solid Waste collected and disposed of as part of normal residential and commercial collections.

bb. The term "Resident" shall mean any individual who is a legal resident of the County or any individual who is a temporary resident of the County.

cc. The term "Residential Waste Permit" shall mean the permit issued for the disposal of Solid Waste generated from houses, apartments and other residential dwellings.

dd. The term "Solid Waste" shall have the meaning set forth in 6 NYCRR 360.2(a)(1) as the same may be amended, superseded or replaced. (See also NYS County Law §226-b, as the same may be amended, superseded or replaced.)

ee. The term "Source Separation" shall mean the dividing of solid waste into some or all of its component parts at the point of generation, including the separation of recyclables from each other, or

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the separation of recyclables from other solid waste. (6 NYCRR §360.2(b)(252), as the same may be amended, superseded or replaced).

ff. The term "Waste Collector" shall mean any individual, association, partnership, firm, corporation, not-for-profit organization, municipality, educational institution, or any other person so deemed by the Department, engaged in the commercial collection, pick-up, transfer, removal and/or disposal of Solid Waste and/or Recyclables generated, originated or brought within the boundaries of the County.

SECTION III.

ADMINISTRATION

a. The Department, or its successor, shall be primarily responsible for all ministerial and administrative duties described or reasonably required by the terms of this local law.

b. The Cortland County Legislature, pursuant to New York State County Law §226-b, as the same may be amended, superseded or replaced, may, by resolution, establish schedules of rates or fees to be charged for any solid waste collection or management facilities or services provided, including, but not limited to, the establishment of solid waste permits, tipping and user fees. Such fees shall commence upon the adoption or effective date of such resolution and continue until modified, amended or rescinded.

c. The Department, or its successor, shall administer the program of registering and permitting all waste collectors, contractors and other persons collecting, transporting or disposing of Solid Waste and Recyclables in the County. This includes the issuance, renewal, and revocation of all permits described in this local law.

d. The Department, or its successor, may promulgate rules in connection with the operation of the County Landfill or any other Facility.

e. The Department, or its successor, shall issue warning notices, and may initiate proceedings pursuant to Section V of this local law subject to the approval of the Cortland County Legislature or its designee.

f. The Department, or its successor, may encourage and conduct studies, investigations and research relating to various aspects of Solid Waste Management as it deems necessary or as requested by the Cortland County Legislature.

SECTION IV.

STANDARDS AND REGULATIONS

1. Commercial Waste Permit Requirements

a. No waste collector or contractor shall collect, transport or dispose of solid waste at the Cortland County Landfill without obtaining a Commercial Waste Permit issued by the County.

b. All applications for Commercial Waste Permits shall be in writing and shall contain such information as requested by the Department, but at a minimum, as set forth in this local law. All Commercial Waste Permit information shall be verified by the applicant as required by this local law and the Department. The applicant shall file with any application proof of insurance and shall pay the required permit fee as set forth in this local law.

c. All Commercial Waste Permit holders must make available curbside recycling pick-up to their residential and commercial customers, either directly or by subcontracting a duly licensed contractor to provide this service to their commercial and residential customers.

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d. Each Commercial Waste Permit applicant shall be required to pay a Commercial Waste Permit fee per vehicle. The fees, rates, or charges for Commercial Waste Permit holders shall be established by resolution of the Cortland County Legislature and such charges shall commence upon the adoption or effective date of such resolution and continue until modified, amended or rescinded.

e. Proof of insurance shall be filed with the application executed by the representatives of an insurance company, duly authorized and qualified by the Department, evidencing that said insurance company has issued motor vehicle liability and property damage insurance policies covering the following:

    i. All operations of the applicant or any other person, firm or corporation employed by him in transporting solid waste and/or recyclables.

    ii. The disposal of such solid waste and/or recyclables to and within the designated and approved County Landfill and/or Facility.

    iii. Protecting the public and any person from injuries or damages sustained by reason of transporting solid waste and/or recyclables.

    iv. The certificate or affidavit to be filed with the application shall be executed by the representatives of a duly qualified insurance company evidencing that said insurance company shall provide to the County of Cortland at least 30 days notice of any cancellation or reduction of coverage, and further evidencing that said insurance company has issued commercial vehicle insurance policies.

f. Upon receipt of the application and the proper proof of insurance and the payment of the Commercial Waste Permit fee, the Department shall thereupon issue the applicant a Commercial Waste Permit. A Commercial Waste Permit shall expire on December 31st following the date of issue. Upon issuance of the Commercial Waste Permit, the Department shall affix the Commercial Waste Permit identification sticker issued to each and every vehicle operated by the permitted commercial hauler.

g. Renewal of Commercial Waste permits shall be in the same manner and subject to the same conditions as original Commercial Waste Permits, and also shall be subject to any additional requirement in effect at the time of application for renewal as specified by the Department or the Cortland County Legislature.

h. Whenever proof, by means of an affidavit, is submitted to the Department that a Commercial Waste Permit issued for the purpose set forth in this local law has been lost or destroyed, the Department shall, upon payment of $5.00 by the applicant, issue a new Commercial Waste Permit in lieu of the one which was lost or destroyed.

i. No Commercial Waste Permit issued pursuant to the provision of this local law shall be transferable.

j. All collection, transportation and/or disposal of Solid Waste and/or Recyclables shall be in strict conformance with the rules and regulations prescribed in this local law and as such rules and regulations may hereafter be amended or supplemented by the Department. Any violation of the provisions of this local law may result in suspension or revocation of the Commercial Waste Permit pursuant to the provisions of Section V hereof.

k. All vehicles used in the collection, transportation and/or disposal of Solid Waste and/or Recyclables shall be maintained in a sanitary condition and shall be constructed as to prevent leakage in transit. The body of the vehicle shall be wholly enclosed or shall at all times be kept

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covered with an adequate cover. Operation of vehicles shall be done in such a manner as to prevent spilling or loss of contents.

l. Any Commercial Waste Permit issued pursuant to this local law shall be in the nature of a privilege subject to the terms and conditions set forth in this local law and as amended or supplemented by the Department, and shall not be deemed to create a property interest with respect to the Commercial Waste Permit in the holder.

m. All such Commercial Waste Permit requirements specified herein, including, but not limited to, Commercial Waste Permit fees and insurance coverage amounts, may be amended or adjusted from time to time by resolution of the Legislature of Cortland County.

2. <u>Residential Waste Permit and Private Business / Farm Permit Requirements</u>

a. Residential Waste Permits shall be available and are required for passenger cars, vans, station wagons and pick-up trucks (up to one ton capacity). All other vehicles must be registered under the provisions applicable to a Commercial Waste Permit or Private Business/Farm Permit. The Department, in its sole discretion, may require any vehicle, regardless of type or size, transporting solid waste and/or recyclables for compensation paid to the owner or operator, to comply with the provisions applicable to a Commercial Waste Permit or Private Business/Farm Permit.

b. Persons and contractors not holding Commercial Waste Permits may obtain a Private Business/Farm Permit for the collection, transportation and/or disposal of solid waste other than refuse at the County Landfill. A Private Business/Farm Permit must be obtained from the Department. The fees, rates or charges for Private Business/Farm Permit holders shall be established by resolution of the Cortland County Legislature, and such charges shall commence upon the adoption or effective date of such resolution and continue until modified, amended or rescinded. Holders of a Private Business / Farm Permit shall be required to make immediate cash payment of the required fee for the first 90 days, and once a month thereafter.

c. The Department may, at its sole discretion, require certain Private Business/Farm Permit holders to provide proof of insurance in a form and amount satisfactory to the Department before such Private Business/Farm Permit holder may dispose of Solid Waste and/or Recyclables at the County Landfill or any other Facility.

d. Residential Waste Permit holders and Private Business/Farm Permit holders shall strictly comply with all rules and regulations prescribed by the Department.

e. All Residential Waste Permit and Private Business/Farm Permit requirements specified herein, including, but not limited to, Residential Waste Permit fees and Private Business/Farm Permit fees, may be amended or adjusted from time to time by resolution of the Cortland County Legislature.

3. <u>Disposal of Solid Waste</u>

a. No waste collector, contractor, or other person shall dispose of solid waste at the County Landfill or any Facility for the disposal of solid waste, without a Commercial Waste Permit, Residential Waste Permit, or Private Business/Farm Permit.

b. Solid waste (as defined in NYS County Law §226-b, as the same may be amended, superseded or replaced) generated within the County will be accepted at the County Landfill. Combined loads containing solid waste from within the County as well as from a contiguous County must be accepted for disposal at the County Landfill.

c. Recyclable material generated within the County and from out of the County will be accepted at the Recycling Facility located in the County.

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d. The County Landfill will accept BUD material from outside the county as defined and allowed under the rules and regulations of the NYS Department of Environmental Conservation and the Cortland County Legislature.

e. The County Landfill is authorized to accept construction and demolition debris subject to prior approval.

f. Anyone entering the County Landfill or any other Facility to dispose of solid waste must adhere to the rules and regulations as posted, and must follow the instructions of the attendant on duty.

g. Nothing within this local law shall be construed at any time to restrict the ability of the Department to refuse to accept Hazardous Waste or other Prohibited Materials at the County Landfill or any other Facility.

h. No Waste Collector, Contractor, or other person shall dispose of solid waste at the County Landfill or at any other Facility unless such Person or entity shall pay the tipping fee.

i. Tipping fees for Commercial Waste Permit holders, Private Business/Farm Permit holders, and Residential Waste Permit holders shall be established by resolution of the Cortland County Legislature, and such charges shall commence upon the adoption or effective date of such resolution and continue until modified, amended or rescinded. A minimum fee per transaction shall be established by resolution of the Cortland County Legislature, and such charges shall commence upon the adoption or effective date of such resolution and continue until modified, amended or rescinded.

j. Commercial Waste Permit holders and Private Business/Farm Permit holders will be billed monthly by the County. Such bills must be paid within 30 days of the mailing of the fee statement. Such bills unpaid within 30 days of mailing will be charged an additional 2% per month finance charge. Failure to make payments when due shall result in suspension or revocation of the Commercial Waste Permit or Private Business / Farm Permit.

k. All Solid Waste Permit disposal requirements specified in this subsection including, but not limited to, tipping fees, permit costs, etc., may be amended or adjusted from time to time by resolution of the Cortland County Legislature.

l. There shall be no Open Dumps in the County. This shall not be construed as to prohibit disposal areas located within the property boundaries of a farm for Solid Waste generated from that farm as otherwise permitted by law except in cases creating a public health nuisance.

4. <u>Disposal of Recyclables</u>

a. All persons generating solid waste, and/or Waste Collectors and Contractors operating in the County, must separate from the solid waste stream those recyclables designated by the Department. The recyclables stream, as may be further modified from time to time by the Department, must be separated into two categories:

(1) newspaper, magazines and corrugated cardboard; and
(2) plastic, glass, aluminum and metal.

This number of recyclables categories for separation will be set by resolution of the Cortland County Legislature, subject to DEC approval, and such charges shall commence upon the adoption or effective date of such resolution and continue until modified, amended or rescinded.

b. It shall be unlawful for any person to comingle source separated recyclables left at curbside for collection with any solid waste in a container, collection vehicle or solid waste transfer station or

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disposal facility.

c. Any individual, firm or corporation depositing contaminated and/or non-recyclable material as recyclable will be charged accordingly and any license or permit is subject to suspension or cancellation.

d. Electronic Equipment Recycling shall comply with the requirements of Environmental Conservation Law Article 27, Title 26, as the same may be amended, superseded or replaced. Manufacturers of covered electronic equipment (CCE) are required to provide the county with at least one convenient method of recycling. Municipalities are not required to provide electronic waste collection and recycling programs. If the County of Cortland chooses to do so, with the permission of the Cortland County Legislature by resolution, the county may voluntarily enter into agreements with manufacturers or collective electronic waste acceptance programs to provide collection services to assist manufacturers in meeting their obligations under the Electronic Equipment Recycling and Reuse Act; and/or collect electronic equipment that is not included in the Act as covered electronic equipment.

e. Recyclables and solid waste must be separately packaged or contained in proper containers as specified in this local law or as designated by the Department. If plastic bags are utilized for this purpose, the bags shall be transparent to facilitate viewing of their contents.

f. Commercial Waste generators may elect to contract with a processor of recyclable material and have such material delivered directly to the processor from the place of generation or place of business. All recyclables sold in this manner must be reported to the Department for inclusion in data required by the New York State Department of Environmental Conservation.

g. The Department may maintain recyclable drop-off stations under agreement with the various municipalities for use by existing recyclable drop-off stations located in the Towns. The Department reserves the right to increase, decrease, or eliminate the number, or relocate such recyclable drop-off stations.

h. Tipping fees or disposal charges may be imposed by resolution of the Cortland County Legislature at any Facility located in the County for the disposal of recyclables.

i. All recyclable disposal requirements specified in this subsection may be adjusted from time to time by resolution of the Cortland County Legislature.

5. <u>Flow Control of Solid Waste and Recyclables</u>

a. All Municipal Solid Waste, and all Construction and Demolition Debris generated or collected within the County of Cortland, shall be delivered for disposal to a County Solid Waste Management Facility, except as follows:

i. Hazardous Wastes, Regulated Medical Wastes and other Prohibited Materials as defined in Section II (x) are not accepted at County Solid Waste Management Facilities and must be disposed of in accordance with applicable law.

ii. Solid waste materials that do not meet the applicable requirements for acceptance at the County Solid Waste Management Facility shall be disposed of at a facility authorized for its acceptance by the State of New York or other jurisdiction. All Persons generating or collecting such wastes within the County of Cortland shall apply to the Department for a determination of whether said materials are acceptable at County Solid Waste Management Facilities.

iii. Special waste which does not meet the applicable criteria for acceptance at a County Solid Waste Facility shall be disposed of at a facility, regardless of its location,

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authorized for its acceptance by the New York State Department of Environmental Conservation or other jurisdiction.

iv. Construction and Demolition Debris generated outside of Cortland County and delivered to a Construction and Demolition Debris Handling and Recovery Facility (as that term is defined in 6 NYCRR 360.2(b)(63) and as the same may be amended, superseded or replaced) located within Cortland County, so long as said Construction and Demolition Debris is not combined with Construction and Demolition Debris generated within Cortland County. The NYSDEC permit holder for a Construction and Demolition Debris Handling and Recovery Facility that accepts waste or recyclable material generated outside of Cortland County shall submit the following to the Department:

a. A site plan for the facility demonstrating how the Construction and Demolition Debris shall be segregated must be submitted to Cortland County together with the Commercial Waste Permit application.

b. The permit holder shall submit a report not less than quarterly which includes the source of the material (e.g., from whom received, address of origin), type of material received, recovered and residue, as well as where the residue is delivered.

c. The permit holder shall provide such other and further information as Cortland County may require.

v. Materials generated outside of Cortland County and delivered to a Recyclables Handling and Recovery Facility (as that term is defined in 6 NYCRR 360.2(b)(233) and as the same may be amended, superseded or replaced) located within Cortland County, so long as said materials are not combined with materials generated within Cortland County. The NYSDEC permit holder for a recyclables handling and recovery facility that accepts waste or recyclable material generated outside of Cortland County shall submit the following to the Department:

a. A site plan for the facility demonstrating how the materials w be segregated must be submitted to Cortland County together with the Commercial Waste Permit application.

b. The permit holder shall submit a report not less than quarterly which includes the source of the material (e.g., from whom received, address of origin), type of material received, material recovered and residue, as well as where the residue is delivered.

c. The permit holder shall provide such other and further information as Cortland County may require.

b. All residential recyclables generated or placed curbside within the County of Cortland for collection by a Waste Collector licensed pursuant to this Local Law shall be delivered:

i. To the Cortland County M.R.F. Facility, or such other County Solid Waste Management Facility designated by the Department; or

ii. To another materials recovery facility licensed or registered with the appropriate regulatory authority, with which the Waste Collector has an agreement for the acceptance of the recyclables collected by the Waste Collector within Cortland County, said agreement, as renewed or amended from time to time, to be filed with

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the Department.

c. Compliance with this section shall be a condition of all permits issued pursuant to this Local Law, and violation thereof shall subject the violator to the penalties set forth in Section V, (Enforcement), of this Local Law, including, but not limited to, fines, civil penalties, and the possible suspension or revocation of permits issued by the County.

d. Presumptions - There shall be rebuttable presumptions in the enforcement of this Local Law that:

i. The placement of any container which is marked or identified with the name of any Waste Collector, at any location within the County, shall be presumptive evidence that said Waste Collector is providing solid waste collection services at said location within the County as of the date of said placement.

ii. Evidence of Solid Waste in a container located in the county as described in Section IV 5(d)(i) above, and subsequent observation of the same container empty, shall be presumptive evidence that Solid Waste was collected from the container by the Waste Collector whose name is marked on the container.

iii. The failure to deliver any solid waste to a facility designated by the Department pursuant to Section IV(5)(a) of this Local Law.

SECTION V.

ENFORCEMENT

1. Civil Sanctions (except for non-payment of tipping fees covered in Section V)

a. The Department shall have the right to impose a civil penalty and/or suspend or revoke any Commercial Waste Permit, Residential Waste Permit, or Private Business/Farm Permit if the holder of such permit violates any of the provisions of this local law. Revocation, suspension or civil penalty may only follow a written notice of violation and, if demanded, a hearing as provided for in this local law.

b. Upon any violation of the provisions of this local law, the Department shall serve notice of violation in person or by ordinary and certified mail sent to the holder of any permit issued pursuant to this local law at the address set forth in the permit application on file with the Department. Such notice shall state the nature of the violation and the Department's intent to revoke or suspend, and/or impose a civil penalty upon the permit holder.

c. Any holder of a Commercial Waste Permit, Residential Waste Permit or Private Business/Farm Permit may demand a hearing as allowed by Section V(1) of this local law by serving upon the Department a written request for a hearing. Such request must be received by the Department within twenty (20) days of the date of service of notice. Upon receipt of such demand, a hearing shall be scheduled and held at the offices of the County of Cortland during regular business hours.

d. Upon the expiration of such twenty (20) day notice period provided for in Section V(1)(c) of this local law, or the majority determination of the Board of Hearing, the revocation, suspension and/or civil penalty in the notice or as modified by the Board of Hearing, shall be effective.

e. The Board of Hearing shall consist of the three (3) members, each appointed by a majority vote of the Cortland County Legislature at the first regular meeting held after the organizational meeting following the election of the Legislature. The term of office shall

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coincide with that of the Legislature appointing the members. The Chairperson of the Board of Hearing shall be selected by the Chairperson of the County Legislature. Members shall be residents of the County of Cortland. One member shall be an elected or appointed officer or employee of the County. In no instance shall elected or appointed officers or employees constitute a majority of the Board of Hearing.

f. The Board of Hearing shall promulgate rules and regulations in furtherance of its powers and duties, including rules governing the conduct of adjudicatory proceedings and appeals relating to the assessment of civil penalties authorized by this local law. The Board of Hearing shall have the authority to conduct investigations necessary to carry out the provisions of this law. Hearings shall be conducted by a Hearing Officer appointed by the Board of Hearing. The Hearing Officer may administer oaths or affirmations, subpoena witnesses (whether or not a County officer, employee or appointed official), compel their attendance and require the production of any document, book or record deemed relevant or material to resolving the adjudicatory proceeding.

g. Hearings. In any hearing conducted pursuant to this Section, the following shall apply:
- A stenographic or audio record shall be kept.
- The permit holder may be represented by counsel.
- Witnesses shall be sworn and subject to cross-examination.
- Evidence submitted shall be relevant and may include evidence as to the past performance of the permit be accorded such weight as the Hearing Officer deems appropriate, consistent with its reliability.
- Findings of fact shall be made by the Hearing Officer, in writing, upon a preponderance of the evidence.
- Upon a finding that a violation is proved, the Hearing Officer shall impose such civil penalty, permit conditions or order such suspension or revocation of any Permit, as he/she deems appropriate.

h. The Hearing Officer shall make a complete record of all adjudicatory proceedings conducted. A final decision, determination or order adverse to a party in an adjudicatory proceeding shall be in writing and stated in the record and shall include findings of fact and conclusions of law or reasons for the decision, determination or order. Findings of fact, if set forth in statutory language, shall be accompanied by a concise and explicit statement of the underlying facts supporting the findings. If, in accordance with agency rules, a party submitted proposed findings of fact, the decision, determination or order shall include a ruling upon each proposed finding. A copy of the decision, determination or order shall be delivered or mailed forthwith to each party and to his attorney of record.

i. A decision of the Hearing Officer may be appealed to the Board of Hearing by service of a written request within twenty (20) days of the date of decision. On appeal, the Board of Hearing shall hear written and oral argument within thirty (30) days after the receipt of the request for appeal, and, not more than thirty (30) days thereafter, may affirm, modify, reverse or remand the decision to the Hearing Officer for further action, the decision of the Board of Hearing shall be final and reviewable pursuant to Article 78 of the Civil Practice Law and Rules of the State of New York.

j. Any person who violates any of the provisions of this local law may be required to pay a civil penalty not to exceed $2000.00 for each violation. Such civil penalty must be paid in full before any permit issued pursuant to this local law can be reinstated.

SECTION VI.

SEVERABILITY

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If any part of this local law, as originally enacted or as amended from time to time, is found to be illegal, or it application to any person or circumstances is held to be invalid, the remainder and the application of its provisions to persons or circumstances other than those to which it is held invalid, shall not be affected thereby and shall remain in full force and effect.

SECTION VII.

EFFECTIVE DATE

This local law shall take effect upon filing in the Office of the Secretary of State as provided by Section 27 of the Municipal Home Rule Law.

AGENDA ITEM NO. 13 – Authorizing the Chair of the Legislature to Sign a Stipulation with Contento Recycling, LLC Resolving Claims Arising from Violations of the County's Flow Control Law and Subsequent Litigation

Mr. Hardin MADE A MOTION TO AMEND the resolution to add a final RESOLVED clause as follows:

"RESOLVED, that said settlement funds shall be deposited in the Cortland County Landfill Enterprise Fund."

Ms. Bischoff SECONDED THE MOTION, and upon unanimous voice vote of members present, MOTION CARRIED.

RESULT:	**ADOPTED AS AMENDED [13 TO 3]**
MOVER:	Christopher Newell, Legislator
SECONDER:	Mitchel Eccleston, Legislator
AYES:	Bentley, Bischoff, Eccleston, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Fitch
NAYS:	Reed Cleland, Beau Harbin, Susan Wilson
EXCUSED:	Eugene Waldbauer

ON MOTION OF NEWELL **RESOLUTION NO. 126-24**

Authorizing the Chair of the Legislature to Sign a Stipulation with Contento Recycling, LLC Resolving Claims Arising from Violations of the County's Flow Control Law and Subsequent Litigation

WHEREAS, Cortland County issued a formal written warning to Contento Recycling, LLC on December 21, 2021 stating that Local Law No. 4 of 2017, as amended by Local Law No. 2 of 2018 (hereinafter the "Flow Control Law") requires that all Construction and Demolition Debris generated or collected within the County of Cortland must be delivered for disposal to the Cortland County Landfill and demanding that Contento Recycling, LLC cease and desist from violating the Flow Control Law; AND

WHEREAS, Notices of Violation were issued to Contento Recycling, LLC for violations of the Flow Control Law occurring on or about January 19, 2022 and February 22, 2022, together with imposition of civil penalties in the amount of $1,000.00 and $2,000.00, respectively; AND

WHEREAS, Contento Recycling, LLC commenced an action against County of Cortland in Cortland County Supreme Court (Index No. EF22-487) asserting various causes of actions and seeking a

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preliminary injunction on November 10, 2022; AND

WHEREAS, a temporary restraining order (TRO) was issued on November 15, 2022 precluding COUNTY from enforcing the Flow Control Law against Contento Recycling, LLC pending determination of the preliminary injunction motion, without prejudice to the County of Cortland's right to enforce the Flow Control Law for any period of time prior to, or during the time the TRO was in effect should the County of Cortland prevail in the action; AND

WHEREAS, on or about December 15, 2022, the County of Cortland made a pre-answer motion for summary judgment and dismissal of the complaint; AND

WHEREAS, the County of Cortland was required to pay for outside legal counsel to defend this action; AND

WHEREAS, by Decision, Order and Judgment dated May 16, 2023, the Supreme Court granted COUNTY's motion dismissing the complaint with prejudice and terminated the TRO; AND

WHEREAS, Contento Recycling, LLC filed a Notice of Appeal of the Supreme Court decision with the Appellate Division, Third Judicial Department (ref. CV-23-1068) on June 15, 2023 and Contento Recycling, LLC applied for and was granted an extension of time to perfect the appeal to February 13, 2024; AND

WHEREAS, the appeal has not been perfected and, pursuant to Part 1250.10(a) of the Practice Rules of the Appellate Division, as approved by Joint Order of the Departments of the New York State Supreme Court, Appellate Division, last revised November 25, 2019, the matter is deemed dismissed without further order; AND

WHEREAS, Contento Recycling, LLC has offered to pay to the County of Cortland the sum of One Hundred Fifty-Three Thousand Dollars ($153,000.00) as and for full settlement of any claims related to their violation of the Flow Control Law (said claims including but not being limited to violations occurring on or about January 19, 2022 and February 22, 2022); AND

WHEREAS, Contento Recycling, LLC has provided proof of having delivered a Cashiers Check made payable to the County of Cortland in the sum of One Hundred Fifty-Three Thousand Dollars ($153,000.00) to the law offices of Pomeroy, Armstrong & Casullo, LLP where the same is held in escrow pending the execution of a Stipulation in this matter; NOW THEREFORE BE IT

RESOLVED, that the Legislature approves the proposed settlement and accepts the sum of One Hundred Fifty-Three Thousand Dollars ($153,000.00) as and for full settlement of any claims by the County of Cortland that Contento Recycling, LLC has violated the Flow Control Law at any time prior to the passage of this Resolution; AND IT IS FURTHER

RESOLVED, that Kevin J. Fitch as Chair of the Legislature, upon review and approval of the County Attorney or designee as to form, be and hereby is authorized to execute a stipulation resolving all claims arising from violations of the County's Flow Control Law and subsequent litigation, AND BE IT FURTHER

RESOLVED, that said settlement funds shall be deposited in the Cortland County Landfill Enterprise Fund.

AGENDA ITEM NO. 14 – Authorize Agreement for Landfill Leachate Collection System Cleaning and Video Inspection Services - Highway Department

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RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Christopher Newell, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF NEWELL **RESOLUTION NO. 127-24**

Authorize Agreement for Landfill Leachate Collection System Cleaning and Video Inspection Services - Highway Department

WHEREAS, the Cortland County Landfill is required to clean and inspect the leachate collection system annually; AND

WHEREAS, the Cortland County Landfill has advertised for Leachate Collection System Cleaning and Video Inspection Services; AND

WHEREAS, the Cortland County Landfill has received four proposals as follows:

BIDDERS	BID
JAMKO Technical Services LLC 932 John Alloway Rd Lyons, NY 14489	$13,800.00
Precision Industrial Maintenance Inc 1710 Erie Boulevard Schenectady, NY 12308	$22,000.00
RCAC Inc 298 Malta Avenue Ballstom Spa, NY 12020	$47,730.00
Adhan 1865 Route 13 Cortland, NY 13045	$63,750.00

; AND

WHEREAS, the lowest responsible bid received was submitted by JAMKO Technical Services, LLC; NOW THEREFORE BE IT

RESOLVED, the Cortland County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to execute an agreement with JAMKO Technical Services, LLC, 932 John Alloway Rd, Lyons, NY 14489 for an amount not to exceed $13,800.00; AND BE IT FURTHER

RESOLVED, that the project costs be charged to the already established Account No. EL81605.54076.

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AGENDA ITEM NO. 15 – Award Bid/Authorize Agreement for the Handling, Transportation and Safe Disposal of Household Hazardous Waste - Highway Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Christopher Newell, Legislator
SECONDER:	Sandra Price, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF NEWELL **RESOLUTION NO. 128-24**

Award Bid/Authorize Agreement for the Handling, Transportation and Safe Disposal of Household Hazardous Waste - Highway Department

WHEREAS, the Cortland County Highway Department advertised for bids for the Handling, Transportation and Safe Disposal of Household Hazardous Waste; AND

WHEREAS, New York State Department of Environmental Conservation (NYSDEC) Household Hazardous Waste Grant funds 50% of cost, AND

WHEREAS, the Cortland County Highway Department has received the following base bids for the Handling, Transportation and Safe Disposal of Household Hazardous Waste:

BIDDERS	BASE BID
North Ward Environmental Services	$14,250.00 lump sum
American Recyclers Company	$120.00 per car
MXI Environmental Services LLC	$50.00 per car

; NOW THEREFORE BE IT

RESOLVED, that in accordance with the recommendations of the Highway Committee, the Cortland County Legislature hereby awards the agreement for the Handling, Transportation and Safe Disposal of Household Hazardous Waste bid to the lowest bidder, North Ward Environmental Services for the bid prices listed above; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon approval by the County Attorney or designee, and subject to appropriation of funding by the Legislature, is hereby authorized and directed to execute an agreement with North Ward Environmental Services for an amount not to exceed $14,250.00; AND BE IT FURTHER

RESOLVED, that the Cortland County Finance Director be and is hereby authorized and directed to make payment from Account EL81615.54625 for the Handling, Transportation and Safe Disposal of Household Hazardous Waste to the lowest bidder, North Ward Environmental Services.

AGENDA ITEM NO. 16 – Resolution Rescinding Resolution No. 376-16 Authorizing a Revised Yearly T-Hangar Lease Agreement

Minutes Acceptance: Minutes of Jun 27, 2024 6:00 PM (Approval of Minutes)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Christopher Newell, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF NEWELL **RESOLUTION NO. 129-24**

Resolution Rescinding Resolution No. 376-16 Authorizing a Revised Yearly T-Hangar Lease Agreement

WHEREAS, the Cortland County Legislature adopted Resolution No. 376-16 on October 27, 2016; AND

WHEREAS, that Resolution adopted the Revised Yearly T-Hanger Lease Agreement for the long-term leasing of T-Hanger spaces at Cortland County's Chase Field Airport; AND

WHEREAS, that Resolution prohibits revisions and/or modifications of the Revised Yearly T-Hanger Lease Agreement without a new resolution being passed permitting such revisions and/or modifications; AND

WHEREAS, that there may be instances that warrant revisions and/or modifications of the Revised Yearly T-Hanger Lease Agreement to reflect the County's and/or the Tenant's circumstances as the County Attorney or designee deems appropriate; AND

WHEREAS, the Cortland County Legislature wishes to rescind Resolution No. 376-16 to permit such revisions and/or modifications; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby rescinds Resolution No. 376-16.

Referred from Government Operations Committee

AGENDA ITEM NO. 17 – Authorize Agreement Between the County of Cortland/Sheriff and the CSEA Cortland County Local 812, Correction Officer/Civilian Unit #6550-03 - Effective January 1, 2025 to December 31, 2029

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Joseph Nauseef, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF NAUSEEF **RESOLUTION NO. 130-24**

Authorize Agreement Between the County of Cortland/Sheriff and the CSEA Cortland County Local 812, Correction Officer/Civilian Unit #6550-03 - Effective January 1, 2025 to December 31, 2029

WHEREAS, Cortland County/Sheriff and CSEA Local 812, Corrections Officer/Civilian Unit #6550-03 negotiating committees have met to negotiate a new contract; AND

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

Minutes Acceptance: Minutes of Jun 27, 2024 6:00 PM (Approval of Minutes)

WHEREAS, CSEA ratified the contract on May 7, 2024; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves the Agreement by and between the County of Cortland and CSEA Cortland County Local 812, Unit #6550, for the time period of January 1, 2025 to December 31, 2029.

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 18 – Endorsement of Senate Bill S06602 to Amend Military and Workers' Compensation Law for World Trade Center Rescue, Recovery, and Cleanup Operations

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF PRICE **RESOLUTION NO. 131-24**

Endorsement of Senate Bill S06602 to Amend Military and Workers' Compensation Law for World Trade Center Rescue, Recovery, and Cleanup Operations

WHEREAS, New York Senate Bill S06602 seeks to amend the military law and the workers' compensation law to include members of the organized militia in the World Trade Center rescue, recovery, and cleanup operations as qualifying for employee status under workers' compensation law; AND

WHEREAS, members of the organized militia, including the New York Army National Guard, New York Air National Guard, New York Naval Militia, and New York Guard, have demonstrated extraordinary bravery and sacrifice in their participation in the World Trade Center operations following the tragic events of September 11, 2001; AND

WHEREAS, it is vital to ensure that these brave individuals receive the proper recognition and benefits they deserve for their service, including eligibility for workers' compensation claims related to their participation in these operations; AND

WHEREAS, Senate Bill S06602 provides necessary amendments to the military and workers' compensation laws to facilitate these benefits, including allowing alternative proof of active service in the rescue, recovery, and cleanup operations as recognized by the division of military and naval affairs; AND

WHEREAS, supporting this bill aligns with Cortland County's commitment to honor and support our servicemen and servicewomen who have rendered invaluable service to our state and nation; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby expresses its strong support for New York Senate Bill S06602 and urges its swift passage by the New York State Legislature; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature be and hereby is directed to forward copies of this resolution to Governor Kathy Hochul, the New York State Legislature, and all others deemed necessary and proper.

Minutes Acceptance: Minutes of Jun 27, 2024 6:00 PM (Approval of Minutes)

AGENDA ITEM NO. 19 – Authorize Contract - Celerity Integrated Services - Department of Emergency Response & Communication

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF PRICE **RESOLUTION NO. 132-24**

Authorize Contract - Celerity Integrated Services - Department of Emergency Response & Communication

WHEREAS, Cortland County's Department of Emergency Response & Communications is seeking professional services for a fiber optic routing feasibility study to route a fiber optic network connection from its 911 facility at 22 West Court Street into the County's radio system that does not go through the County Office Building and that prevents a single point of failure; AND

WHEREAS, Cortland County's Department of Emergency Response & Communications has used Celerity Integrated Services before for fiber optic feasibility routing services; AND

WHEREAS, the Department was awarded grant funding for this project, which was approved by Resolution No. 72-23; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is authorized to execute an agreement with Celerity Integrated Services in the amount of $8,380.00.

AGENDA ITEM NO. 20 – Authorize Agreement - Smart Transcription Service - Department of Emergency Response & Communications

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Christopher Newell, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF PRICE **RESOLUTION NO. 133-24**

Authorize Agreement - Smart Transcription Service - Department of Emergency Response & Communications

WHEREAS Cortland County's Department of Emergency Response & Communications operates a Motorola Vesta 911 telephone system supported by Frontier Communications previously awarded under resolution 194-23; AND

WHEREAS Cortland County's Department of Emergency Response & Communications is seeking to add the service of Smart Transcription to its Vesta 911 telephone system; AND

WHEREAS there is funding available in the Department of Emergency Response and Communications 2024 budget for the initial startup and configuration costs of Smart Transcription services in account A30205.54015; NOW BE IT THEREFORE

Minutes Acceptance: Minutes of Jun 27, 2024 6:00 PM (Approval of Minutes)

RESOLVED, that the County Administrator, upon approval of the County Attorney or designee, is authorized to execute an agreement with Frontier Communications to upgrade to the County's 911 telephone system in the amount of $26,657.14.

AGENDA ITEM NO. 21 – Reallocate Salary Grade Data Officer - Assigned Counsel

RESULT:	**ADOPTED [15 TO 1]**
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
NAYS:	Linda Jones
EXCUSED:	Eugene Waldbauer

ON MOTION OF PRICE **RESOLUTION NO. 134-24**

Reallocate Salary Grade Data Officer - Assigned Counsel

WHEREAS, the Personnel/Civil Service Office has reviewed the salary grade for Data Officer in the Assigned Counsel Office; AND

WHEREAS, it is recommended that the aforesaid position be reallocated from Grade 4H ($21.1369-28.1333/hr) to Grade 6H ($24.4262-32.5115/hr) in the Management Compensation Plan; AND

WHEREAS, the Data Officer position is 100% grant funded; NOW THEREFORE, BE IT

RESOLVED, that the position of Data Officer is hereby reallocated from Grade 4H ($21.1369-28.1333/hr) to Grade 6H ($24.4262-32.5115/hr) in the Management Compensation Plan effective June 28, 2024.

AGENDA ITEM NO. 22 – Authorize Use of County Vehicle Repair/Replacement Reserve for Sheriff Vehicle - Sheriff's Office

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF PRICE **RESOLUTION NO. 135-24**

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

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

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

WHEREAS, the County Vehicle Repair/Replacement Reserve has funding available to cover this expense; NOW THEREFORE BE IT

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

Minutes Acceptance: Minutes of Jun 27, 2024 6:00 PM (Approval of Minutes)

IT FURTHER

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

Increase:

A31205.54300	Vehicle Repairs & Maintenance	$3,400.00
A351100	Appropriated Reserves	$3,400.00

AGENDA ITEM NO. 23 – Appoint Members Assigned Counsel Plan Committee - Office of Assigned Counsel

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF PRICE **RESOLUTION NO. 136-24**

Appoint Members Assigned Counsel Plan Committee - Office of Assigned Counsel

WHEREAS, the Cortland County Legislature adopted Resolution No. 61-15 which created the Assigned Counsel Plan and the Assigned Counsel Plan Administrator; AND

WHEREAS, the Assigned Counsel Plan calls for the appointment of a Assigned Counsel Plan Committee to oversee the operation of the Assigned Counsel Plan and its Administrator; AND

WHEREAS, the Assigned Counsel Plan specifies that the Assigned Counsel Plan Committee shall consist of four members of the Bar Association elected by membership as a whole, and four members of the County Legislature to be selected as the County may determine; NOW THEREFORE BE IT

RESOLVED, that the following individuals are hereby appointed to serve on said Assigned Counsel Plan Committee for a two year term commencing immediately upon adoption of this resolution and expiring on December 31, 2026.

LEGISLATORS	ATTORNEYS
Douglas Bentley	Keith Dayton
Joseph Nauseef	Janice Stafford
Sandra Price	Zela Brotherton
Ron VanDee	Karen Leahy

Referred from Health & Human Services Committee

AGENDA ITEM NO. 24 – Authorize Agreement with Cortland Area Communities that Care (RHI) - Mental Health Department

Minutes Acceptance: Minutes of Jun 27, 2024 6:00 PM (Approval of Minutes)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF VAN DEE **RESOLUTION NO. 137-24**

Authorize Agreement with Cortland Area Communities that Care (RHI) - Mental Health Department

WHEREAS, the Cortland County Mental Health Department must execute contracts with several organizations and businesses to operate on a day to day basis; AND

WHEREAS, Cortland County Mental Health allocated 2024 budget $50,000 to Cortland Area Communities That Care (RHI) for local services planning consultation and data management, and is requesting a four (4) year contract (2024-2027) with annual 2% increase; AND

WHEREAS, the Cortland County Legislature's Health and Human Services Committee recommends authorizing this contract; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, and subject to appropriation of funding by the Legislature, is hereby authorized to execute an agreement for 2024-2027 with Cortland Area Communities That Care (RHI), with offices at 45 Crandall Street, Cortland, New York 13045 for the provision of local services planning and data management.

AGENDA ITEM NO. 25 – Appoint Members - Cayuga/Cortland Workforce Development Board - Employment and Training/Grant Administration

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF VAN DEE, PRICE **RESOLUTION NO. 138-24**

Appoint Members - Cayuga/Cortland Workforce Development Board - Employment and Training/Grant Administration

WHEREAS, pursuant to the Workforce Innovation and Opportunity Act of 2017, the Governor of the State of New York has authorized and directed the Chief Local Elected Officials of Cortland and Cayuga Counties, which have been designated as a workforce area, to appoint/reappoint members to the Workforce Development Board for said area; NOW THEREFORE BE IT

RESOLVED, that the following be and hereby are appointed effective immediately to serve on the Cayuga/Cortland Workforce Development Board for the term and from the sector listed below:

Name	Sector	Term Ending
Trisha Hiemstra	Cortland County Planning Director	6/30/2029
Carrie Coates Whitmore	Business - TC3	6/30/2029

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AGENDA ITEM NO. 26 – Authorize Intern Agreements for Cortland County - Mental Health Department

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
EXCUSED:	Eugene Waldbauer

ON MOTION OF VAN DEE **RESOLUTION NO. 139-24**

Authorize Intern Agreements for Cortland County - Mental Health Department

WHEREAS, Cortland County Mental Health Department desires to enter into an agreement with the some additional colleges to allow current staff and students to obtain training and experience; AND

WHEREAS, the colleges with potential interns that would benefit the county include:

Capella University
State University of NY at Delhi

; AND

WHEREAS, the Cortland County Mental Health Department is willing to accept said students for such purposes; AND

WHEREAS, this list and agreements may stay in effect for up to five years unless otherwise terminated; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to sign agreements for internship placements.

AGENDA ITEM NO. 27 – Authorize Insight Public Sector State, Local and Education (SLED) Agreement - Child Advocacy Center

RESULT:	**ADOPTED [15 TO 1]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
NAYS:	Linda Jones
EXCUSED:	Eugene Waldbauer

ON MOTION OF VAN DEE **RESOLUTION NO. 140-24**

Authorize Insight Public Sector State, Local and Education (SLED) Agreement - Child Advocacy Center

WHEREAS, the Cortland County Child Advocacy Center was awarded New York State Office of Children and Family Services Funds to purchase a replacement video recording system with cloud functions and maintenance services; AND

WHEREAS, OMNIA purchasing network is a New York State approved vendor processor; AND

WHEREAS, New York State Finance Law Article 11 empowers municipalities to authorize

Minutes Acceptance: Minutes of Jun 27, 2024 6:00 PM (Approval of Minutes)

purchases from contracts let by OMNIA; AND

WHEREAS, the Cortland County Child Advocacy Center desires to contract with Insight Public Sector State, Local and Education (SLED) 2701 E. Insight Way, Chandler, AZ 85286-1930; AND

WHEREAS, Insight Public Sector SLED is currently under contract with OMNIA purchasing network; AND

WHEREAS, the cost of the iRecord and iCloud Systems is $22,540.00; AND

WHEREAS, the cost of the iRecord and iCloud Services is $12,661.00; AND

WHEREAS, this purchase and contract shall be for a three (3) year period including equipment, installation, cloud storage and extended warranty covering the initial term of July 1, 2024 – June 30, 2027 for a total cost of $35,201.00 with automatic renewal for successive periods of one (1) year unless either party gives at least sixty (60) days prior written notice of non-renewal before expiration of the then-current renewal term; AND

WHEREAS, these expenses are budgeted in account Computer Equipment A40505-52060-MDT; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator upon review and approval by the County Attorney or designee, to enter into an agreement with Insight Public Sector SLED, and any other entities necessary to fulfill contract, for the initial time period of July 1, 2024 – June 30, 2027, for an amount not to exceed $35,201.00.

AGENDA ITEM NO. 28 – Abolish One Caseworker and One Senior Case Aide/Create One Senior Housing Coordinator and Two Housing Coordinators - Department of Social Services

RESULT:	**ADOPTED [15 TO 1]**
MOVER:	Ronald J. Van Dee, Legislator
SECONDER:	Reed Cleland, Legislator
AYES:	Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Wilson, Fitch
NAYS:	Linda Jones
EXCUSED:	Eugene Waldbauer

ON MOTION OF VAN DEE **RESOLUTION NO. 141-24**

Abolish One Caseworker and One Senior Case Aide/Create One Senior Housing Coordinator and Two Housing Coordinators - Department of Social Services

WHEREAS, the needs of the Department of Social Services will be better served by abolishing one (1) position of Caseworker, and one (1) position of Senior Case Aide, and creating one (1) position of Senior Housing Coordinator and two (2) positions of Housing Coordinator, which affects the budget as referenced on the attached Personnel Justification Forms; 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 Caseworker (Grade 18, CSEA, $25.5703-32.3653/hr, competitive class, full time with benefits) and one (1) position of Senior Case Aide (Grade 10, CSEA, $19.5862-24.7912/hr, competitive class, full time with benefits) be abolished effective July 1, 2024; AND BE IT FURTHER

Minutes Acceptance: Minutes of Jun 27, 2024 6:00 PM (Approval of Minutes)

RESOLVED, that one (1) position of Senior Housing Coordinator (Grade 19, CSEA, $26.4962-33.5375/hr, competitive class, full time with benefits) and two (2) positions of Housing Coordinator (Grade 16, CSEA $23.8479-30.1854/hr, competitive class, full time with benefits) be created with permission to fill effective July 1, 2024.

Announcements

Adjournment

The meeting was closed at 7:26 PM

Cortland County Legislature

Special Meeting

~ Minutes ~

Legislative Chambers
Cortland, NY 13045
https://www.cortlandcountyny.gov

Thursday, August 8, 2024 **12:00 PM** **Board Room**

Salute to the Flag

Call to Order

The meeting was called to order at 12:20 PM by Chair of the Legislature Kevin Fitch

Roll Call

Attendee Name	Organization	Title	Status	Arrived
Kris Valentine Behnke	Cortland County, NY	Legislator	Present	
Douglas Bentley	Cortland County, NY	Legislator	Present	
Cathy Bischoff	Cortland County, NY	Legislator	Present	
Reed Cleland	Cortland County, NY	Legislator	Present	
Mitchel Eccleston	Cortland County, NY	Legislator	Present	
Beau Harbin	Cortland County, NY	Minority Leader	Present	
Paul Heider	Cortland County, NY	Majority Leader	Present	
Linda Jones	Cortland County, NY	Legislator	Excused	
Dominick Mantella	Cortland County, NY	Legislator	Excused	
William McGovern	Cortland County, NY	Legislator	Present	
Joseph Nauseef	Cortland County, NY	Legislator	Excused	
Christopher Newell	Cortland County, NY	Legislator	Present	
Sandra Price	Cortland County, NY	Legislator	Present	
Ronald J. Van Dee	Cortland County, NY	Legislator	Present	
Keith VanGorder	Cortland County, NY	Legislator	Present	
Eugene Waldbauer	Cortland County, NY	Legislator	Excused	
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Present	

Resolutions

AGENDA ITEM NO. 1 – Reject Bid for Operation and Management of the Cortland County Public Transportation System

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Cathy Bischoff, Legislator
AYES:	Behnke, Bentley, Bischoff, Cleland, Eccleston, Harbin, Heider, Jones, Mantella, McGovern, Nauseef, Newell, Price, Van Dee, VanGorder, Waldbauer, Fitch

ON MOTION OF HARBIN **RESOLUTION NO. 142-24**

Reject Bid for Operation and Management of the Cortland County Public Transportation System

WHEREAS, Cortland County advertised and received bids for Operation and Management of the Cortland County Public Transportation System, with the Provisions of Fixed Route and Demand Responsive Public Transportation; AND

Minutes Acceptance: Minutes of Aug 8, 2024 12:00 PM (Approval of Minutes)

WHEREAS, the County received one bid from the following:

Transdev North America, Inc. dba First Transit, Inc.
720 East Butterfield Road, Suite 300
Lombard, Illinois 60148

; AND

WHEREAS, based upon evaluation of the bid it has been determined that it is in the County's best interest to reject all bids; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby formally rejects the bid proposal received for the Operation and Management of the Cortland County Public Transportation System, with the Provisions of Fixed Route and Demand Responsive Public Transportation.

Adjournment

The meeting was closed at 12:22 PM

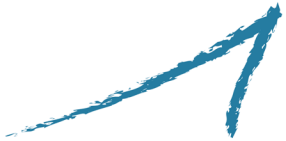
Minutes Acceptance: Minutes of Aug 8, 2024 12:00 PM (Approval of Minutes)

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

COUNTY OF CORTLAND

EXECUTIVE SUMMARY

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS



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EXECUTIVE SUMMARY OF 2023 AUDIT REPORT AND FINDINGS

- Auditors' Report on Financial Statements and Supplementary Information
  - **Unmodified Opinion**
- Auditors' Report on Internal Control Over Financial Reporting and on Compliance in Accordance with *Government Auditing Standards*
  - **Unmodified Opinion**
- Auditors' Report on Compliance and Internal Control for Each Major Program Required by Uniform Guidance
  - **Unmodified Opinion**
  - **Total federal expenses of $16,302,981 for the year ended December 31, 2023**

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

EXECUTIVE SUMMARY OF 2023 AUDIT REPORT AND FINDINGS

- Management Comment Letter
  - **One other matter noted**

- Independent Auditors' Report on Compliance and Controls over State Transportation Assistance Expended Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
  - **Unmodified Opinion**
  - **Total State transportation expenses of $4,819,080 for the year ended December 31, 2023**

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

REQUIRED COMMUNICATIONS

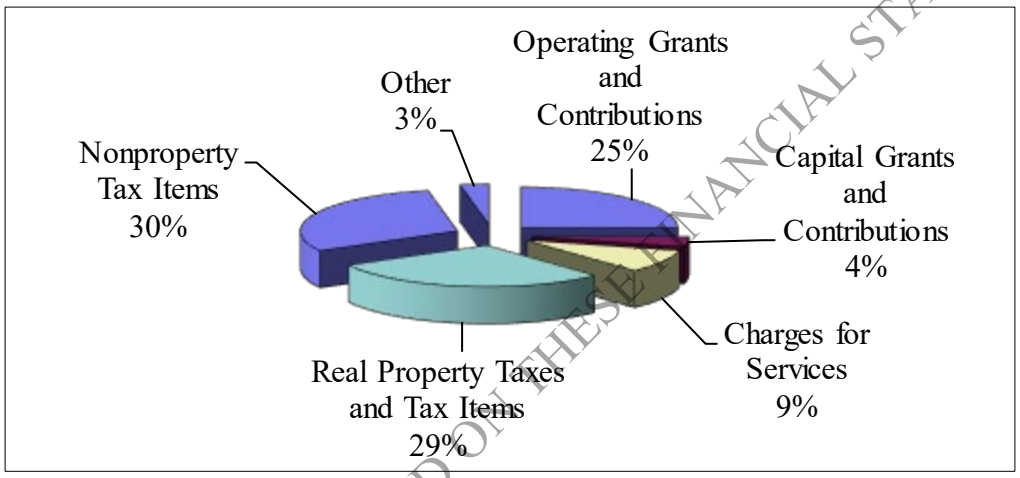
- Communication with Those Charged with Governance at the Conclusion of the Audit. Report regarding the following:
  - Qualitative Aspects of Accounting Practices
  - Difficulties Encountered in Performing the Audit
  - Corrected and Uncorrected Misstatements
  - Disagreements with Management
  - Management Representation
  - Management Consultations with Other Independent Accountants
  - Other Audit Findings or Issues
  - Other Matters

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

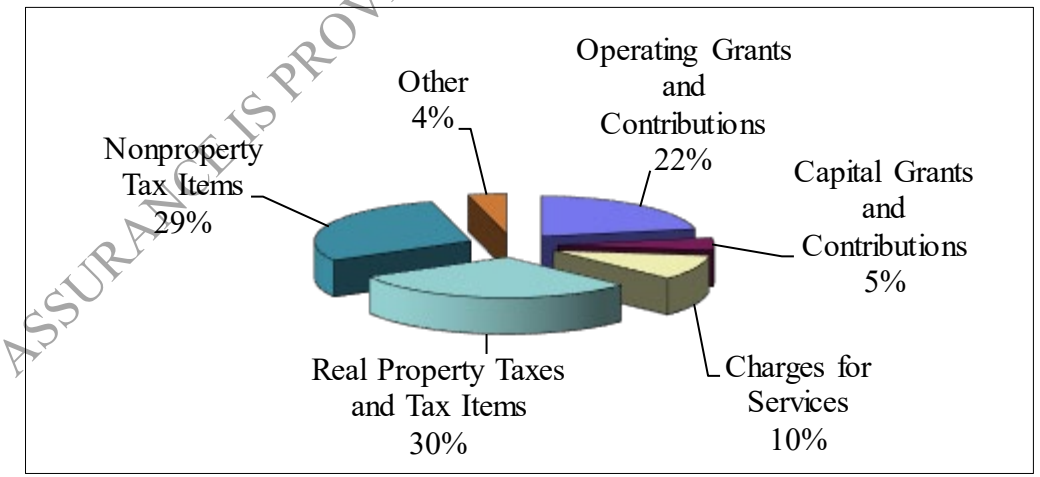
Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

GOVERNMENTAL ACTIVITIES: REVENUE

2023



2022

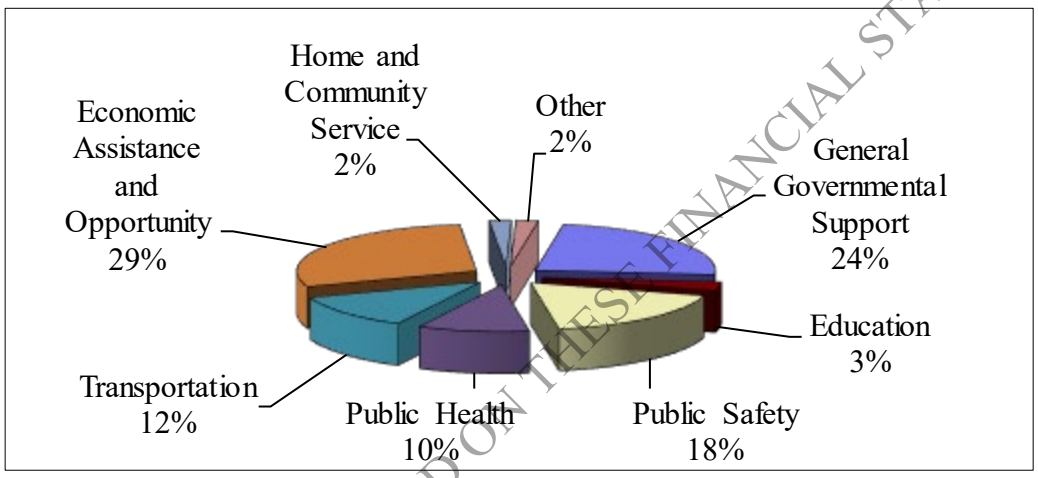


NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

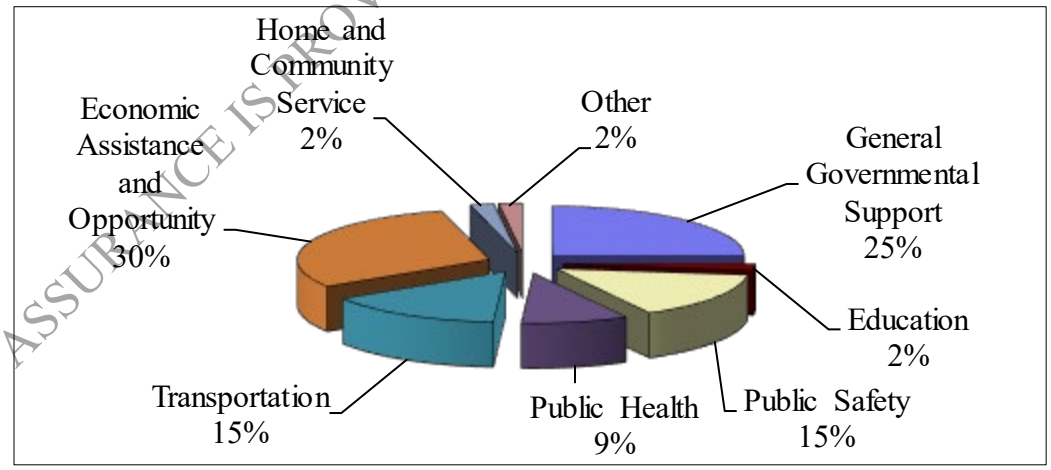
Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

GOVERNMENTAL ACTIVITIES: EXPENSES

2023



2022



NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

GENERAL FUND: ASSETS

	DECEMBER 31,		
	2023	2022	2021
ASSETS			
Cash and Investments	**$ 42,161,752**	$ 40,803,705	$ 31,023,290
Taxes Receivable, Net	**5,826,428**	6,196,488	6,309,237
Other Receivable	**3,888,717**	2,743,912	1,127,427
Leases Receivable	**63,659**	127,217	-
Due from State and Federal Governments	**14,383,916**	10,020,392	10,058,183
Due from Other Funds	**2,124,308**	1,089,521	1,524,268
Other	**1,092,226**	907,312	1,090,298
Total Assets	**$ 69,541,006**	$ 61,888,547	$ 51,132,703

GENERAL FUND: LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

	DECEMBER 31,		
	2023	2022	2021
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Accounts Payable and Accruals	**$ 4,819,497**	$ 2,931,493	$ 3,092,734
Due to Other Governments	**8,152,476**	7,715,254	7,239,653
Due to Other Funds	**160**	834,927	2,193
Unearned/Unavailable Revenue	**15,395,914**	12,309,162	10,359,489
Deferred Inflows of Resources - Leases	**63,659**	127,217	-
Total Liabilities and Deferred Inflows of Resources	**$ 28,431,706**	$ 23,918,053	$ 20,694,069

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

GENERAL FUND: FUND BALANCE

	DECEMBER 31,		
	2023	2022	2021
FUND BALANCE			
Nonspendable	**$ 1,092,226**	$ 907,312	$ 1,090,298
Restricted	**13,083,945**	9,929,420	7,931,990
Committed	**1,156,099**	1,700,000	-
Assigned	**5,095,925**	3,991,366	241,111
Unassigned	**20,681,105**	21,442,396	21,175,235
Total Fund Balances	**41,109,300**	37,970,494	30,438,634
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 69,541,006**	$ 61,888,547	$ 51,132,703

GENERAL FUND: REVENUES

	DECEMBER 31,		
	2023	2022	2021
REVENUES			
Real Property Taxes and Items	**$ 37,792,620**	$ 38,640,466	$ 37,418,457
Nonproperty Tax Items	**40,311,049**	39,216,375	37,907,935
Departmental Income	**7,344,047**	8,007,003	7,451,251
State Sources	**21,635,816**	15,141,654	14,493,623
Federal Sources	**10,705,957**	12,553,236	8,517,443
Other	**4,670,542**	3,553,092	1,835,668
Proceeds of Obligations	**992,966**	-	-
Total Revenues	**$ 123,452,997**	$ 117,111,826	$ 107,624,377

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

GENERAL FUND: EXPENDITURES

	DECEMBER 31,		
	2023	2022	2021
EXPENDITURES			
General Governmental Support	**$ 29,691,124**	$ 28,999,775	$ 26,317,385
Education	**4,344,393**	4,085,904	4,015,432
Public Safety	**20,876,817**	15,833,332	15,368,143
Public Health	**12,226,010**	10,961,703	9,731,238
Transportation	**1,371,604**	1,912,408	1,536,587
Economic Assistance and Opportunity	**36,461,195**	33,167,914	28,531,965
Culture and Recreation	**311,218**	262,432	314,675
Home and Community Services	**990,935**	1,231,096	824,890
Employee Benefits	**5,431,230**	5,254,035	5,287,148
Debt Service	**1,897,535**	1,021,525	1,020,354
Interfund Transfers	**6,712,130**	6,849,842	6,641,494
Total Expenditures	**120,314,191**	109,579,966	99,589,311
Excess of Revenues (Expenditures)	**$ 3,138,806**	$ 7,531,860	$ 8,035,066

OTHER GOVERNMENTAL FUNDS

	DECEMBER 31,		
	2023	2022	2021
County Road Fund - Revenue and Transfers	**$ 10,771,431**	$ 10,569,442	$ 9,410,483
County Road Fund - Expenditures and Transfers	**$ 10,330,773**	$ 9,993,501	$ 9,283,942
CTASC Debt Service Fund - Revenue and Transfers	**$ 794,781**	$ 834,959	$ 817,643
CTASC Debt Service Fund - Expenditures and Transfers	**$ 761,476**	$ 802,446	$ 792,439
Non-Major Funds - Revenues and Transfers	**$ 7,196,996**	$ 6,737,046	$ 7,452,511
Non-Major Funds - Expenditures and Transfers	**$ 7,393,833**	$ 6,548,563	$ 6,746,055

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

GENERAL FUND: RESERVE BALANCES

	DECEMBER 31,		
	2023	2022	2021
Fund Balance			
Nonspendable			
Prepaid Items	**$ 1,092,226**	$ 907,312	$ 1,090,298
Total	**1,092,226**	907,312	1,090,298
Restricted			
Repair and Maintenance Reserves	**$ 1,375,037**	$ 1,301,555	$ 1,279,653
Capital Reserves	**3,954,894**	2,525,760	1,581,530
Retirement Contribution Reserve	**4,898,316**	3,714,756	3,531,384
Miscellaneous Reserve	**2,680,496**	2,242,653	1,443,036
Debt Service Reserve	**175,202**	144,696	96,387
Total	**13,083,945**	9,929,420	7,931,990
Committed			
Landfill	**$ 1,156,099**	$ 1,700,000	$ -
Total	**1,156,099**	1,700,000	-
Assigned			
Appropriated for Next Year's Budget	**1,992,422**	2,469,361	-
Encumbrances	**3,103,503**	1,522,005	241,111
Total	**5,095,925**	3,991,366	241,111
Unassigned	**20,681,105**	21,442,396	21,175,235
Total Fund Balance	**$ 41,109,300**	$ 37,970,494	$ 30,438,634

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

GENERAL FUND: 2023 BUDGET

	2023				
	Original Budget	Revised Budget	Actual w/ Encumbrances	$ Variance Fav. (Unfav.)	% Variance Fav. (Unfav.)
REVENUES					
Real Property Taxes and Items	$ 39,758,062	$ 39,758,062	**$ 37,792,620**	$ (1,965,442)	(5.20%)
Nonproperty Tax Items	37,125,000	37,125,000	**40,311,049**	3,186,049	7.90%
Departmental Income	7,985,198	8,327,803	**7,344,047**	(983,756)	(13.40%)
State Sources	18,904,867	27,492,105	**21,635,816**	(5,856,289)	(27.07%)
Federal Sources	11,918,172	18,178,775	**10,705,957**	(7,472,818)	(69.80%)
Other, Including Financing Sources	2,101,506	2,595,312	**5,663,508**	3,068,196	54.17%
Total Revenues and Other Financing Sources	117,792,805	133,477,057	**$ 123,452,997**	**$ (10,024,060)**	**(8.12%)**
Appropriated Reserves, Fund Balance and Encumbrances	1,384,342	2,864,353			
Total	**$ 119,177,147**	**$ 136,341,410**			
EXPENDITURES					
General Governmental Support	$ 29,521,355	$ 31,937,932	**$ 30,386,723**	$ 1,551,209	5.10%
Education	4,799,577	4,807,577	**4,344,393**	463,184	10.66%
Public Safety	19,299,695	25,621,819	**22,398,220**	3,223,599	14.39%
Public Health	11,833,162	16,690,941	**12,412,013**	4,278,928	34.47%
Transportation	2,867,000	3,707,632	**1,884,415**	1,823,217	96.75%
Economic Assistance and Opportunity	36,875,225	37,290,951	**36,465,267**	825,684	2.26%
Culture and Recreation	380,087	587,945	**311,218**	276,727	88.92%
Home and Community Services	1,332,258	1,331,114	**1,174,550**	156,564	13.33%
Employee Benefits	4,550,000	5,435,000	**5,431,230**	3,770	0.07%
Debt Service	1,020,923	1,898,376	**1,897,535**	841	0.04%
Other Financing Uses	6,697,865	7,032,123	**6,712,130**	319,993	4.77%
Total	**$ 119,177,147**	**$ 136,341,410**	**$ 123,417,694**	**$ 12,923,716**	**10.47%**

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

GENERAL FUND: 2022 BUDGET

	2022				
	Original Budget	Revised Budget	Actual w/ Encumbrances	$ Variance Fav. (Unfav.)	% Variance Fav. (Unfav.)
REVENUES					
Real Property Taxes and Items	$ 38,955,187	$ 38,955,187	$ 38,640,465	$ (314,722)	(0.81%)
Nonproperty Tax Items	34,125,000	36,732,199	40,229,696	3,497,497	8.69%
Departmental Income	7,923,047	8,400,987	8,007,002	(393,985)	(4.92%)
State Sources	14,963,367	20,212,641	15,127,242	(5,085,399)	(33.62%)
Federal Sources	10,984,273	19,787,971	12,567,647	(7,220,324)	(57.45%)
Other, Including Financing Sources	1,575,640	1,575,640	2,979,198	1,403,558	47.11%
Total Revenues and Other Financing Sources	108,526,514	125,664,625	**$ 117,551,250**	**$ (8,113,375)**	**(6.90%)**
Appropriated Reserves, Fund Balance and Encumbrances	(1,369,171)	(780,508)			
Total	**$ 107,157,343**	**$ 124,884,117**			
EXPENDITURES					
General Governmental Support	$ 26,637,798	$ 32,324,924	$ 29,228,935	$ 3,095,989	10.59%
Education	4,063,146	4,567,104	4,093,904	473,200	11.56%
Public Safety	15,727,667	16,494,549	16,119,219	375,330	2.33%
Public Health	10,448,258	15,760,577	10,942,199	4,818,378	44.03%
Transportation	2,190,060	3,132,356	2,762,160	370,196	13.40%
Economic Assistance and Opportunity	34,382,096	36,770,998	33,087,744	3,683,254	11.13%
Culture and Recreation	282,157	343,841	262,432	81,409	31.02%
Home and Community Services	866,978	1,457,609	1,229,328	228,281	18.57%
Employee Benefits	4,650,000	5,291,514	5,254,035	37,479	0.71%
Debt Service	1,021,525	1,711,597	1,711,597	-	0.00%
Other Financing Uses	6,887,658	7,029,048	6,849,842	179,206	2.62%
Total	**$ 107,157,343**	**$ 124,884,117**	**$ 111,541,395**	**$ 13,342,722**	**11.96%**

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

NET POSITION ANALYSIS

	DECEMBER 31,		
	2023	**2022**	**2021**
NET POSITION			
Net Investment in Capital Assets	**$ 47,437,209**	$ 47,903,719	$ 47,955,762
Restricted	**16,715,916**	15,146,513	11,440,309
Unrestricted	**(150,248,576)**	(152,406,153)	(166,672,167)
Total Net Position (Deficit)	**$ (86,095,451)**	$ (89,355,921)	$ (107,276,096)
Unrestricted Net Position (Deficit)	**$ (150,248,576)**	$ (152,406,153)	$ (166,672,167)
(Less):			
GASB 68 - Net Pension (Asset)/Liability and Deferred Inflows and Outflows	**8,976,894**	4,996,675	8,566,911
GASB 75 - OPEB Liability and Deferred Inflows and Outflows	**154,944,404**	157,987,022	160,802,062
Total Unrestricted Net Position	**$ 13,672,722**	$ 10,577,544	$ 2,696,806

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

CURRENT AND FUTURE ACCOUNTING STANDARDS

Current Standards Implemented

- The County implemented GASB Statement No. 96 "Subscription-Based Information Technology Arrangements," for the year ended December 31, 2023.

Future Accounting Standards

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

- GASB has issued Statement No. 101 "Compensated Absences," effective for the year ending December 31, 2024.

- GASB has issued Statement No. 102 "Certain Risk Disclosures," effective for the year ending December 31, 2025.

- GASB has issued Statement No. 103, "Financial Reporting Model Improvements," effective for the year ending December 31, 2026.

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Executive Summary (12438 :

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NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Disclaimer

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Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Governance Letter (12438 : Presentation of the 2023 Audit - Insero)

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

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

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

We have audited the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland (the County), for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 25, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. During the year ended December 31, 2023, the County adopted Government Accounting Standards Board (GASB) Statement No. 96, "Subscription-Based Information Technology Arrangements." Other than the adoption of GASB Statement No. 96, no new accounting policies were adopted and the application of existing policies were not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

The disclosures related to pension obligations, other postemployment benefits obligations, serial bonds, and fund balance detail in Notes 8, 9, 10, and 20 to the financial statements.

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

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

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

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

Management Representations
We have requested certain representations from management that are included in the management representation letter dated [Date] , 2024.

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

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Governance Letter (12438 : Presentation of the 2023 Audit - Insero)

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

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

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

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

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2024

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Governance Letter (12438 : Presentation of the 2023 Audit - Insero)

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Management Comment Letter (12438 : Presentation of the 2023 Audit - Insero)

MANAGEMENT COMMENT LETTER

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

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland (the County) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

During our audit, we noted other matters that provide opportunities for strengthening internal controls and operating efficiency. This does not affect our report dated [Date] , 2024 on the financial statements of the County of Cortland.

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

OTHER MATTER

Recurring Finding

Purchase Orders

Finding:
During the current year, 2 of 40 cash disbursements examined had purchase orders which were completed after the purchase had been made and the invoice received. During the prior year, 2 of 6 cash disbursements examined had purchase orders which were completed after the purchase had been made and the invoice received.

Recommendation:
We recommend County management emphasize the need for completing purchase orders prior to a purchase and adopt consequences for not completing purchase orders.

DISCUSSION ITEMS

Impact of Future Standards of the Governmental Accounting Standards Board (GASB)

The County is in the process of assessing the future effects of each of the following:

- GASB has issued Statement No. 100, "Accounting Changes and Error Corrections," effective for the year ending December 31, 2024.
- GASB has issued Statement No. 101, "Compensated Absences," effective for the year ending December 31, 2024.
- GASB has issued Statement No. 102, "Certain Risk Disclosures," effective for the year ending December 31, 2025.
- GASB has issued Statement No. 103, "Financial Reporting Model Improvements," effective for the year ending December 31, 2026.

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

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Management Comment Letter (12438 : Presentation of the 2023 Audit - Insero)

We would like to thank you and your staff for the cooperation and support given to us during the course of the audit. We appreciate the opportunity to be of service to you and look forward to our continued involvement.

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

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2024

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Management Comment Letter (12438 : Presentation of the 2023 Audit - Insero)

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Landfill Review Compliance Letter (12438 : Presentation of the 2023 Audit - Insero)

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

We have reviewed the County of Cortland's (the County) compliance with the Financial Assurance Requirements for Local Government Owners/Operators of Municipal Solid Waste Landfills. As independent auditors for the County, we certify that the County satisfies the requirements of the "Local Government Financial Test" for those costs for which financial assurance is being demonstrated. Specific financial assurance compliance requirements we are required to communicate to you are summarized as follows:

1. "The Financial Component's Audited Financial Statements must be prepared in accordance with generally accepted accounting principles (U.S. GAAP) for Governments and include Governmental Accounting Standards Board (GASB) Statement No. 18 disclosures."

As stated in our Independent Auditors' Report for the year ended December 31, 2023, it is our opinion that "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discreetly presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America," as applied to governments. These principles include the accounting and disclosures for the estimated landfill costs required to be accounted for under GASB Statement No. 18. Note 14 of the audited financial statements contains the disclosures required under GASB Statement No. 18.

2. "The Financial Component is not eligible to use the Local Government Financial Test if it has operated a deficit equal to 5% or more of total annual revenue in each of the past two fiscal years."

We have reviewed the "Calculation of the Operating Deficit Limit," based on the County's audited basic financial statements for the years ended December 31, 2023 and 2022. Based on this calculation, the County has not operated at a deficit equal to 5% or more of total annual revenue in each of the past two fiscal years; thus, the County complied with this requirement.

3. "The Financial Component is not eligible to use the Local Government Financial Test if it has been given an Adverse Auditors' Report."

As stated above, our Independent Auditors' Report for the year ended December 31, 2023 rendered an unmodified opinion.

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Although not specifically addressed in this letter, we have also reviewed the remaining financial assurance requirements, as outlined by New York State Department of Environmental Conservation, and we have concluded the County satisfies those requirements.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2024

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 Landfill Review Compliance Letter (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

Cortland, New York

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT

For the Year Ended December 31, 2023

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 DOT Report (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT

Independent Auditors' Report on Compliance and Controls Over State Transportation Assistance Expended Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1-3

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NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 DOT Report (12438 : Presentation of the 2023 Audit - Insero)

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 DOT Report (12438 : Presentation of the 2023 Audit - Insero)

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND CONTROLS OVER STATE TRANSPORTATION ASSISTANCE EXPENDED BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Legislators
County of Cortland
Cortland, New York

Report on Compliance for Each State Transportation Assistance Program

Opinion on Each State Transportation Assistance Program Tested

We have audited the County of Cortland's (the County) compliance with the types of compliance requirements described in Title 17 of the New York State Codes, Rules and Regulations (NYCRR) Part 43 that could have a direct and material effect on each of the County's State transportation assistance programs for the year ended December 31, 2023. The County's State transportation assistance programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its State transportation assistance programs for the year ended December 31, 2023.

Basis for Opinion on Each State Transportation Assistance Program Tested

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 17 of the NYCRR Part 43. Our responsibilities under those standards and Title 17 of the NYCRR Part 43 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and Title 17 of the NYCRR Part 43 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Title 17 of the NYCRR Part 43, we:

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

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Title 17 of the NYCRR Part 43, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a State transportation assistance program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State transportation assistance program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State transportation assistance program that is less severe than a material weakness in internal control over compliance, yet is important enough to merit attention by those charged with governance.

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 DOT Report (12438 : Presentation of the 2023 Audit - Insero)

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the New York State Department of Transportation. Accordingly, this report is not suitable for any other purpose.

Schedule of State Transportation Assistance Expended

We have audited the financial statements of the County of Cortland as of December 31, 2023 and for the year ended December 31, 2023 and have issued our report thereon dated [Date] , 2024. Our audit was performed for the purpose of forming an opinion on the County of Cortland's financial statements taken as a whole. The accompanying Schedule of State Transportation Assistance Expended is presented for purposes of additional analysis as required by Title 17 of the NYCRR Part 43 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of State Transportation Assistance Expended is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
[Date] , 2024

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 DOT Report (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
FOR THE YEAR ENDED DECEMBER 31, 2023

Program Title	NYSDOT Contract	Ref. Number	Expenditures
Consolidated Local Streets and Highway Improvement Program (CHIPS):			
Capital Component	320000	N/A	$ 2,175,599
Extreme Winter Recovery Appropriations	320000	N/A	369,997
			2,545,596
Pave-NY	320000	N/A	559,316
Marchicelli/Bond Match for Federal Aid Highway Projects (ALN No. 20.205)	N/A	D040024	4,473
			4,473
Snow and Ice Program	N/A	D511043	903,470
State Share FEMA	N/A	4625DRNY	21,163
Statewide Mass Transportation Operating Assistance Program (§5311):			
Capital Grant	N/A	C003761	785,062
			785,062
Total State Transportation Assistance Expended			**$ 4,819,080**

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 DOT Report (12438 : Presentation of the 2023 Audit - Insero)

See Notes to Schedule of State Transportation Assistance Expended

COUNTY OF CORTLAND

NOTES TO SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED DECEMBER 31, 2023

Note 1 **General**

The accompanying Schedule of State Transportation Assistance Expended by the County of Cortland presents the activity of all financial assistance programs provided by the New York State Department of Transportation. These do not include any State transportation assistance for Cortland County Industrial Development Agency and Cortland County Tobacco Asset Securitization Corporation.

Note 2 **Basis of Accounting**

The accompanying Schedule of State Transportation Assistance Expended is presented using the accrual basis of accounting.

Note 3 **Matching Costs**

The costs associated with the federal and local shares of Marchiselli, or State Emergency Disaster Assistance are not included in the reported expenditures.

Note 4 **Indirect Costs**

There were no indirect costs charged to State transportation assistance programs for the year ended December 31, 2023.

Note 5 **Amounts Paid to Subrecipients**

There were no amounts paid to subrecipients related to the State transportation assistance programs for the year ended December 31, 2023.

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 DOT Report (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
STATE TRANSPORTATION ASSISTANCE EXPENDED
DECEMBER 31, 2023

Summary of Audit Results

Internal Control Over State Transportation Assistance Expended	
• Material Weakness(es) Identified	None noted
• Significant Deficiency(ies) Identified Not Considered to be Material Weakness(es)	None noted
Type of Auditors' Report Issued on Compliance for Programs Tested	Unmodified
Summary of Audit Findings	None noted
Identification of State Transportation Assistance Programs Tested Consolidated Local Streets and Highway Improvement Program (CHIPS) Pave-NY	
Compliance Findings and Questioned Costs	None noted

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

Attachment: REVISED PRELIMINARY DRAFT 4318 2023 DOT Report (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

Cortland, New York

FINANCIAL REPORT

For the Year Ended December 31, 2023

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Certified Public Accountants | Business Advisors

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

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COUNTY OF CORTLAND

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COUNTY OF CORTLAND

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INDEPENDENT AUDITORS' REPORT

Board of Legislators
County of Cortland
Cortland, New York

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Tompkins Cortland Community College, which is presented as a joint venture as of December 31, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Tompkins Cortland Community College, is based solely on the report of other auditors.

Basis for Opinions

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

Emphasis of Matter
During the year ended December 31, 2023, the County performed a comprehensive reconciliation of its capital asset records. As discussed in Note 24 to the financial statements, the capital asset and net deficit for the business-type activities have been restated to correct a historical difference. Our opinion is not modified with respect to this matter.

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

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

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

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

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

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

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

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

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

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

Required Supplementary Information

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

Supplementary Information

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2024 on our consideration of the County of Cortland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Cortland's internal control over financial reporting and compliance.

Respectfully submitted,

Insero & Co. CPAs, LLP

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 14, 2024

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023

As we prepare this Management Discussion and Analysis (MD&A) for our December 31, 2023, financial statements, we are faced with the huge uncertainty of the effect of the 2024-2025 New York State budget. At this time, it is impossible to accurately project the adverse effect to Cortland County and its residents. There are several areas within the State budget which may add additional expenses to the County budget and remove revenues owed to the County from prior years.

Our discussion and analysis of the County of Cortland's (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2023. Please read this information in conjunction with the County's financial statements, which begin on page 6.

USING THIS ANNUAL REPORT

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

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

Reporting the County as a Whole

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

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

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

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

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

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

Reporting the County's Most Significant Funds

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

Governmental Funds

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

Proprietary Funds

When the County charges customers for the services it provides, whether to outside customers or to other units of the County, these services are generally reported in Proprietary Funds. Proprietary Funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. Internal Service Funds (a component of Proprietary Funds) are used to report activities that provide supplies and services for the County's other programs and activities such as the administration of health insurance and workers' compensation obligations. Enterprise Funds (a component of Proprietary Funds) are used to report the same functions presented as Business-type activities in the Government-wide financial statements. The County uses enterprise fund to account for the solid waste activities.

The County as Trustee

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

THE COUNTY'S GOVERNMENTAL ACTIVITIES

The County's net deficit for the fiscal year ended December 31, 2023 decreased from $($89,355,921) to (86,095,451). Last year net position decreased by $(17,866,969).

$47,437,209 of the County's net position reflects its investment in capital assets (such as land, buildings, machinery and equipment, and infrastructure) less depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending.

A portion of the County's net position, $16,715,916, represents resources that are subject to external or legal restrictions on how they may be used and are reported as restricted net position. The balance is comprised of unspent funds restricted for home and community services, public safety, insurance reserves, and other various purposes.

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

The remaining category of net deficit in the amount of $(150,248,576) represents the unrestricted net deficit of County operations at December 31, 2023.

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

Figure 1 - Net Position

Governmental Activities	*2023*	*2022*	*Percent Change*
Current Assets	**$ 81,692,436**	$ 73,891,850	10.56%
Noncurrent Assets	**-**	9,013,258	(100.00)%
Capital Assets, Net	**62,402,919**	63,757,944	(2.13)%
Total Assets	**144,095,355**	146,663,052	**(1.75)%**
Total Deferred Outflows of Resources	**49,924,993**	49,797,514	**0.26%**
Current Liabilities	**31,178,879**	29,211,174	6.74%
Noncurrent Liabilities	**186,751,287**	148,890,543	25.43%
Total Liabilities	**217,930,166**	178,101,717	**22.36%**
Total Deferred Inflows of Resources	**62,185,633**	107,714,770	**(42.27)%**
Net Investment in Capital Assets	**47,437,209**	47,903,719	(0.97)%
Restricted	**16,715,916**	15,146,513	10.36%
Unrestricted (Deficit)	**(150,248,576)**	(152,406,153)	1.42%
Total Net Position	**$ (86,095,451)**	**$ (89,355,921)**	**3.65%**

Current assets increased 10.56%, primarily due to increased cash as a result of investing and increased unrestricted revenue. Capital assets, net, and net investment in capital assets decreased (2.13)% and (0.97)%, respectively, due to depreciation expense exceeding capital outlay in 2023. Noncurrent assets, not including capital assets, decreased due to a net pension asset in 2022, compared to a net pension liability in 2023. In addition, the County implemented GASB Statement 96, "Subscription-based Information Technology Arrangements," in 2023. This statement required the County to include subscription-based lease assets, liabilities, deferred lease inflows, and intangible lease assets on the balance sheet, increasing intangible lease assets $347,515 and increasing noncurrent liabilities $227,183.

Current liabilities are 6.74% more than the prior year primarily due to increased accounts payable, increased unearned revenue and the reporting of current lease liabilities per GASB 96 at December 31, 2023. Noncurrent liabilities increased 25.43% due to the net pension liability - proportionate share changing to a net pension liability in 2023 from a net pension asset in 2022.

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023

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

Total net deficit decreased by 3.65% as a result of revenue exceeding expenses in 2023.

The County's total revenues increased by 4.86%, while the total cost of all programs and services increased 18.64%. Our analysis in *Figure 2* separately considers the operations of Governmental Activities.

Figure 2 - Changes in Net Position

Governmental Activities	*2023*	*2022*	*Percent Change*
REVENUES			
Program Revenues:			
Charges for Services	$ **12,721,473**	$ 13,016,344	(2.27)%
Operating Grants and Contributions	**34,327,071**	28,383,001	20.94%
Capital Grants and Contributions	**4,906,847**	6,031,444	(18.65)%
General Revenues:			
Property Taxes and Tax Items	**39,419,052**	38,540,895	2.28%
Sales and Other Taxes	**40,311,049**	40,229,696	0.20%
Use of Money and Property	**2,755,847**	885,160	211.34%
Miscellaneous	**2,016,858**	2,282,028	(11.62)%
Other	**69,254**	827,765	(91.63)%
Total Revenues	**$ 136,527,451**	**$ 130,196,333**	**4.86%**
PROGRAM EXPENSES			
General Governmental Support	$ **31,822,146**	$ 28,286,769	12.50%
Education	**4,619,772**	2,626,248	75.91%
Public Safety	**23,966,928**	17,239,455	39.02%
Public Health	**13,229,864**	10,596,940	24.85%
Transportation	**16,366,068**	16,914,976	(3.25)%
Economic Assistance and Opportunity	**38,730,820**	33,917,856	14.19%
Culture and Recreation	**381,576**	248,921	53.29%
Home and Community Services	**2,876,522**	1,226,408	134.55%
Interest on Debt	**1,273,285**	1,271,791	0.12%
Total Expenses	**$ 133,266,981**	**$ 112,329,364**	**18.64%**
CHANGE IN NET POSITION	**$ 3,260,470**	**$ 17,866,969**	**(81.75)%**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

Total revenues increased primarily due to increased state grants and increased interest earnings.

Education expenditures increased in 2023 primarily due to increased chargebacks and contributions to TC3. Public Safety increased in 2023 due to increased salaries and maintenance agreements. Culture and Recreation increased 53.29% due to increased contractual expenditures in 2023. Home and Community Services increased 134.55% in 2023 as a result of microenterprise grant expenditures.

The cost of all Governmental Activities this year was $133,266,981. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through County property and other tax revenues was $81,311,590 because some of the cost were paid by those who directly benefited from the programs or by other governments and organizations that subsidized certain programs with grants and contributions. Overall, the County's governmental program revenues were $51,955,391. The County paid for the remaining "public benefit" portion of Governmental Activities with $84,572,060 in taxes and other revenues, such as interest and general entitlements.

THE COUNTY'S BUSINESS-TYPE ACTIVITIES

As the County completes the year, its Business-Type Activities reported a net deficit of $(13,447,177), an increase of $(5,651,719) from the prior year's total net deficit of $(7,795,458). The increase in the deficit is largely the result of a $6.5 million increase in the estimated landfill closure and post-closure liability. The increase in the liability is recognized as an increase in the current year expenses.

THE COUNTY'S FUNDS

As the County completed the year, its Governmental Funds, as presented in the balance sheet on page 8, reported combined fund balances of $44,947,609, an increase of $3,415,932 from the prior year's total of $41,531,677. Of this amount, $1,097,586 is nonspendable, $14,841,481 is restricted for specific expenditures, $1,156,099 is committed for a specific capital project, and $6,938,960 is assigned for 2023 encumbrances and other uses, leaving $20,913,483 in unassigned fund balances. *Figure 3* shows the changes in fund balances for the County's Governmental Funds.

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

Figure 3 - Governmental Funds
Fund Balances at December 31,

Governmental Funds	*2023*	*2022*	*Dollar Change*
Major Funds			
General Fund	**$ 41,109,300**	$ 37,970,494	$ 3,138,806
Special Revenue Fund:			
County Road Fund	**1,156,951**	716,293	440,658
CTASC Debt Service Fund	**1,047,703**	1,014,398	33,305
Non-Major Funds			
Special Revenue Funds:			
Road Machinery Fund	**1,582,917**	1,782,332	(199,415)
Miscellaneous Special Revenue Fund	**50,738**	48,160	2,578
Totals	**$ 44,947,609**	**$ 41,531,677**	**$ 3,415,932**

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

General Fund Budgetary Highlights

Over the course of the year, the County Board of Legislators revised the County budget several times. These budget amendments consisted of budget transfers between functions. In addition to these transfers, the County Board of Legislators increased the overall budget to provide for unspent appropriations from the previous year (encumbrances), use of reserve funds, and various grants where the majority of the funding came from federal and state sources.

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023

Figure 4 - Budgetary Comparison Schedule
December 31, 2023

General Fund	Original Budget	Final Budget	Actual With Encumbrances	Variance Fav. (Unfav.)
REVENUES				
Real Property Taxes and Tax Items	$ 39,758,062	$ 39,758,062	$ 37,792,620	$ (1,965,442)
Nonproperty Tax Items	37,125,000	37,125,000	40,311,049	3,186,049
Departmental Income	7,985,198	8,237,803	7,344,047	(893,756)
Intergovernmental Charges	1,152,218	1,153,793	1,006,741	(147,052)
Use of Money and Property	207,388	207,388	2,462,583	2,255,195
Fines and Forfeitures	80,400	80,400	72,138	(8,262)
Sale of Property and Compensation for Loss	40,000	363,891	158,159	(205,732)
Miscellaneous Local Sources	621,500	879,840	970,921	91,081
State Sources	18,904,867	27,492,105	21,635,816	(5,856,289)
Federal Sources	11,918,172	18,178,775	10,705,957	(7,472,818)
Other Financing Sources	-	-	992,966	992,966
Total Revenues and Other Financing Sources	**$ 117,792,805**	**$ 133,477,057**	**$ 123,452,997**	**$ (10,024,060)**
Appropriated Fund Balance, Encumbrances, and Reserves	**$ 1,384,342**	**$ 2,864,353**	**$ -**	**$ -**
EXPENDITURES				
General Governmental Support	$ 29,521,355	$ 31,937,932	$ 30,386,723	$ 1,551,209
Education	4,799,577	4,807,577	4,344,393	463,184
Public Safety	19,299,695	25,621,819	22,398,220	3,223,599
Public Health	11,833,162	16,690,941	12,412,013	4,278,928
Transportation	2,867,000	3,707,632	1,884,415	1,823,217
Economic Assistance and Opportunity	36,875,225	37,290,951	36,465,267	825,684
Culture and Recreation	380,087	587,945	311,218	276,727
Home and Community Services	1,332,258	1,331,114	1,174,550	156,564
Employee Benefits	4,550,000	5,435,000	5,431,230	3,770
Debt Service	1,020,923	1,898,376	1,897,535	841
Other Financing Uses	6,697,865	7,032,123	6,712,130	319,993
Total Expenditures and Other Financing Uses	**$ 119,177,147**	**$ 136,341,410**	**$ 123,417,694**	**$ 12,923,716**

The actual charges to appropriations (expenditures) were below the final budget amounts. The most significant positive variances occurred in the County's general governmental support, public health, public safety and transportation.

Nonproperty tax items were $3,186,049 over budget due to sales tax revenues greater than budget. Use of money and property was $2,255,195 over budget due to increased interest earnings as a result of increased cash balances, interest rates and investing. State and federal sources were $5,856,289 and $7,472,818, respectively, below budget due to multi-year grants budgeted in 2023 but not completed at year end.

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Governmental Activities

At December 31, 2023, the County had $213,522,108 invested in capital assets and leases, including buildings, machinery, equipment, roads, and bridges, with accumulated depreciation and amortization of $151,119,189 resulting in net capital assets of $62,402,919. This amount represents a net decrease (including additions, disposals, and depreciation expense) of $1,355,025 from the prior year based on depreciation expense exceeding additions.

Figure 5 - Capital Assets, Net of Depreciation

Governmental Activities	*2023*	*2022*	*Percent Change*
Land and Land Improvements	$ **1,510,056**	$ 1,515,952	(0.39)%
Construction in Progress	**6,326,262**	2,703,561	134.00%
Buildings and Improvements	**13,185,485**	13,500,655	(2.33)%
Machinery and Equipment	**6,015,238**	7,168,475	(16.09)%
Infrastructure	**32,855,281**	36,548,024	(10.10)%
Intangible Lease Asset	**2,278,919**	2,321,277	(1.82)%
Subscription Asset	**231,678**	-	100.00%
Totals	**$ 62,402,919**	**$ 63,757,944**	**(2.13)%**

Capital asset activity for the year ended December 31, 2023, included the following:

Construction In Progress	$ 3,622,701
Buildings and Improvements	526,672
Machinery and Equipment	1,848,031
Infrastructure	225,600
Intangible Lease Asset	902,879
Subscription Asset	347,515
Total Additions	7,473,398
(Less): Net Book Value of Disposals	(398,251)
(Less): Depreciation Expense	(7,625,708)
(Less): Amortization Expense	(804,464)
Change in Capital Assets	**$ (1,355,025)**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

Debt Administration

Of the total indebtedness of the County, $21,085,000 was subject to the constitutional tax limit and represented approximately 11.5% of the County's statutory debt limit. Tobacco settlement pass-through bonds are debt of the Cortland Tobacco Asset Securitization Corporation (CTASC), under which the County's future tobacco settlement proceeds were securitized. The County is not responsible for this debt in the event CTASC were to default on repayment of these bonds.

Figure 6 - Outstanding Debt and Lease Liabilities

Governmental Activities	*2023*	*2022*	*Percent Change*
Serial Bonds	**$ 15,246,774**	$ 16,787,510	(9.18)%
CTASC Pass-through Bonds	**12,777,082**	12,691,972	0.67%
SBITA Liability	**227,183**	-	100.00%
Lease Liability	**2,113,058**	2,209,313	(4.36)%
Totals	**$ 30,364,097**	**$ 31,688,795**	**(4.18)%**

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Going into 2024, the County is facing the same challenge many organizations in New York State are facing, hiring and retaining employees. While this helps with finances, it puts a strain on staff providing services and makes it harder to retain them. In addition, the County expects the need to raise wages again in 2024 in order to fill key positions, including correction officers, attorneys and Mental Health specialists.

In addition to hiring issues, the 2024-2025 New York State budget will put a strain on County finances. In an effort to expand an already financially failing program, the 2023-2024 State budget approved the interception of Federal ACA eFMAP funding, which had been earmarked for Counties and New York City to help offset the costs of Medicaid expenses. For Cortland County, this intercept results in an annual increase in Medicaid expenditures of approximately $1.3 million per year.

The 2023-2024 New York State budget also increased the reimbursement rate for 18-b indigent defense attorneys to $158/hour from $65-$70 per hour. While the hope is to increase the pool of attorneys for the County, the additional cost will almost doubled for the year ended December 31 2023 and is expected to double again in 2024.

Changes to the In Rem tax foreclosure process have also been made, effective back to May 2023. These changes limit the County's ability to fully collect levied property taxes and adds additional costs related to postage, printing, and processing of delinquent real estate taxes.

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

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

As interest rates rise, prices soar, and commodities become harder and harder to obtain, the future years are impossible to predict. In addition, space constraints created by the Office of Court Administration (un-funded mandate), an increasing homeless population with very limited housing capabilities for these individuals, and a limited allowable jail population due to, not only lack of staff, but an outdated facility creating the need to house-out inmates add to these uncertainties.

With several bills yet to be signed by the Governor, whose effect on the County is yet to be known, 2024, 2025, and 2026 look to be challenging from a budget perspective.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Industrial Development Agency	Soil and Water Conservation District
ASSETS					
Current Assets					
Cash and Cash Equivalents - Unrestricted	$ 30,518,340	$ 11,636	$ 30,529,976	$ 1,100,451	$ 609,303
Cash and Cash Equivalents - Restricted	20,099,654	2,305,870	22,405,524	-	852,783
Restricted Investments	811,040	-	811,040	-	1,318,184
Taxes Receivable, Net	5,826,428	-	5,826,428	-	-
Accounts Receivable, Net	1,074,989	315,153	1,390,142	-	233,766
Due From State and Federal Governments	16,649,883	-	16,649,883	-	-
Due From Other Governments	3,899,121	42,448	3,941,569	-	-
Short-Term Lease Receivable	63,659	-	63,659	13,008	-
Prepaid Expenses	2,749,322	159	2,749,481	1,155	27,066
Total Current Assets	81,692,436	2,675,266	84,367,702	1,114,614	3,041,102
Noncurrent Assets					
Long-Term Lease Receivable	-	-	-	55,588	7,164
Intangible Lease Asset	2,278,919	11,492	2,290,411	-	-
Subscription Asset, Net	231,678	-	231,678	-	-
Capital Assets - Land and Land Improvements	1,510,056	196,800	1,706,856	604,797	-
Capital Assets - Construction in Progress	6,326,262	1,701,526	8,027,788	-	-
Capital Assets - Depreciable, Net of Accumulated Depreciation	52,056,004	11,941,936	63,997,940	676	14,577
Total Noncurrent Assets	62,402,919	13,851,754	76,254,673	661,061	21,741
Total Assets	144,095,355	16,527,020	160,622,375	1,775,675	3,062,843
DEFERRED OUTFLOWS OF RESOURCES					
Debt Refunding	123,397	402,614	526,011	-	-
Pensions	16,800,748	346,396	17,147,144	-	264,125
Other Postemployment Benefits	33,000,848	92,970	33,093,818	-	-
Total Deferred Outflows of Resources	49,924,993	841,980	50,766,973	-	264,125
LIABILITIES					
Current Liabilities					
Accounts Payable	5,630,673	152,356	5,783,029	156	94,271
Accrued Liabilities	2,670,895	14,511	2,685,406	-	630
Interest Payable	160,387	48,450	208,837	-	-
Due to Other Governments	7,893,443	1,141,017	9,034,460	91,835	-
Compensated Absences	298,543	-	298,543	-	34,671
Unearned Revenue	11,821,936	-	11,821,936	81,950	848,856
Lease Liability, Current Portion	829,873	5,285	835,158	-	7,164
Subscription Liabilities, Current Portion	122,315	-	122,315	-	-
Bonds Payable, Current Portion	1,750,814	674,624	2,425,438	-	-
Total Current Liabilities	31,178,879	2,036,243	33,215,122	173,941	985,592
Noncurrent Liabilities					
Net Pension Liability - Proportionate Share	23,522,836	484,991	24,007,827	-	373,326
Other Postemployment Benefits Liability	128,078,084	873,278	128,951,362	-	-
Compensated Absences, Noncurrent Portion	1,716,430	72,584	1,789,014	-	-
Lease Liability, Noncurrent Portion	1,283,185	6,065	1,289,250	-	-
Subscription Liabilities, Noncurrent Portion	104,868	-	104,868	-	-
Equity Interest in Joint Ventures	5,330,269	-	5,330,269	-	-
Bonds Payable, Noncurrent Portion	26,715,615	5,262,167	31,977,782	-	-
Landfill Closure/Post Closure Costs	-	21,978,735	21,978,735	-	-
Total Noncurrent Liabilities	186,751,287	28,677,820	215,429,107	-	373,326
Total Liabilities	217,930,166	30,714,063	248,644,229	173,941	1,358,918
DEFERRED INFLOWS OF RESOURCES					
Leases	63,659	-	63,659	68,596	-
Pensions	2,254,806	46,488	2,301,294	-	59,011
Other Postemployment Benefits	59,867,168	55,626	59,922,794	-	-
Total Deferred Inflows of Resources	62,185,633	102,114	62,287,747	68,596	59,011
NET POSITION					
Net Investment in Capital Assets	47,437,209	8,306,085	55,743,294	676	14,577
Restricted	16,715,916	2,305,871	19,021,787	-	-
Unrestricted Net (Deficit) Position	(150,248,576)	(24,059,133)	(174,307,709)	1,532,462	1,894,462
Total Net (Deficit) Position	**$ (86,095,451)**	**$ (13,447,177)**	**$ (99,542,628)**	**$ 1,533,138**	**$ 1,909,039**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Component Units: Industrial Development Agency	Net (Expense) Revenue and Changes in Net Position: Component Units: Soil and Water Conservation District
Primary Government								
Governmental Activities:								
General Governmental Support	$ 31,822,146	$ 2,921,611	$ 2,544,267	$ 1,410,414	$ (24,945,854)	$ -	$ -	$ -
Education	4,619,772	-	517,954	-	(4,101,818)	-	-	-
Public Safety	23,966,928	865,496	4,505,778	-	(18,595,654)	-	-	-
Public Health	13,229,864	3,716,978	6,405,737	-	(3,107,149)	-	-	-
Transportation	16,366,068	3,899,582	967,335	3,496,433	(8,002,718)	-	-	-
Economic Assistance and Opportunity	38,730,820	1,291,274	17,531,671	-	(19,907,875)	-	-	-
Culture and Recreation	381,576	12,904	180,379	-	(188,293)	-	-	-
Home and Community Services	2,876,522	13,628	1,673,950	-	(1,188,944)	-	-	-
Interest on Debt	1,273,285	-	-	-	(1,273,285)	-	-	-
Total Governmental Activities	133,266,981	12,721,473	34,327,071	4,906,847	(81,311,590)	-	-	-
Business-Type Activities - Solid Waste	2,999,331	3,471,316	112,444	-	-	584,429	-	-
Total Primary Government	**$ 136,266,312**	**$ 16,192,789**	**$ 34,439,515**	**$ 4,906,847**	**$ (81,311,590)**	**$ 584,429**	**$ -**	**$ -**
Component Units								
Industrial Development Agency	$ 87,043	$ 39,815	$ 61,149	$ -	$ -	$ -	$ 13,921	$ -
Soil and Water Conservation District	1,609,182	44,667	1,117,903	-	-	-	-	(446,612)
Total Component Units	**$ 1,696,225**	**$ 84,482**	**$ 1,179,052**	**$ -**	-	-	13,921	(446,612)
Net (Expense) and Changes in Net Position Brought Forward					(81,311,590)	584,429	13,921	(446,612)
GENERAL REVENUES								
Property Taxes, Levied for General Purposes					38,514,107	-	-	-
Property Tax Items					904,945	-	-	-
Sales and Other Taxes					40,311,049	-	-	-
Use of Money and Property					2,755,847	89,105	22,406	54,080
Change in Landfill Closure/Post-Closure Liability					-	(6,550,277)	-	-
Miscellaneous					2,016,858	225,024	1,500	307,034
Sale of Property and Compensation for Loss					298,078	-	-	-
Loss on Sale of Capital Assets					(228,824)	-	-	-
Total General Revenues and Transfers					84,572,060	(6,236,148)	23,906	361,114
Change in Net Position					3,260,470	(5,651,719)	37,827	(85,498)
Net (Deficit) Position - Beginning of Year					(89,355,921)	(7,795,458)	1,495,311	1,994,537
Net (Deficit) Position - End of Year					**$ (86,095,451)**	**$ (13,447,177)**	**$ 1,533,138**	**$ 1,909,039**

See Notes to Financial Statements

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Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	Major Funds				
	General Fund	County Road Fund	Cortland Tobacco Asset Securitization Corporation	Total Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents - Unrestricted	$ 28,290,507	$ 1,377,220	$ 232,378	$ 618,235	$ 30,518,340
Cash and Cash Equivalents - Restricted	13,871,245	-	-	1,179,428	15,050,673
Temporary Investments - Restricted	-	-	811,040	-	811,040
Taxes Receivable, Net	5,826,428	-	-	-	5,826,428
Due From Other Funds	2,124,308	-	-	164,941	2,289,249
Due From State and Federal Governments	14,383,916	200,678	-	2,065,289	16,649,883
Due From Other Governments	3,495,612	109,105	-	-	3,604,717
Accounts Receivables, Net	393,105	407	638,984	40,727	1,073,223
Leases Receivable	63,659	-	-	-	63,659
Prepaid Expenses	1,092,226	250	4,285	925	1,097,686
Total Assets	**$ 69,541,006**	**$ 1,687,660**	**$ 1,686,687**	**$ 4,069,545**	**$ 76,984,898**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 3,116,975	$ 66,044	$ -	$ 300,259	$ 3,483,278
Accrued Liabilities	1,702,522	69,702	-	21,591	1,793,815
Due to Other Funds	160	394,963	-	1,894,126	2,289,249
Due to Other Governments	8,152,476	-	-	-	8,152,476
Unearned Revenues	11,602,022	-	-	-	11,602,022
Total Liabilities	24,574,155	530,709	-	2,215,976	27,320,840
Deferred Inflows of Resources					
Deferred Inflows of Resources - Leases	63,659	-	-	-	63,659
Unavailable Revenue	3,793,892	-	638,984	219,914	4,652,790
Total Deferred Inflows of Resources	3,857,551	-	638,984	219,914	4,716,449
Fund Balances					
Nonspendable	1,092,226	250	4,285	825	1,097,586
Restricted	13,083,945	-	811,040	946,496	14,841,481
Committed	1,156,099	-	-	-	1,156,099
Assigned	5,095,925	1,156,701	-	686,334	6,938,960
Unassigned	20,681,105	-	232,378	-	20,913,483
Total Fund Balances	41,109,300	1,156,951	1,047,703	1,633,655	44,947,609
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 69,541,006**	**$ 1,687,660**	**$ 1,686,687**	**$ 4,069,545**	**$ 76,984,898**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION DECEMBER 31, 2023

Total Governmental Fund Balances		**$ 44,947,609**
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets, net of accumulated depreciation, used in Governmental Activities are not financial resources and, therefore, are not reported in the funds (see Note 7).		
Historical Cost of Capital Assets	$ 208,657,831	
(Less): Accumulated Depreciation	(148,765,509)	59,892,322
Intangible lease assets and Subscription assets, net of accumulated amortization, used in Governmental Activities are not financial resources and, therefore, are not reported in the funds (see Note 7).		
Intangible Leased Assets	$ 2,278,919	
Subscription Assets	231,678	2,510,597
Internal Service Funds are used by management to charge the costs of certain activities, such as health and workers' compensation insurance. The assets and liabilities of the Internal Service Funds are included in Governmental Activities in the Statement of Net Position.		2,222,682
Deferred property tax revenue is not available to pay for current period expenditures and is therefore deferred in the funds.		3,793,892
Equity interest in joint ventures is not reported in the Governmental Fund financial statements because it does not represent current resources. This is the investment in the County's joint venture.		(5,330,269)
Tobacco settlement revenues will be collected after year end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources on the fund statements.		638,984
Amounts due from other governments will be collected in the future and are not available to pay current period expenditures and, therefore, are not accrued in the Governmental Funds.		1,710,120
Certain accrued expenses, such as interest on debt, reported in the Statement of Net Assets do not require the use of current financial resources and, therefore, are not reported as liabilities in Governmental Funds.		(160,387)
Premiums received on debt issuance are recorded as revenue in the Governmental Funds but included in long-term debt in the Government-Wide financial statement, to be recognized over the life of the bonds.		(442,573)
Long-term liabilities, including other postemployment benefits liability and net pension (asset)/liability, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds Payable	$ (15,246,774)	
Lease Obligations	(2,113,058)	
Subscription Obligations	(227,183)	
CTASC Bonds Payable	(12,777,082)	
Compensated Absences	(1,716,430)	
Other Postemployment Benefits Liability	(128,078,084)	
Net Pension Asset	(23,522,836)	(183,681,447)
Deferred outflows of resources represent a consumption of net position that applies to future periods and, therefore, is not reported in the Governmental Funds. Deferred inflows of resources represent an acquisition of net position that applies to future periods and, therefore, is not reported in the Governmental Funds.		
Deferred Loss on Refunding	$ 123,397	
Deferred Outflows of Resources - Other Postemployment Benefits	33,000,848	
Deferred Inflows of Resources - Other Postemployment Benefits	(59,867,168)	
Deferred Outflows of Resources - Pension	16,800,748	
Deferred Inflows of Resources - Pension	(2,254,806)	(12,196,981)
Net (Deficit) Position of Governmental Activities		**$ (86,095,451)**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Major Funds				
	General Fund	County Road Fund	Cortland Tobacco Asset Securitization Corporation	Total Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Real Property Taxes	$ 36,892,925	$ -	$ -	$ -	$ 36,892,925
Real Property Tax Items	899,695	-	-	-	899,695
Nonproperty Tax Items	40,311,049	-	-	-	40,311,049
Departmental Income	7,344,047	-	-	-	7,344,047
Intergovernmental Charges	1,006,741	1,014,468	-	369,352	2,390,561
Use of Money and Property	2,462,583	109	53,930	2,267,787	4,784,409
Fines and Forfeitures	72,138	-	-	-	72,138
Sale of Property and Compensation for Loss	158,159	24,116	-	94,654	276,929
Miscellaneous Local Sources	970,921	-	740,851	28,905	1,740,677
State Sources	21,635,816	2,750,505	-	1,858,058	26,244,379
Federal Sources	10,705,957	190,471	-	2,563,975	13,460,403
Total Revenues	122,460,031	3,979,669	794,781	7,182,731	134,417,212
EXPENDITURES					
Current					
General Governmental Support	29,691,124	-	46,351	1,410,414	31,147,889
Education	4,344,393	-	-	-	4,344,393
Public Safety	20,876,817	213,312	-	-	21,090,129
Public Health	12,226,010	-	-	2,459	12,228,469
Transportation	1,371,604	9,199,413	-	3,289,295	13,860,312
Economic Assistance and Opportunity	36,461,195	-	-	752,273	37,213,468
Culture and Recreation	311,218	-	-	-	311,218
Home and Community Services	990,935	-	-	1,667,086	2,658,021
Employee Benefits	5,431,230	-	-	-	5,431,230
Leases (Principal and Interest)	876,612	43,478	-	124,230	1,044,320
Debt Service (Principal and Interest)	1,020,923	874,570	715,125	148,076	2,758,694
Total Expenditures	113,602,061	10,330,773	761,476	7,393,833	132,088,143
Excess of Revenues (Expenditures)	8,857,970	(6,351,104)	33,305	(211,102)	2,329,069
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	-	6,697,865	-	14,265	6,712,130
Interfund Transfers (Out)	(6,712,130)	-	-	-	(6,712,130)
Proceeds From Leases	992,966	93,897	-	-	1,086,863
Total Other Financing Sources (Uses)	(5,719,164)	6,791,762	-	14,265	1,086,863
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	3,138,806	440,658	33,305	(196,837)	3,415,932
Fund Balances, Beginning of Year	37,970,494	716,293	1,014,398	1,830,492	41,531,677
Fund Balances, End of Year	**$ 41,109,300**	**$ 1,156,951**	**$ 1,047,703**	**$ 1,633,655**	**$ 44,947,609**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2023

Net Change in Fund Balances - Total Governmental Funds		**$ 3,415,932**
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental Funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense and the net book value of disposed assets exceeded capital asset additions.		
Capital Asset Additions	$ 7,473,398	
Net Book Value of Disposed Assets	(398,251)	
Amortization Expense	(804,464)	
Depreciation Expense	(7,625,708)	(1,355,025)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		1,424,412
Current year payments on amounts due from other governments are recorded as a reduction to the outstanding balance on the statement of net position.		(195,000)
Equity interest in joint ventures are not reported in the Governmental Fund financial statements because they do not represent current resources. This is the change in the County's share in joint venture deficit.		(269,133)
Internal Service Funds are used by management to charge the costs of certain activities, such as workers' compensation and insurance, to individual funds. The net change of the internal service fund is reported with Governmental Activities.		(160,515)
Changes in the County's proportionate share of the net pension (asset)/liability have no effect on current financial resources and, therefore, are not reported in the Governmental Funds. In addition, changes in the County's deferred outflows and deferred inflows of resources related to pensions do not affect current financial resources and are also not reported in the Governmental Funds.		
Net Pension Liability	$ (32,472,435)	
Deferred Outflows of Resources - Pensions	(1,213,065)	
Deferred Inflows of Resources - Pensions	29,705,281	
OPEB Liability	(14,082,701)	
Deferred Outflows of Resources - OPEB	1,365,021	
Deferred Inflows of Resources - OPEB	15,760,298	(937,601)
Deferred loss from refunding on bonds payable that was reported as expenditures in the governmental funds are deferred on the Government-wide statements.		(24,477)
Unamortized bond premiums are recorded as revenue in the government funds but are deferred in the Government-wide financial statements to be recognized over the life of the bonds. This is the amount amortized in the current year.		62,917
Long-term obligations, such as those associated with other postemployment benefits, are reported in the Statement of Net Position. Therefore, expenses which result in an (increase) or decrease in these long-term obligations are not reflected in the Governmental Fund financial statements.		
Bonds Payable	$ 1,540,736	
CTASC Bonds Payable	460,000	
Lease Obligations	96,255	
Subscription Obligations	(227,183)	
Compensated Absences	(17,081)	
Accretion on CTASC Bonds and Amortization of Discount	(545,110)	
Accrued Interest	(8,657)	1,298,960
Change in Net Position of Governmental Activities		**$ 3,260,470**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

STATEMENT OF PROPRIETARY NET POSITION
DECEMBER 31, 2023

	Business-Type Activities	Governmental Activities
	Solid Waste Fund	Internal Service Funds
ASSETS		
Cash and Cash Equivalents - Unrestricted	$ 11,636	$ -
Cash and Cash Equivalents - Restricted	2,305,870	5,048,981
Accounts Receivable, Net	315,153	1,766
Due From Other Governments	42,448	259,033
Prepaid Expenses	159	1,651,636
Intangible Lease Asset, Net	11,492	-
Capital Assets, Net	11,941,936	-
Construction in Process	1,701,526	-
Land	196,800	-
Total Assets	16,527,020	6,961,416
Deferred Outflows of Resources		
Debt Refunding	402,614	-
Other Postemployment Benefit Plan	92,970	-
Pensions	346,396	-
Total Deferred Outflows of Resources	841,980	-
LIABILITIES		
Current Liabilities		
Accounts Payable	152,356	2,147,395
Accrued Liabilities	14,511	1,175,623
Accrued Interest	48,450	-
Due to Other Funds	1,141,017	1,415,716
Lease Liability, Current Portion	5,285	-
Bonds Payable, Current Portion	674,624	-
Total Current Liabilities	2,036,243	4,738,734
Noncurrent Liabilities		
Lease Liability, Noncurrent Portion	6,065	-
Bonds Payable, Noncurrent Portion	5,262,167	-
Landfill Closure and Post-Closure Liability	21,978,735	-
Other Long-Term Liabilities	1,430,853	-
Total Noncurrent Liabilities	28,677,820	-
Total Liabilities	30,714,063	4,738,734
Deferred Outflows of Resources		
Other Postemployment Benefit Plan	55,626	-
Pensions	46,488	-
Total Deferred Outflows of Resources	102,114	-
NET POSITION		
Net Investment in Capital Assets	8,306,085	-
Restricted	2,305,871	2,222,682
Unrestricted (Deficit)	(24,059,133)	-
Total Net Position (Deficit)	**$ (13,447,177)**	**$ 2,222,682**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN PROPRIETARY NET POSITION FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-Type Activities	Governmental Activities
	Solid Waste Fund	Internal Service Funds
OPERATING REVENUES		
Charges for Services - Governmental Participants	$ -	$ 13,665,110
Charges for Services - External Participants	3,471,316	535,994
Other Operating Revenues	225,024	1,012,941
Total Operating Revenues	3,696,340	15,214,045
OPERATING EXPENSES		
Personal Services	636,329	59,057
Insurance Claims and Premiums	-	12,901,469
Workers' Compensation	-	1,577,552
Contractual Services	7,354,944	1,001,687
Depreciation and Amortization	911,416	-
Interest	228,947	-
Employee Benefits	417,972	28,266
Total Operating Expenses	9,549,608	15,568,031
(Loss) Gain From Operations	(5,853,268)	(353,986)
NONOPERATING REVENUES (EXPENSES)		
State Aid	112,444	-
Use of Money and Property	89,105	193,471
Total Nonoperating Revenues	201,549	193,471
Change in Net Position	(5,651,719)	(160,515)
Net Position (Deficit), Beginning of Year	(7,795,458)	2,383,197
Net Position (Deficit), End of Year	**$ (13,447,177)**	**$ 2,222,682**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

STATEMENT OF PROPRIETARY CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-Type Activities	Governmental Activities
	Solid Waste Fund	Internal Service Funds
Cash Flows From Operating Activities		
Cash Received From Providing Services	$ 3,478,967	$ 15,006,534
Cash Payments - Employees	(936,846)	(86,629)
Cash Payments - Contractual	255,365	(15,293,029)
Net Cash Provided (Used) by Operating Activities	2,797,486	(373,124)
Cash Flows From Non-Capital Financing Activities		
Payments From Other Governments	112,444	-
Net Cash Provided by Non-Capital Financing Activities	112,444	-
Cash Flows From Capital and Related Financing Activities		
Principal Payments on Bonds	(649,264)	-
Interest Payments on Bonds	(198,691)	-
Purchase of Capital Assets	(2,005,301)	-
Net Cash Provided by Capital and Related Financing Activities	(2,853,256)	-
Cash Flows From Investing Activities		
Interest Income Received	89,105	193,471
Net Cash Provided (Used) by Investing Activities	89,105	193,471
Net Change in Cash and Cash Equivalents	145,779	(179,653)
Cash and Cash Equivalents, January 1,	2,171,727	5,228,634
Cash and Cash Equivalents, December 31,	**$ 2,317,506**	**$ 5,048,981**
Reconciliation of Gain From Operations to Net Cash Provided (Used) by Operating Activities		
Gain from Operations	$ (5,853,268)	$ (353,986)
Depreciation & Amortization	911,416	-
Debt Interest	228,947	-
(Increase) Decrease in Accounts Receivables	(217,373)	51,522
(Increase) Decrease in Prepaid Expenditures	(159)	9,292
Increase (Decrease) in Interfund Receivables	-	(259,033)
(Increase) Decrease in Deferred Outflows	73,589	-
Increase (Decrease) in Accounts Payable	1,355	(134,866)
Increase (Decrease) in Interfund Payables	1,063,878	194,514
Increase (Decrease) in Accrued Liabilities	705,187	119,433
Increase (Decrease) in Deferred Inflows	(661,321)	-
Increase (Decrease) in Lease Liability	(5,042)	-
Increase (Decrease) in Landfill Closure/Post-Closure Liability	6,550,277	-
Net Cash Provided (Used) by Operating Activities	**$ 2,797,486**	**$ (373,124)**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 31, 2023

ASSETS	
Cash and Cash Equivalents - Restricted	$ 1,146,669
Total Assets	**$ 1,146,669**
LIABILITIES	
Due to Other Governments	$ 90
Total Liabilities	**$ 90**
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	$ 1,146,579
Total Net Position	**$ 1,146,579**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FIDUCIARY NET POSITION FOR THE YEAR ENDED DECEMBER 31, 2023

Revenues	
Receipts From Individuals and Other Governments	$ 5,116,372
Interest	67
Total Revenues	5,116,439
Expenses	
Payments to Individuals or Beneficiaries	4,609,952
Total Expenses	4,609,952
Change in Net Position	506,487
Net Position, Beginning of Year	640,092
Net Position, End of Year	**$ 1,146,579**

See Notes to Financial Statements

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 1 **Summary of Significant Accounting Policies**

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

Financial Reporting Entity

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

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

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

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Financial Reporting Entity - Continued

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

Blended Component Units

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

Discretely Presented Component Units

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

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Joint Venture

- Tompkins Cortland Community College (the College) was established in 1965 by joint action of the Legislative Boards of Tompkins and Cortland Counties as joint local sponsors under provisions of Article 126 of the Education Law. The College is administered by a Board of Trustees consisting of nine voting members; five of whom are appointed by the Legislative Boards of the two counties under an apportionment made between the two counties by the State University Trustee, and four by the Governor. The College's annual operating and capital budget is subject to approval by both County Boards and, in addition, the counties provide one-half of capital costs and one-third of operating costs for the College. Ownership of existing capital facilities is held in the ratio of 68% and 32% by the Counties of Tompkins and Cortland, respectively. Subsidies to meet operation expenses are shared in the ratio of resident students in attendance. Tompkins Cortland Community College is an activity undertaken jointly with the Counties of Cortland and Tompkins, and accordingly, the proportionate share of the College's equity is reported as a liability on the County's Statement of Net Position. See Note 22 for additional disclosures regarding this joint venture.

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

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

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

Major Funds

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

- County Road Fund – Special revenue fund used to account for expenditures for highway purposes authorized by §114 of the Highway Law.

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Non-Major Funds

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

Proprietary Funds

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

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

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

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

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

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

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

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

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

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

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

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

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

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

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

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

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

Equity Classifications - Governmental Fund Financial Statements – Continued

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

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

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

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

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

Real property taxes levied are recognized as revenue in the Governmental Fund financial statements only if they are "available" within 60 days following the end of the fiscal year. Tax revenue deemed not available is treated as a deferred inflow of resources. At December 31, 2023, the County had deferred $3,793,892 of real property tax revenue in the General Fund.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

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

Receivables
Receivables are stated net of estimated allowances for uncollectible amounts. The allowance for uncollectible amounts was $162,605 at December 31, 2023. Amounts due from state and federal governments represent amounts owed to the County to reimburse it for expenditures incurred pursuant to state and federally funded programs.

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

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

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

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

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

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

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

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

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

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

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Deferred Outflows and Inflows of Resources

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

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

Leases

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

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

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

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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Subscription-Based Information Technology Agreements (SBITAs)
The County has entered into contracts granting the County the right to use vendor-provided information technology for various terms under long-term, non-cancelable subscription agreements, referred to as Subscription-Based Information Technology Agreements. The County records a subscription liability and subscription asset in its financial statements. The subscriptions expire at various dates. The County initially calculates the subscription liability based on the present value of expected payments throughout the subscription period. As subscription payments are made, the subscription liability decreases, primarily through payment of the principal amount. The asset is initially valued as the same as the initial subscription liability, adjusted for any payments made before or at the subscription start, along with specific implementation costs. Over the subscription term, this subscription asset is amortized, either over the shorter of its remaining useful life or the subscription term, through straight-line amortization.

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

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

New Accounting Standards
The County adopted and implemented the following current Statements of the GASB effective for the year ended December 31, 2023.

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

Future Changes in Accounting Standards

- GASB Statement No. 100, "Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62," effective for the year ending December 31, 2025.
- GASB Statement No. 101, "Compensated Absences," effective for the year ending December 31, 2024.
- GASB has issued Statement No. 102 "Certain Risk Disclosures," effective for the year ending December 31, 2025.
- GASB has issued Statement No. 103, "Financial Reporting Model Improvements," effective for the year ending December 31, 2026.

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 2 **Cash and Cash Equivalents**

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

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

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

The County's aggregate bank balances of $55,321,929 are either insured or collateralized with securities held by the pledging financial institution in the County's name.

Total financial institution (bank) balances of the CTASC at December 31, 2023, per the bank, were $232,378 and were fully collateralized.

Total bank balances of CCIDA, including long-term certificates of deposit, totaled $1,136,855 at December 31, 2023, and were entirely insured or collateralized with securities held by CCIDA's agent in the Agency's name.

The Soil and Water Conservation District's aggregate bank balances, including investments, totaled $2,810,020 at December 31, 2023 and were entirely insured or collateralized with securities held by the pledging financial institution in the District's name.

Restricted cash in the General Fund is comprised primarily of funds included in the restricted fund balance.

The County has determined the fair value of investments through the hierarchy outlined in U.S. GAAP, which places assets into one of three levels.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Assets valued using Level 1 inputs are based on unadjusted quoted market prices within active markets; Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets; and Level 3 inputs are primarily valued using management's analysis about assumptions market participants would utilize in pricing the asset.

CTASC investments consisted of the following:

	December 31, 2023	
	Level 1	Total
Fixed Income		
Commercial Paper	$ 779,604	$ 779,604
Money Market Funds	31,436	31,436
Total	$ 811,040	$ 811,040

Note 3 **Property Taxes**

At December 31, 2023, total real property tax assets of $5,826,428 are offset by an allowance for uncollectible taxes of $4,167. Current year returned Village and School taxes of $1,902,900 are offset by liabilities to the villages and school districts, which will be paid no later than May, 2024. The remaining portion of tax assets is partially offset by unavailable tax revenue of $3,793,892, which represents an estimate of the taxes which will not be collected within the first 60 days of the subsequent year.

Note 4 **Sales Tax**

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

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

All sales tax revenue is included in the County's General Fund and distribution of sales tax to the City of Cortland, towns, and villages is recorded as expenditures. Payments to the City, towns, and villages totaled $17,353,203 for the year ended December 31, 2023.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 5 **Accounts Receivable**

Accounts receivable as of December 31, 2023, are as follows:

Governmental Funds	
Various Fees and Charges:	
Recorded in the General Fund	$ 393,105
Recorded in the County Road Fund	407
Recorded in the CTASC Fund	638,984
Recorded in Non-Major Funds	40,727
Subtotal - Governmental Funds	1,073,223
Recorded in Internal Service Funds	1,766
Total	**$ 1,074,989**

Note 6 **Lease Receivable**

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

Lease receivables as of December 31, 2023 are as follows:

Description of Lease	Final Maturity	Discount Rate	Outstanding December 31, 2023
Office Space	12/31/2024	0.16%	$ 63,659
Total Real Property Lease Asset			**$ 63,659**

The County recognized lease revenue of $63,558 and interest income of $165 for the year ended December 31, 2023.

	Revenue	Interest
2024	$ 63,659	$ 64
Total	**$ 63,659**	**$ 64**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 7 **Capital Assets**

Capital asset activity for the County's governmental activities for the year ended December 31, 2023, was as follows:

Governmental Activities	Balance at December 31, 2022	Additions	Deletions/ Reclassifications	Balance at December 31, 2023
Non-Depreciable Capital Assets				
Land and Land Improvements	$ 1,515,952	$ -	$ (5,896)	**$ 1,510,056**
Construction in Progress	2,703,561	3,892,910	(270,209)	**6,326,262**
Total Non-Depreciable Capital Assets	4,219,513	3,892,910	(276,105)	**7,836,318**
Depreciable Capital Assets				
Buildings and Improvements	38,408,023	110,320	416,352	**38,934,695**
Machinery and Equipment	29,031,324	2,548,759	(1,344,761)	**30,235,322**
Infrastructure	131,425,896	-	225,600	**131,651,496**
Total Depreciable Capital Assets	198,865,243	2,659,079	(702,809)	**200,821,513**
Intangible Lease Equipment	4,333,129	902,879	(719,246)	**4,516,762**
Subscription Assets	-	347,515	-	**347,515**
Total Historical Cost	207,417,885	7,802,383	(1,698,160)	**213,522,108**
(Less) Accumulated Depreciation				
Buildings and Improvements	(24,910,566)	(838,644)	-	**(25,749,210)**
Machinery and Equipment	(21,862,849)	(2,865,523)	508,288	**(24,220,084)**
Infrastructure	(94,874,674)	(3,921,541)	-	**(98,796,215)**
Total Accumulated Depreciation	(141,648,089)	(7,625,708)	508,288	**(148,765,509)**
(Less) Accumulated Amortization				
Intangible Lease Equipment	(2,011,852)	(688,627)	462,636	**(2,237,843)**
Subscription Assets	-	(115,837)	-	**(115,837)**
Governmental Activities Capital Assets, Net	**$ 63,757,944**	**$ (627,789)**	**$ (727,236)**	**$ 62,402,919**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 7 **Capital Assets - Continued**

Depreciation and amortization expense was charged to functions as follows:

Governmental Activities		
General Governmental Support	$	950,308
Public Safety		2,943,867
Public Health		126,762
Transportation		3,957,671
Economic Assistance and Opportunity		220,732
Culture and Recreation		65,954
Home and Community Services		164,878
Total	**$**	**8,430,172**

Capital asset activity for the County's Business-type activities for the year ended December 31, 2023, was as follows:

Business Type Activities	**Balance at December 31, 2022**	**Additions**	**Deletions/ Reclassifications**	**Balance at December 31, 2023**
Non-Depreciable Capital Assets				
Land and Land Improvements	$ 196,800	$ -	$ -	**$ 196,800**
Construction in Progress	65,965	1,635,561	-	**1,701,526**
Total Non-Depreciable Capital Assets	262,765	1,635,561	-	**1,898,326**
Depreciable Capital Assets				
Buildings and Improvements	2,573,660	-	412,000	**2,985,660**
Machinery and Equipment	2,371,222	369,903	(622,675)	**2,118,450**
Infrastructure	24,252,914	-	210,675	**24,463,589**
Total Depreciable Capital Assets	29,197,796	369,903	-	**29,567,699**
Intangible Lease Assets	26,637	-	(3,205)	**23,432**
Total Historical Cost	29,487,198	2,005,464	(3,205)	**31,489,457**
(Less) Accumulated Depreciation				
Buildings and Improvements	(1,373,346)	(76,544)	-	**(1,449,890)**
Machinery and Equipment	(1,089,010)	(156,871)	-	**(1,245,881)**
Infrastructure	(14,256,219)	(673,773)	-	**(14,929,992)**
Total Accumulated Depreciation	(16,718,575)	(907,188)	-	**(17,625,763)**
(Less) Accumulated Amortization				
Intangible Lease Assets	(10,917)	(4,228)	3,205	**(11,940)**
Business-Type Activities Capital Assets, Net	**$ 12,757,706**	**$ 1,094,048**	**$ -**	**$ 13,851,754**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 7 **Capital Assets - Continued**

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

- Cortland County Industrial Development Agency - The Agency had $209,818 invested in railroad land at December 31, 2023. There were $-0- additions or deletions associated with this property during the year. In addition, the Agency has land at a cost of $91,835. During 2023, the Agency acquired land from Cort Holdings, LLC at a cost of $25,000. The Agency then provided betterments to the property in the amount of $278,144 resulting in a total investment in that property of $303,144. The Agency also has office equipment and a leasehold improvement totaling $676, net of $8,610 depreciation.
- Cortland County Soil and Water Conservation District - The District had $14,577 in equipment, net of accumulated depreciation at December 31, 2023. Depreciation expense of $8,979 is associated with these capital assets during the year ended December 31, 2023.

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

Plan Descriptions and Benefits Provided

Employees' Retirement System (ERS)

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

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Summary of Significant Accounting Policies

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

Contributions

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

	Cortland County	Soil and Water Conservation District
2023	**$ 3,820,602**	**$ 57,403**
2022	3,149,202	53,673
2021	4,239,504	73,401

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

At December 31, 2023, the County reported the following (asset)/liability for its proportionate share of the net pension (asset)/liability for the System. The net pension (asset)/liability was measured as of March 31, 2023. The total pension liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation. The County's proportionate share of the net pension (asset)/liability was based on a projection of the County's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was derived from a report provided to the County by the ERS System.

	Cortland County	Soil and Water Conservation District
Actuarial Valuation Date	April 1, 2022	April 1, 2022
Net Pension (Asset)Liability	$ 21,444,036	$ 21,444,036
County's Proportionate Share of the Plan's Total Net Pension (Asset)	24,007,827	373,326
County's Proportionate Share of the Plan's Total Net Pension (Asset)	0.1119557%	0.0017409%

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

For the year ended December 31, 2023, the County recognized pension expense of $7,216,602 and $153,090 for governmental activities and Soil and Water Conservation District, respectively, in the statement of activities. At December 31, 2023, the County's reported deferred outflows and inflows of resources related to pensions from the following sources:

	Business Type Activities	Governmental Activities	County-Wide	Soil and Water Conservation District
Deferred Outflows of Resources				
Differences Between Expected and Actual Experience	$ 51,655	$ 2,505,366	$ 2,557,021	$ 39,762
Changes of Assumptions	235,543	11,424,206	11,659,749	181,311
Changes in Proportion and Differences Between the Participant's Contributions and Proportionate Share of Contributions	-	-	-	-
Participant's Contributions Subsequent to the Measurement Date	1,312	63,610	64,922	-
Total Deferred Outflows of Resources	**$ 288,510**	**$ 13,993,182**	**$ 14,281,692**	**$ 221,073**
Deferred Inflows of Resources				
Differences Between Expected and Actual Experience	$ (13,620)	$ (660,610)	$ (674,230)	$ (10,484)
Changes of Assumptions	(2,603)	(126,259)	(128,862)	(2,004)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(2,849)	(138,196)	(141,045)	(2,193)
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	(27,416)	(1,329,741)	(1,357,157)	(44,330)
Total Deferred Inflows of Resources	**$ (46,488)**	**$ (2,254,806)**	**$ (2,301,294)**	**$ (59,011)**

County contributions subsequent to the measurement date, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Business Type Activities	Governmental Activities	County-Wide	Soil and Water Conservation District
2024	$ 53,122	$ 2,576,495	$ 2,629,617	$ 28,541
2025	(34,173)	(1,657,436)	(1,691,609)	(36,431)
2026	93,246	4,522,560	4,615,806	69,939
2027	129,827	6,296,757	6,426,584	100,013

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Actuarial Assumptions

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

	ERS
Measurement Date	March 31, 2023
Actuarial Valuation Date	April 1, 2022
Investment Rate of Return	5.9%
Salary Increases	4.4%
Cost of Living Adjustments	1.5%
Inflation Rate	2.9%

Annuitant mortality rates are based on April 1, 2015 - March 31, 2020 System experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2021.

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

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

Measurement Date	March 31, 2023
Asset Type	
Domestic Equities	32.00%
International Equities	15.00%
Private Equity	10.00%
Real Estate	9.00%
Opportunistic Portfolio/ARS portfolio	3.00%
Credit	4.00%
Real Assets	3.00%
Fixed Income	23.00%
Cash	1.00%

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Discount Rate

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

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

ERS	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's Proportionate Share of the Net Pension (Asset)/Liability:			
Business Type Activities	$ 1,172,015	$ 484,991	$ (89,098)
Governmental Activities	56,844,605	23,522,836	(4,321,378)
Total ERS	**$ 58,016,620**	**$ 24,007,827**	**$ (4,410,476)**
Soil and Water Conservation District	**$ 902,169**	**$ 373,326**	**$ (68,584)**

Pension Plan Fiduciary Net Position

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

	Dollars in Thousands Employees' Retirement System
Measurement Date	March 31, 2023
Employers' Total Pension Liability	$ (232,627,259)
Fiduciary Net Position	211,183,223
Employers' Net Pension (Asset)/Liability	**$ (21,444,036)**
Ratio of Plan Net Position to the Employers' Total Pension Liability	90.78%

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Payables to the Pension Plan

Employer contributions are paid annually based on the System's fiscal year which ends on March 31. Retirement contributions as of December 31, 2023 represent the projected employer contribution for the period of April 1, 2022 through March 31, 2023 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of December 31, 2023 amounted to $-0-.

Current Year Activity

Changes in the net pension liability and deferred outflows and inflows of resources for the year ended December 31, 2023 resulted in the following effect on net position:

Governmental Activities	Beginning Balance	Change	Ending Balance
Net Pension (Asset)/Liability	$ (8,949,599)	$ 32,472,435	$ 23,522,836
Deferred Outflows of Resources	(18,013,813)	1,213,065	(16,800,748)
Deferred Inflows of Resources	31,960,087	(29,705,281)	2,254,806
Total Effect on Net Position	**$ 4,996,675**	**$ 3,980,219**	**$ 8,976,894**

Business-Type Activities	Beginning Balance	Change	Ending Balance
Net Pension (Asset)/Liability	$ (175,355)	$ 660,346	$ 484,991
Deferred Outflows of Resources	(352,955)	6,559	(346,396)
Deferred Inflows of Resources	626,213	(579,725)	46,488
Total Effect on Net Position	**$ 97,903**	**$ 87,180**	**$ 185,083**

Soil and Water Conservation District	Beginning Balance	Change	Ending Balance
Net Pension (Asset)/Liability	$ (148,475)	$ 521,801	$ 373,326
Deferred Outflows of Resources	(304,153)	40,028	(264,125)
Deferred Inflows of Resources	567,273	(508,262)	59,011
Total Effect on Net Position	**$ 114,645**	**$ 53,567**	**$ 168,212**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

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

General Information About the OPEB Plan

Plan Description
The County provides medical, dental, and vision benefits to eligible retirees and their spouses. Benefit provisions are established through negotiations between the County and bargaining units and are renegotiated each three-year period. The County assigns the authority to establish and amend benefit provisions to the County Board of Legislators for non-bargaining unit employees. The County's Plan is a single-employer, defined benefit healthcare plan (the Plan). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue separate financial statements because there are no assets legally segregated for the sole purpose of paying benefits under the plan. For fiscal year ended December 31, 2023, the County paid $5,383,478 on behalf of retirees and their spouses.

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

General Information About the OPEB Plan
At December 31, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	378
Active Employees	429
Total	**807**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Total OPEB Liability

The County's total OPEB liability of $128,951,362 was measured as of December 31, 2023 and was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Single Discount Rate	3.77%
Salary Scale	1.50%
Rate of Inflation	2.50%
Marital Assumption	60.00%
Participation Rate	90.00%
Healthcare Cost Trend Rates	7.75% for 2023, decreasing to an Ultimate Rate of 4.037% for 2075

The discount rate is based on the Fidelity General Obligation 20-Year AA Municipal Bond Index as of December 31, 2023.

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

The mortality assumption was updated to the sex-distinct and job category-specific headcount weighted Pub-2010 Public Plans Mortality Tables for employees, healthy retirees, and contingent survivors, adjusted for mortality improvements with the Scale MP-2022 mortality improvement scale on a generational basis.

Turnover rates are based on experience under NYSLERS.

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

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

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

Changes in the Total OPEB Liability

	Business Type Activities	Governmental Activities	County-Wide
Balance at January 1, 2023	$ 836,827	$ 113,995,383	$ 114,832,210
Changes For the Year			
Service Cost	8,940	4,202,021	4,210,961
Interest Cost	33,079	4,698,575	4,731,654
Differences Between Expected and Actual Experience	-	-	-
Changes in Assumptions or Other Inputs	52,442	9,548,496	9,600,938
Benefit Payments	(58,010)	(4,366,391)	(4,424,401)
Net Change	36,451	14,082,701	14,119,152
Balance at December 31, 2023	**$ 873,278**	**$ 128,078,084**	**$ 128,951,362**

Changes of assumptions and other inputs reflect a change in the discount rate from 4.05% percent in 2022 to 3.77% in 2023.

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

	1% Decrease (2.77%)	Discount Rate (3.77%)	1% Increase (4.77%)
Total OPEB Liability	$ 149,924,030	$ 128,951,362	$ 112,049,982

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate
The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Current Healthcare Trend Rate	1% Increase
Total OPEB Liability	$ 108,264,379	$ 128,951,362	$ 155,721,351

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

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

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

For the year ended December 31, 2023, the County recognized OPEB expense of $1,403,668.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Business-Type Activities	Governmental Activities	County-Wide
Deferred Outflows of Resources			
Differences Between Expected and Actual Experience	$ 60,621	$ 7,567,638	$ 7,628,259
Changes in Assumptions or Other Inputs	32,349	25,433,210	25,465,559
Total	**$ 92,970**	**$ 33,000,848**	**$ 33,093,818**
Deferred Inflows of Resources			
Differences Between Expected and Actual Experience	$ -	$ (23,226,427)	$ (23,226,427)
Changes in Assumptions or Other Inputs	(55,626)	(36,640,741)	(36,696,367)
Total	**$ (55,626)**	**$ (59,867,168)**	**$ (59,922,794)**

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

Fiscal Year Ending December 31,	Business-Type Activities	Governmental Activities	County-Wide
2024	$ 25,088	$ (7,576,823)	$ (7,551,735)
2025	12,256	(6,290,884)	(6,278,628)
2026	-	(4,935,966)	(4,935,966)
2027	-	(4,495,813)	(4,495,813)
2028	-	(2,337,649)	(2,337,649)
2029 and Thereafter	-	(1,229,185)	(1,229,185)
	$ 37,344	**$ (26,866,320)**	**$ (26,828,976)**

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

Current Year Activity
The following is a summary of current year activity:

Governmental Activities	Beginning Balance	Change	Ending Balance
OPEB Liability	$ 113,995,383	$ 14,082,701	$ 128,078,084
Deferred Outflows of Resources	(31,635,827)	(1,365,021)	(33,000,848)
Deferred Inflows of Resources	75,627,466	(15,760,298)	59,867,168
Total Governmental Activities	**$ 157,987,022**	**$ (3,042,618)**	**$ 154,944,404**

Business-Type Activities	Beginning Balance	Change	Ending Balance
OPEB Liability	$ 836,827	$ 36,451	$ 873,278
Deferred Outflows of Resources	(160,000)	67,030	(92,970)
Deferred Inflows of Resources	137,222	(81,596)	55,626
Total Business-Type Activities	**$ 814,049**	**$ 21,885**	**$ 835,934**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 10 **Serial Bonds**

The County may borrow money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the local government, are recorded in the Statement of Net Position. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities. The current portion of compensated absences is included with Accrued Liabilities on the Government Funds Balance Sheet. The following is a summary of all long-term obligations outstanding at December 31, 2023:

	Balance December 31, 2022	Additions	Deletions	Balance December 31, 2023	Amount Due Within One Year
Governmental Activities					
Serial Bonds - Excluding CTASC	$ 16,787,510	$ -	$ (1,540,736)	$ 15,246,774	$ 1,312,648
Premium on Serial Bonds	505,490	-	(62,917)	442,573	62,917
Serial Bonds - CTASC, Net	12,691,972	545,110	(460,000)	12,777,082	375,249
Compensated Absences	1,919,611	95,362	-	2,014,973	298,543
Net Pension (Asset)/Liability	(8,949,599)	32,472,435	-	23,522,836	-
Total OPEB Liability	113,995,383	14,082,701	-	128,078,084	-
Joint Venture	5,061,136	269,133	-	5,330,269	-
Total Governmental Activities	**$ 142,011,503**	**$ 47,464,741**	**$ (2,063,653)**	**$ 187,412,591**	**$ 2,049,357**
Business-Type Activities					
Serial Bonds	$ 6,487,490	$ -	$ (649,264)	$ 5,838,226	$ 657,352
Premium on Serial Bonds	115,837	-	(17,272)	98,565	17,272
Compensated Absences	67,200	5,384	-	72,584	-
Net Pension (Asset)/Liability	(175,355)	660,346	-	484,991	-
Total OPEB Liability	836,827	36,451	-	873,278	-
Total Business-Type Activities	**$ 7,331,999**	**$ 702,181**	**$ (666,536)**	**$ 7,367,644**	**$ 674,624**

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 10 **Serial Bonds - Continued**

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

	Original Year of Issue	Year of Final Maturity	Interest Rate	Original Amount	Balance December 31, 2023
Serial Bonds - Excluding CTASC					
Public Improvement	2015	2035	2.75 - 3.00%	7,452,000	$ 4,975,000
Public Improvement Refunding	2015	2032	1.00 - 5.00%	8,120,000	4,220,000
EFC Public Improvement	2015	2034	.200 - 3.882%	7,849,513	4,430,000
Public Improvement	2017	2035	2.00 - 3.00%	6,239,203	3,630,000
Public Improvement Refunding	2020	2032	2.00 - 4.00%	760,000	575,000
Public Improvement Refunding	2020	2038	2.00 - 3.00%	3,765,000	3,255,000
Total Serial Bonds					**$ 21,085,000**

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

	Principal	Interest
2024	$ 1,970,000	$ 640,269
2025	2,030,000	573,746
2026	2,095,000	503,841
2027	2,155,000	427,748
2028	2,205,000	364,797
2029-2033	7,685,000	1,076,463
2034-2038	2,945,000	179,418
Total	**$ 21,085,000**	**$ 3,766,282**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 10 **Serial Bonds - Continued**

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

	Original Date of Issue	Date of Final Maturity	Interest Rate	Original Amount	Balance December 31, 2023
Serial Bonds - CTASC					
Series 2001	2001	2027	4.30 - 5.75%	10,640,000	$ 4,215,000
Series 2005	2005	2060	6.00 - 7.15%	3,099,929	3,099,930
Accreted Interest - Series 2005					5,481,158
Bond Discount - Series 2001					(19,006)
Total					**$ 12,777,082**

The original purchase price for the County's future rights, title, and interest in the TSRs was financed through the issuance of Series 2001 Bonds in the amount of $10,640,000 with interest rates ranging from 5.00% to 6.00%. The 2001 Bonds were sold at a discount of $123,538, for a net issue price of $10,516,462. The discount is being amortized over the maturity period of the bonds using the straight-line method. The bonds mature from June 1, 2002 until June 1, 2043 under term restructuring and from June 1, 2002 until June 1, 2027 under the super sinker payment schedule. A second bond was issued November 29, 2005 and is a capital appreciation bond. These bonds are subordinate bonds to the original bond issue detailed above and cannot be defeased until the original issue bonds are paid in full. These bonds were issued in different series with different interest and maturity rates. In addition, these bonds accrue interest at their stated rates from the Series 2005 delivery date, which interest shall accrue and not be payable, compounded semiannually, until maturity. Interest accrued for the year ended December 31, 2023 was $493,981. During 2023, no principal or interest payments were made on the capital appreciation bonds. The value of the bonds increase based on the interest accrued over the life of the bonds. The total market value of the bonds issued November 29, 2005 was $8,581,087 at December 31, 2023.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 10 **Serial Bonds - Continued**

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

	Principal	Interest
2024	$ 380,000	$ 231,350
2025	2,300,000	154,388
2026	775,000	65,981
2027	760,000	21,850
2028	-	-
2029-2033	-	-
2034-2038	997,443	5,817,557
2039-2043	-	-
2044-2048	-	-
2049-2053	727,078	9,817,922
2054-2058	645,616	17,474,384
2059-2060	729,793	32,870,208
Total	**$ 7,314,930**	**$ 66,453,640**

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

	Principal	Accretion
Series S1 Payable June 2038	$ 997,443	$ 642,219
Series S2 Payable June 2050	727,078	1,429,058
Series S3 Payable June 2055	645,616	1,538,025
Series S4 Payable June 2060	729,793	1,871,856
Total	**$ 3,099,930**	**$ 5,481,158**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 10 **Serial Bonds - Continued**

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

Interest Paid	$	757,958
Current Year Amortization of Bond Refunding		24,477
Current Year Amortization of Premium		(62,917)
Current Year Accretion		540,359
Current Year Amortization CTASC Bond Discount		4,751
Interest Accrued in the Current Year		160,387
(Less): Interest Accrued in the Prior Year		(151,730)
Total Interest Expense	**$**	**1,273,285**

Interest expense for the Business-type activities for the year ended December 31, 2023 was $228,947.

Note 11 **Bond Anticipation Notes**

Bond anticipation notes (BANs) should be reflected as current or long-term liabilities depending on the refinancing status. For Governmental Funds, if all legal steps have been taken to refinance the BANs, the intent is supported by an ability to consummate refinancing the short-term note on a long-term basis. The proceeds of the debt issue should be reflected as "Other Financing Sources" in the operating statement of the recipient fund. Such notes would be recorded as liabilities in the Government-wide financial statements. At December 31, 2023, the County had no outstanding BANs and there was no BAN activity during the year.

Note 12 **Leases**

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 12 **Leases - Continued**

Lease liabilities as of December 31, 2023 are as follows:

Governmental Activities:

Description of Lease	Final Maturity	Discount Rate	Outstanding December 31, 2023
Elections Voting Machines	06/30/2028	1.24%	$ 233,885
Electronic Document Management	10/31/2028	2.37%	194,727
Rental of Space - Employment and Training	11/30/2024	0.42%	115,742
Rental of Space - Mental Health	01/31/2026	2.72%	209,212
Rental of Space - Office for the Aging	07/31/2026	0.66%	67,603
Copiers	01/31/2027	3.09%	133,381
Vehicles	Various	0% - 8.45%	1,158,508
Total Real Property and Equipment Lease Liabilities			**$ 2,113,058**

Business-type Activities:

Description of Lease	Final Maturity	Discount Rate	Outstanding December 31, 2023
Copiers	01/31/2027	3.09%	$ 1,992
Vehicles	Various	3.08%	9,358
Total Real Property and Equipment Lease Liabilities			**$ 11,350**

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

	Principal	Interest
2024	$ 829,873	$ 63,907
2025	607,970	56,085
2026	409,225	40,948
2027	246,258	20,570
2028	19,732	3,974
Total	**$ 2,113,058**	**$ 185,484**

Interest paid for the current year amounts to $72,989 for Governmental activities and $465 for Business-type activities.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 13 **Subscription-Based Information Technology Arrangements**

During the year ended December 31, 2023, the County implemented GASB Statement No. 96, "Subscription-Based Information Technology Arrangements."

The County enters into contracts for the right to use vendor-provided information technology.

Subscription liabilities as of December 31, 2023 are as follows:

Description of Lease	Final Maturity	Discount Rate	Outstanding December 31, 2023
Probation Record Management	12/31/2024	5.80%	$ 10,141
Legislature Meeting Software	4/30/2025	5.80%	36,536
County Clerk Record Management	10/31/2027	5.34%	139,264
Elections Software	12/31/2024	5.80%	30,786
Legal Research Software	8/31/2024	5.80%	10,456
			$ 227,183

The following is a summary of future maturities of the Subscription liabilities:

Year	Principal	Interest	Total
2024	$ 122,315	$ 9,046	$ 131,361
2025	55,946	4,878	60,824
2026	48,922	2,247	51,169
Total	**$ 227,183**	**$ 16,171**	**$ 243,354**

Note 14 **Landfill Closure/Post Closure Costs**

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 14 **Landfill Closure/Post Closure Costs - Continued**

The County has a total of $21,978,735 (discounted at 3%) reported as landfill closure and post-closure care liability as prepared by a third party consultant. The total cost consists of total post-closure and closure costs of $21,682,178 for the West Side landfill; $103,271 for the Pine Tree landfill; and $193,286 for the Old Cortland County landfill. The County will recognize the remaining estimated cost of closure and post-closure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2023 for the West Side landfill.

Pine Tree, and Old Cortland County landfills were closed in 1991 and 2001, respectively. Costs above reflect estimated post-closure costs. The County expects to close the West Side landfill in the year 2035. Actual closure and post-closure costs may be higher due to inflation, changes in technology, or changes in regulations.

Note 15 **Interfund Transactions**

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

Interfund activity at December 31, 2023 was as follows:

	Interfund Receivables	Interfund Payables	Interfund Revenue	Interfund Expenditures
Major Funds				
General Fund	$ 4,681,131	$ 259,193	$ -	$ 6,712,130
County Road Fund	-	394,963	6,697,865	-
Non-Major Funds	164,941	1,894,126	14,265	-
Proprietary Funds	-	90	-	-
Solid Waste Fund	-	1,141,017	-	-
Internal Service Funds	259,033	1,415,716	-	-
Total	**$ 5,105,105**	**$ 5,105,105**	**$ 6,712,130**	**$ 6,712,130**

Note 16 **Commitments and Contingent Liabilities**

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 16 **Commitments and Contingent Liabilities - Continued**

The County participates in a number of federally and state assisted programs which are subject to periodic program compliance audits by the grantors or their representatives. Accordingly, any noncompliance by the County with the applicable programs could be established at some future date and have a material effect on the financial condition of the County. There were no material questioned or disallowed costs which have been communicated by grantors as a result of audits for the year ended December 31, 2023.

Note 17 **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial coverage for the past three years. In addition, the County obtains commercial excess liability coverage in the amount of $4,000,000 for each occurrence with an annual aggregate limit of $8,000,000.

Note 18 **Self Insurance Programs**

Workers' Compensation Plan

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

All revenues and expenses related to the Workers' Compensation Self-Insurance Plan have been recorded and presented as an Internal Service Fund. Local Law 7 of 2021 amended the maximum balance of the Workers' Compensation Reserve to no greater than 125% of the amount projected to purchase an Assumption of Loss Policy, loss portfolio transfer or other transaction which transfers all liabilities and terminates the Self-Insured plan. At December 31, 2023, the reserve balance was $1,460,418. Workers' compensation liability, inclusive of incurred but not reported claims, was $1,691,728. For the year ended 2023, total participant assessments amounted to $1,761,694, of which $1,062,649 was contributed by the County.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 18 **Self Insurance Programs - Continued**

Health Insurance

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

All revenues and expenses related to the Health Insurance Self-Insurance Plan have been recorded and presented as an Internal Service Fund. Estimated claims liability, inclusive of incurred but not reported claims, totaled $1,172,000. The County's share of premiums for employees and retirees amounted to $10,546,332 for the year ended 2023.

The following represents changes in those aggregate liabilities for the year ended December 31, 2023:

	Health Insurance	Workers' Compensation
January 1, 2023	$ 997,400	$ 1,747,589
Claims and Changes in Estimates	174,600	(55,861)
December 31, 2023	**$ 1,172,000**	**$ 1,691,728**

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

The County's Health Insurance Self-Insurance Fund had fund balance of $1,703,678 at December 31, 2023, which is included in the County's Internal Service Funds.

The County's Workers' Compensation Self-Insurance Fund had a fund balance of $519,004 at December 31, 2023, which is included in the County's Internal Service Funds.

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

Note 19 **Deferred Compensation Plan**

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 20 Fund Balance Detail

At December 31, 2023, fund balance in the governmental funds was comprised of the following:

	General Fund	County Road Fund	CTASC	Non-Major Funds
Nonspendable				
Prepaid Expenses	$ 1,092,226	$ 250	$ 4,285	$ 825
Total Nonspendable Fund Balance	**$ 1,092,226**	**$ 250**	**$ 4,285**	**$ 825**
Restricted				
Repair and Maintenance Reserves	$ 1,375,037	$ -	$ -	$ -
Capital Reserves	3,954,894	-	-	895,758
Retirement Contribution Reserve	4,898,316	-	-	-
Miscellaneous Reserve	2,680,496	-	-	50,738
Debt Service Reserve	175,202	-	811,040	-
Total Restricted Fund Balance	**$ 13,083,945**	**$ -**	**$ 811,040**	**$ 946,496**
Committed				
Landfill Gas Collection System	$ 1,156,099	$ -	$ -	$ -
Total Committed Fund Balance	**$ 1,156,099**	**$ -**	**$ -**	**$ -**
Assigned				
Appropriated for Next Year's Budget	$ 1,992,422	$ -	$ -	$ -
Encumbered for:				-
General Governmental Support	695,599	-	-	-
Public Safety	1,521,403	-	-	-
Public Health	186,003	-	-	-
Economic Assistance and Opportunity	4,072	-	-	-
Transportation	512,811	2,057	-	678,030
Home and Community Services	183,615	-	-	-
Assigned for:				
Transportation	-	1,154,644	-	8,304
Total Assigned Fund Balance	**$ 5,095,925**	**$ 1,156,701**	**$ -**	**$ 686,334**
Unassigned				
Unassigned Fund Balance	$ 20,681,105	$ -	$ 232,378	$ -
Total Unassigned Fund Balance	**$ 20,681,105**	**$ -**	**$ 232,378**	**$ -**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 21 Tax Abatements

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

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

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

The following is a listing of PILOT agreements in place at December 31, 2023:

Municipality	Number of Parcels	2023 PILOT Payments	2023 Calculated Taxes	2023 County Taxes Abated
City of Cortland	4	$ 79,926	$ 424,719	$ 344,793
Town of Cortlandville	7	329,392	624,941	295,549
Town of Harford	1	10,341	19,341	9,000
Town of Lapeer	1	45,000	276,306	231,306
Town of Preble	1	88,473	99,156	10,683
Town of Willet	1	30,600	260,645	230,045
Total		**$ 583,732**	**$ 1,705,108**	**$ 1,121,376**

The IDA also offers sales and use tax exemptions on the purchase of material, equipment rentals and purchases of project related equipment. Mortgage recording exemptions are also available on all project related financing or refinancing. The amount of sales and mortgage tax exemptions in 2023 were $47,454 and $14,738, respectively.

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

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 22 **Joint Venture**

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

All monies incidental to college operations are received and expended by the College except for those monies relating to debt service, for which the counties, as sponsors, are responsible. At December 31, 2023, the County's share of College improvement project debt was as follows:

2005 Campus Expansion (2015 Refunding)	$	2,155,361
2014 Master Plan		892,000
Total College Debt	**$**	**3,047,361**

The County advanced funds in prior years to the College for its campus master plan and, at December 31, 2023, the College owed the County $2,069,790, reported in due from other governments in the Statement of Net Position. These funds will be paid by the College each year until 2035 under a long-term payment plan.

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

The following is an audited summary of financial information included in financial statements for the joint venture, (combined funds) as of August 31, 2023:

Total Assets	$	60,724,150
Total Deferred Outflows of Resources		12,217,235
Total Liabilities		64,180,086
Total Deferred Inflows of Resources		25,418,391
Total Equity (Deficit)		(16,657,092)
Total Revenues		38,874,500
Total Expenses		39,715,543

The County's share of the College's equity (deficit) is 32% or $(5,330,269) at December 31, 2023.

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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 23 Stewardship, Compliance and Accountability

Deficit Net Position

At December 31, 2023, the Statement of Net Position had an unrestricted deficit net position of $(150,248,576) for governmental activities. This is the result of the requirement to report Other Postemployment Benefits liability with no requirement or mechanism to fund these liabilities. This deficit is not expected to be eliminated during the normal course of operations.

At December 31, 2023, the Solid Waste Fund had a deficit unrestricted net position of $(24,059,133). This is the result of the requirement to report the estimated post-closure costs and other postemployment benefits liability in the Statement of Net Position. Per resolution 262-21, $10 per ton tipping fee is to be reserved for post-closure costs. At December 31, 2023, the County had $1,473,135 reserved for this liability. There is no requirement or mechanism to fund the other postemployment liabilities. This deficit is not expected to be eliminated during the normal course of operations.

Note 24 Restatement

Deficit Net Position

During the current year, the County performed a comprehensive review and reconciliation of its capital asset listing. During this review, a historical difference in the accumulated depreciation in the Solid Waste fund was corrected, resulting in the following restatement of previously reported balances:

	Solid Waste	
	Capital Assets, Net	Net Investment in Capital Assets
Balance as Previously Reported	$ 11,181,453	$ 5,012,251
Accumulated Depreciation Adjustment	1,576,253	1,576,253
Restated Balance, December 31, 2022	**$ 12,757,706**	**$ 6,588,504**

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COUNTY OF CORTLAND

BUDGETARY COMPARISON SCHEDULE (NON-U.S. GAAP)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable-(Unfavorable)
REVENUES					
Real Property Taxes	$ 38,517,837	$ 38,517,837	$ 36,892,925	$	$ (1,624,912)
Real Property Tax Items	1,240,225	1,240,225	899,695	-	(340,530)
Nonproperty Tax Items	37,125,000	37,125,000	40,311,049	-	3,186,049
Departmental Income	7,985,198	8,237,803	7,344,047	-	(893,756)
Intergovernmental Charges	1,152,218	1,153,793	1,006,741	-	(147,052)
Use of Money and Property	207,388	207,388	2,462,583	-	2,255,195
Fines and Forfeitures	80,400	80,400	72,138	-	(8,262)
Sale of Property and Compensation for Loss	40,000	363,891	158,159	-	(205,732)
Miscellaneous Local Sources	621,500	879,840	970,921	-	91,081
State Sources	18,904,867	27,492,105	21,635,816	-	(5,856,289)
Federal Sources	11,918,172	18,178,775	10,705,957	-	(7,472,818)
Total Revenues	117,792,805	133,477,057	122,460,031	-	(11,017,026)
EXPENDITURES					
General Governmental Support	29,521,355	31,937,932	29,691,124	695,599	1,551,209
Education	4,799,577	4,807,577	4,344,393	-	463,184
Public Safety	19,299,695	25,621,819	20,876,817	1,521,403	3,223,599
Public Health	11,833,162	16,690,941	12,226,010	186,003	4,278,928
Transportation	2,867,000	3,707,632	1,371,604	512,811	1,823,217
Economic Assistance and Opportunity	36,875,225	37,290,951	36,461,195	4,072	825,684
Culture and Recreation	380,087	587,945	311,218	-	276,727
Home and Community Services	1,332,258	1,331,114	990,935	183,615	156,564
Employee Benefits	4,550,000	5,435,000	5,431,230	-	3,770
Leases (Principal and Interest)	-	877,453	876,612	-	841
Debt Service (Principal and Interest)	1,020,923	1,020,923	1,020,923	-	-
Total Expenditures	112,479,282	129,309,287	113,602,061	3,103,503	12,603,723
Excess of Revenues (Expenditures)	5,313,523	4,167,770	8,857,970	(3,103,503)	1,586,697
OTHER FINANCING SOURCES (USES)					
Interfund Transfers (Out)	(6,697,865)	(7,032,123)	(6,712,130)	-	319,993
Lease Obligations	-	-	992,966	-	992,966
Total Other Financing (Uses)	(6,697,865)	(7,032,123)	(5,719,164)	-	1,312,959
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	(1,384,342)	(2,864,353)	3,138,806	**$ (3,103,503)**	**$ 2,899,656**
Appropriated Fund Balance	2,469,360	2,018,501			
Prior Year Encumbrances	-	1,522,006			
Appropriated Reserves	(1,085,018)	(676,154)			
Net Increase	$ -	$ -	3,138,806		
Fund Balance, Beginning of Year			37,970,494		
Fund Balance, End of Year			**$ 41,109,300**		

See Notes to Required Supplementary Information

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

BUDGETARY COMPARISON SCHEDULE (NON-U.S. GAAP)
COUNTY ROAD FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable - (Unfavorable)
REVENUES					
Intergovernmental Charges	$ 1,005,000	$ 1,050,000	$ 1,014,468	$ -	$ (35,532)
Use of Money and Property	200	200	109	-	(91)
Sale of Property and Compensation for Loss	-	-	24,116		24,116
State Sources	3,292,078	4,535,104	2,750,505	-	(1,784,599)
Federal Sources	-	-	190,471	-	190,471
Total Revenues	4,297,278	5,585,304	3,979,669		(1,605,635)
EXPENDITURES					
Public Safety	210,620	213,320	213,312	-	8
Transportation	9,909,950	11,151,776	9,199,413	2,057	1,950,306
Leases (Principal and Interest)	-	43,500	43,478	-	22
Debt Service (Principal and Interest)	874,573	874,573	874,570	-	3
Total Expenditures	10,995,143	12,283,169	10,330,773	2,057	1,950,339
Excess of Revenues (Expenditures)	(6,697,865)	(6,697,865)	(6,351,104)	(2,057)	344,704
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	6,697,865	6,697,865	6,697,865	-	-
Total Other Financing Sources	6,697,865	6,697,865	6,791,762	-	93,897
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	-	-	440,658	**$ (2,057)**	**$ 438,601**
Net Increase	$ -	$ -	440,658		
Fund Balance, Beginning of Year			716,293		
Fund Balance, End of Year			**$ 1,156,951**		

See Notes to Required Supplementary Information

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Service Cost	**$ 4,202,021**	$ 7,397,379	$ 5,983,855	$ 5,299,511	$ 5,469,313	$ 6,494,019	$ *	$ *	$ *	$ *
Interest Cost	**4,698,575**	2,887,023	2,699,659	3,392,170	5,378,513	5,257,903	*	*	*	*
Changes of Benefit Terms	**-**	-	-	-	(2,115,010)	-	*	*	*	*
Differences Between Expected and Actual Experience	**-**	10,177,168	-	(27,607,427)	(29,174,776)	-	*	*	*	*
Changes in Assumptions or Other Inputs Benefit Payments	**9,548,496**	(43,645,824)	5,936,450	6,420,229	30,666,003	(20,602,429)	*	*	*	*
Benefit Payments	**(4,366,391)**	(4,298,453)	(4,281,947)	(4,047,937)	(4,089,201)	(3,911,641)	*	*	*	*
	14,082,701	(27,482,707)	10,338,017	(16,543,454)	6,134,842	(12,762,148)	*	*	*	*
Total OPEB Liability - Beginning of Year	**113,995,383**	141,478,090	131,140,073	147,683,527	141,548,685	154,310,833	*	*	*	*
Total OPEB Liability - End of Year	**$ 128,078,084**	$ 113,995,383	$ 141,478,090	$ 131,140,073	$ 147,683,527	$ 141,548,685		$ *	$ *	$ *
Covered Employee Payroll	**$ 31,226,806**	$ 29,154,731	$ 27,023,023	$ 26,968,760	$ 26,722,892	$ 22,849,293	$ *	$ *	$ *	$ *
Total OPEB Liability as a Percentage of Covered Payroll	**410%**	391%	524%	486%	553%	619%	*	*	*	*
Solid Waste Fund										
Service Cost	**$ 8,940**	$ 15,419	$ 13,141	$ 11,412	$ 10,151	$ 11,858	$ *	$ *	$ *	$ *
Interest Cost	**33,079**	19,919	16,012	21,854	35,475	37,159	*	*	*	*
Differences Between Expected and Actual Experience	**-**	259,379	-	(177,983)	(161,247)	-	*	*	*	*
Changes in Assumptions or Other Inputs Benefit Payments	**52,442**	(238,010)	35,534	32,042	218,117	(132,084)	*	*	*	*
Benefit Payments	**(58,010)**	(55,258)	(33,546)	(88,725)	(85,791)	(77,490)	*	*	*	*
	36,451	1,449	31,141	(201,400)	16,705	(160,557)	*	*	*	*
Total OPEB Liability - Beginning of Year	**836,827**	835,378	804,237	1,005,637	988,932	1,149,489	*	*	*	*
Total OPEB Liability - End of Year	**$ 873,278**	$ 836,827	$ 835,378	$ 804,237	$ 1,005,637	$ 988,932		$ *	$ *	$ *
Covered Employee Payroll	**$ 630,945**	$ 571,245	$ 501,628	$ 507,883	$ 396,935	$ 314,692	$ *	$ *	$ *	$ *
Total OPEB Liability as a Percentage of Covered Payroll	**138%**	146%	167%	158%	253%	314%	*	*	*	*

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

See Notes to Required Supplementary Information

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Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

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

Cortland County	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Contractually Required Contribution	**$ 3,820,602**	$ 3,149,202	$4,239,504	$3,855,024	$3,797,859	$3,794,195	$4,043,153	$3,893,602	$4,364,375	*
Contributions in Relation to the Contractually Required Contribution	**(3,820,602)**	(3,149,202)	(4,239,504)	(3,855,024)	(3,797,859)	(3,794,195)	(4,043,153)	(3,893,602)	(4,364,375)	*
Contribution Deficiency (Excess)										*
County's Covered Employee Payroll	**28,340,298**	26,277,248	25.402,537	25,856,969	25,168,364	24,842,388	25,787,925	24,242,194	20,468,035	*
Contributions as a Percentage of Covered Employee Payroll	**13.5%**	12.0%	16.7%	14.9%	15.1%	15.3%	15.7%	16.1%	21.3%	*
Soil and Water Conservation District										
Contractually Required Contribution	**$ 57,403**	$ 53,673	$ 73,401	$ 67,104	$ 65,089	$ 63,191	$ 71,962	$ 93,060	$ 105,938	*
Contributions in Relation to the Contractually Required Contribution	**(57,403)**	(53,673)	(73,401)	(67,104)	(65,089)	(63,191)	(71,962)	(93,060)	(105,938)	*
Contribution Deficiency (Excess)										*
District's Covered Employee Payroll	**568,840**	472,296	520,564	458,407	542,560	435,502	453,586	478,804	460,948	*
Contributions as a Percentage of Covered Employee Payroll	**10.1%**	11.4%	14.1%	14.6%	12.0%	14.5%	15.9%	19.4%	23.0%	*

* *Information Not Available*

See Notes to Required Supplementary Information

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Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

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

Cortland County	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
County's Proportion of the Net Pension (Asset)/Liability	**0.1119557%**	0.1116259%	0.1125468%	0.1118269%	0.1103518%	0.1164583%	0.1108474%	0.1168980%	0.1090136%	*
County's Proportionate Share of the Net Pension (Asset)/Liability	**$ 24,007,827**	$ (9,124,954)	$ 112,067	$ 29,612,416	$ 7,818,763	$ 3,758,629	$ 10,415,471	$ 17,926,529	$ 3,682,747	*
County's Covered Employee Payroll During the Measurement Period	**28,340,298**	26,277,248	25,405,213	25,856,969	25,168,364	24,842,388	25,787,925	24,242,194	20,468,035	*
County's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Employee Payroll	**84.71%**	34.73%	0.44%	114.52%	31.07%	15.13%	40.39%	73.95%	17.99%	*
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	**90.8%**	103.7%	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%	*
Soil and Water Conservation District										
District's Proportion of the Net Pension (Asset)/Liability	**0.0017409%**	0.0018163%	0.0019713%	0.0023115%	0.0023305%	0.0018842%	0.0022222%	0.0025960%	0.0026158%	*
District's Proportionate Share of the Net Pension (Asset)/Liability	**$ 373,326**	$ (148,475)	$ 1,963	$ 612,104	$ 165,121	$ 60,813	$ 208,806	$ 416,670	$ 88,367	*
District's Covered Employee Payroll During the Measurement Period	**568,840**	472,296	520,564	458,407	542,560	435,502	453,586	478,804	460,948	*
District's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Employee Payroll	**65.63%**	31.44%	0.38%	133.53%	30.43%	13.96%	46.03%	87.02%	19.17%	*
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	**90.8%**	103.7%	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%	*

* *Information Not Available*

See Notes to Required Supplementary Information

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Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

Note 1 **Budget Basis of Accounting**

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

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

Note 2 **Budget Policies**

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

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

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

Note 3 **Encumbrances**

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

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

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

2023 - 3.77%
2022 - 4.05%

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

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

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

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

NYSLRS

Changes in Benefit Terms

The New York State Legislature lowered the vesting requirement for Tier 5 and Tier 6 from ten years to five years (Chapter 56 of the Laws of 2022), prior to the April 1, 2022 actuarial valuation.

Changes of Assumptions

2023: For the April 1, 2022 funding valuation, the mortality improvement assumption was updated to Society of Actuaries' Scale MP-2021, the inflation assumption was increased to 2.9% and the cost-of-living assumption was updated to 1.5%. Further, the recognition of unexpected investment returns will occur in equal installments over 8 years. Finally, active member withdrawal rates for Tiers 5 and 6 were revised to reflect the New York State Legislature's change in benefit terms.

2022: For the April 1, 2021 funding valuation, the mortality improvement assumption was updated to Society of Actuaries' Scale MP-2020, the inflation assumption was increased to 2.7% and the cost-of-living assumption was updated to 1.4%, while the salary scale assumption changed to 4.4% in ERS and 6.2% in PFRS and the discount rate assumption was reduced to 5.9%. Further, a market restart was implemented to immediately recognize the market value of assets in the funding valuation.

2021: For the April 1, 2020 funding valuation, the demographic assumptions (pensioner mortality and active member decrements) were updated based on the System's experience from April 1, 2015 through March 31, 2020 and the mortality improvement assumption was updated to Society of Actuaries' Scale MP-2019.

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

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

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

The April 1, 2021 actuarial valuation determines the employer rates for contributions payable in fiscal year 2023. The following actuarial methods and assumptions were used:

Actuarial Cost Method	The System is funded using the Aggregate Cost Method. All unfunded actuarial liabilities are evenly amortized (as a percentage of projected pay) over the remaining worker lifetimes of the valuation cohort.
Asset Valuation Period	Five-year level smoothing of the difference between the actual gain and the expected gain using the assumed investment rate of return.
Inflation	2.7%
Salary Scale	4.4% in ERS, indexed by service.
Investment Rate of Return	5.9% compounded annually, net of investment expenses, including inflation.
Cost of Living Adjustments	1.4% annually.
Active member decrements	Based upon FY 2016-2020 experience
Pensioner mortality	Gender/Collar specific tables based upon FY 2016-2020 experience
Mortality improvement	Society of Actuaries' Scale MP-2020

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	Special Revenue Funds				
	Road Machinery Fund	Miscellaneous Special Revenue Fund	Special Grant Fund	Capital Projects Fund	Total Non-Major Governmental Funds
ASSETS					
Cash and Cash Equivalents - Unrestricted	$ 618,235	$ -	$ -	$ -	$ 618,235
Cash and Cash Equivalents - Restricted	895,758	53,605	230,065	-	1,179,428
Due From Other Funds	164,691	250	-	-	164,941
Due From State and Federal Governments	-	-	524	2,064,765	2,065,289
Other Receivables, Net	25,503	-	15,224	-	40,727
Prepaid Expenses	825	-	100	-	925
Total Assets	**$ 1,705,012**	**$ 53,855**	**$ 245,913**	**$ 2,064,765**	**$ 4,069,545**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 91,700	$ 3,117	$ -	$ 205,442	$ 300,259
Accrued Liabilities	9,798	-	11,793	-	21,591
Due to Other Funds	20,597	-	14,206	1,859,323	1,894,126
Due to Other Governments	-	-	-	-	-
Total Liabilities	122,095	3,117	25,999	2,064,765	2,215,976
Deferred Inflows of Resources					
Unavailable Revenue	-	-	219,914	-	219,914
Total Deferred Inflows of Resources	-	-	219,914	-	219,914
Fund Balances					
Nonspendable	825	-	-	-	825
Restricted	895,758	50,738	-	-	946,496
Assigned	686,334	-	-	-	686,334
Total Fund Balances	1,582,917	50,738	-	-	1,633,655
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	**$ 1,705,012**	**$ 53,855**	**$ 245,913**	**$ 2,064,765**	**$ 4,069,545**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue Funds				
	Road Machinery Fund	Miscellaneous Special Revenue Fund	Special Grant Fund	Capital Projects Fund	Total Non-Major Governmental Funds
REVENUES					
Intergovernmental Charges	$ 369,352	$ -	$ -	$ -	$ 369,352
Use of Money and Property	2,204,228	-	63,559		2,267,787
Sale of Property and Compensation for Loss	94,654	-	-	-	94,654
Miscellaneous Local Sources	-	28,678	227	-	28,905
State Sources	375,571	-	-	1,482,487	1,858,058
Federal Sources	-	-	2,456,162	107,813	2,563,975
Total Revenues	3,043,805	28,678	2,519,948	1,590,300	7,182,731
EXPENDITURES					
Current					
General Governmental Support	-	-	-	1,410,414	1,410,414
Public Health	-	2,459	-	-	2,459
Transportation	3,095,144	-	-	194,151	3,289,295
Economic Assistance and Opportunity	-	23,641	728,632	-	752,273
Home and Community Services	-	-	1,667,086	-	1,667,086
Debt Service (Principal and Interest)	148,076	-	-	-	148,076
Leases (Principal and Interest)	-	-	124,230	-	124,230
Total Expenditures	3,243,220	26,100	2,519,948	1,604,565	7,393,833
Excess of Revenues (Expenditures)	(199,415)	2,578	-	(14,265)	(211,102)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	-	-	-	14,265	14,265
Total Other Financing Sources (Uses)	-	-	-	14,265	14,265
Excess of Revenues (Expenditures) and Other Financing Uses (Sources)	(199,415)	2,578	-	-	(196,837)
Fund Balances, Beginning of Year	1,782,332	48,160	-	-	1,830,492
Fund Balances, End of Year	**$ 1,582,917**	**$ 50,738**	**$ -**	**$ -**	**$ 1,633,655**

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

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

Board of Legislators
County of Cortland
Cortland, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland, New York (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 14, 2024. Our report includes a reference to other auditors who audited the financial statements of Tompkins Cortland Community College, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Respectfully submitted,

Insero & Co. CPAs, LLP

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 14, 2024

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

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Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

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

Board of Legislators
County of Cortland
Cortland, New York

Report on Compliance for Each Major Federal Program

We have audited the County of Cortland's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

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

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

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

Auditors' Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

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

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Insero & Co. CPAs, LLP

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 14, 2024

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed through NYS Office of Temporary and Disability Assistance:				
SNAP Cluster:				
State Administrative Matching Grants for				
Supplemental Nutrition Assistance Program	10.561	(1)	$ -	$ 691,518
Total SNAP Cluster			-	691,518
Total U.S. Department of Agriculture			-	691,518
U.S. Department of Housing and Urban Development				
Passed through NYS Homes and Community Renewal				
Community Development Block Grants/ State's Program	14.228	286CVHR47-22	-	1,665,836
Community Development Block Grants/ State's Program	14.228	1637 HTFC	-	1,250
Total U.S. Department of Housing and Urban Development			-	1,667,086
U.S. Department of Justice				
Passed through NYS Division of Criminal Justice Services				
Bulletproof Vest Partnership Program	16.607	(1)	-	12,347
Crime Victim Assistance	16.575	C11242GG	-	139,673
Total U.S. Department of Justice			-	152,020
U.S. Department of Labor				
Passed Through NYS Department of Labor:				
Workforce Investment Act (WIA) National Emergency Grant	17.277	(1)	3,219	8,841
WIA/WIOA Cluster:				
WIOA Adult Program	17.258	(1)	216,575	450,940
WIOA Youth Activities	17.259	(1)	139,104	313,390
WIOA Dislocated Worker Formula Grants	17.278	(1)	161,980	378,245
Total WIA/WIOA Cluster			517,659	1,142,575
Total U.S. Department of Labor			520,878	1,151,416
U.S. Department of Transportation				
Passed through NYS Department of Transportation:				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	(1)	-	7,035
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C004119	-	100,674
Total Formula Grants for Rural Areas and Tribal Transit Program			-	107,709
Highway Planning and Construction:				
Highway Planning and Construction	20.205	D040024	-	23,853
Highway Planning and Construction	20.205	D036174	-	83,960
Total Highway Planning and Construction			-	107,813
Passed through Governor's Safety Council:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	T006860	-	8,311
State and Community Highway Safety	20.600	T006925	-	30,161
State and Community Highway Safety	20.600	T007018	-	10,044
Total State and Community Highway Safety			-	48,516
National Priority Safety Programs	20.616	SA00002152	-	1,299
National Priority Safety Programs	20.616	C002644	-	9,229
National Priority Safety Programs	20.616	C002684	-	4,759
National Priority Safety Programs	20.616	T006915	-	8,209
National Priority Safety Programs	20.616	T006744	-	2,732
Total National Priority Safety Programs			-	26,228
Total Highway Safety Cluster			-	74,744
Total U.S. Department of Transportation			-	290,266
Subtotal			520,878	3,952,306

See Notes to Schedule of Expenditures of Federal Awards

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
Subtotal Carried Forward			$ 520,878	$ 3,952,306
U.S. Department of the Treasury				
Direct Program:				
(COVID-19) Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	738,602
Appalachain Regional Comission				
Direct Program:				
Appalachain Regional Development	23.002	N/A	-	5,000
U.S. Department of Homeland Security				
Passed through State Division of Homeland Security and Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4625DR-NY	-	190,471
Homeland Security Grant Program	97.067	C970000	-	4,038
Homeland Security Grant Program	97.067	C160410	-	22,662
Homeland Security Grant Program	97.067	C190116	-	51,215
Homeland Security Grant Program	97.067	T970094	-	49,200
Total Homeland Security Grant Program				127,115
Emergency Management Performance Grant	97.042	T838415	-	21,478
Emergency Management Performance Grant	97.042	T185011	-	6,011
Total Emergency Management Performance Grant				27,489
Total U.S. Department of Homeland Security			-	345,075
U.S. Department of Education				
Passed through NYS Department of Health:				
Special Education - Grants for Infants and Families	84.181	C036399	-	19,796
Total U.S. Department of Education			-	19,796
U.S. Department of Health and Human Services				
Passed through NYS Office for the Aging:				
Centers for Medicare & Medicaid Services, Research, Demonstrations and Evaluations	93.779	(1)	-	21,094
Medicare Enrollment Assistance Program	93.071	(1)	-	15,244
Aging Cluster:				
Special Programs for the Aging, Title III, Part C - Nutrition Services	93.045	(1)	-	135,831
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	(1)	-	63,785
Nutrition Service Initiative Program	93.053	(1)	-	75,384
Total Aging Cluster				275,000
Special Programs for the Aging, Title III, Part D - Disease Prevention and Health Promotion	93.043	(1)	-	3,614
National Family Caregiver Support, Title III, Part E	93.052	(1)	-	29,996
Subtotal of U.S. Department of Health and Human Services			-	344,948
Subtotal			520,878	5,405,727

See Notes to Schedule of Expenditures of Federal Awards

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
Subtotal Carried Forward			$ 520,878	$ 5,405,727
U.S. Department of Health and Human Services, Continued				
Passed through NYS Office of Mental Health:				
Medical Assistance Program	93.778	(1)	-	20,021
Passed through NYS Health Department:				
Medicaid Cluster:				
Medical Assistance Program	93.778	(1)	-	595,134
Total Medicaid Cluster				595,134
Maternal and Child Health Services Block Grant to the States	93.994	C35711	-	56,795
Maternal and Child Health Services Block Grant to the States	93.994	C36982	-	10,962
Total Maternal and Child Health Services Block Grant to the States			-	67,757
Immunization Cooperative Agreements	93.268	C032511	-	6,139
Immunization Cooperative Agreements	93.268	C036925	-	60,830
Total Immunization Cooperative Agreements			-	66,969
Passed through Health Research Inc.:				
Public Health Emergency Preparedness	93.069	1596-16	-	26,043
Public Health Emergency Preparedness	93.069	1596-17	-	22,111
Total Public Health Emergency Preparedness			-	48,154
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	6411-01	-	128,289
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	6883-01	-	23,097
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	7026-01	-	366,411
Total Epidemiology and Laboratory Capacity for Infectious Diseases				517,797
Passed through NYS Department of Temporary and Disability Assistance:				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	(1)	123,311	3,272,611
Total TANF Cluster			123,311	3,272,611
Child Support Enforcement	93.563	(1)	-	209,752
Low-Income Home Energy Assistance - HEAP	93.568	(1)	-	2,847,520
Passed through NYS Office of Children and Family Services:				
Guardianship Assistance	93.090	(1)	-	11,885
CCDF Cluster:				
Child Care and Development Block Grant	93.575	(1)	-	86,515
Total CCDF Cluster			-	86,515
Foster Care - Title IV-E	93.658	(1)	-	810,658
Adoption Assistance	93.659	(1)	-	1,501,285
Social Services Block Grant	93.667	(1)	-	831,807
John F. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	(1)	-	9,162
Total U.S. Department of Health and Human Services			123,311	11,241,975
Social Security Administration				
Passed through Office of Mental Health:				
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	(1)	-	227
Total Social Security Administration			-	227
Total Expenditures of Federal Awards			$ 644,189	$ 16,302,981
Program Totals and Clusters Obscured Above				
Medical Assistance Program - Medicaid cluster	93.778		$ -	$ 615,155

(1) Denotes - Unable to Obtain from Pass-Through Entity

See Notes to Schedule of Expenditures of Federal Awards

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2023

Note 1 **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs administered by the County, an entity as defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2 **Basis of Accounting**

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program. The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable program and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program. These records are periodically reconciled to the general ledger which is the source of the basic financial statements.

Note 3 **Indirect Costs**

Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented. The County has not elected to use the 10% de minimus indirect cost rate allowed under Uniform Guidance.

Note 4 **Matching Costs**

Matching costs (for example, the County's share of certain program costs) are not included in the reported expenditures.

Note 5 **Department of Social Services - Administrative Costs**

Differences between the amounts reflected in the Schedule of Expenditures of Federal Awards and the Department of Social Services' Federal Financial Reports (RF-2 claims) are due to the allocation of administrative costs to the individual programs.

Note 6 **Other Disclosures**

Insurance is carried to cover vehicles purchased with federal funds. Other equipment purchased with federal funds has only a nominal value and is covered by the County's casualty insurance policies.

Note 7 **Low-Income Home Energy Assistance**

Differences between the amounts reflected in the Schedule of Expenditures of Federal Awards and the Department of Social Services' Federal Financial Reports (RF-8 claims) are due to payments distributed directly to recipients by New York State. These payments amount to $2,732,989 for the year ended December 31, 2023.

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

COUNTY OF CORTLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

Section I **Summary of Auditors' Results:**

Financial Statements

Type of Auditors' Report Issued	Unmodified	
Internal Control Over Financial Reporting		
Material Weakness(es) Identified?	____ Yes	__X__ No
Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)?	____ Yes	__X__ None Reported
Noncompliance Material to Financial Statements Noted?	____ Yes	__X__ No

Federal Awards

Internal Control Over Major Programs		
Material Weakness(es) Identified?	____ Yes	__X__ No
Significant Deficiency(ies) Identified that are not Considered to be Material Weakness(es)?	____ Yes	__X__ None Reported
Type of Auditors' Report Issued on Compliance for Major Programs	Unmodified	
Any Audit Findings Disclosed that are Required to be Reported in Accordance with Uniform Guidance §200.516(a)?	____ Yes	__X__ No

Identification of Major Programs

CFDA Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
14.228	Community Development Block Grants/State's Program
93.667	Social Services Block Grant
93.558	Temporary Assistance for Needy Families
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance

Dollar Threshold Used to Distinguish Between Type A and Type B Programs	$ 750,000	
Auditee Qualified as Low-Risk Auditee	__X__ Yes	____ No

Section II **Financial Statement Findings** None

Section III **Federal Award Findings and Questioned Costs** None

Attachment: FINANCIAL REPORT Year Ending December 31 2023 (12438 : Presentation of the 2023 Audit - Insero)

2023 Fuel usage

		Gallons Used	
		Unleaded	**Diesel**
County Departments (does not incl Highway)		50,772.69	10,823.79
County Highway Department		13,661.05	69,415.79
Other Municipalities (City of Cortland/ Village of Homer)		25,375.41	35,959.66
External Agencies (Soil & Water/ Cortlandville Fire Dept/ Cortland Housing)		5,111.94	470.85
Other (Cortland Rural Cemetery)		450.01	670.10
Grand totals		**95,371.10**	**117,340.19**

Attachment: Fuel Usage chart for fuel farm (152-24 : Establish Cortland County Highway Department Fuel Farm Reserve and Set Rates for Fuel

Position	Hourly Salary	Annual Salary	Insurance	Comp	Soc Sec	Retirement	Total	% of Time	Annual Pay for Mtg. Tax
Deputy Clerk	$ 43.1669	$ 78,866.00	$ 21,717.30	$ 1,800.00	$ 6,033.25	$ 11,041.24	$ 119,457.79	20%	$ 23,891.56
Deputy Clerk	$ 32.4300	$ 59,254.00	$ -	$ 1,800.00	$ 4,532.93	$ 8,295.56	$ 73,882.49	20%	$ 14,776.50
Sr. Index Clerk	$ 20.8187	$ 38,035.76	$ 8,035.62	$ 1,800.00	$ 2,909.74	$ 5,325.01	$ 56,106.13	20%	$ 11,221.23
Sr. Index Clerk	$ 20.8187	$ 38,035.76	$ 19,545.58	$ 1,800.00	$ 2,909.74	$ 5,325.01	$ 67,616.09	10%	$ 6,761.61
County Clerk	$ 43.3100	$ 79,132.00	$ 8,928.48	$ 1,800.00	$ 6,053.60	$ 11,078.48	$ 106,992.56	10%	$ 10,699.26
	$ 160.54	**$ 293,323.53**	**$ 58,226.98**	**$ 9,000.00**	**$ 22,439.25**	**$ 41,065.29**	**$ 424,055.05**		**$ 67,350.15**

SOC SEC 7.65%
RETIREMENT 14.00%

Description	Annual	%	Total
Software	$ 51,600.00	30%	$ 15,480.00
Office Supplies	$ 10,660.00	30%	$ 3,198.00
Indirect - Cost Allocation	$ 63,286.00	30%	$ 18,985.80
Liability	$ 7,138.18	30%	$ 2,141.45
		TOTAL	**$ 39,805.25**

Total Annual	**$ 107,155.44**
Monthly	**$ 8,929.62**
Current Monthly	**$ 5,192.97**
Current Year	**$ 62,315.58**
Increase Year	**$ 44,839.86**
Increase Month	**$ 3,736.65**

Mortgage Tax Expense History
1979: $4,000
1988: $17,200
1992: $23,300
2004: $36,203
2018: $63,315.58

Attachment: Mtg Tax Expense Calculation (155-24 : Increase Mortgage Tax Expense - County Clerk)

CORTLAND COUNTY LEGISLATURE
RULES OF ORDER

Adopted 8/22/24 – Resolution No. 158-24

Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

CORTLAND COUNTY LEGISLATURE RULES OF ORDER

Adopted 8/2/24 – Resolution No. 158-24

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Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

CORTLAND COUNTY LEGISLATURE RULES OF ORDER

Adopted 8/2/24 – Resolution No. 158-24

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Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

CORTLAND COUNTY LEGISLATURE RULES OF ORDER

Adopted 8/2/24 – Resolution No. 158-24

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Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

CORTLAND COUNTY LEGISLATURE RULES OF ORDER

Adopted 8/2/24 – Resolution No. 158-24

ARTICLE I

DEFINITIONS

1. **Agenda** – is a summary of the order of business expected to come before a particular meeting of the Legislature. All bid openings, communications, petitions, notices, committee reports, annual reports, audits, resolutions, proclamations, recognitions, as well as any other business to appropriately come before the Legislature shall be listed.

2. **Amendment** – is a proposal to change the wording of a motion or a resolution. Upon request of any legislator in attendance, an amendment may be submitted in writing and distributed to all members when possible.

3. **Amend Something Previously Adopted** – is a motion to change the Legislature's action on a portion of a resolution that has been adopted. This motion is in order as long as the portion to be amended is not something that has already been done that cannot be undone. A motion to amend something previously adopted requires a two-thirds vote without notice, or a majority vote of the entire membership with notice.

4. **Article** – is any resolution, petition, communication, notice, or report.

5. **Article postponed indefinitely** – is any article which is terminated for the particular Legislative session at which it is postponed indefinitely.

6. **Article postponed to time certain** – is any article postponed to a specific time (time c e r t a i n) to be taken up on a specific day.

7. **Chair** – is the Chair of the Cortland County Legislature, elected in accordance with Article II, Section 2-B of these Rules, Local Law No. 2 of 1972, and County Law §151.

8. **Citizen's Advisory Committee** – the County Legislature, by resolution, may appoint a committee of citizens of the County to act in an advisory capacity to any committee, department or office on any subject relating to the County government, pursuant to provisions in County Law §154. Term of said Committee shall not exceed the term of the appointing Legislature.

9. **Claim** – is any claim, bill, or account submitted to the Legislature pursuant to County Law (see County Law, § 369).

10. **Clerk** – is the Clerk of the Cortland County Legislature appointed in accordance with Article II of these Rules, Local Law No. 2 of 1972, and County Law §400-4(a) and County Law §475 or any amendments.

11. **Committee of the Whole** – is a committee composed of all of the members of the Legislature, but acts under the rules of other Standing Committees. The legislature cannot formally vote in Committee of the Whole. Committee of the Whole is NOT an executive session, and a Chair Pro

Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

CORTLAND COUNTY LEGISLATURE RULES OF ORDER

Adopted 8/2/24 – Resolution No. 158-24

Tem must be appointed after entering into Committee of the Whole

12. **Communication** – is any written instrument advising the Legislature of facts, situations, or problems (past, present, or future) having to do with the operation of Cortland County Government or the Legislature's powers under County Law. For informational purposes, official communications may be distributed to and received and filed by the Legislature.

13. **Conflict of Interest** – no municipal officer or employee shall have an interest, as defined in these rules, direct or indirect, in any contract with the County of Cortland, or engage in any other activity prohibited by the Cortland County Code of Ethics (Local Law No. 2 of 2008), when such officer or employee, individually or as a member of a board, has the power or duty to:

A. Negotiate, prepare, authorize or approve a contract or authorize or approve payment thereunder;

B. Audit bills or claims under the contract; or

C. Appoint an officer or employee who has any of the powers or duties set forth above.

14. **Day** – a period from a certain day within which, or after, or before which, an act is authorized or required to be done, meaning the number of calendar days exclusive of the calendar day from which the reckoning is made. If such period is a period of two days, Saturday, Sunday, or a public holiday must be excluded from the reckoning if it is an intervening day between the day from which the reckoning is made and the last day of the period. In computing any specified period of time from a specified event, the day upon which the event happens is deemed the day from which the reckoning is made. The day from which any specified period of time is reckoned shall be excluded in making the reckoning (see General Construction Law §20).

15. **Department Head** – is the County employee or employees elected, or appointed by the Legislature, chiefly responsible for the operation of any County Department.

16. **Ex-officio** – a member of the committee or board by virtue of an office held. Ex-officio members of committees have the same rights and privileges as all other members of the committee or board, including the right to vote. If an ex-officio member is NOT under the authority of the organization (Legislature), he/she has all rights and privileges, but not the obligations of a regular member, and does not count toward a quorum. An ex-officio member who IS under the authority of the Legislature (Chair) IS counted in the quorum, but does not add to the total number of members of any committee/board.

17. **Excused Absence** – Prior notification of an absence to a Committee Chair, Clerk or Chair of the Legislature.

18. **Executive Session** – that portion of a meeting not open to the public. **Proceedings in Executive Session shall be confidential** unless the Legislature votes otherwise, or is required to be made public in accordance with NYS Public Officer's Law. The Legislature may conduct an executive session upon a majority vote of the Legislature taken in an open meeting, after a motion to enter

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into executive session, for one of the purposes enumerated in Public Officer's Law §105 (1) (a) through (h) as follows:

A. matters which will imperil the public safety if disclosed;

B. any matter which may disclose the identity of a law enforcement agent or informer;

C. information relating to current or future investigation or prosecution of a criminal offense which would imperil effective law enforcement if disclosed;

D. discussions regarding proposed, pending or current litigation;

E. collective negotiations pursuant to article fourteen of the civil service law;

F. the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation;

G. the preparation, grading or administration of examinations; and

H. the proposed acquisition, sale or lease of real property or the proposed acquisition of securities, or sale or exchange of securities held by such public body, but only when publicity would substantially affect the value thereof.

19. **Interest** – a direct or indirect pecuniary or material benefit accruing to a County officer, employee or appointed official, spouse or child, whether the result of a contract with the County or otherwise. For the purpose of this chapter, a County officer, employee or appointed official shall be deemed to have an interest in the contract if (i) a spouse and/or children, except a contract of employment with the County; (ii) a firm, partnership or association of which such officer, employee or appointed official or spouse or child is a member or employee; (iii) a corporation of which such officer, employee or appointed official, or child is an officer or director; and (iv) the outstanding capital stock of a corporation which is owned by, or controlled directly or indirectly by an officer, employee or appointed official, or his/her spouse or child.

20. **Journal** – is the copy of the record of proceedings, with an index, of the Cortland County Legislature for a calendar year in printed bound volume, or recorded by electronic means in a single volume, or both, certified by the Clerk of the Legislature as a true copy. The Clerk of the Legislature shall ensure that a printed copy is published annually pursuant to County Law (see County Law, § 211), and will make copies available upon request to current legislators.

21. **Legislature** – is the Cortland County Legislature, the elected county governing body, by whatsoever name designated. Whenever the term "County Board," "Board of Supervisors," "County Governing Board," "Elective governing body of the county" is referred to in any law, contract, or document pertaining to any of the functions, powers, obligations, and duties of such governing body, it shall be deemed to mean and refer to the County Legislature (see County Law§150-a).

22. **Majority Leader** – The members of the Legislature belonging to the recognized political party

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having the greatest number of total votes on said Legislature shall elect from its members a Majority Leader. In the event of a tie for the greatest numbers of members in the recognized political parties, the majority leader will be selected from the party with the greatest number of total weighted votes. The name of the Majority Leader shall be submitted to the Clerk of the Legislature in writing on the prescribed form signed by a majority of members of the respective party within five (5) calendar days of the biennial organizational meeting.

23. **Majority Vote of County Legislature** – the majority number of weighted votes of the total membership of the Legislature.

24. **Meeting** – the official convening of a legislative body for the purpose of conducting public business. This includes any meeting of a committee and any special, organizational, or other meeting.

25. **Member** – is either a duly elected member of the Cortland County Legislature or a member appointed by authority of Local Law No. 2, Article II, § 204, VACANCIES, for year 1972.

26. **Minority Leader** – The members of the Legislature belonging to the recognized political party having the second greatest number of total votes on said Legislature shall elect from its members a Minority Leader. In the event of a tie for the second greatest numbers of members in the recognized political parties, the minority leader will be selected from the party with the greatest number of total weighted votes. The name of the Minority Leader shall be submitted to the Clerk of the Legislature in writing on the prescribed form signed by a majority of members of the respective party within five (5) calendar days of the biennial organizational meeting.

27. **Minority Report** – is the written report of a minority party or a minority of any standing or special or committee.

28. **Motion** – is a formal proposal for action by a member in a meeting.

29. **Motion to Discharge** – is a motion relieving a Standing or Special committee of its responsibility to consider a matter referred to it and placing the matter on the agenda of the following meeting of the Legislature.

30. **Motion to Reconsider** – is a motion, subject to time limits, to bring again before the Legislature a motion which has been adopted, defeated, or postponed indefinitely, as long as something has not already been done which cannot be undone. This motion may only be made by a member who voted on the prevailing side. Requires a majority vote of the Legislature.

31. **Motion to Rescind** – is a motion to revoke the Legislature's action on a motion which has been adopted, as long as something has not already been done which cannot be undone. Requires a two-thirds vote of the Legislature.

32. **Motion to Suspend the Rules** – is a motion suspending the Rules of Order which requires a two-thirds vote and may be made by any member of the Legislature.

33. **Notice to Incoming Members** – the notice referenced in Article II, Section B. 1 of these Rules shall be in writing and shall be served by United States mail addressed to each incoming member at his/her last known postal address at least 48 hours before the date and time of the meeting (see County

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Law, §151(1).)

34. **Petition** – is a written request for action by the Legislature on a matter having to do with the operation of Cortland County Government or the Legislature's power under County Law.

35. **Previous Question** – is a motion to immediately end debate and amendment and take a vote on the question(s) before the Legislature. It requires a second, and a two-thirds vote, which is taken separately from and before the vote on the motion(s) to which it is applied.

36. **Privilege of the Floor** – is an opportunity granted to a person who is not a member of the Legislature to address an issue that is on the current Legislative agenda (see Article III Section 1.A.vi for detail).

37. **Quorum** – is a majority of the total number of members of the Legislature, should no vacancy exist (see County Law §153(2) and General Construction Law §41).

38. **Recessed Meeting** – is a meeting called to complete unfinished business, or a meeting called because of failure to obtain a quorum at a meeting.

39. **Receive and File** – is a motion to receive a communication and have it placed on file with the Clerk of the Legislature.

40. **Refer (motion to)** – is a motion to refer a matter to a Standing or Special Committee as the Legislature deems appropriate.

41. **Regular Meeting** – is a meeting called for the purpose of transacting any and all business which the Legislature is authorized or permitted by law to transact.

42. **Resolution** – is a written instrument for consideration by the Legislature as recommended by a committee or the Chair in carrying out its power and duties pursuant to Statute or expressing the sense of the Legislature on a matter having to do with the operation of Cortland County Government.

43. **Resolutions of a Permanent Nature**– require a two-thirds vote of the total weighted vote and shall include those:

A. authorizing the purchase of property (See County Law, § 215);

B. authorizing the issuance of bonds (See General Municipal Law, § 99-g);

C. conveying property previously owned by the County, except property acquired by tax sale deed or for purposes of establishing a highway right of way (see County Law, § 215);

D. giving an easement or other substantial interest in property owned by the County (see County Law, § 215);

E. regarding membership of County employees in a State Retirement System;

F. authorizing a class of property tax exemptions;

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G. creating departments, boards, or councils;

H. amendment of the Rules of Order of the Cortland County Legislature;

I. motions suspending the adopted parliamentary authority;

J. any other action requiring a two-thirds vote as mandated by Federal, State or County law.

44. **Resolutions Not of a Permanent Nature** – require a majority vote of the total weighted vote and shall include those:

A. transferring any funds within account numbers in excess of $25,000;

B. authorizing contracts;

C. authorizing awarding of bids;

D. authorizing correction of an assessment roll if approved by the Director of Real Property Tax Services; or

E. other business which may appropriately come before the Legislature, which does not require a vote other than a majority vote.

45. **Roll Call Vote** – shall be taken as required by Statute or may be ordered on any pending motion at the request of a single member. The total number of weighted votes shall be entered in the record, along with the names of members voting for or against a matter considered by the County Legislature.

46. **Special Article** – is any resolution, petition, report, communication or motion which may appropriately come before the Legislature at a meeting without, however, being included on the agenda which has been distributed in accordance with the timeframe established in Article V of these Rules.

47. **Special Committee** – is a special committee established by resolution of the Legislature. Any resolution creating a special committee shall specify the powers and duties of the committee and the number of its members. Members are to be appointed by the Chair from the membership of the Legislature. Each member shall serve for the period specified in the resolution, but in no event longer than his or her term on the Legislature (County Law, § 154[2]).

48. **Special Meeting** – is a meeting called by the Clerk of the Legislature upon direction of the Chair or upon a written request signed by a majority of the members of the Legislature. Notice in writing stating the time, place and purpose of the special meeting shall be served personally or by mail or by electronic means upon each member (as he/she directs) by the Clerk of the Legislature at least forty-eight (48) hours before the date fixed for holding the meeting, or a member may waive the service of the notice for such meeting by a writing signed by him/her. Only business specified in the notice thereof may be transacted at a special meeting. (see County Law, §152).

49. **Special Order** – is an order of the day that is made with the stipulation that any rules interfering with its consideration at the specified time shall be suspended except those relating: (a) to adjournment or recess, (b) to questions of privilege, (c) to special orders that were made before this special order was

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made, or (d) to a question that has been assigned priority over all other business at a meeting by being made *the* special order for the meeting.

50. **Sponsor** – is the member or members whose motion or resolution is appropriately brought before the Legislature.

51. **Standing Committee** – is a committee established in accordance with Article XII of these Rules (see Article XII of these rules, County Law §154(1), and Local Law No. 2 of 1972).

52. **Table** – is a motion to allow the Legislature to lay the pending question(s) aside temporarily when something of an urgent nature arises. Is subject to time limits and requires a majority vote of the Legislature.

53. **Take from the Table** – is to make pending again before the Legislature a motion or resolution that had been previously tabled. It requires a second, is not debatable and requires a majority vote for adoption.

54. **Total Vote** – is the total number of weighted votes of all members of the Legislature.

55. **Weighted Vote** – the number of votes each Legislator casts at a Legislative meeting in a roll call vote pursuant to the current duly adopted plan of apportionment.

56. **Whole Number of Members** – is the total number of members that the Legislature would have were there no vacancies and were none of the members disqualified from acting (see County Law, § 153(9) and General Construction Law §41).

ARTICLE II
ORGANIZATION

1. **Biennial Organizational Meeting**

A. Scheduling

In accordance with County Law §151 and Local Law No. 2 for year 1972, Article II, Section 202, the County Legislature shall meet on the first Wednesday of January at 10:00 a.m., except when the first Wednesday shall be January 1st, in which event it shall be the following day, and every even year thereafter for the purpose of organization and for the transaction of such other business as may come before it.

B. Notification

i. The Clerk of the Legislature last appointed, in accordance with Article I, # 34, shall serve upon each member of the Legislature entitled to vote at the organizational meeting a notice stating:

a. the date, time, and location of the organizational meeting;

b. that a Chair shall be elected; and

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c. any other matter to come before the Board.

ii. In the event of the inability or failure of the Clerk of the Legislature last appointed to serve notice as provided in Article II, Section B. 1 of these Rules, the County Clerk of Cortland County shall call the biennial organizational meeting on or before January 15th in even- numbered years.

C. Business

i. The business to come before the biennial organizational meeting following the election of the Legislature shall be as follows:

a. election of a Chair (County Law §151, Local Law No. 2 of 1972);

b. appointment of a Clerk (County Law §400(4)(a), County Law §475, and Local Law No. 2 of 1972);

c. receive and file the designation of the Majority Leader and Minority Leader (if available);

d. appointment of a County Attorney (County Law §400(4)(a), §500);

e. appointment of a Public Defender (County Law §716);

f. appointment of a Veterans' Services Officer (County Law §800); and

g. any other business necessary and appropriate to come before the meeting.

ii. The business to come before the biennial organizational meeting held in the even numbered year mid-term of the Legislature shall be as follows:

a. election of a Chair (County Law §151, Local Law No. 2 of 1972);

b. receive and file the designation of the Majority Leader and Minority Leader (if available);

c. any other business necessary and appropriate to come before the meeting.

2. <u>Elections and Appointments</u>

A. Appointment Process Timeline

i. By no later than August 31st of the year during which the term of appointment is set to end (no later than the last working day of the month), the current appointees shall indicate in writing whether or not they shall seek another term of appointment. The notice by the current appointee shall be delivered in writing to the Personnel Officer

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and the Committee Chair to whom they report, as follows:

a. Clerk of the Legislature – Government Operations Committee

b. County Attorney – Government Operations Committee

c. Public Defender – Judiciary & Public Safety Committee

d. Veterans' Services Officer – Health & Human Services Committee

ii. By no later than October 31st, following the appointees' indication in September of a decision to seek another term, the Chair of the Committee shall:

a. In the event the appointee seeks reappointment, bring forward the current appointee's performance evaluation for committee review by the month of October; or

b. In the event the appointee does NOT seek reappointment, have the Personnel Officer post the position as vacant as of December 31st of that year, subject to appointment at the biennial Organizational Meeting of the Legislature as the Rules of Order provide.

iii. By no later than November 30th, following the review of the current appointee's performance evaluation, if applicable, the Chair of the Committee to whom the appointee reports shall call for a vote to indicate the committee's intent to either:

a. Recommend to reappoint the current appointee; **or**

b. Request to determine the position as an anticipated vacancy as of December 31 of that year and to have the Personnel Officer post the position as such subject to appointment at the biennial Organizational Meeting of the Legislature as the Rules of Order provide.

Any person who meets the minimum qualifications for one of the appointed positions shall apply to the Personnel Officer to fill one of the anticipated vacancies. The current appointee who has not been recommended for reappointment may apply for the posted position.

iv. At the next organizational meeting following the election of the current Legislature, the full Legislature shall appoint persons to fill each of the positions scheduled to be filled as follows:

a. **1st** The current appointee recommended by the last sitting committee shall be nominated and considered for the position by vote of the new sitting legislature; if not approved for appointment by a sufficient vote of the legislature; then

b. **2nd** The legislature shall then nominate and consider from the applicants who filed appropriate documentation with the Personnel Officer, any such successfully nominated applicant shall be subject to meeting other requirements as the County has established (i.e. drug test); if no such applicant is approved for appointment by a sufficient vote of the legislature; then

c. **3rd** The legislature shall accept from the floor nominations of persons who did not apply. These nominations shall be subject to providing valid and sufficient

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proof that they meet the minimum qualifications for the position and subject to all other requirements demanded of new employees of the County.

B. Procedure for Election of a Chair

i. The Chair shall be elected by a majority vote of the whole number of weighted votes of the total membership of the Legislature. The Clerk of the County Legislature last elected shall act as Chair pro tem. If the Clerk of the Legislature last appointed is not available, the County Clerk shall preside over the election of the Chair. He/She shall call the County Legislature to order and call the roll, followed by a pledge of allegiance to the flag. Whereupon the Chair pro tem shall declare, "The first order of business is the election of the Chair." Nominations for the office of Chair shall then be taken from the floor and such nominations must be seconded. Before proceeding to an election, the Chair pro tem shall inquire if there are any further nominations. If there is no response, the Chair pro tem shall declare the nominations closed. Voting shall be by full roll call with each legislator, when the legislator's name is called, declaring the name of the candidate of the legislator's choice who has been duly nominated and seconded. Should there be no weighted majority of the Legislature after the initial roll is called, the two nominees receiving the highest number of votes shall then be the only candidates named for a second round of roll call voting. Voting will again be by full roll call with each legislator, when the legislator's name is called, declaring the name of one of the two candidates remaining. Upon voting of the County Legislature; whereupon the Chair pro tem shall declare the duly elected Chair. Upon election, the Chair shall immediately assume all duties and responsibilities of the office and shall continue to act in such capacity until the termination of his/her office.

ii. The Chair's term will be through December 31 in the next odd-numbered year.

iii. In the event a Chair is not elected at the biennial organizational meeting, a Chair shall be elected at a recessed meeting held no later than February 1 in the even-numbered year.

iv. In the event of the failure of the Legislature to elect a Chair on or before February 1 in the even-numbered year, the County Clerk of Cortland County shall appoint a member of the Legislature as Chair, who shall serve through December 31 of the next odd-numbered year.

C. Appointment of a Clerk

i. At each organizational meeting following the election of the Legislature, the Legislature shall appoint a Clerk of the Legislature, in accordance with County Law §400 (4)(a) and County Law §475. The Clerk of the Legislature shall also serve as County Historian.

ii. The Clerk of the Legislature shall be appointed by a majority vote of the weighted votes of the total of the Legislature.

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iii. The Clerk of the Legislature shall serve at the pleasure of the Legislature until replaced or removed by the Legislature (see County Law, § 475[1]).

D. Appointment of the County Attorney

i. At each organizational meeting following the election of the Legislature, the Legislature shall appoint an attorney as County Attorney, in accordance with § 500 of County Law.

ii. The term of office of the County Attorney shall run concurrent with the elected members of the Legislature, in accordance with County Law, § 500.

iii. The County Attorney shall be appointed by a majority vote of the weighted votes of the total of the Legislature.

E. Appointment of a Public Defender

i. At each organizational meeting following the election of the Legislature, the Legislature shall appoint a Public Defender, in accordance with Local Law 2 of 1966, as amended by Local Law No. 6 for year 2021 and Local Law 8 of 2023. (See County Law, § 716).

ii. The term of the office of Public Defender shall be for the term for which the membership of the Legislature appointing him/her was elected or for a term as may be determined by local law not to exceed four years.

iii. The Public Defender shall be appointed by a majority vote of the weighted votes of the total of the Legislature.

F. Appointment of a Veterans' Services Officer

i. At each organizational meeting following the election of the Legislature, the Legislature shall appoint a County Veterans' Services officer, in accordance with County Law § 800.

ii. The term of office of the Veterans' Services shall be for the term for which the membership of the Legislature appointing him/her was elected or for a term as may be determined by local law not to exceed four years.

iii. The Veteran's Services Officer shall be appointed by a majority vote of the weighted votes of the total of the Legislature.

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CORTLAND COUNTY LEGISLATURE RULES OF ORDER

Adopted 8/22/24 – Resolution No. 158-24

ARTICLE III
AUTHORITY OF THE CHAIR

1. Legislative Meetings

A. At any meeting of the Legislature, the Chair shall:

i. call the meeting to order, unless otherwise specified in these Rules;

ii. proceed to the business in the manner prescribed by these Rules, unless there is no quorum;

iii. preserve order and decorum in debate, preventing personal reflections and confining members' remarks to the question under debate; this ruling shall be subject to appeal from the ruling of the Chair;

iv. recognize members entitled to speak in debate, ruling which member is first entitled to speak when two or more members seek recognition simultaneously; this ruling shall be subject to appeal from the ruling of the Chair;

v. rule on the priority of business and all points of order, subject to appeal from the ruling of the Chair. On each appeal, the Chair shall have the right to speak first and last in debate, if the question is debatable, to explain the reason(s) for the ruling;

vi. grant the privilege of the floor to individuals who have signed in before the beginning of the session and set the time limit, up to but not more than five (5) minutes per speaker, which, upon authority of the Chair, may be extended:

Privilege of the Floor (aka Public Comment): Privilege of the floor shall be granted to any individual in the manner prescribed as follows:

Any person or group may request permission to appear before the Legislature by signing on the provided sign-in sheet. The Legislature will provide a thirty (30) minute public comment period. At the discretion of the Chair, or upon majority vote of the Legislature, the public comment period may be extended, before resolutions are acted upon. Said thirty minutes will be divided evenly among the number of persons or groups that wish to appear before the Legislature, with no one person or group appearing for more than five (5) minutes. The five-minute time limit per speaker may be extended and/or limited at the discretion of the Chair or upon majority vote of the Legislature to accommodate the group. This rule shall not apply to the County Administrator, Department heads, or others invited to appear before the legislature. The Chair shall preserve order and decorum. He or she shall prevent any persons speaking, including members of the Legislature, from making personal or derogatory comments regarding individuals and he or she shall confine the speakers to subject matters pertaining to the agenda. The Chair shall have the authority to have disruptive individuals removed from the meeting.

B. At any meeting of the Legislature, the Chair may:

i. vary the order of business from the defined order of business, subject to appeal from the ruling of the Chair by the legislative body;

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ii. call any qualified individual temporarily to the position of Clerk of the Legislature, in accordance with County Law §400;

iii. allow a minority report (either minority party or minority of a committee) to be presented and heard; and

iv. introduce a resolution to the Legislature when content or subject matter does not fall within the jurisdiction of a statutory committee.

C. The Chair may direct the Clerk of the Legislature to call a Special Meeting of the Legislature subject to limitation of these rules, and County law.

D. These actions shall be subject to appeal from the ruling of the Chair:

i. in the absence of a quorum, take actions necessary to obtain a quorum;

ii. on the request of any member, or at his/her own discretion, divide a resolution that contains two or more distinct propositions; and which can be considered separately;

iii. vote on all questions, unless excused from voting on a particular question;

iv. preserve order and decorum in debate, preventing personal reflections and confining members' remarks to the question under debate;

v. recognize members entitled to speak in debate, ruling which member is first entitled to speak when two or more members seek recognition simultaneously;

vi. appoint a Chair pro tem to preside over the Committee of the Whole;

vii. excuse a member from any meeting in accordance with the definition of an excused absence;

viii. declare any meeting recessed at which a quorum cannot be obtained.

2. Committee Responsibilities

The Chair shall:

A. within 15 days of his/her election to the position of Chair, appoint all Committee Chairs and members of Standing Committees, filing a list of same with the Clerk of the Legislature. When feasible, each political party shall be represented on each committee in its proportion to representation on the Legislature;

B. schedule committee meetings and cause committee members and the Clerk to have notice of all meetings. Public notice of the time and place of a meeting scheduled at least one week prior thereto shall be given to the news media and shall be conspicuously posted in one or more designated public locations at least 72 hours before such meeting. Public notice of the time and place of every other meeting shall be given, to the extent practicable, a reasonable time prior thereto (Public Officers Law §104.);

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C. within 15 days of creation of a Special Committee, appoint its Chair and members, filing a list of same with the Clerk of the Legislature. When feasible, each political party shall be represented on each committee in its proportion to representation on the Legislature;

D. fill any vacancies in any Standing or Special Committee, in compliance with County Law § 154;

E. reassign or remove committee Chairs or members as necessary;

F. when deemed necessary, call a meeting of a Standing or Special Committee subject to the limitations of these rules;

G. subject to the approval by resolution of the Legislature, assign additional duties to Special Committees;

H. sit on Standing or Special Committees as an ex-officio member in compliance with County Law § 450.

3. Communications

A. Resolutions

Upon receipt of any resolution, forward it to:

i. the Clerk of the Legislature;
ii. the Chair of the appropriate committee(s);
iii. the Majority Leader;
iv. the Minority Leader; and
v. other appropriate individuals.

B. Communications from the Clerk of the Legislature

Upon receipt of any petition, communication, or notice from the Clerk of the Legislature, forward it, if applicable, to:

i. the Chair of the appropriate committee(s);
ii. the Majority Leader;
iii. the Minority Leader; and
iv. other appropriate individuals.

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C. Communications from Others

Upon receipt of any petition, communication, or notice from any individual other than the Clerk of the Legislature, forward it, if applicable, to:

i. the Clerk of the Legislature;
ii. the Chair of the appropriate committee(s);
iii. the Majority Leader;
iv. the Minority Leader; and
v. other appropriate individuals.

4. Oath of Office

Within 20 days of being elected Chair, execute and file in the office of the County Clerk of Cortland County an official Oath of Office, in compliance with County

Law, § 450. The Chair will also execute and file an official undertaking in such amount as required by the Legislature.

5. Administrative Responsibilities – The Chair

A. shall supervise the Clerk of the Legislature;

B. shall, no later than the last session in June of each year, give a State of the County address, at which time member reports may also be given;

C. may represent the County in all proceedings before the Public Service Commission and at all other public hearings and conferences deemed necessary to attend;

D. shall, in case of attack or public disaster, direct the performance by agencies and public offices of the County of specific duties and implement the provisions of Article Three of the New York State Emergency Defense Act and the County Emergency Plan;

E. shall become familiar with the property, function, and fiscal affairs of the County;

F. shall ensure that the statutory and local laws and resolutions of the Legislature and directions of County officials empowered to make the same are faithfully executed. Any neglect of duty shall be reported to the Legislature;

G. shall determine which official shall perform a particular power or duty not clearly defined by law;

H. may attend meetings of all boards, commissions, or other bodies appointed by the Legislature; those exercising County functions; or those expending County funds, in

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compliance with County Law, § 450;

I. may inspect all books, accounts, records, or documents pertaining to the property, money, or assets of the County over which the County has control, in compliance with County Law, § 450;

J. may make recommendations to the Legislature on legislation, rules, and regulations, and such other matters deemed material and advisable;

K. may transfer employees temporarily from one department or office to another, with the approval of the appropriate department head(s) or the Legislature, in compliance with County Law, § 450;

L. shall recommend to the Legislature persons for appointment to the Industrial Development Agency, which shall be politically balanced;

M. shall approve the agenda for Legislative sessions prior to distribution;

N. shall, after his/her election as Chair, assign seating for the members of the Legislature, or delegate this authority to the Clerk of the Legislature;

O. shall appoint the members of all management teams for the negotiating of labor contracts;

P. shall perform an annual performance evaluation, by August of each year,with the appropriate Committee Chairs and other appropriate personnel for the Clerk of the Legislature, County Attorney, Manager of Audit and Financial Projects, Public Defender, and Veterans' Services Officer;

Q. shall perform an annual performance evaluation, by August of each year,with the Finance and Administration Committee Chair and other appropriate personnel for the Manager of Audit and Financial Projects;

R. shall, in consultation with the Committee Chairs, Department Heads, and other appropriate individuals, perform an annual performance evaluation, by August of each year, for the County Administrator in compliance with the Administrator's current contract.

6. Temporary Chair

In the absence of the Chair for a meeting, the Majority Leader shall serve as temporary chair. In the absence of the Chair and the Majority Leader, the Minority Leader shall serve as the temporary chair. In the absence of the Chair, the Majority Leader, and the Minority Leader, a temporary chair shall be elected by a majority vote of those members present and voting. Said vote shall be overseen by the Clerk of the Legislature.

7. Permanent Vacancy

In the event of a vacancy in the office of Chair as defined by Public Officers' Law, § 30, the Clerk of the

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Legislature shall, within ten calendar days of such vacancy, call a meeting of the Legislature with notice provided in accordance with these Rules. At such meeting, a member shall be elected Chair, who shall serve as Chair for the unexpired term.

In the event of the failure of the Legislature to elect a new Chair within 30 days after the vacancy, the County Clerk shall appoint a member of the Legislature to serve as Chair for the unexpired term.

ARTICLE IV
AUTHORITY OF COMMITTEE CHAIR

1. Each committee Chair shall:

A. appoint a Vice-Chair to preside in his/her absence;

B. schedule a special committee meeting upon receipt of a request signed by at least a majority of the committee members. Public notice of the meeting shall be given in compliance with Public Officers Law § 104. Said notice shall state the date, time, place, and subject for said meeting;

C. prepare, or cause to be prepared by the Clerk of the Legislature an agenda for each committee meeting;

D. upon receipt of any resolution, petition, communication, or notice, consult with each member of the committee in the manner he/she deems appropriate. Action can only be taken in an appropriately called and conducted meeting;

E. invite appropriate individuals to a committee meeting when their resolutions are being considered;

F. when reporting any resolution to the Legislature, provide all appropriate relative material to the Clerk of the Legislature;

G. delegate two members of the committee, one of whom may be the committee chair, who shall participate in the selection of a Department Head in a department assigned to it in these Rules, for appointment by the Legislature.

2. Each committee Chair may:

A. appoint a person(s) from the standing committee membership to study any issue deemed appropriate, accountable to the full committee;

B. add additional items not included on the agenda;

C. schedule a special committee meeting. Public notice of the meeting shall be given in compliance with Public Officers Law § 104. Said notice shall state the date, time, place, and

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subject for said meeting;

D. schedule meetings with Department Heads or heads of authorized agencies to discuss mutual objectives and problems;

E. explain the purpose and provisions of resolutions reported from the committee before the debate begins in a Legislative session; and

F. present a resolution not already on the agenda to the Legislature by a motion suspending the rules.

ARTICLE V
RESPONSIBILITIES AND DUTIES OF THE CLERK OF THE LEGISLATURE

The Clerk shall:

1. keep a record of all acts and proceedings of the Legislature and be the custodian of records and papers having to do with the Legislature's actions (See County Law, § 475);

2. record in the minutes whenever the Privilege of the Floor is granted, specifying the full name of the speaker;

3. record in the minutes the sponsor and the seconder of all resolutions and motions;

4. call the roll in alphabetical order by the members' surnames, with the Chair being called last, and enter it in the minutes, specifying which members were present, absent, excused, and how each member voted;

5. certify local laws and resolutions in the order in which they are adopted and consecutively number local laws and resolutions in separate series as they are certified, each series continuing through one calendar year;

6. forward copies of local laws and resolutions adopted by the Legislature to the appropriate parties;

7. publish all roll call votes in the Journal and maintain a record of roll calls, which shall be available for public inspection prior to publication in the Journal;

8. maintain a general index of all local laws and resolutions of a permanent nature;

9. file all adopted Local Laws with the Secretary of State and the Cortland County Clerk and publish notice of adoption in the Newspaper of record as required;

10. file with the Cortland County Clerk all documents as directed by a majority vote of the Cortland County Legislature;

11. distribute to each member and others as deemed appropriate, or as directed by the Legislature or

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Chair, copies of the minutes of a Legislative session prior to and with the agenda of the next Legislative meeting;

12. upon direction of the Chair, or upon written request signed by a majority of the whole number of members of the Legislature, call a Special Legislative Meeting and serve personally, by mail, or by electronic means upon each member at least 48 hours before the date fixed for the meeting, a written notice stating the date, time, location, and purpose of the Special Meeting in the case of an emergency, the 48 hour requirement may be waived by a majority vote of the Legislators present and voting, a quorum being present and all members having been notified (see County Law, § 152);

13. in the absence of a quorum, notify all members that a recessed meeting will be held giving the date, time, and location of the recessed meeting;

14. in the absence of the Chair, the Majority Leader, and the Minority Leader for a meeting, call the Legislature to order and preside over the election of a Chair Pro tem from the membership of the Legislature, who shall exercise the powers and duties of the Chair for the duration of the Chair's absence;

15. upon receipt of any petition, communication, or notice from anyone other than the Chair, forward a copy to the Chair, the Majority Leader, the Minority Leader, and other appropriate individuals;

16. on the fourth business day prior to a regular Legislative meeting, prepare and distribute an agenda which shall include, among other things, a listing of articles received in his/her office; items not included on this agenda may be considered as Special Articles at the Legislative Session, but shall not be added to the agenda;

17. make copies of the agenda available to the public in his/her office after distributing it to the members and be responsible for posting said agenda to the Legislature's website;

18. make copies of all roll call votes available to the public one day after the conclusion of the meeting at which they were taken;

19. by noon on the business day prior to a meeting, place a copy of each resolution to be considered at the meeting on the desk of each member, or send an electronic copy and have a paper copy on the desk of each member on the day of the meeting;

20. send notices of committee meetings to all Legislators, the County Attorney, and other appropriate individuals at least 72 hours in advance of a committee meeting;

21. record all notices of committee meetings;

22. receive reports as requested by the Legislature;

23. receive annual reports from Department Heads, as directed by the Legislature or required by law;

24. upon receipt of a tentative budget from the Budget Officer, distribute a copy to each member;

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25. prepare a list of committees and their members, and distribute to all Legislators and Department Heads and have available for the general public within 30 days of the committee appointments;

26. within 50 days after election or appointment of new members, distribute to them the last Legislative Journal, the current County budget, and if available, the tentative County budget for the next fiscal year;

27. ensure each member has a copy of the current edition of *Robert's Rules of Order Newly Revised* and the Rules of Order of the Cortland County Legislature;

28. prepare an annual budget for the Legislature;

29. report to the Legislature through the Chair;

30. within seven business days following a Committee meeting but in no event no later than the day two days prior to the next Legislative Session, have prepared and forward draft minutes of the meeting to all Legislators that shall specify, among other items, the time, date, and place of the meeting, the persons in attendance, the resolutions voted on and the vote on each;

31. shall serve as the County Historian;

32. shall serve as the Public Information Officer;

33. shall serve as the (Freedom of Information Law) FOIL Officer for Cortland County;

34. ensure that minutes of all Legislative and committee meetings are posted to the County's website in accordance with the time frames identified in Public Officers' Law §106, including video recordings of the meetings.

35. perform such additional duties as the Legislature or the Chair may direct (See County Law, § 475);

36. shall oversee the use of the Legislative Chambers and offices or shall designate an individual to oversee the use of the Legislative Chambers and offices.

ARTICLE VI
POWERS AND DUTIES OF THE COUNTY ATTORNEY, AND THE COUNTY ADMINISTRATOR

1. **The County Attorney shall**:

A. act as the legal advisor to the Legislature and other County officials in all matters involving an official act of a civil nature (See County Law, § 501);

B. prosecute and defend all civil actions and proceedings brought by or against the Legislature, other County officials, or Cortland County (see County Law § 501);

C. be present at all Legislative meetings unless excused by the Chair, and committee meetings,

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if requested by the Committee Chair. In cases where the County Attorney cannot be present, ensure that an Assistant County Attorney shall be present; and

D. by 10:00 a.m. on the business day prior to a meeting, approve all resolutions included on the agenda for form and legal content, indicating his/her approval on the original copy, consulting with the sponsor if necessary, before approving said resolution.

E. Perform such additional and related duties as may be prescribed by law, or as directed by the Legislature (see County Law § 501).

2. **The County Administrator shall:**

A. be directly responsible to the County Legislature, and, on behalf of the County Legislature shall perform the functions of chief administrative officer, with the County Legislature retaining the final administrative authority (see Local Law No. 7 for the of 2002, Local Law No. 3 for the year 2003;

B. be the Budget Officer of the County, responsible for preparing the tentative budget and presenting it to the Finance and Administration Committee for approval and then to the County Legislature for final adoption (see Local Law No. 5 of 2018 and County Law §353 and
§354); and

C. any other duties as assigned by the Legislature which do not curtail, diminish, transfer or divest the Cortland County Legislature (or any elected official) of any functions, powers or duties (see Local Law No. 7 of 2002, Local Law No. 3 of 2003, Local Law 5 of 2018 and Municipal Home Rule Law §23, County Law §154(6)).

ARTICLE VII
PRESENTATION OF RESOLUTIONS

1. All resolutions shall be in writing and shall include a brief title summarizing the purpose of the resolution (see County Law, § 153).

2. All resolutions shall be filed with the Clerk of the Legislature, and whenever possible shall be written in the affirmative.

3. Resolutions to be included on the agenda shall have the majority vote of those present (a quorum being present) of the appropriate Statutory Committee and shall be filed on or before the fourth calendar day before a regular meeting, and at least 48 hours before a Special Meeting. Resolutions not approved by the Finance and Administration Committee shall be so noted when presented to the Legislature.

4. Resolutions creating a Special Committee shall specify the powers and duties of the committee, the number of members and the term of the committee. (See County Law, § 154)

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5. Resolutions pertaining to bills pending before the Congress or the State Legislature shall specify the bill number and the name of the sponsor(s).

6. An amended version of a resolution on the agenda may be filed by the sponsor for consideration at any time before the Legislature convenes.

7. Upon the request of any member, an amendment to a resolution shall be in writing. Copies of the amendment shall be distributed to all members.

8. A sponsor, upon approval of a majority of the committee, may request permission to withdraw a resolution any time before a final vote is taken. The same resolution with the same intent may not be withdrawn by the sponsor more than three (3) times per calendar year.

9. A sponsor shall be given an opportunity to explain a resolution, its purpose, and his/her reason for introducing the resolution prior to the opening of debate in the Legislature.

10. The same resolution with the same intent offered by the same sponsor may be introduced as a new agenda item only three (3) times per calendar year.

11. Any resolution withdrawn from the Legislative agenda shall begin the committee approval process again and shall not be re-introduced unless the committee approval process is completed.

ARTICLE VIII
MEETINGS

1. All meetings of the Legislature shall be held in the Legislative Chambers, Cortland County Office Building, 60 Central Avenue, Cortland, New York The Legislature may, at any meeting, by resolution, change the time and place of the next regularly scheduled meeting, except that no meeting shall be held outside the City of Cortland without an affirmative vote of three-fourths of the total membership of the Legislature (see County Law, § 152).

2. All meetings of the Legislature shall be public (see County Law § 152 and Public Officers Law §103).

3. The Legislature shall, in addition to the organizational meeting, hold regular meetings at 6:00 p.m. on the fourth Thursday of each month January through October. November and December meeting dates will be scheduled by the Clerk.

4. Special meetings shall be held in accordance with County Law §152(2) and these Rules. Only articles included in the written notice may come before the Legislature at the special meeting.

5. When the day specified for any meeting falls on a County holiday, such meeting shall be held at the time specified on the next business day.

6. If the Legislature is inquorate (without a quorum) for any meeting, a recessed meeting shall be

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declared.

ARTICLE IX
ORDER OF BUSINESS

1. The order of business at each meeting of the Legislature shall be as follows, unless modified by the Chair in accordance with Authority of the Chair:

   A. Salute to the Flag
   B. Roll call of members
   C. Approval of minutes of the previous meeting
   D. Privilege of the Floor, including Public Comment Period as authorized by these rules
   E. Proclamations and Recognitions
   F. Presentation of petitions, communications, presentations and notices
   G. Reports of Standing and Special Committees
   H. Special Orders
   I. Articles Postponed to Day Certain
   J. Unfinished Business
   K. New Business/Presentation of Resolutions
   L. Announcements
   M. Adjournment

2. When necessary, the minutes of the previous meeting may be read if the members have not received them, or upon the request of any member. In the absence of corrections, the minutes shall stand approved without formal motion.

3. Articles Laid on the Table, except Articles Postponed to Day Certain, shall be considered Unfinished Business and shall be taken from the table upon approval of a majority vote of the total vote of the members present via the motion to Take from the Table.

4. No more than one amendment to an amendment may be pending at any given time on any resolution.

5. The Legislature shall set aside any other business at the time stated for consideration of a Special Order.

6. The time for consideration of a Special Order shall be advanced, postponed, or rescinded only with the approval of a two-thirds vote of the total vote of the members present.

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CORTLAND COUNTY LEGISLATURE RULES OF ORDER

Adopted 8/22/24 – Resolution No. 158-24

Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

ARTICLE X
MOTIONS AND THEIR PRECEDENCE

1. When the Legislature is considering a question, motions shall have precedence over another in the order stated below:

   A. To adjourn

   B. To recess

   C. To raise a question of privilege

   D. To lay on the table

   E. Previous question

   F. To postpone to day certain

   G. To commit (refer to a committee)

   H. To go into Committee of the Whole

   I. To go into Executive Session

   J. To amend

   K. To postpone indefinitely

   L. Main motion

2. The privileged motion to adjourn, and the motion to lay on the table are not amendable. The privileged motion to recess may be amended only as to the length or time of the recess. A motion to postpone to day certain may be amended only as to the day to which the question is postponed.

3. The privileged motions to adjourn and to recess, and the motions for the previous question, and to lay on the table are not debatable.

4. A motion to adjourn shall not be made while the Chair is putting a question, while a member has the floor, while the Clerk is taking a roll call vote, or while the Legislature is in the Committee of the Whole.

5. A question of privilege may be raised while another member has the floor.

6. Any question shall be laid on the table or postponed to day certain only once.

7. The Legislature, while in Committee of the Whole, shall not exercise Legislative powers and shall be presided over by a temporary Chair. The only motions that are in order under Committee of the Whole are to amend and adopt the report to be given and to "rise and report." Any formal action must be taken in the regular Legislative body. Committee of the Whole cannot refer the issue under

consideration to another committee.

8. When in Executive Session, the Legislature shall operate under these rules insofar as they are applicable. Proceedings in Executive Session shall be confidential unless the Legislature votes otherwise.

9. Any Committee may be discharged from further consideration of any matter entrusted to it by these Rules upon a majority vote of the whole number of members. The matter shall automatically be placed by the Clerk on the agenda for the next regular Legislative meeting.

10. A motion to reconsider any vote must be made on the day the vote proposed to be reconsidered was taken or at the next regular meeting of the Legislature. Such motion may be made only by a member voting on the prevailing side. Such motion may be made under any order.

11. A motion to rescind any resolution or motion shall be made only when no motion is on the floor. It shall require the affirmative vote of two-thirds of the Legislature, or a majority of the Legislature with previous notice.

ARTICLE XI
RULES OF VOTING

1. A majority of the total vote (weighted vote) of the whole number of members of the Legislature (17) shall be necessary to adopt any question, proposition, resolution, motion, or any other matter, except where it is otherwise provided herein or by statute that another form of approval is required.

2. Every member present when a vote is taken on any matter shall vote unless he/she has a direct interest in the matter or is excused by a majority weighted vote of the members present.

3. Members must be in their designated seat when voting.

4. A roll call vote shall be called by the Clerk on any question where it is required by statute or these Rules, or on the request of any member (see County Law, § 153).

5. If a roll call vote is commenced on any question, it must be completed.

6. Members shall be called in alphabetical order according to their surnames, except that the Chair (permanent, temporary or Chair Pro tem) shall always be called last.

7. Any member shall have the right to have his/her vote on any question recorded and entered in the minutes upon his/her request, without explanation and without requesting a roll call vote.

8. An absent legislator cannot vote on a motion. However, mathematically, the Legislature cannot reduce the total number of weighted votes. A member recorded as absent or excused shall not have a vote. The total number of weighted votes cannot be reduced by an absence or excuse of a member, so the total vote required to adopt any motion shall be based on the total vote of the full Legislature.

Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

CORTLAND COUNTY LEGISLATURE RULES OF ORDER

Adopted 8/22/24 – Resolution No. 158-24

ARTICLE XII
COMMITTEES

1. Members of all Standing Committees shall be appointed for terms of two years, or until reassigned or removed by the Chair, commencing January 1 of the even-numbered year, but nothing herein contained shall be construed to allow any person to continue to serve on any Committee after ceasing to be a member of the Legislature.

2. In accordance with these Rules, the Chair shall have the authority to reassign or remove committee members.

3. Committees shall operate under these Rules as far as they are applicable, except that the previous question shall not be in order.

4. Each Standing Committee may examine the bills, accounts, and claims of the departments, boards, and councils assigned to it in these Rules.

5. Each Standing Committee may review and receive recommendations from Legislators and make recommendations to the Budget Officer and/or Finance and Administration Committee regarding department proposed budgets under the jurisdiction of that committee.

6. Each Standing Committee shall have general supervision of and receive articles relating to the departments, boards and councils assigned to it in these Rules.

7. Each Standing Committee shall initiate, sponsor, and/or review all resolutions affecting the departments, boards, and councils assigned to in it these Rules.

8. For any item to be moved from the Standing Committee to the Legislature requires a majority vote of the committee members present (a quorum being present).

9. Any item having an unbudgeted financial impact on Cortland County shall be presented to the Finance and Administration Committee before being presented to the full Legislature. Resolutions not approved by the Finance and Administration Committee shall be so noted when presented to the Legislature.

10. Each Standing Committee shall fulfill the responsibilities assigned to it.

11. Special Committees shall be created by resolution for a period not to exceed the term of the Legislature adopting the resolution.

12. The following are the Standing Committees, their responsibilities, and their composition:

A. **Finance and Administration** – A seven (7) member Committee shall review the tentative budget filed by the Budget Officer and shall consider and recommend appropriations required for all purposes and prepare and report the annual estimates for the tax levy.

Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

The Committee shall oversee:

The Finance Department, Administration Office, Office of the Manager of Audit and Financial Projects, the Department of Real Property Tax Services, occupancy tax, Tompkins Cortland Community College (TC3), Industrial Development Agency and Business Development Corporation, and the agency that provides promotional and tourism service. The Finance and Administration Committee shall serve as the Audit Committee.

B. **Judiciary and Public Safety** – Not less than five (5) nor more than seven (7) members who shall oversee:

The District Attorney's Office, Coroners, Assigned Counsel, Public Defender, Sheriff's Department, Probation Department, Department of Emergency Response and Communications.

C. **Government Operations** – Not less than five (5) nor more than seven (7) members who shall oversee:

Personnel/Civil Service Office, County Attorney, Board of Elections, Weights & Measures, County Clerk/Department of Motor Vehicles and the Clerk of the Legislature/Historian.

All matters concerning operation and revision of these Rules shall be referred to the Committee.

D. **Highway** – Not less than five (5) nor more than seven (7) members who shall oversee:

County Highway Department

Use of Dwyer Memorial Park by external groups or entities shall be approved by the Highway Committee.

E. **Buildings and Grounds** – Not less than five (5) nor more than seven (7) members who shall oversee:

Buildings and Grounds Department and Information and Technology Department.

Use of County Buildings or properties by external groups or entities, with the exception of Dwyer Memorial Park, shall be approved by the Buildings and Grounds Committee.

F. **Health & Human Services** – Shall consist of no less than five (5) and no more than seven (7) members who shall oversee:

The Health Department, Mental Health Department, Department of Social Services, Employment and Training Office and Grant Administration, Office for Aging and Veterans' Services.

G. **Agriculture/Planning/Environmental** – Not less than five (5) nor more than seven (7) members who shall oversee:

County Planning Department, Soil and Water Conservation District, Cooperative Extension, and

Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

public transportation.

ARTICLE XIII
SUSPENSION OR AMENDMENT OF RULES

1. Any Rule may be amended or rescinded by a two-thirds vote of the full Legislature.

2. Any Rule may be suspended by a two-thirds vote of the members present and voting and any suspension shall be effective only while the matter before the Legislature at the time of the suspension remains under discussion.

ARTICLE XIV
INTENT OF THESE RULES AND PARLIAMENTARY QUESTIONS

1. It is the intent of this Legislature to determine the rules of its own proceedings pursuant to County Law §153 and Local Law No. 2 for year 1972 establishing the County Legislature with the power to enact local laws or rules governing the conduct of the members at such sessions and the manner of transaction business thereat.

2. Except as otherwise provided herein, the current edition of *Robert's Rules of Order Newly Revised* shall govern parliamentary procedure at all meetings.

ARTICLE XV
EFFECTIVE DATE

These Rules shall take effect immediately upon adoption and shall remain in effect until amended, revised, or rescinded.

Adopted January 2010 – *Revised 7-28-11*

Adopted January 4, 2012 – *Revised 4-26-12, 6-27-13*

Adopted January 2, 2014 – *Amended 6-26-14, 9-24-15*

Adopted October 26, 2017 – *Revised 12-8-20*

Adopted December 18, 2020 – *Revised 8-12-21*

Adopted August 26, 2021 – *Revised 11-4-21*

Adopted November 18, 2021 – *Revised 10-17-23*

Adopted October 26, 2023 – Revised 8-6-24

Adopted August 22, 2024

Attachment: Rules of Order - Adopted 8-22-24 (158-24 : Amend Cortland County Rules of Order)

Monroe Piping & Sheet Metal, LLC
68 Humboldt Street
P.O. Box 90600
Rochester, NY 14609-0600
Telephone (585) 482-0200
Main Office Fax (585) 482-6516
Service Fax (585) 654-4891
Mechanical Contractors

Court Land County
911 Building
Courtland, NY 13045

June 14, 2024

Attn: Scott Roman

Re: **PLANNED MAINTENANCE AGREEMENT - LIEBERT UNITS**

HVAC PREVENTATIVE MAINTENANCE AGREEMENT

Dear Scott:
Monroe Piping & Sheet Metal (MP&SM), LLC is pleased to provide the following proposal for service, material and equipment necessary for the Planned Maintenance of the Stulz units at your facility. The new contract will commence on the first day of the month upon contract signing. MP&SM will provide qualified personnel to perform the work promptly and satisfactorily according to the terms of this agreement.

EQUIPMENT COVERED UNDER THIS AGREEMENT:
Two (2) Stulz CRAC indoor units
Two (2) Stulz CRAC outdoor units

SERVICES PROVIDED UNDER THIS AGREEMENT:
Change filters
Clean condensate drain pan and check operation of condensate pump.
Clean evaporator coil and condensate coil.
Check humidifier operation and clean.
Install condensate anti sludge pan tabs
Amp compressor and fan motor.
Brush clean condenser coils
Check operation of all limit and controls.
Check refrigerant charge.

- ***MPSM will provide two (2) visits a year with this agreement***
- ***Filters, Belts are included, Refrigerant is excluded***

Attachment: CRAC unit proposal (159-24 : Authorize Service Agreement - Monroe Piping and Sheet Metal - Department of Emergency

SERVICE CALLS:

During the contract period, MP&SM, LLC will provide qualified personnel to service the equipment during normal working hours (7:30 a.m. to 4:00 p.m., Monday thru Friday). For service beyond the normal working hours, the appropriate service technician may be reached through a 24-hour answering service at (585) 453-2085.

Emergency services and repairs will be provided and charged to the customer on an hourly basis as authorized. Contract customers shall receive[1]:

- Preferred service rates
- 10% savings on parts
- Priority scheduling

AGREEMENT coverage will commence on first day of the month upon contract signing.
The AGREEMENT price is $1980.00 plus applicable taxes per year payable $990.00 per **semi-annual basis** in advance beginning on first day of the month upon contract signing.

This proposal is the property of Monroe Piping & Sheet Metal, LLC and is provided for the use of the above named parties only. The Contractor guarantees the price stated in this AGREEMENT for thirty (30) days from the proposal date above. This proposal shall become a binding agreement only after acceptance by the above named customer and approval by a manager of Monroe Piping & Sheet Metal, LLC as indicated by their signatures below. This agreement states all the terms and conditions binding on the above named parties; no party has the authority to make any claim, representation, promise or condition on behalf of Monroe Piping & Sheet Metal, LLC which is not expressed herein. This annual AGREEMENT shall continue in effect from year to year unless either party gives written notice to the other of their intention not to renew thirty (30) days prior to any anniversary date.

Please return a signed copy of this proposal upon acceptance. We look forward to the opportunity to be of service.

Respectfully submitted,

MONROE PIPING & SHEET METAL, LLC

Todd Mitchell _____ 6/14/2024

Todd Mitchell/Service Manager — Date

Accepted by:

_____ _____

Customer — Date

1.Rates and Discounts are subject to change. Discounts to apply only if account is in good standing at time of service

Attachment: CRAC unit proposal (159-24 : Authorize Service Agreement - Monroe Piping and Sheet Metal - Department of Emergency

Personnel Change Justification Form

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

Position Name (s): Create Associate/Assistant Public Defender **Abolish** Assistant Public Defender

Bargaining Unit: Management

Purpose and Background:

To create an ability to hire law school graduates who have not yet passed the bar examination or been admitted to practice law in New York State.

Fiscal Impact: ☑ County Funded 50 % ☑ Grant Funded 50 % Grant Exp. Date _____

Current Grade/Salary of Position: Grade see below Salary Range $ see below

Requested Grade/Salary of Position: Grade see below Salary Range $ see below

Annual Increase: $_____ County Share: $_____ # of Positions Affected: 1

Goals:

Assistant Public Defender is Management Attorney Grade 2 with a salary range of $85,000 to $111,041. Associate Assistant Public Defender is Management Attorney Grade 2 with a salary range of $72,000 to $94,058. No change in grade/salary is being requested.

GOALS: To afford a wider pool of attorney applicants for the County to recruit from.

Operational Impact:

Increase the County's ability to fill attorney vacancies and retain attorney employees.

Requested By: Kevin A. Jones — Signature of Requesting Department Head — 7/29/24 Date

Personnel Officer Approval: Tammy Lemar — Signature of Personnel Officer — 7/29/24 Date

County Administrator Budget Impact Statement:

County Administrator Approval: Bob Cox — Signature of County Administrator — 8/1/2024 Date

Statutory Committee Approval: Sandra L. Price — Signature of Committee Chair after Committee Vote — 8/8/24 Date

Attachment: Associate Assistant Public Defender - JPS - August 2024 (160-24 : Abolish One Position of Assistant Public Defender/Create One

ID#

Name of advisory group

Seat Title (Area or constituency represented) Term length

CORTLAND COUNTY LEGISLATURE
County Office Building
60 Central Avenue, Cortland, NY 13045
www.cortland-co.org/legislature
607-753-5048

ADVISORY BOARD APPLICATION

Please type or print in black ink (Revised September 2015)

If you are interested in serving as a member of an advisory group please complete this form; attach additional sheets if necessary. You may be called for an interview and you may wish to attend a meeting of the advisory group if you have not yet done so. Please contact the Legislature Office at 753-5048 or by e-mail: shempstead@cortland-co.org if you have any questions.

Name Alicia Wheaton Date of application 9/18/23

Address (residence) 15 Excelsior St. (Street) Cortland (City) 13045 (Zip Code)

Telephone (home) _____ (work) 607-753-5327 (mobile) 607-283-4677 (fax) _____

Email address awheaton@cortland-co.org Length of residence in Cortland County 16 years

**If not a Cortland County resident, please stop here and contact the Office*

Alicia Wheaton
Signature of Applicant

Office use only

Type of appointment: *new or reappointment [*Replacing: *(if new)* _____ Term expiration date _____

Seat Title (*area or constituency represented)*: _____

Municipal Recommendation on File ■ Nominating Committee Recommendation Received ■

Copied to Comm.:_____ Legislative Committee recommendation _____ Date _____

Legislature appointment date _____ Appointment letter mailed date _____

Attachment: Alicia application CCYB board (165-24 : Appointment of Youth Board Members - Health Department)

ID# _____ Name of advisory group _____

Seat Title (Area or constituency represented) _____ Term length _____

CORTLAND COUNTY LEGISLATURE
County Office Building
60 Central Avenue, Cortland, NY 13045
www.cortland-co.org/legislature
607-753-5048/607-756-3492 (fax)

ADVISORY BOARD APPLICATION

Please type or print in black ink (Revised September 2015)

If you are interested in serving as a member of an advisory group please complete this form; attach additional sheets if necessary. You may be called for an interview and you may wish to attend a meeting of the advisory group if you have not yet done so. Please contact the Legislature Office at 753-5048 or by e-mail: kfuller@cortland-co.org if you have any questions.

Name Andrew Bay Date of application 10/30/23

Address (residence) 4376 Meadow Lane (Street) Cortland, NY (City) 13045 (Zip Code)

Telephone (home) _____ (work) _____ (mobile) 716-307-1941 (fax) _____

Email address andrew.ray79@yahoo.com Length of residence in Cortland County 3 years.

**If not a Cortland County resident, please stop here and contact the Office*

Signature of Applicant

Office use only

Type of appointment: *new or reappointment [*Replacing: *(if new)* _____ Term expiration date _____

Seat Title (*area or constituency represented)*: _____

Municipal Recommendation on File ☐ Nominating Committee Recommendation Received ☐

Copied to Comm.:_____ Legislative Committee recommendation _____ Date _____

Legislature appointment date _____ Appointment letter mailed date _____

Attachment: A Ray Youth Board Application (165-24 : Appointment of Youth Board Members - Health Department)

Personnel Change Justification Form

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

Position Name (s): Create Community Mental Health Manager **Abolish** SPOA Coordinator

Bargaining Unit: CSEA - T&O - Management

Purpose and Background:

SPOA update and reallocation was compared to other MC County Titles = as comparable to CAC Director and Public Health Programs Manager. SPOA mandates come from increased mandates from NYS OMH – Manager level decision-making mandates related to community provider oversight are increasing from NYS OMH. Please see attached

Fiscal Impact: ☐ County Funded ____ % ☑ Grant Funded 100 % Grant Exp. Date State Aid OMH

Current Grade/Salary of Position: CSEA Grade 21 Salary Range $ (see attached for Q4 2024) 28.4879 - 36.0534 hr. $57528 - 76,569

Requested Grade/Salary of Position: Mgt. Grade 10 Salary Range $ (see attached for Q4 2024)

Annual Increase: $ 2025 3% est. County Share: $ none # of Positions Affected: One (1) current FTE

Goals:

Ensure compliance with NYS OMH mandates and responsiveness to multiple agencies via collaborations and coordinated care. Add supervision responsibilities for interns and internal positions from grant funding/state aid projects.

Operational Impact:

Neutral state aid covered position. Offsets costs to county share.
Positive impact to respond to initiation and oversight for services for new NYS OMH programs.

Requested By: _____ Signature of Requesting Department Head — 7/29/2024 Date

Personnel Officer Approval: Tammi Linan Signature of Personnel Officer — 7/29/24 Date

County Administrator Budget Impact Statement:

County Administrator Approval: _____ Signature of County Administrator — 8/1/2024 Date

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

Attachment: Community Mental Health Manager - HHS - August 2024 (166-24 : Create Senior Mental Health Clinician & Community Mental

Personnel Change Justification Form

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

Position Name (s): Create Senior Mental Health Clinician **Abolish** n/a

Bargaining Unit: CSEA

Purpose and Background:
MH Dept. outpatient clinic continues to see increase demand in services from Cortland residents. Caseloads are all above 80 Clients per Clinician and growing with 2024 average of 85 (July 2024) and growing. Please see attached

Fiscal Impact: ☐ County Funded ____ % ☑ Grant Funded 100 % Grant Exp. Date MH Clinic Revenue

Current Grade/Salary of Position: Grade 28 Salary Range $ Step one 37.245/hr

Requested Grade/Salary of Position: Grade ____ Salary Range $____

Annual Increase: $____ County Share: $____ # of Positions Affected: One (1) new FTE

Goals:
Provide clinical services to a caseload of mental health therapy clients at the MH Dept. outpatient clinic to address high demand for services from the community. Current clinican caseloads are over 80 clients per clinican and demand is unsustainable as new client intakes outpace current client discharges.

Operational Impact:
Neutral cost-revenue generating position. Offsets costs to county share.
Postive impact to respond to demand for services from County residents.

Requested By: _____ Signature of Requesting Department Head — 7/26/2024 Date

Personnel Officer Approval: Laurie Linnan Signature of Personnel Officer — 7/29/24 Date

County Administrator Budget Impact Statement:

County Administrator Approval: _____ Signature of County Administrator — 8/1/2024 Date

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

Attachment: Senior Mental Health Clinician - August 2024 (166-24 : Create Senior Mental Health Clinician & Community Mental Health Manager -

Personnel Change Justification Form

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

Position Name (s): Create Caseworker Abolish _____

Bargaining Unit: CSEA

Purpose and Background:

NYS provided counties with allocations to hire staff to provide case management services for families who are homeless and having difficulty stabilizing their housing. The target population includes households with complex needs such as homelessness, mental health conditions, SUD, etc. Cortland's allocation is $165,385 to support one new position.

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

Current Grade/Salary of Position: Grade 18 Salary Range $25.57 - 32.37

Requested Grade/Salary of Position: Grade ____ Salary Range $_____

Annual Increase: $165,385 County Share: $_____ # of Positions Affected: 1

Goals:

- To assist families with complex care needs in navigating state and federal benefit programs to ensure they comply to meet their needs and move towards self-sufficiency.
- Connect families with all necessary treatment and support services.
- Provide case management for homeless families placed in hotels. This includes arranging for transportation for services, including getting children to school.
- Trouble shooting problems with motels to avoid families being kicked out of placements.
- Coaching households on locating and retaining permanent housing.

Operational Impact:

This will help with our homeless case management efforts to help families access resources and supports they need to find and maintain permanent housing.

Requested By: _____ Signature of Requesting Department Head _____ Date

Personnel Officer Approval: _____ Signature of Personnel Officer 7/24/25 Date

County Administrator Budget Impact Statement:

County Administrator Approval: _____ Signature of County Administrator 7/29/2024 Date

Statutory Committee Approval: _____ Signature of Committee Chair after Committee Vote _____ Date

Attachment: Caseworker - DSS - August 2024 (170-24 : Create One Caseworker August 2024 - Department of Social Services)