



Cortland County Legislature

Legislative Session

Legislative Chambers
Cortland, NY 13045
<http://www.cortland-co.org>

~ Minutes ~

Thursday, September 22, 2022

6:00 PM

Board Room

Salute to the Flag

Call to Order

The meeting was called to order at 6:02 PM by Chair of the Legislature Kevin Fitch

Roll Call

Attendee Name	Organization	Title	Status	Arrived
Douglas Bentley	Cortland County, NY	Legislator	Present	
Beau Harbin	Cortland County, NY	Minority Leader	Present	
Cathy Bischoff	Cortland County, NY	Legislator	Present	
Ronald J. Van Dee	Cortland County, NY	Legislator	Excused	
Susan Wilson	Cortland County, NY	Legislator	Present	
Richard Stock	Cortland County, NY	Legislator	Present	
Ann Homer	Cortland County, NY	Legislator	Present	
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Present	
Linda Jones	Cortland County, NY	Legislator	Present	
Kelly L. Fairchild-Preston	Cortland County, NY	Legislator	Present	
Christopher Newell	Cortland County, NY	Legislator	Present	
Joseph Nauseef	Cortland County, NY	Legislator	Present	
Eugene Waldbauer	Cortland County, NY	Legislator	Present	
Sandra Price	Cortland County, NY	Legislator	Present	
George Wagner	Cortland County, NY	Majority Leader	Present	
Paul Heider	Cortland County, NY	Legislator	Present	
Mitchel Eccleston	Cortland County, NY	Legislator	Present	

Approval of Minutes

1. Cortland County Legislature - Legislative Session - Aug 25, 2022 6:00 PM

RESULT:	ACCEPTED [UNANIMOUS]
MOVER:	Ann Homer, Legislator
SECONDER:	Joseph Nauseef, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

Privilege of the Floor

1. Philip and Diane Tennant Comment

RESULT:	COMPLETED
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Proclamations & Recognitions

1. 50 Plus Year Firefighter Recognitions - Harford & Virgil

RESULT:	COMPLETED
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Presentation of Petitions, Communications, and Notice

Receive and File

1. Receive & File 2021 Independent Audit

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

Reports of Standing, Special and Ad Hoc Committees

Articles Postponed to Day Certain

Unfinished Business

New Business

Resolutions

Resolutions from the Chair

Mr. Heider MADE A MOTION TO SUSPEND THE RULES to entertain a Resolution from the Chair, Mr. Nauseef SECONDED THE MOTION.

Mr. Harbin CALLED A POINT OF ORDER, and asked for a ruling from the Chair stating that the proposed resolution should be coming forward from the Judiciary and Public Safety Committee.

Legislative Clerk Hempstead stated that the proposed resolution did not directly fall under any of the departments that report to Judiciary and Public Safety, and that the Government Operations

Committee would also have a stake in the resolution, as the County Clerk processes pistol permits. Chairman Fitch agreed with Legislative Clerk Hempstead.

Ms. Homer APPEALED THE RULING OF THE CHAIR. After all members present stated their opinion on the ruling, a roll call vote took place as follows:

	Votes	AYE	NAY	Total
Bentley (LD1)	2744	1		2744
Bischoff (LD3)	2743	1		2743
Eccleston (LD17)	3379		1	0
Harbin (LD2)	2747	1		2747
Heider (16)	3192		1	0
Homer (LD7)	2743	1		2743
Jones (LD9)	2989		1	0
Nauseef (LD12)	2819		1	0
Newell (LD11)	2837		1	0
Preston (LD10)	2995		1	0
Price (LD14)	3344		1	0
Stock (LD6)	2740		1	0
VanDee (LD4)	2743		1	0
Wagner (LD 15)	2734		1	0
Waldbauer (LD13)	2853		1	0
Wilson (LD5)	2744	1		2744
Chairman Fitch (LD8)	2990		1	0
Total	46346	5	12	13721
		Majority	24669	
		2/3rd	32892	

The APPEAL OF THE RULING OF THE CHAIR FAILED.

A roll call vote took place as follows on the original MOTION TO SUSPEND THE rules to entertain a Resolution from the Chair, which requires a two-thirds vote:

	Votes	AYE	NAY	Total
Bentley (LD1)	2744		1	0
Bischoff (LD3)	2743		1	0
Eccleston (LD17)	3379	1		3379
Harbin (LD2)	2747		1	0
Heider (16)	3192	1		3192
Homer (LD7)	2743		1	0
Jones (LD9)	2989	1		2989
Nauseef (LD12)	2819	1		2819
Newell (LD11)	2837	1		2837
Preston (LD10)	2995	1		2995
Price (LD14)	3344	1		3344
Stock (LD6)	2740	1		2740
VanDee (LD4)	2743		1	0
Wagner (LD 15)	2734	1		2734
Waldbauer (LD13)	2853	1		2853
Wilson (LD5)	2744		1	0
Chairman Fitch (LD8)	2990	1		2990
Total	46346	11	6	29882
		Majority	24669	
		2/3rd	32892	

MOTION FAILED.

Referred from Building & Grounds Committee

AGENDA ITEM NO. 1 – Authorize Agreement with KONE/Amend 2022 Budget for Courthouse Elevator Replacement - Buildings & Grounds Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Paul Heider, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF HEIDER

RESOLUTION NO. 196-22

Authorize Agreement with KONE/Amend 2022 Budget for Courthouse Elevator Replacement - Buildings & Grounds Department

WHEREAS, there is a need to replace the elevator at the Cortland County Courthouse, 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 purchases from contracts let by OMNIA, AND

WHEREAS, KONE, Inc. is currently under contract with OMNIA purchasing network, 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 KONE, Inc. of 836 North State Street, Syracuse, New York 13208 for the replacement of the elevator at the Cortland County Courthouse for an amount not to exceed \$250,000, AND BE IT FURTHER

RESOLVED, that this will be budgeted for in the 2023 budget.

Referred from Government Operations Committee

AGENDA ITEM NO. 2 – Award Bid Health Plan Benefit Consultant

RESULT:	ADOPTED [14 TO 2]
MOVER:	Richard Stock, Legislator
SECONDER:	Kelly L. Fairchild-Preston, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Wagner, Heider, Eccleston
NAYS:	Ann Homer, Sandra Price
EXCUSED:	Ronald J. Van Dee

ON MOTION OF STOCK

RESOLUTION NO. 197-22

Award Bid Health Plan Benefit Consultant

WHEREAS, a Request for Proposals (RFP) was issued for a health plan benefit consultant for Cortland County, AND

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

WHEREAS, bids were received from the following:

Company	Address	Amount
Assured Partners	90A John Muir Drive, Suite 100 Amherst, NY 14228	\$90,000
Benetech	1 Dodge Street North Greenbush, NY 12198	\$110,024
Brown & Brown	500 Plum Street 20 Syracuse, NY 13204	\$90,000
CH Insurance	100 S Salina Street #370 Syracuse, NY 13202	\$115,650
Haylor, Freyer & Coon	300 South State Street, Suite 1000 Syracuse, NY 13202	\$97,146
One Group	706 N Clinton Street Syracuse, NY 13204	\$55,000

, AND

WHEREAS, Chairman Fitch, Legislator Preston, Legislator Stock, County Attorney Victoria Monty, County Administrator Rob Corpora, Clerk of the Legislature Savannah Hempstead, and Personnel Officer Laurie Leonard reviewed presentations from the above companies, 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 Assured Partners, 90A John Muir Drive, Suite 100, Amherst, New York 14228 is hereby awarded the bid for health benefit plan consulting services for Cortland County, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized to enter into a contract with Assured Partners, 90A John Muir Drive, Suite 100, Amherst, NY 14228 for health benefit plan consulting services for Cortland County for the time period of January 1, 2023 - December 31, 2027.

AGENDA ITEM NO. 3 – Amend Smoking and Tobacco Use Policy - Personnel Department

Ms. Homer MADE A MOTION TO AMEND the policy, Section 1, a, to insert the words "or leased" after "County-owned", Ms. Preston SECONDED THE MOTION TO AMEND, and after a voice vote of members present, the MOTION CARRIED. Dr. Wilson VOTED NO.

RESULT: ADOPTED AS AMENDED [14 TO 2]

MOVER: Richard Stock, Legislator

SECONDER: Kelly L. Fairchild-Preston, Legislator

AYES: Bentley, Bischoff, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston

NAYS: Beau Harbin, Susan Wilson

EXCUSED: Ronald J. Van Dee

ON MOTION OF STOCK

RESOLUTION NO. 198-22

Amend Smoking and Tobacco Use Policy - Personnel Department

WHEREAS, the Cortland County Legislature adopted the Cortland County Smoking and Tobacco Use Policy on April 26, 2018 with Resolution No. 192-18, AND

WHEREAS, there is a need to make changes to said policy, NOW THEREFORE BE IT

RESOLVED, that the plan will be amended effective November 1, 2022 as attached.

Referred from Highway Committee

AGENDA ITEM NO. 4 – Resolution Declaring the Intent of the Cortland County Legislature to Act as Lead Agency for Landfill Gas Collection and Control System - Cortland County Highway/Landfill

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Christopher Newell, Legislator
SECONDER:	Joseph Nauseef, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF NEWELL

RESOLUTION NO. 199-22

Resolution Declaring the Intent of the Cortland County Legislature to Act as Lead Agency for Landfill Gas Collection and Control System - Cortland County Highway/Landfill

WHEREAS, Cortland County is proposing the Cortland County Landfill - Landfill Gas Collection and Control System (Project), located in the Towns of Cortlandville, Homer, and Solon, Cortland County, New York, AND

WHEREAS, the Project has been classified as an “Unlisted Action” as defined by the State Environmental Quality Review Act (SEQRA) in 6 NYCRR Part 617.2, AND

WHEREAS, it is the intent of the Cortland County Legislature to assume the role of “Lead Agency” for purposes of conducting a SEQRA process for the Project, AND

WHEREAS, Part I of a Short Environmental Assessment Form (SEAF) has been completed, reviewed by the Cortland County Legislature, and will be circulated to all Interested and Involved Agencies for purposes of establishing the Cortland County Legislature as the “Lead Agency” in accordance with 6 NYCRR Part 617.6(b), NOW THEREFORE BE IT

RESOLVED, that the Chairman of the Cortland County Legislature is hereby authorized to sign Part I of the SEAF (page 3), AND BE IT FURTHER

RESOLVED, that Barton & Loguidice, DPC, on behalf of the Cortland County Legislature, will send said Part I of the SEAF and associated site figure to “Interested and Involved Agencies” under cover of a “Notice of Intent to Establish Lead Agency” letter for purposes of establishing Lead Agency status under the SEQRA, AND BE IT FURTHER

RESOLVED, that the Chairman of the Cortland County Legislature and the Superintendent of the Cortland County Highway Department, together with the County Attorney and Barton & Loguidice, DPC, are hereby authorized to take all actions, serve all notices, and complete all documents required to give full force and effect to this determination.

AGENDA ITEM NO. 5 – Approval of Selection of Airport Engineering Consultant Five Year Term (2022-2027) - Cortland County Airport/Highway Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Christopher Newell, Legislator
SECONDER:	Joseph Nauseef, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF NEWELL

RESOLUTION NO. 200-22

Approval of Selection of Airport Engineering Consultant Five Year Term (2022-2027) - Cortland County Airport/Highway Department

WHEREAS, Cortland County applies for and receives Federal and State grant funding through the Federal Aviation Administration (FAA) for various capital improvement and aviation safety related projects at the Cortland County Airport, AND

WHEREAS, the FAA has issued guidelines for the selection and procurement of Engineering Services under Advisory Circular (AC) 150/1500-14D for projects in which the FAA provides grant funding, AND

WHEREAS, the County advertised for and received proposals to provide airport engineering services from various firms in accordance with said AC 150/1500-14D, AND

WHEREAS, the Selection Committee evaluated qualifications of the firms that submitted proposals and has recommended McFarland Johnson, Inc., 49 Court St., Suite 240, Binghamton, NY 13901 to provide Professional Airport Engineering Services to the County for airport related projects for a five-year term, AND

WHEREAS, the Highway Committee has recommended McFarland Johnson, Inc. to provide Professional Airport Engineering Services to the County for airport related projects for a five-year term, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves the selection of McFarland Johnson, Inc. to provide Professional Airport Engineering Services to the County for airport related projects for a five-year term beginning September 1, 2022, AND BE IT FURTHER

RESOLVED, that each capital project will have its own contract and account number from which the consultant will be paid.

AGENDA ITEM NO. 6 – Approve Design & Construction Observation/Administration Services for the 100LL Avgas Fuel Farm Relocation - Cortland County Airport/Highway Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Christopher Newell, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF NEWELL

RESOLUTION NO. 201-22

Approve Design & Construction Observation/Administration Services for the 100LL Avgas Fuel Farm Relocation - Cortland County Airport/Highway Department

WHEREAS, the County has been awarded a NYSDOT Aviation Capital Grant for the 100LL AvGas Fuel Farm Relocation (PIN:3903.10, K007472) at the Cortland County Airport, Gen. Levi R. Chase Field, AND,

WHEREAS, the State of New York grant to the County of Cortland for the construction of said fuel system with a State participation share in the amount of \$1,103,515.00, and a local participation share required by said grant in the amount of \$136,390.00 for a total project cost of \$1,239,905.00, AND

WHEREAS, the Cortland County Legislature approved the Aviation Funding Agreement by Resolution No. 82-22, AND

WHEREAS, the County desires to construct said project during the 2023 fiscal year, AND

WHEREAS, McFarland Johnson is the airport consultant for the County, AND

WHEREAS, the fee for the Engineering Agreement for the Design & Construction Observation / Administration Services for said project is \$262,071.00, AND

WHEREAS, the funds will be appropriated in Account # HH56105.52800.100LL, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes and approves the contract with McFarland Johnson to perform the Design & Construction Observation / Administration Services for the 100 LL AvGas Fuel Farm Relocation during the 2022 fiscal year at a cost not to exceed \$262,071.00 AND, BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval as to form by the County Attorney or designee, is hereby authorized to sign a contract with McFarland Johnson to perform the Design & Construction Observation/Administration Services for the 100LL AvGas Fuel Farm Relocation at the Cortland County Airport, Gen. Levi R. Chase Field, AND BE IT FURTHER

RESOLVED, that the 2022 Cortland County Capital Budget be amended as follows:

Increase:

HH561043.43597.100LL	State Revenue	\$1,103,515.00
HH99015.45031.100LL	Interfund Transfer-in	\$136,390.00
HH56105.52800.100LL	Project Expense	\$1,239,905.00
A99095.59950.100LL	Interfund Transfer-out	\$136,390.00
A359900	Appropriated Fund Balance	\$136,390.00

AGENDA ITEM NO. 7 – Increase Budget for Fuel - Highway Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Christopher Newell, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF NEWELL

RESOLUTION NO. 202-22

Increase Budget for Fuel - Highway Department

WHEREAS, due to the increasing prices for fuel, the Solid Waste Department's budget for fuel will need to be increased to cover costs for the remainder of 2022, AND

WHEREAS, there are monies in the Solid Waste Fund fund balance, NOW THEREFORE BE IT

RESOLVED, that the 2022 Solid Waste budget be amended as follows:

Increase:

EL81605.54078	Fuel	\$80,000.00
EL359900	Appropriated Fund Balance	\$80,000.00

AGENDA ITEM NO. 8 – Authorize the Construction of a New Dock at Dwyer Memorial Park - Highway Department

RESULT:	ADOPTED [15 TO 1]
MOVER:	Christopher Newell, Legislator
SECONDER:	Cathy Bischoff, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider
NAYS:	Mitchel Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF NEWELL

RESOLUTION NO. 203-22

Authorize the Construction of a New Dock at Dwyer Memorial Park - Highway Department

WHEREAS, since its acquisition by the Cortland County Board of Supervisors on September 3, 1941 at a cost of \$7,500.00 from the Central New York Power Corporation, Cortland County has owned and maintained the 85 acres that has come to be known as Dwyer Memorial Park, AND

WHEREAS, the park continues to see high levels of usage from the public, AND

WHEREAS, the dock at Dwyer Memorial Park has become dilapidated and is in need of replacement, AND

WHEREAS, the Cortland County Highway Committee recommends investing in the park and constructing a new dock for use by all County residents, 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 for the construction of a new dock at Dwyer Memorial Park at a cost not to exceed \$100,000, AND BE IT FURTHER

RESOLVED, that this will be budgeted for in the 2023 budget.

Referred from Health & Human Services Committee

AGENDA ITEM NO. 9 – Abolish Nutrition Program Manager/Abolish Assistant Director of Area Agency on Aging/Create Deputy Director of Area Agency on Aging – Aging Services/Create Deputy Director of Area Agency on Aging – Nutrition Services Cortland County Area Agency on Aging

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF PRICE

RESOLUTION NO. 204-22

Abolish Nutrition Program Manager/Abolish Assistant Director of Area Agency on Aging/Create Deputy Director of Area Agency on Aging – Aging Services/Create Deputy Director of Area Agency on Aging – Nutrition Services Cortland County Area Agency on Aging

WHEREAS, the needs of the Area Agency on Aging will be better served by abolishing one (1) full-time Nutrition Program Manager position and one (1) full-time Assistant Director of Area Agency on Aging and creating one (1) Deputy Director of Area Agency on Aging - Aging Services position and one (1) Deputy Director of Area Agency on Aging - Nutrition Services position, AND

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

RESOLVED, that one (1) position of Nutrition Program Manager (Grade 12 Management Compensation Plan, \$46,813-62,308, competitive class, full-time) and one (1) position of Assistant Director of Area Agency on Aging (Grade 10, Management Compensation Plan, \$54,098-72,005, competitive class, full-time) be and hereby are abolished effective September 22, 2022, AND BE IT FURTHER

RESOLVED, that one (1) position of Deputy Director of Area Agency on Aging - Aging Services (Grade 10, Management Compensation Plan, \$54,098-72,005, competitive class, full-time) and one (1) positions of Deputy Director of Area Agency on Aging - Nutrition Services (Grade 10, Management Compensation Plan, \$54,098-72,005, competitive class, full-time) be created with permission to fill effective September 22, 2022, AND BE IT FURTHER

RESOLVED, that the incumbent in the Assistant Director of Area Agency on Aging will be promoted into the Deputy Director Area Agency on Aging - Aging Services position at Step 4 of Grade 10, \$72,005, effective September 22, 2022.

AGENDA ITEM NO. 10 – Accept Sports Opportunity Funding - Youth Bureau/Health Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Kelly L. Fairchild-Preston, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF PRICE

RESOLUTION NO. 205-22

Accept Sports Opportunity Funding - Youth Bureau/Health Department

WHEREAS, the New York State Office of Children and Family Services, through the Resource Allocation Plan has made available the sum of \$7,159 to Cortland County Youth Bureau, AND

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

AND

WHEREAS, the County Youth Bureau has designated the funds to the various county municipalities and agencies for the year 2022 and for which a copy is in the County Youth Bureau Office, AND

WHEREAS, the 2022 County Budget will need to be amended as follows:

<u>Increase Revenue:</u>		<u>Current</u>	<u>Increase</u>	<u>Balance</u>
A73125.43820. YB	Youth Bureau	\$68,686	\$7,159	\$75,845
<u>Increase Expenditure:</u>		<u>Current</u>	<u>Increase</u>	<u>Balance</u>
A73125.54815	Program Exp - SDPP	\$53,186	\$7,159	\$60,345

, NOW THEREFORE BE IT

RESOLVED, that the County Administrator and Public Health Director, upon review and approval by the County Attorney or designee, and subject to appropriation of the funding by the Legislature, are hereby authorized and directed to execute the Resource Allocation Planning Agreement with the NY State Office of Children and Family Services and contract with approved agencies, AND BE IT FURTHER,

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

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

AGENDA ITEM NO. 11 – Authorize Agreement Qualified Individual Assessment Services - Department of Social Services

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Kelly L. Fairchild-Preston, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF PRICE

RESOLUTION NO. 206-22

Authorize Agreement Qualified Individual Assessment Services - Department of Social Services

WHEREAS, the Cortland County Department of Social Services must contract with authorized agencies to provide Qualified Individual Assessment Services to determine the appropriateness of placement in a Qualified Residential Treatment Program, AND

WHEREAS, pursuant to the Family First Prevention Services Act (FFPSA) an independent assessment of a child in foster care placed in a Qualified Residential Treatment Program (QRTP) is required to make determinations, including, but not limited to, whether the placement in the QRTP is appropriate, AND

WHEREAS, the assessment must be completed within 30 days of placement of the child in the QRTP, AND

WHEREAS, each assessment must utilize a federally approved functional assessment tool that is age-appropriate and evidence based, AND

WHEREAS, the standards for the timing, process, content of the assessment and the qualifications for who may conduct the assessment are set forth in federal and New York State statute, regulation and policy, AND

WHEREAS, the Office of Children and Family Services (OCFS) has issued a model contract to be used for the purchase of Qualified Individual Assessment Services, AND

WHEREAS, payments for such services will be made from the Program Expense Account A60105.54800, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review by the County Attorney or designee, and subject to appropriation of funding by the Legislature, be and hereby is authorized and directed to execute contractual agreements for the time period 10/1/2022 – 12/31/2023 for Qualified Individual Assessment Services with providers authorized by the New York State Office of Children and Family Services.

AGENDA ITEM NO. 12 – Authorize 2022-2023 Contract with New York State Office of Victim Services, Accept Grant Funds to Support Cortland County Child Advocacy Center - Cortland County Department of Social Services

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF PRICE

RESOLUTION NO. 207-22

Authorize 2022-2023 Contract with New York State Office of Victim Services, Accept Grant Funds to Support Cortland County Child Advocacy Center - Cortland County Department of Social Services

WHEREAS, a Child Advocacy Center (“CAC”) has been created in Cortland County to facilitate the most efficient and effective handling of cases involving child victims of sexual and physical abuse, which program is funded by New York State grants through the New York State Office of Victim Services (“OVS”), AND

WHEREAS, the grants will be received by Cortland County on behalf of the Child Advocacy Center, a division of the Department of Social Services (DSS) by contract with OVS assigning the Child Advocacy Center with authority and responsibility to administer grant funds, which OVS advises will total \$133,813.26 for the OVS fiscal year 2022, to pay the expenses of running the CAC, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign an agreement for the time period of October 1, 2022 through September 30, 2023 with OVS, and the DSS be and hereby is authorized to administer funds received from OVS for the CAC, in an amount not to exceed \$133,813.26, AND BE IT FURTHER

RESOLVED, that the 2022 budget be amended as follows:

INCREASE:

Revenue:

A40505.44489.VOCA	\$133,813.26
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Expenditures:

A40505.51005.VOCA	\$63,392.71
A40505.51010.VOCA	\$17,784.20
A40505.58020.VOCA	\$11,364.77
A40505.58030.VOCA	\$6,210.03
A40505.58040.VOCA	\$4,087.50
A40505.58060.VOCA	\$15,342.24
A40505.58062.VOCA	\$135.36
A40505.58065.VOCA	\$23.52
A40505.54000.VOCA	\$336.00
A40505.54005.VOCA	\$400.00
A40505.54020.VOCA	\$50.00
A40505.54035.VOCA	\$1,000.00
A40505.54045.VOCA	\$500.00
A40505.54048.VOCA	\$400.00
A40505.54060.VOCA	\$1,121.00
A40505.54070.VOCA	\$2,652.00
A40505.54213.VOCA	\$1,051.64
A40505.54800.VOCA	\$7,962.29

, AND BE IT FURTHER

RESOLVED, the Director of Finance shall carryover all unused grant funds to the 2023 budget.

AGENDA ITEM NO. 13 – Abolish Part Time Safe Harbour Coordinator & Full Time MDT Facilitator/Create Full Time MDT Facilitator/Safe Harbour Coordinator Position - Department of Social Services/Child Advocacy Center

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF PRICE

RESOLUTION NO. 208-22

Abolish Part Time Safe Harbour Coordinator & Full Time MDT Facilitator/Create Full Time MDT Facilitator/Safe Harbour Coordinator Position - Department of Social Services/Child Advocacy Center

WHEREAS, the needs of the Department of Social Services - Child Advocacy Center will be better served by abolishing one (1) part time Safe Harbour Coordinator position and abolishing one (1) full time Multidisciplinary Team (MDT) Facilitator position and creating one (1) full-time MDT Facilitator/Safe Harbour Coordinator position, AND

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

RESOLVED, that one (1) position of Safe Harbour Coordinator (Grade 13 CSEA, \$20.2732-\$25.5331/hr.

competitive, part-Time 17 Hours/Week, No Benefits) and that one (1) position of MDT Facilitator (Grade 13 CSEA, \$20.2732-\$25.5331/hr, competitive class, full-time 35 hours/week with benefits) be and hereby is abolished effective September 30, 2022 at midnight, AND BE IT FURTHER

RESOLVED, that one (1) position of MDT Facilitator/Safe Harbour Coordinator (Grade 13 CSEA, \$20.2732-\$25.5331/hr, competitive class, full-time 35 hours/week with benefits) be created with permission to fill effective October 1, 2022 at 12:01 am.

AGENDA ITEM NO. 14 – Abolish Mental Health Program Aides and Continuing Day Treatment Specialist/Create Mental Health Rehabilitation Specialists - Mental Health Department

RESULT: PULLED

Next: 10/27/2022 6:00 PM

ON MOTION OF PRICE

RESOLUTION NO.

Abolish Mental Health Program Aides and Continuing Day Treatment Specialist/Create Mental Health Rehabilitation Specialists - Mental Health Department

WHEREAS, the needs of the Mental Health Department will be better served by abolishing three (3) full-time Mental Health Program Aide positions, one (1) part-time Mental Health Program Aide position and one (1) full-time Continuing Day Treatment Specialist position and creating four (4) full-time Mental Health Rehabilitation Specialist positions and one (1) part-time Mental Health Rehabilitation Specialist position, AND

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

RESOLVED, that three (3) positions of Mental Health Program Aide (Grade 8 CSEA, \$17.3185-21.8118/hr, competitive class, full time) and one (1) position of Mental Health Program Aide (Grade 8, CSEA, competitive class, part-time) and one (1) position of Continuing Day Treatment Specialist (Grade 15, CSEA, \$21.6766-27.3006/hr, competitive class, full time) be and hereby are abolished effective September 22, 2022 at midnight, AND BE IT FURTHER

RESOLVED, that four (4) positions of Mental Health Rehabilitation Specialist (Grade 16, CSEA, \$22.4261-28.2445, competitive class, full-time) and one (1) position of Mental Health Rehabilitation Specialist (Grade 16, CSEA \$22.4261-28.2445/hr, competitive class, part-time, up to 17 hrs/wk, no benefits) be created with the current incumbents filling the positions effective September 23, 2022 at 12:01 a.m.

Referred from Agriculture/Planning/Environment Committee

AGENDA ITEM NO. 15 – Create Temporary GIS Specialist Trainee - Planning Department

RESULT: ADOPTED [UNANIMOUS]

MOVER: Beau Harbin, Minority Leader

SECONDER: Ann Homer, Legislator

AYES: Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston

EXCUSED: Ronald J. Van Dee

ON MOTION OF HARBIN

RESOLUTION NO. 209-22

Create Temporary GIS Specialist Trainee - Planning Department

WHEREAS, the needs of the agency will be better served by creating one full-time temporary position of GIS Specialist Trainee, AND

WHEREAS, the Agricultural, Planning & Environmental Committee recommends the creation of this position, NOW THEREFORE BE IT

RESOLVED, that one full-time temporary position of GIS Specialist Trainee (CSEA, Grade 19, \$24.9165-31.3811/hr, competitive class, full-time, temporary up to three months, with benefits) be created on September 22, 2022 with approval to fill, AND BE IT FURTHER

RESOLVED, that the 2022 County budget be amended and funds be appropriated as follows:

INCREASE:

A359900	Appropriated Fund Balance	\$16,399.87
A80205.51015	Temp Pay	\$10,464.93
A80205.58030	FICA	\$800.57
A80205.58040	Worker's Comp	\$995.00
A80205.58060	Health Insurance	\$4,111.92
A80205.58062	Dental Insurance	\$22.56
A80205.58065	Vision Insurance	\$4.89
TOTAL Expense		<u>\$16,399.87</u>

AGENDA ITEM NO. 16 – Amend 2022 Budget for Education & Training - Planning Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Cathy Bischoff, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF HARBIN

RESOLUTION NO. 210-22

Amend 2022 Budget for Education & Training - Planning Department

WHEREAS, the Planning Department is requesting an increase in funding for Education and Training, AND

WHEREAS, the Planning Department is working toward developing a county-wide Strategic Development Plan and an educational opportunity pertaining to this task has become available, AND

WHEREAS, the Agricultural, Planning & Environmental Committee recommends this budget amendment, NOW THEREFORE BE IT

RESOLVED, that the 2022 County Budget be amended to show an increase in funding to account A80205.54035 from the Cortland County General Fund as follows:

Increase:

A80205.54035	Education and Training	\$1,600.00
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AGENDA ITEM NO. 17 – Resolution to Oppose the Farm Laborers Wage Board Report, to Maintain the 60 Hour Overtime Threshold for Farm Workers and to Call for the Elimination of the Farm Laborers Wage Board

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Kelly L. Fairchild-Preston, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF HARBIN

RESOLUTION NO. 211-22

Resolution to Oppose the Farm Laborers Wage Board Report, to Maintain the 60 Hour Overtime Threshold for Farm Workers and to Call for the Elimination of the Farm Laborers Wage Board

WHEREAS, New York agriculture is one of New York's largest industries providing more than \$5.5 billion dollars in farm products to the New York Economy each year, AND

WHEREAS, agriculture is recognized as an important component of the economy of Cortland County and its towns and villages as noted by local and regional planning initiatives and accounts for a \$69.506 million business in Cortland County according to the 2017 Census of Agriculture, AND

WHEREAS, farmers face a tremendous number of problems outside of their control including changes in consumer demand leading to price change, obtaining labor, climate change, land management policies, foreign market competition, livestock and crop disease, and natural disasters, AND

WHEREAS, in addition to the practical issues related to growing and selling food products, farmers have to contend with wavering levels of government regulations including changes in wages and overtime threshold, AND

WHEREAS, since 2020 the Central New York farmers have seen an increase of over 37% on the cost of feed, over 18% in labor costs and over 50% in fuel costs, AND

WHEREAS, farmers are reliant on migratory work forces during the short growing season here in Central New York as workers are here for only a few months in the spring and summer and they have only so many hours each year to get the work done, AND

WHEREAS, the 2019 Farm Workers Fair Labor Practices Act contains a provision to create a Wage Board to evaluate lowering the overtime threshold for farm laborers below 60 hours a week and comes at a time of rising economic insecurity for farmers who have been battered by stubbornly low commodity prices and trade uncertainty, AND

WHEREAS, the Department of Labor Commissioner delayed a decision on this issue until 2022; however, this is not enough time to get accurate representation on the financial predicament of New York State's farms and many farm operators in the State say the law doesn't recognize the economic headwinds they face and places them at a competitive disadvantage, AND

WHEREAS, on September 6, 2022 the Farm Laborers Wage Board formally released their report recommending the decrease in the overtime threshold to 40 hours a week by 2032, AND

WHEREAS, Cortland County farmers and their laborers believe lowering the overtime threshold from 60 hours a week will create a labor crisis for New York agriculture and it is estimated to increase

costs for New York farmers by 17%, or nearly \$300 million, AND

WHEREAS, farmers provide a public good and have been relied on more than ever during the pandemic and this State Legislation will have profound implications throughout local farm economies across rural, upstate New York, including driving more family farms out of business, AND

WHEREAS, Cortland County is in full support of Senator Borrello to repeal the act Section 674-a of the labor law, relating to establishing the Farm Laborers Wage Board and urging the Governor Hochul to eliminate the three-member Farm Laborers Wage Board, NOW THEREFORE BE IT

RESOLVED, that this honorable body hereby supports farmers and migrant workers who do not want their hours reduced and urges utilizing all budgeted funding for the promotion of New York State farming products, provide critical applied research, ensure access to markets, educate the public and connect them to their food, and any other program designed to benefiting local farmers, AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature strongly opposes New York State's 2019 Farm Workers Fair Practices Act as pertaining to a change in the existing overtime threshold for farm laborers below 60 hours a week, believing that a significant increase in labor costs would serve as a disincentive to growing the agricultural sector, AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby calls on Governor Hochul and Commissioner Reardon to reject the flawed Farm Laborers Wage Board report and support maintaining the 60 hour overtime threshold, AND BE IT FURTHER

RESOLVED, that Cortland County urges Governor Hochul to strongly consider Senator Borrello's request of repealing the act, section 674-a of the labor law, relating to establishing the Farm Laborers Wage Board and eliminating the three-member Farm Laborers Wage Board, AND BE IT FURTHER

RESOLVED, that certified copies of this resolution be sent to the New York State Governor Kathy Hochul, Senate Majority Leader Stewart-Cousins, Assembly Speaker Heastie, State Senator Peter Oberacker, Assemblymember Dr. Anna Kelles, Assemblymember John Lemondes, New York State Labor Commissioner, New York State Agriculture and Markets Commissioner and the New York Farm Bureau.

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 18 – Authorize Agreement with K&A Radiologic Technology Services, Inc. - Sheriff's Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Kelly L. Fairchild-Preston, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF FAIRCHILD-PRESTON

RESOLUTION NO. 212-22

Authorize Agreement with K&A Radiologic Technology Services, Inc. - Sheriff's Department

WHEREAS, K&A Radiologic Technology Services, Inc., of 6400 Collamer Road, East Syracuse, New York 13057, has agreed to enter into an agreement to furnish Cortland County Jail with portable x-ray, Ultrasound Services, 12-lead EKG, and Holter monitor services as prescribed by the doctor for inmates housed in the Cortland County Jail, AND

WHEREAS, the Cortland County Sheriff has determined this is a professional service which is exempt under General Municipal Law, Section 103, AND

WHEREAS the cost for each service is as follows:

X-Ray services shall be \$130.00 for first exam and \$65 for each additional exam
Minimum STAT charge \$140
Holter monitoring \$150 per patient
Ultrasound exams \$170 per exam

, AND

WHEREAS, the funds to cover this contract are available in account number A31505.54615-Contracted Medical Svcs, NOW THEREFORE BE IT

RESOLVED, that the County Administrator and the Sheriff of Cortland County, upon review and approval by the County Attorney or designee, be and hereby are authorized to contract with K&A Radiology Technology Services, Inc., of 6400 Collamer Road, East Syracuse, New York 13057, for the period of September 1, 2022 to August 31, 2024 for said purposes.

AGENDA ITEM NO. 19 – Cortlandville Tower Rental Agreement with New York State Police

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Kelly L. Fairchild-Preston, Legislator
SECONDER:	Linda Jones, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF FAIRCHILD-PRESTON

RESOLUTION NO. 213-22

Cortlandville Tower Rental Agreement with New York State Police

WHEREAS, the County of Cortland (County) and the New York State Police (NYSP) entered into a contract in 2012 whereby the NYSP purchased the generator in lieu of rent at the Cortlandville Tower Site, and that contract expired on October 18, 2017, AND

WHEREAS, the County and the NYSP entered into a rental contract in 2017 with Resolution No. 291-17, whereby the NYSP rented space at, and on, the Cortlandville Tower Site in the amount of \$1,500 yearly, and that contract expires on October 18, 2022, AND

WHEREAS, the County and the NYSP are desirous of entering into a five (5) year renewal agreement, AND

WHEREAS, the revenue will be credited to account A302046.42410, Rental of Radio Towers, AND

WHEREAS, previously Resolution No. 194-16 was amended to include this additional yearly revenue deposited into Account No. A386300.ETWR, for the purpose of unexpected repairs and maintenance of all towers in the County's radio system, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign the contract with the New York State Police for a period of five (5) years.

AGENDA ITEM NO. 20 – Accept 2022 Emergency Management Performance Grant & Authorize Contract - DOERC

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Kelly L. Fairchild-Preston, Legislator
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Nauseef, Waldbauer, Price, Wagner, Heider, Eccleston
EXCUSED:	Ronald J. Van Dee

ON MOTION OF FAIRCHILD-PRESTON

RESOLUTION NO. 214-22

Accept 2022 Emergency Management Performance Grant & Authorize Contract - DOERC

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYS DHSES) has awarded the Cortland County Department of Emergency Response and Communications a grant in the amount of \$23,603, in support of the Emergency Management Performance Grant (EMPG), AND

WHEREAS, the fiscal period for this grant is October 1, 2021 to September 30, 2024, AND

WHEREAS there is a required County match of \$23,603 which has been budgeted as the salary of the Assistant Director of the Department of Emergency Response & Communications, NOW THEREFORE BE IT

RESOLVED, that the 2022 budget is amended as follows:

		Current	Change	Revised
INCREASE REVENUE BUDGET:				
A341043.43306.24EMP	DHSES Grant	0	\$23,603	\$23,603
INCREASE EXPENDITURE BUDGET:				
A34105.51005.24EMP	Personnel	0	\$23,603	\$23,603

, AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee and subject to appropriation of funding by the Legislature, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services at an amount not to exceed \$23,603, AND BE IT FURTHER

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

Referred from Finance & Administration Committee

Announcements

Adjournment

The meeting was closed at 7:04 PM



Cortland County Legislature

Legislative Session

~ Minutes ~

Legislative Chambers

Cortland, NY 13045

<http://www.cortland-co.org>

4.1

Thursday, August 25, 2022

6:00 PM

Board Room

Salute to the Flag

Call to Order

The meeting was called to order at 6:00 PM by Chair of the Legislature Kevin Fitch

Roll Call

Attendee Name	Organization	Title	Status	Arrived
Douglas Bentley	Cortland County, NY	Legislator	Present	
Beau Harbin	Cortland County, NY	Minority Leader	Present	
Cathy Bischoff	Cortland County, NY	Legislator	Remote	
Ronald J. Van Dee	Cortland County, NY	Legislator	Present	
Susan Wilson	Cortland County, NY	Legislator	Present	
Richard Stock	Cortland County, NY	Legislator	Present	
Ann Homer	Cortland County, NY	Legislator	Present	
Kevin Fitch	Cortland County, NY	Chair of the Legislature	Present	
Linda Jones	Cortland County, NY	Legislator	Present	
Kelly L. Fairchild-Preston	Cortland County, NY	Legislator	Present	
Christopher Newell	Cortland County, NY	Legislator	Present	
Joseph Nauseef	Cortland County, NY	Legislator	Excused	
Eugene Waldbauer	Cortland County, NY	Legislator	Excused	
Sandra Price	Cortland County, NY	Legislator	Present	
George Wagner	Cortland County, NY	Majority Leader	Present	
Paul Heider	Cortland County, NY	Legislator	Present	
Mitchel Eccleston	Cortland County, NY	Legislator	Present	

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

Approval of Minutes

1. Cortland County Legislature - Legislative Session - Jun 23, 2022 6:00 PM

RESULT:	ACCEPTED [UNANIMOUS]
MOVER:	Kelly L. Fairchild-Preston, Legislator
SECONDER:	Douglas Bentley, Legislator
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

Privilege of the Floor

Proclamations & Recognitions

1. Proclaiming September 2022 as Suicide Awareness Month in Cortland County

RESULT:	COMPLETED
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Presentation of Petitions, Communications, and Notice

Receive and File

Reports of Standing, Special and Ad Hoc Committees

Articles Postponed to Day Certain

Unfinished Business

New Business

Resolutions

Resolutions from the Chair

AGENDA ITEM NO. 1 – Appoint Liaison - Tompkins Cortland Community College Board of Trustees

RESULT:	ADOPTED [14 TO 1]
MOVER:	Kevin Fitch, Chair of the Legislature
SECONDER:	Kelly L. Fairchild-Preston, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
NAYS:	Ronald J. Van Dee
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF FITCH

RESOLUTION NO. 176-22

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, AND

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

WHEREAS, Resolution No. 9-22 appointed George Wagner as the Legislative Liaison, AND

WHEREAS, George Wagner has resigned from the Legislative Liaison duties, NOW THEREFORE BE IT

RESOLVED, that Cathy Bischoff, of 16 ½ Elwood Avenue, Cortland, New York 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, 2023.

Referred from Building & Grounds Committee

AGENDA ITEM NO. 2 – Authorize Memorandum of Understanding with the City of Cortland for City Court Space in the County Courthouse - Buildings & Grounds Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Paul Heider, Legislator
SECONDER:	Kelly L. Fairchild-Preston, Legislator
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF HEIDER

RESOLUTION NO. 177-22

Authorize Memorandum of Understanding with the City of Cortland for City Court Space in the County Courthouse - Buildings & Grounds Department

WHEREAS, the 6th Judicial Court District seeks to move Cortland City Court into the Cortland County Court House, AND

WHEREAS, in order to benefit all citizens of Cortland County and in order to assist in decreasing costs for the City of Cortland, the County of Cortland and the State of New York, and in order to make accessibility to the Cortland City Court more convenient for all citizens, the City of Cortland, New York wishes to move its City Court operations to the Cortland County Courthouse, AND

WHEREAS, the County and City of Cortland wish to enter into a Memorandum of Understanding to facilitate such an agreement, 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 Memorandum of Understanding with the City of Cortland to accommodate such move of Cortland City Court into the Cortland County Courthouse.

AGENDA ITEM NO. 3 – Award Bid - Outside Plant Fiber Optic Infrastructure Installation at 111 Port Watson Street - Information Technology

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Paul Heider, Legislator
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF HEIDER

RESOLUTION NO. 178-22

Award Bid - Outside Plant Fiber Optic Infrastructure Installation at 111 Port Watson Street - Information Technology

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

WHEREAS, a Request for Proposals (RFP) was issued May 4, 2022 for the Installation of Outside Plant Fiber Optic Infrastructure from the County Office Building to the new Mental Health facility located at 111 Port Watson Street, Cortland, NY 13045, AND

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

WHEREAS, bid proposals were received and opened for this project on July 13, 2022 and the following list constitutes the results of said bid opening:

<u>BIDDER NAME</u>	<u>AMOUNT OF BID</u>
Eastcom Utility Contractors, Inc. 1092 County Route 37 Central Square, NY 13036	\$34,811.00
Celerity Integrated Services, Inc. 3500 AM Drive Quakertown, PA 18951	\$34,995.00

, AND

WHEREAS, the funds for this contract are coming from A43115.52320.ARP Building Improvements, 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 Eastcom Utility Contractors, Inc., of 1092 County Route 37, Central Square, NY 13036, for the installation of outside plant fiber optic infrastructure from the County Office Building to 111 Port Watson Street as outlined in the accepted proposal at a cost not to exceed \$34,811.00.

Referred from Highway Committee

Referred from Health & Human Services Committee

AGENDA ITEM NO. 4 – Authorize Agreement Between the County of Cortland and the New York State Nurse's Association Effective July 1, 2022 to December 31, 2026

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF PRICE

RESOLUTION NO. 179-22

**Authorize Agreement Between the County of Cortland and the New York State Nurse's Association
Effective July 1, 2022 to December 31, 2026**

WHEREAS, Cortland County and New York State Nurse's Association (NYSNA) 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 Aug 25, 2022 6:00 PM (Approval of Minutes)

WHEREAS, the New York State Nurses Association ratified the contract on June 21, 2022,
NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves the New York State Nurses Association of Cortland County contract.

AGENDA ITEM NO. 5 – Authorize Agreement Medical Consultant for Tuberculosis Control Activities – Health Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF PRICE

RESOLUTION NO. 180-22

Authorize Agreement Medical Consultant for Tuberculosis Control Activities – Health Department

WHEREAS, the Cortland County Health Department is required by provisions under New York State Public Health Law to provide tuberculosis (TB) control activities, AND

WHEREAS, licensed physician, Douglas D. MacQueen, MD, of 108 Besemer Hill Rd, Ithaca, New York 14850, is knowledgeable and up-to-date with current TB treatment requirements, AND

WHEREAS, a fee of \$550 per month will be paid to the contractor, AND

WHEREAS, funds have been budgeted for this expense in account number A40115-54815-4037 Public Health Contracted Agencies, AND

WHEREAS, the term for this agreement shall be from September 1, 2022 through August 31, 2024, with the right to renew by the parties for 2 year terms, up to 3 renewals total, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator and the Public Health Director, upon review and approval by the County Attorney or designee, are authorized to execute agreements for the provision of tuberculosis contract activities with Douglas D. MacQueen, MD, of 108 Besemer Hill Rd., Ithaca, NY 14850, for the period September 1, 2022 - August 31, 2024.

AGENDA ITEM NO. 6 – Authorize Agreement with Private Companies, Schools, Health Facilities & Private Organizations for Emergency Planning - Health Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF PRICE

RESOLUTION NO. 181-22

Authorize Agreement with Private Companies, Schools, Health Facilities & Private Organizations for Emergency Planning - Health Department

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

WHEREAS, the Cortland County Health Department is tasked by the New York State Department of Health with being prepared to provide medical countermeasures, such as vaccinations and prophylactic medications, within a 48 hour period to the entire population of Cortland County, AND

WHEREAS, the Health Department would need assistance from other entities in order to meet this requirement, AND

WHEREAS, other entities that employ healthcare professionals can assist by providing the medical countermeasures to the population that they work with and service, AND

WHEREAS, there would be no cost to the County other than the cost of supplies provided to the dispensing entity, NOW THEREFORE BE IT

RESOLVED, that the County Administrator and the Public Health Director, upon review and approval by the County Attorney or designee, are hereby authorized to sign agreements with entities willing to participate in a program that assists the Health Department in the dispensing of medical countermeasures for the period December 1, 2022 - December 31, 2027.

AGENDA ITEM NO. 7 – Authorize Amendment/Accept Funds - Health Research, Inc., COVID-19 ELC/Emergency Preparedness - Health Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF PRICE

RESOLUTION NO. 182-22

Authorize Amendment/Accept Funds - Health Research, Inc., COVID-19 ELC/Emergency Preparedness - Health Department

WHEREAS, Resolution No. 284-20 gave the Cortland County Health Department permission to enter into a grant from Health Research, Inc. for funding for COVID-19 Epidemiology and Laboratory Capacity (ELC) Enhanced Detection, Contract # 6411-01, CFDA # 93.323, AND

WHEREAS, it is now desired to amend the provisions of the contract, AND

WHEREAS, funding for this grant will increase from \$581,922 to \$681,922, NOW THEREFORE BE IT

RESOLVED, that the 2022 County Budget be and hereby is amended as follows:

		<u>Current</u>	<u>Amendment</u>	<u>Adjusted</u>
Increase Revenue:				
A40115.44401.ELC	ELC Grant	\$307,974	\$100,000	\$407,974
Increase Expenditures:				
A40115.51005.4037	Personal Services	\$471,304	\$22,148	\$493,452
A40115.52015.4037	Dept. Equipment	\$7,300	\$28,830	\$36,130
A40115.54045.4037	Travel	\$200	\$500	\$700
A40115.54048.4037	Program Supplies	\$5,000	\$9,405	\$14,405
A40115.54060.4037	Advertising	\$37,901	\$27,325	\$65,226
A40115.54067.4037	RP Rent/Lease	\$0	\$2,150	\$2,150

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A40115.58020.4037	Retirement	\$53,898	\$3,544	\$57,442
A40115.58030.4037	FICA	\$36,056	\$1,694	\$37,750
A40115.58060.4037	Health Insurance	<u>\$115,336</u>	<u>\$4,404</u>	<u>\$119,740</u>
			\$100,000	

, AND BE IT FURTHER

RESOLVED, that the County Administrator and Public Health Director, upon review and approval by the County Attorney or designee, and subject to appropriation of the funding by the Legislature, is hereby authorized and directed to execute the Health Research, Inc. Amendment for COVID-19 Epidemiology and Laboratory Capacity (ELC) Enhanced Detection and to accept these funds, AND BE IT FURTHER

RESOLVED, that the Treasurer's office is authorized to pay from the appropriate expense account and that in the event that the County does not receive the appropriate funds from the Health Research, Inc, the County shall not be liable to pay any of its own funds to meet any deficiency under the terms of the contract, AND BE IT FURTHER

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

AGENDA ITEM NO. 8 – Accept Funds/NYS Rental Supplement Program Funds SFY 2022-2023 - Department of Social Services

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF PRICE

RESOLUTION NO. 183-22

Accept Funds/NYS Rental Supplement Program Funds SFY 2022-2023 - Department of Social Services

WHEREAS, the New York State Office of Temporary and Disability Assistance has allocated the Cortland County Department of Social Services (CCDSS) \$141,026 in Rental Supplement Program (RSP) funds to provide rental supplements to individuals and families who are experiencing homelessness or are facing an imminent loss of housing, AND

WHEREAS, the CCDSS received approval on June 23, 2022 of a plan to spend this money beginning April 1, 2022 through March 31, 2023, NOW THEREFORE BE IT

RESOLVED, that the State allocation funds be accepted, and the 2022 County Budget be amended as follows:

Increase:

Expense:

A60105.54800.RSP	Program Expense RSP	\$141,026.00
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Revenue:

A601043.43689.RSP	Other DSS Admin RSP	\$141,026.00
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Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

AGENDA ITEM NO. 9 – Amend 2022 Budget/Other Compensation and Raises - Department of Social Services

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Sandra Price, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF PRICE

RESOLUTION NO. 184-22

Amend 2022 Budget/Other Compensation and Raises - Department of Social Services

WHEREAS, expenditures for vacation payouts have increased due to staff turnover in the Department of Social Services, AND

WHEREAS, due to expenditures for Child Protective Services on-call pay trending higher this year, the expenses in the Other Compensation and Raises account are expected to exceed the amount appropriated in our 2022 budget, NOW THEREFORE BE IT

RESOLVED, that the 2022 County Budget be and hereby is amended as follows:

DECREASE:

Health Insurance			
A60105.58060	current 1,229,997.36	DECREASE (\$100,000)	new = \$1,129,997.36

INCREASE:

Other Compensation & Raises			
A60105.51035	current \$125,000	INCREASE +\$100,000	new = \$225,000

Referred from Agriculture/Planning/Environment Committee

AGENDA ITEM NO. 10 – Amend 2022 Budget/Accept New York State Department of Health State Medicaid SFY 2022-2023 Rural Transit Assistance Funding - Planning Department

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Beau Harbin, Minority Leader
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF HARBIN

RESOLUTION NO. 185-22

Amend 2022 Budget/Accept New York State Department of Health State Medicaid SFY 2022-2023 Rural Transit Assistance Funding - Planning Department

WHEREAS, for more than 20 years the New York State Department of Health provided funds to the Department of Social Services to provide the essential service of providing for and arranging for non-emergency Medicaid transportation service for medical appointments, AND

WHEREAS, the Department of Social Services contracted with First Transit, Inc. for said transportation service which included a State approved method of paying a share of costs for operating

public transportation to benefit all Medicaid recipients using the system to get to medical appointments, AND

WHEREAS, in 2010, the State Department of Health was given statutory authority under 365-h of Social Services Law to assume the administrative management of non-emergency transportation from counties and has since mandated that a private Medicaid brokerage system be implemented, which began in Cortland County October 1, 2013, AND

WHEREAS, as a result of the transfer of the administrative management of non-emergency transportation to a private Medicaid brokerage system, First Transit lost 40% of its revenue to operate the public transportation service in Cortland County, AND

WHEREAS, transportation providers throughout New York State lobbied to their State Representatives to provide funding to make up for the loss of funding due to the transfer of the administrative management of non-emergency transportation to a private Medicaid brokerage system, AND

WHEREAS, then-Governor Andrew Cuomo, the New York State Department of Health (NYSDOH) and the New York State Department of Transportation (NYSDOT) have identified a series of action targets to preserve critical access to necessary Non-Emergency Medical Transportation (NEMT) services through a coordinated public transportation system in upstate New York, AND

WHEREAS, one of these action targets is to provide rescue funding to the public transportation service in Cortland County to address the lost revenue as a result of the transfer of the administrative management of non-emergency transportation to a private Medicaid brokerage system, AND

WHEREAS, on July 6, 2022, an emailed letter was sent from the New York State Department of Health by the Office of Health Insurance Programs notifying Cortland County of an electronic payment in the amount of \$368,241 for a State Medicaid payment intended for Rural Transit Assistance purposes enacted as part of the State Fiscal Year 2022-2023 Enacted Budget, AND

WHEREAS, Cortland County has received a Rural Transit Assistance payment in the amount of \$368,241 which will be paid to Cortland County's public transportation provider, First Transit, Inc., NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature authorizes the County Treasurer to release said payment to First Transit, Inc., AND BE IT FURTHER

RESOLVED, the 2022 budget be modified as follows:

	<u>CURRENT</u>	<u>CHANGE</u>	<u>REVISED</u>
Expense: A56305.54815.RESC	0	\$368,241	\$368,241
Revenue: A563043.43594.RESC	0	\$368,241	\$368,241

Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 11 – Create Assistant Public Defender Position - Public Defender

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

RESULT:	ADOPTED [13 TO 2]
MOVER:	Kelly L. Fairchild-Preston, Legislator
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
NAYS:	Ronald J. Van Dee, Ann Homer
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF FAIRCHILD-PRESTON**RESOLUTION NO. 186-22****Create Assistant Public Defender Position - Public Defender**

WHEREAS, Resolution No. 99-22 authorized the agreement with Upstate Family Defense (Child Welfare) Quality Improvement for a Case Load Reduction grant through the NYS Office of Indigent Legal Services, AND

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

WHEREAS, this position will be funded by the aforementioned grant and will expire when grant monies are no longer available, AND

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

RESOLVED, that one full-time position of Assistant Public Defender (Management/Management Confidential Compensation Plan, Grade 6, \$72,247- \$96,160/yr, non-competitive class, full-time with benefits) be created on August 25, 2022 with approval to fill.

AGENDA ITEM NO. 12 – Create Position - Keyboard Specialist - Sheriff's Office

RESULT:	ADOPTED [11 TO 4]
MOVER:	Kelly L. Fairchild-Preston, Legislator
SECONDER:	George Wagner, Majority Leader
AYES:	Bentley, Bischoff, Stock, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
NAYS:	Beau Harbin, Ronald J. Van Dee, Susan Wilson, Ann Homer
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF FAIRCHILD-PRESTON**RESOLUTION NO. 187-22****Create Position - Keyboard Specialist - Sheriff's Office**

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

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

RESOLVED, that one full-time position of Keyboard Specialist (Corrections/Civilian CSEA, Grade 1, \$16.0670- \$21.3545/hr, competitive class, full-time with benefits) be created on August 25, 2022 with approval to fill.

AGENDA ITEM NO. 13 – Authorize Agreement for Jail Physician, Physician's Assistant and Registered Nursing Services - Sheriff's Department

RESULT:	ADOPTED [14 TO 1]
MOVER:	Kelly L. Fairchild-Preston, Legislator
SECONDER:	Christopher Newell, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
NAYS:	Ronald J. Van Dee
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF FAIRCHILD-PRESTON

RESOLUTION NO. 188-22

Authorize Agreement for Jail Physician, Physician's Assistant and Registered Nursing Services - Sheriff's Department

WHEREAS, New York State Correction Law § 501 requires the County to appoint a reputable physician, duly authorized to practice medicine, as the physician to the jail of the County, AND

WHEREAS, the physician appointed shall hold his office at the pleasure of the legislature, AND

WHEREAS, it is the finding of the County Legislature that the professional medical care requirements of Correction Law § 501 should be provided in an affordable and practical manner, AND

WHEREAS, it is the finding of the County Legislature that the legal requirements of Correction Law § 501 can best be met by providing for the compensation of a Jail Physician and their Physician's Assistant and Registered Nurses by contractual agreement, NOW THEREFORE BE IT

RESOLVED, that Marshall M. Trabout, M.D., is appointed Cortland County Jail Physician to serve at the pleasure of the County Legislature, AND BE IT FURTHER

RESOLVED, that the compensation and payments to the Jail Physician for services to be rendered at the Cortland County Jail shall not exceed \$7,238 per month from January 1, 2023 through December 31, 2025, AND BE IT FURTHER

RESOLVED, that the compensation and payments to the Jail Physician for the medical professional services of the Registered Nurse employed by the Physician for services to be rendered at the Cortland County Jail shall not exceed \$11,109 per month from January 1, 2023 through December 31, 2025, AND BE IT FURTHER

RESOLVED, that the funds to cover this contract are available in account number A31505-54615, Contracted Medical Services, AND BE IT FURTHER

RESOLVED, that the County Administrator and the Sheriff of Cortland County, upon review and approval by the County Attorney or designee, be and herby are authorized to contract with the Jail Physician for the Cortland County Jail for the period January 1, 2023 through December 31, 2025.

AGENDA ITEM NO. 14 – Authorize Agreement with K&A Radiologic Technology Services, Inc. - Sheriff's Department

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

RESULT: REFER TO COMMITTEE-VOTE [14 TO 1]

Next: 9/13/2022 9:00 AM

MOVER: Kelly L. Fairchild-Preston, Legislator

SECONDER: Ann Homer, Legislator

AYES: Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Eccleston

NAYS: Paul Heider

EXCUSED: Joseph Nauseef, Eugene Waldbauer

ON MOTION OF FAIRCHILD-PRESTON

RESOLUTION NO.

Authorize Agreement with K&A Radiologic Technology Services, Inc. - Sheriff's Department

WHEREAS, K&A Radiologic Technology Services, Inc., of 6400 Collamer Road, East Syracuse, New York 13057, has agreed to enter into an agreement to furnish Cortland County Jail with portable x-ray, Ultrasound Services, 12-lead EKG, and Holter monitor services as prescribed by the doctor for inmates housed in the Cortland County Jail, AND

WHEREAS, the Cortland County Sheriff has determined this is a professional service which is exempt under General Municipal Law, Section 103, AND

WHEREAS the cost for each service is as follows:

X-Ray services shall be \$130.00 for first exam and \$65 for each additional exam

Minimum STAT charge \$140

Holter monitoring \$150 per patient

Ultrasound exams \$170 per exam

, AND

WHEREAS, the funds to cover this contract are available in account number A31505.54615-Contracted Medical Svcs, NOW THEREFORE BE IT

RESOLVED, that the County Administrator and the Sheriff of Cortland County, upon review and approval by the County Attorney or designee, be and hereby are authorized to contract with K&A Radiology Technology Services, Inc., of 6400 Collamer Road, East Syracuse, New York 13057, for the period of September 1, 2022 to August 31, 2024 for said purposes.

Referred from Government Operations Committee

AGENDA ITEM NO. 15 – Authorize County Administrator to Authorize Volunteers - County Administrator

RESULT: ADOPTED [14 TO 1]

MOVER: Richard Stock, Legislator

SECONDER: Kelly L. Fairchild-Preston, Legislator

AYES: Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston

NAYS: Ronald J. Van Dee

EXCUSED: Joseph Nauseef, Eugene Waldbauer

ON MOTION OF STOCK

RESOLUTION NO. 189-22

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

Authorize County Administrator to Authorize Volunteers - County Administrator

WHEREAS, various Cortland County Departments utilize volunteers to aid with normal day to day operations and special events, AND

WHEREAS, there is no monetary cost to the County for allowing the use of volunteers, AND

WHEREAS, the Cortland County Legislature is willing to accept said volunteers for such purposes, AND

WHEREAS, it is in the best interest of Cortland County for the County Administrator to have the authority to enter into agreements to authorize the use of volunteers, NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the Personnel Officer and with procedure agreed upon by the County Administrator, Personnel Office and County Attorney or designee, is hereby authorized to allow volunteer placements.

AGENDA ITEM NO. 16 – Reappoint Personnel Officer - Personnel Department

RESULT:	ADOPTED [14 TO 1]
MOVER:	Richard Stock, Legislator
SECONDER:	Kelly L. Fairchild-Preston, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
NAYS:	Ronald J. Van Dee
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF STOCK

RESOLUTION NO. 190-22

Reappoint Personnel Officer - Personnel Department

WHEREAS, the Cortland County Legislature, through Resolution No. 135-21, appointed Laurie Leonard as the Cortland County Personnel Officer on May 27, 2021, to fill a term left vacant by the previous Personnel Officer through November 17, 2022, AND

WHEREAS, the appointment of Personnel Officer has a six year term in accordance with Civil Service Law § 15, AND

WHEREAS, the County Administrator, pursuant to Section 5 of Local Law No. 7 of year 2002, as amended by Local Law No. 5 of 2018, is responsible for making recommendations to the County Legislature for the appointment of each department head, AND

WHEREAS, the County Administrator, after evaluation, recommends the reappointment of Laurie Leonard as Cortland County Personnel Officer, AND

WHEREAS, the Government Operations Committee, after reviewing the evaluation and recommendation of the County Administrator, concurs with the County Administrator's recommendation of reappointment, NOW THEREFORE BE IT

RESOLVED, that Laurie Leonard, of Homer, NY, be and is hereby appointed for a term commencing November 18, 2022 and ending November 17, 2028, and shall be compensated in accordance with the Management and Management Confidential Compensation Policy as may be amended from time to time.

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

AGENDA ITEM NO. 17 – Amend the Policies and Procedures of Cortland County Government Service Animals And/Or Emotional Support Animals and Public Accommodations Within Cortland County Buildings and Properties Policy - Personnel Department

Ms. Homer MADE A MOTION TO AMEND the policy to insert "for employees" in Section III, B, 1, after the word "animals" in the final sentence, Mr. Harbin SECONDED THE MOTION, and following a voice vote of members present, the amendment was approved. Mr. Heider and Mr. Eccleston VOTED NO to the amendment.

RESULT:	ADOPTED AS AMENDED [12 TO 3]
MOVER:	Richard Stock, Legislator
SECONDER:	Ann Homer, Legislator
AYES:	Bentley, Harbin, Bischoff, Wilson, Stock, Homer, Fitch, Newell, Price, Wagner, Heider, Eccleston
NAYS:	Ronald J. Van Dee, Linda Jones, Kelly L. Fairchild-Preston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF STOCK

RESOLUTION NO. 191-22

Amend the Policies and Procedures of Cortland County Government Service Animals And/Or Emotional Support Animals and Public Accommodations Within Cortland County Buildings and Properties Policy - Personnel Department

WHEREAS, the Cortland County Legislature has adopted a Service Animal Policy, AND

WHEREAS, there is a need to make changes to said policy, NOW THEREFORE BE IT

RESOLVED, that the plan will be amended effective August 26, 2022 as attached.

AGENDA ITEM NO. 18 – Amend Driver and Vehicle Use Policy - Personnel Department

RESULT:	ADOPTED [9 TO 6]
MOVER:	Richard Stock, Legislator
SECONDER:	Kelly L. Fairchild-Preston, Legislator
AYES:	Bischoff, Stock, Fitch, Jones, Fairchild-Preston, Newell, Price, Heider, Eccleston
NAYS:	Bentley, Harbin, Van Dee, Wilson, Homer, Wagner
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF STOCK

RESOLUTION NO. 192-22

Amend Driver and Vehicle Use Policy - Personnel Department

WHEREAS, the Cortland County Legislature has adopted Resolution No. 187-19 which established the Cortland County Driver and Vehicle Use Policy on May 23, 2019, AND

WHEREAS, there is a need to make changes to said policy, NOW THEREFORE BE IT

RESOLVED, that the plan will be amended effective August 26, 2022 as attached.

AGENDA ITEM NO. 19 – Amend Smoking and Tobacco Use Policy - Personnel Department

Ms. Homer MADE A MOTION TO REFER THIS ITEM BACK TO COMMITTEE, Mr. Wagner SECONDED THE MOTION, and a voice vote took place as follows:

	<u>AYE</u>	<u>NAY</u>
Bentley (LD1)		1
Bischoff (LD3)	1	
Eccleston (LD17)	1	
Harbin (LD2)		1
Heider (16)		1
Homer (LD7)	1	
Jones (LD9)	1	
Nauseef (LD12)		1
Newell (LD11)		1
Preston (LD10)		1
Price (LD14)	1	
Stock (LD6)		1
VanDee (LD4)		1
Wagner (LD 15)	1	
Waldbauer (LD13)		1
Wilson (LD5)	1	
Chairman Fitch (LD8)	1	
Total	8	9

MOTION TO REFER TO COMMITTEE FAILED.

A roll call vote for the resolution was taken as follows:

	<u>Votes</u>	<u>AYE</u>	<u>NAY</u>	<u>Total</u>
Bentley (LD1)	2744		1	0
Bischoff (LD3)	2743		1	0
Eccleston (LD17)	3379	1		3379
Harbin (LD2)	2747		1	0
Heider (16)	3192	1		3192
Homer (LD7)	2743		1	0
Jones (LD9)	2989		1	0
Nauseef (LD12)	2819		1	0
Newell (LD11)	2837		1	0
Preston (LD10)	2995	1		2995
Price (LD14)	3344		1	0
Stock (LD6)	2740	1		2740
VanDee (LD4)	2743		1	0
Wagner (LD 15)	2734		1	0
Waldbauer (LD13)	2853		1	0
Wilson (LD5)	2744		1	0
Chairman Fitch (LD8)	2990	1		2990
Total	46346	5	12	12306
		Majority	24669	
		2/3rd	32892	

MOTION FAILED.

RESULT:	DEFEATED [5 TO 10]
MOVER:	Richard Stock, Legislator
SECONDER:	Kelly L. Fairchild-Preston, Legislator
AYES:	Stock, Fitch, Fairchild-Preston, Heider, Eccleston
NAYS:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Homer, Jones, Newell, Price, Wagner
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF STOCK**RESOLUTION NO.****Amend Smoking and Tobacco Use Policy - Personnel Department**

WHEREAS, the Cortland County Legislature adopted the Cortland County Smoking and Tobacco Use Policy on April 26, 2018 with Resolution No. 192-18, AND

WHEREAS, there is a need to make changes to said policy, NOW THEREFORE BE IT

RESOLVED, that the plan will be amended effective October 1, 2022 as attached.

Referred from Finance & Administration Committee

AGENDA ITEM NO. 20 – Designate Cortland County Convention and Visitors Bureau as Cortland County's Tourism Promotion Agency

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	George Wagner, Majority Leader
SECONDER:	Ronald J. Van Dee, Legislator
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF WAGNER**RESOLUTION NO. 193-22****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 2023, NOW THEREFORE BE IT

RESOLVED, that the Cortland County Convention and Visitors Bureau Inc., is hereby designated for 2023 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. 21 – Authorize Agreement Cortland County Convention and Visitors Bureau for Provision of Public Benefits Services for Promotion and Publicity

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	George Wagner, Majority Leader
SECONDER:	Beau Harbin, Minority Leader
AYES:	Bentley, Harbin, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF WAGNER**RESOLUTION NO. 194-22**

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 Treasurer shall remit to the CVB the sum of \$551,934.57, consistent with the 2021 Occupancy tax collections, to the tourism and publicity account.
6. The term of this agreement shall be one (1) year from January 1, 2023 to December 31, 2023.
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, 2023 through December 31, 2023 in accordance with the terms and conditions listed above.

AGENDA ITEM NO. 22 – Distribution of Second Quarter 2022 Sales Tax

RESULT:	ADOPTED [14 TO 1]
MOVER:	George Wagner, Majority Leader
SECONDER:	Mitchel Eccleston, Legislator
AYES:	Bentley, Bischoff, Van Dee, Wilson, Stock, Homer, Fitch, Jones, Fairchild-Preston, Newell, Price, Wagner, Heider, Eccleston
NAYS:	Beau Harbin
EXCUSED:	Joseph Nauseef, Eugene Waldbauer

ON MOTION OF WAGNER

RESOLUTION NO. 195-22

Distribution of Second Quarter 2022 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 2022 second quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for second quarter 2022 to be \$9,746,598.58, AND

WHEREAS, the total amount available for distribution is \$9,371,598.58, 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 (\$670,000.00) is to be withheld from the quarterly distribution, AND

WHEREAS, Cortland County receives (54%), or \$5,060,663.23 of the total net quarterly distribution, AND

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

RESOLVED, that the Cortland County Legislature authorizes the County Treasurer or designee to release sales tax payments for the second quarter of 2022 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

Minutes Acceptance: Minutes of Aug 25, 2022 6:00 PM (Approval of Minutes)

Cortland, City of	\$1,663,458.75	\$-0-	\$1,663,458.75	\$-0-
Cincinnati, Town of	\$77,707.90	\$-0-	\$77,707.90	\$-0-
Cortlandville, Town of	\$831,158.44	\$-0-	\$831,158.44	\$-0-
Cuyler, Town of	\$70,794.18	\$(28,750.00)	\$42,044.18	\$-0-
Freetown, Town of	\$53,225.09	\$-0-	\$53,225.09	\$-0-
Harford, Town of	\$84,160.91	\$-0-	\$84,160.91	\$-0-
Homer, Town of	\$283,453.43	\$-0-	\$283,453.43	\$-0-
Homer, Village of	\$201,607.53	\$-0-	\$201,607.53	\$-0-
Lapeer, Town of	\$109,731.06	\$(77,500.00)	\$32,231.06	\$-0-
Marathon, Town of	\$84,116.43	\$-0-	\$84,116.43	\$-0-
Marathon, Village of	\$42,511.77	\$-0-	\$42,511.77	\$-0-
McGraw, Village of	\$36,923.17	\$-0-	\$36,923.17	\$-0-
Preble, Town of	\$144,421.48	\$-0-	\$144,421.48	\$-0-
Scott, Town of	\$85,673.71	\$-0-	\$85,673.71	\$-0-
Solon, Town of	\$79,176.03	\$-0-	\$79,176.03	\$-0-
Taylor, Town of	\$46,454.46	\$-0-	\$46,454.46	\$-0-
Truxton, Town of	\$102,249.59	\$-0-	\$102,249.59	\$-0-
Virgil, Town of	\$245,255.89	\$(16,250.00)	\$229,005.89	\$-0-
Willet, Town of	\$68,855.53	\$-0-	\$68,855.53	\$-0-
Total	\$4,310,935.35	\$(122,500.00)	\$4,188,435.35	\$-0-

, AND BE IT FURTHER

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

Announcements

Adjournment

The meeting was closed at 6:58 PM

From: ptennant@twcny.rr.com
To: [Savannah Hempstead](#)
Subject: Little York Park (Dwyer)
Date: Thursday, September 22, 2022 10:26:58 AM

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Ms Hempstead,

We request that you forward this email to all legislators upon receipt. In addition, we ask that it be read at the public comment section of tonight's meeting. Thank you!

We are writing in support of the proposed new dock at Dwyer (Little York Lake) Park. This county park is a true gem. The current dock is in extremely bad shape and, in our opinion, a lawsuit (injury) waiting to happen. As the only public access to Little York Lake, this dock will allow those that enjoy fishing, kayaking, canoeing, etc. safe entry. As the new dock will be ADA compliant, it will allow those whose mobility relies on a wheelchair to experience "almost" being out on the water and the tranquility that waterside affords. We urge you to vote in support at tonight's legislative meeting.

Philip and Diane Tennant
3739 Lyncort Drive
Cortland, NY

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Attachment: Little York Park (Dwyer) - Privilege of the Floor Comment - 9-22-22 (10937 : Philip and Diane Tennant Comment)

Cortland County Recognition



Recognizing Gary Tennant for 56 Years of Service

WHEREAS, Gary Tennant began serving the residents of Harford and the surrounding communities in 1965 when he joined the Harford Volunteer Fire Department, AND

WHEREAS, Mr. Tennant has dedicated his life to the fire service and the protection of life and property from loss by fire and other emergency situations throughout his 56 year long career, AND

WHEREAS, throughout his tenure with the Harford Fire Department, Mr. Tennant has distinguished himself as a model firefighter with his knowledge, dedication and diligent efforts, AND

WHEREAS, Mr. Tennant demonstrated exemplary leadership with a dedicated work ethic while serving as a firefighter in Cortland County, NOW THEREFORE BE IT

RESOLVED, that I, Kevin Fitch, on behalf of the Cortland County Legislature, hereby recognize Gary Tennant for his contributions over the last 56 years that have helped create a safer community for our residents, AND BE IT FURTHER

RESOLVED, that on behalf of all of Cortland County we hereby commend, congratulate and thank Mr. Tennant, for his 56 years of dedicated service and outstanding contributions to the fire service.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of September, 2022.

Kevin Fitch, Chairman
Cortland County Legislature

Cortland County Recognition



Recognizing George Saltsman for 70 Years of Service

WHEREAS, George Saltsman began serving the residents of Virgil and the surrounding communities in 1951 when he joined the Virgil Volunteer Fire Department,
AND

WHEREAS, Mr. Saltsman has dedicated his life to the fire service and the protection of life and property from loss by fire and other emergency situations throughout his 70 year long career, AND

WHEREAS, throughout his tenure with the Virgil Fire Department, Mr. Saltsman has distinguished himself as a model firefighter with his knowledge, dedication and diligent efforts, AND

WHEREAS, Mr. Saltsman demonstrated exemplary leadership with a dedicated work ethic while serving as a firefighter in Cortland County, NOW THEREFORE BE IT

RESOLVED, that I, Kevin Fitch, on behalf of the Cortland County Legislature, hereby recognize George Saltsman for his contributions over the last 70 years that have helped create a safer community for our residents, AND BE IT FURTHER

RESOLVED, that on behalf of all of Cortland County we hereby commend, congratulate and thank Mr. Saltsman, for his 70 years of dedicated service and outstanding contributions to the fire service.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of September, 2022.

Kevin Fitch, Chairman
Cortland County Legislature

Cortland County Recognition



Recognizing James Lefever for 72 Years of Service

WHEREAS, James Lefever began serving the residents of Virgil and the surrounding communities in 1949 when he joined the Virgil Volunteer Fire Department, AND

WHEREAS, Mr. Lefever has dedicated his life to the fire service and the protection of life and property from loss by fire and other emergency situations throughout his 72 year long career, AND

WHEREAS, throughout his tenure with the Virgil Fire Department, Mr. Lefever has distinguished himself as a model firefighter with his knowledge, dedication and diligent efforts, AND

WHEREAS, Mr. Lefever demonstrated exemplary leadership with a dedicated work ethic while serving as a firefighter in Cortland County, NOW THEREFORE BE IT

RESOLVED, that I, Kevin Fitch, on behalf of the Cortland County Legislature, hereby recognize James Lefever for his contributions over the last 72 years that have helped create a safer community for our residents, AND BE IT FURTHER

RESOLVED, that on behalf of all of Cortland County we hereby commend, congratulate and thank Mr. Lefever, for his 72 years of dedicated service and outstanding contributions to the fire service.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of September, 2022.

Kevin Fitch, Chairman
Cortland County Legislature

Cortland County Recognition



Recognizing Jim Doss for 52 Years of Service

WHEREAS, Jim Doss began serving the residents of Harford and the surrounding communities in 1970 when he joined the Harford Volunteer Fire Department, AND

WHEREAS, Mr. Doss has dedicated his life to the fire service and the protection of life and property from loss by fire and other emergency situations throughout his 52 year long career, AND

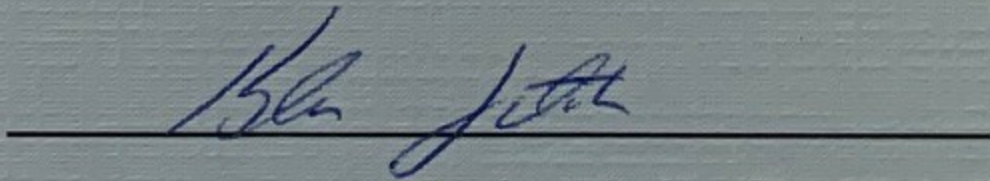
WHEREAS, throughout his tenure with the Harford Fire Department, Mr. Doss has distinguished himself as a model firefighter with his knowledge, dedication and diligent efforts, AND

WHEREAS, Mr. Doss demonstrated exemplary leadership with a dedicated work ethic while serving as a firefighter in Cortland County, NOW THEREFORE BE IT

RESOLVED, that I, Kevin Fitch, on behalf of the Cortland County Legislature, hereby recognize Jim Doss for his contributions over the last 52 years that have helped create a safer community for our residents, AND BE IT FURTHER

RESOLVED, that on behalf of all of Cortland County we hereby commend, congratulate and thank Mr. Doss, for his 52 years of dedicated service and outstanding contributions to the fire service.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of September, 2022.


Kevin Fitch, Chairman
Cortland County Legislature

Cortland County Recognition



Recognizing Richard Jenney for 51 Years of Service

WHEREAS, Richard Jenney began serving the residents of Virgil and the surrounding communities in 1971 when he joined the Virgil Volunteer Fire Department, AND

WHEREAS, Mr. Jenney has dedicated his life to the fire service and the protection of life and property from loss by fire and other emergency situations throughout his more than half century long career, AND

WHEREAS, throughout his tenure with the Virgil Fire Department, Mr. Jenney has distinguished himself as a model firefighter with his knowledge, dedication and diligent efforts, AND

WHEREAS, Mr. Jenney demonstrated exemplary leadership with a dedicated work ethic while serving as a firefighter in Cortland County, NOW THEREFORE BE IT

RESOLVED, that I, Kevin Fitch, on behalf of the Cortland County Legislature, hereby recognize Richard Jenney for his contributions over the last 51 years that have helped create a safer community for our residents, AND BE IT FURTHER

RESOLVED, that on behalf of all of Cortland County we hereby commend, congratulate and thank Mr. Jenney, for his 51 years of dedicated service and outstanding contributions to the fire service.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of September, 2022.

Kevin Fitch, Chairman
Cortland County Legislature



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, 2021. 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 April 28, 2022. 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. No new accounting policies were adopted, and the application of existing policies was not changed during 2021. 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 collection of receivables, useful lives of capital assets, compensated absences liability, landfill closure/post-closure costs, other postemployment benefits obligations, pension obligations, self-insured employee benefits liabilities, and workers' compensation liability.

Management's estimates of collection of receivables, useful lives of capital assets, compensated absences liability, 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. Collection of receivables are based on management's estimate of probable uncollectible amounts. Useful lives of capital assets are based on the estimated useful lives of capitalized assets. Compensated absences liability is based on vested accumulated sick, vacation, and/or leave payouts. 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 7, 8, 9, and 17 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 August 17, 2022.

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.

County of Cortland
August 17, 2022
Page 3

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 Liability; and the Schedule of Changes in the County's Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Restriction on Use

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

Respectfully submitted,



Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 17, 2022

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

Cortland, New York

EXECUTIVE SUMMARY

For the Year Ended
December 31, 2021



COUNTY OF CORTLAND

EXECUTIVE SUMMARY OF 2021 AUDIT REPORT AND FINDINGS

Basic Financial Statements

Independent Auditors' Report on Basic Financial Statements

Independent Auditors' Report on Supplemental Financial Information

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*

Single Audit (Uniform Guidance) Report

Independent Auditors' Report on Compliance With Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

Report on Schedule of Expenditures of Federal Awards

Communication With Those Charged With Governance at the Conclusion of the Audit

Description of Report and Findings

Unmodified opinion on the County of Cortland's (the County) financial statements for the year ended December 31, 2021.

Unmodified report on supplemental financial information in relation to primary audit report.

Report on the County's compliance with laws and regulations that may have a direct and material effect on the basic financial statement, and on the County's internal control structure policies and procedures based on the auditors' understanding of the internal control structure and assessment of control risk obtained as part of the audit of the basic financial statements. This report identified **one material instance of noncompliance regarding expenditures in excess of the final budget and no material weaknesses or significant deficiencies in internal control** over financial reporting at the financial statement level.

Description of Report and Findings

Report on 1) the County's internal control structure policies and procedures used in administering federal award programs; 2) compliance with general requirements of the County's federal awards; and 3) compliance with specific requirements applicable to its major federal award programs. This report identified **no instances of noncompliance and no material weaknesses** regarding compliance in accordance with Uniform Guidance.

There are numerous federal award programs with expenditures amounting to \$15,853,544.

Unmodified report on Schedule of Expenditures of Federal Awards in relation to primary audit report.

A letter that specifically addresses certain required communications to the Board of Legislators in accordance with professional standards. There were **no comments of concern** to be reported regarding the following:

- Qualitative Aspects of Accounting Practices
- Difficulties Encountered in Performing the Audit
- Corrected and Uncorrected Misstatements
- Disagreements with Management
- Management Representations
- Management Consultations with Other Independent Accountants
- Other Audit Findings or Issues
- Other Matters

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

FIVE YEAR FINANCIAL STATEMENT ANALYSIS GENERAL FUND

	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
ASSETS					
Cash and Cash Equivalents and Investments	\$ 31,023,290	\$ 14,598,573	\$ 16,822,485	\$ 13,909,127	\$ 15,930,359
Taxes Receivable, Net	6,309,237	5,987,316	6,016,120	5,898,895	5,907,207
Other Receivables	1,127,427	991,227	297,204	-	-
Due from State and Federal Governments	10,058,183	12,892,768	11,910,253	10,708,449	8,065,182
Due from Other Funds	1,524,268	785,365	1,617,872	4,443,538	1,748,113
Other	1,090,298	1,944,952	1,828,383	1,242,179	1,010,788
Total Assets	\$ 51,132,703	\$ 37,200,201	\$ 38,492,317	\$ 36,202,188	\$ 32,661,649
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
Accounts Payable and Accrued Liabilities	\$ 3,092,734	\$ 3,459,311	\$ 3,754,777	\$ 3,662,000	\$ 3,469,450
Due to Other Governments	7,239,653	7,201,139	6,625,738	6,014,556	5,695,227
Due to Other Funds	2,193	-	1,204,445	1,506,351	-
Unearned/Unavailable Revenues	10,359,489	4,136,183	3,866,208	2,730,511	2,578,257
Total Liabilities and Deferred Inflows of Resources	20,694,069	14,796,633	15,451,168	13,913,418	11,742,934
FUND BALANCE					
Nonspendable	1,090,298	1,944,952	1,828,383	1,033,284	1,010,788
Restricted	7,931,990	7,674,509	7,989,450	7,083,694	6,403,789
Assigned	241,111	1,021,439	2,848,832	1,805,112	702,324
Unassigned	21,175,235	11,762,668	10,374,484	12,366,680	12,801,814
Total Fund Balances	30,438,634	22,403,568	23,041,149	22,288,770	20,918,715
Total Liabilities and Fund Balances	\$ 51,132,703	\$ 37,200,201	\$ 38,492,317	\$ 36,202,188	\$ 32,661,649
REVENUES					
Real Property Taxes and Tax Items	\$ 37,418,457	\$ 36,923,361	\$ 36,811,494	\$ 35,922,495	\$ 34,781,020
Nonproperty Tax Items	37,907,935	31,548,074	31,951,125	30,604,622	29,619,486
Departmental Income	7,451,251	6,761,922	8,001,645	8,040,816	7,234,828
Intergovernmental Charges	1,084,693	949,171	1,202,468	1,031,988	331,056
Use of Money and Property	171,351	200,253	207,390	170,924	184,043
Fines and Forfeitures	84,435	97,569	134,327	130,353	89,210
Sale of Property and Compensation for Loss	11,221	30,112	78,184	33,957	23,086
Miscellaneous Local Sources	483,968	393,218	134,579	377,453	257,174
State Sources	14,493,623	13,218,200	15,655,895	16,056,491	14,815,945
Federal Sources	8,517,443	9,907,340	8,987,420	8,684,732	9,670,449
Total Revenues	107,624,377	100,029,220	103,164,527	101,053,831	97,006,297

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

COUNTY OF CORTLAND

FIVE YEAR FINANCIAL STATEMENT ANALYSIS (Continued) GENERAL FUND

	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
EXPENDITURES					
General Governmental Support	\$ 26,317,385	\$ 23,833,527	\$ 23,625,623	\$ 23,971,450	\$ 23,382,197
Education	4,015,432	3,519,579	3,870,455	3,887,148	4,071,387
Public Safety	15,368,143	15,698,354	16,417,887	17,330,580	15,787,260
Public Health	9,731,238	9,579,861	9,205,197	10,454,211	9,892,407
Transportation	1,536,587	2,868,064	1,917,005	1,650,073	1,796,103
Economic Assistance and Opportunity	28,531,965	30,332,552	32,737,660	33,365,586	32,961,346
Culture and Recreation	314,675	244,636	385,177	305,591	494,666
Home and Community Services	824,890	817,809	1,065,039	2,374,816	993,189
Employee Benefits	5,287,148	5,820,615	5,071,477	50,659	109,425
Debt Service - Principal	687,676	3,904,208	923,532	710,594	1,492,809
Debt Service - Interest	332,678	387,774	396,908	470,351	348,912
Total Expenditures	92,947,817	97,006,979	95,615,960	94,571,059	91,329,701
Excess of Revenues (Expenditures)	14,676,560	3,022,241	7,548,567	6,482,772	5,676,596
Interfund Transfers In	-	24,609	27,586	-	-
Interfund Transfers (Out)	(6,641,494)	(6,406,895)	(6,823,774)	(5,112,717)	(5,706,960)
Proceeds of Obligations	-	2,560,200	-	-	-
Premium on Obligations	-	162,264	-	-	-
Net Change in Fund Balance	\$ 8,035,066	\$ (637,581)	\$ 752,379	\$ 1,370,055	\$ (30,364)
EXPENDITURES AND TRANSFERS IN OTHER FUNDS					
County Road Fund	\$ 9,283,942	\$ 9,643,440	\$ 15,024,015	\$ 15,293,424	\$ 1,278,208
Road Machinery Fund	1,901,940	2,347,557	899,148	2,269,039	2,554,291
Miscellaneous Special Revenue Fund	1,391	91,792	127,974	-	-
Special Grant Fund	804,299	735,564	914,017	1,053,259	1,498,764
Capital Funds	4,038,425	564,247	6,998,664	2,176,665	4,903,528
Solid Waste Fund	6,552,900	(1,912,924)	869,892	19,235,792	3,825,842
Internal Service Fund	14,292,043	16,853,778	15,734,937	13,185,044	13,824,625

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

COUNTY OF CORTLAND

EXECUTIVE SUMMARY OF 2021 AUDIT

AUDIT FOCUS/REPORTING OBJECTIVES

- 1) Financial Statements
 - * Management's Discussion and Analysis
 - * Government-Wide Financial Statements
 - * Governmental Fund, Proprietary Fund, and Fiduciary Fund Financial Statements
 - * Notes to Financial Statements
 - * Budgetary Comparison Schedules
 - * Supplementary Information
- 2) Single Audit
 - * Study and Evaluation of Internal Controls
 - * Testing of Compliance With Laws and Regulations

AUDIT APPROACH

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

AUDIT REPORTS

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

UNDERSTANDING THE COUNTY'S OPERATIONS

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

FACTORS AFFECTING THE SCOPE OF TESTING

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

CONSIDERATION OF INTERNAL CONTROL STRUCTURE

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

COUNTY OF CORTLAND

Cortland, New York

FINANCIAL REPORT

For the Year Ended
December 31, 2021



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 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Cortland, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Cortland Tobacco Asset Securitization Corporation, which represents 6.8%, 4.9%, and 6.2%, respectively of the assets, net position, and revenues of the Governmental Activities as of December 31, 2021, and the respective changes in cash flows for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Cortland Tobacco Asset Securitization Corporation, is based solely on the report of other auditors.

We did not audit the financial statements of Tompkins Cortland Community College, which is presented as a joint venture as of December 31, 2021. 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.

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

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.

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.
- 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 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2022 on our consideration of the County of Cortland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Cortland's internal control over financial reporting and compliance.

Respectfully submitted,



Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 17, 2022

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

As we prepare this Management Discussion and Analysis (MD&A) for our December 31, 2021, financial statements, we are faced with the huge uncertainty of the continuing effects of the Coronavirus. In our lifetimes rarely has an event developed and so quickly negatively impacted our mental, physical, and financial health.

At this time, it is impossible to accurately project the adverse effect to Cortland County and its residents. This is a profound event whose effects will be felt for several 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, 2021. Please read this information in conjunction with the County's financial statements, which begin on page 6.

FINANCIAL HIGHLIGHTS

GOVERNMENT-WIDE

- The liabilities and deferred inflows of resources of the County exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$(107,276,096) (net deficit). Of this amount, \$(166,672,167) is unrestricted net deficit, largely attributable to the recognition of the Governmental Accounting Standards Board (GASB) Statement No. 75 Other Postemployment Benefits (OPEB) liability of \$141,478,090.
- The County's overall net deficit decreased by 10.9%, or \$13,114,073, during 2021, primarily due to a significant decrease in the County's net pension liability and a significant increase in sales tax during 2021.
- Capital assets decreased by 2.8%, based on depreciation expense in excess of capital outlay.
- The County's long-term obligations at year-end, including landfill closure costs, were \$205,448,206. Of this amount, \$35,034,445 was bonds payable, \$19,757,563 was for landfill closure costs and \$142,313,468 was the County's OPEB liability.

GOVERNMENTAL FUNDS

- Revenues and other sources exceeded expenditures and other uses in the Governmental Funds by \$8,893,267, bringing total fund balances to \$33,202,880 at December 31, 2021.
- The General Fund ended the year with a fund balance of \$30,438,634. Of this fund balance, \$7,931,990 was restricted for specific future expenditures; \$1,090,298 was prepaid and therefore nonspendable; \$241,111 was assigned for current year encumbrances; and \$21,175,235 was unrestricted and unassigned.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

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 7. 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 Liability.

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

Reporting the County as a Whole

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

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

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

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

- **Governmental Activities**

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

- **Business Type Activities**

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

- **Component Units**

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

Reporting the County's Most Significant Funds

Governmental Fund Financial Statements

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

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

Governmental Funds

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

Proprietary Funds

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

The County as Trustee

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

THE COUNTY'S GOVERNMENTAL ACTIVITIES

The County's net deficit for the fiscal year ended December 31, 2021 decreased from \$(120,390,169) to \$(107,276,096). Last year net position decreased by \$(12,685,688).

\$47,955,762 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, \$11,440,309, represents resources that are subject to external or legal restrictions on how they may be used and are reported as restricted net position. The balance is comprised of unspent funds restricted for home and community services, public safety, insurance reserves, and other various purposes.

The remaining category of net deficit in the amount of \$(166,672,167) represents the unrestricted net deficit of County operations at December 31, 2021.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

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

<i>Governmental Activities</i>	<i>2021</i>	<i>2020</i>	<i>Percent Change</i>
Current Assets	\$ 63,152,227	\$ 47,720,146	32.34%
Capital Assets, Net	62,764,163	64,582,810	(2.82)%
Total Assets	125,916,390	112,302,956	12.12%
Total Deferred Outflows of Resources	53,444,798	48,530,940	10.13%
Current Liabilities	27,334,083	23,876,611	14.48%
Noncurrent Liabilities	178,249,896	197,695,178	(9.84)%
Total Liabilities	205,583,979	221,571,789	(7.22)%
Total Deferred Inflows of Resources	81,053,305	59,652,276	35.88%
Net Investment in Capital Assets	47,955,762	48,648,219	(1.42)%
Restricted	11,440,309	9,462,045	20.91%
Unrestricted (Deficit)	(166,672,167)	(178,500,433)	(6.63)%
Total Net Position	\$ (107,276,096)	\$ (120,390,169)	(10.89)%

Current assets increased 32.07% primarily due to increased cash as a result of investing and increased unrestricted revenue. Capital assets, net, and net investment in capital assets decreased (2.67)% and (1.42)%, respectively, due to depreciation expense exceeding capital outlay in 2021.

Current liabilities are 14.48% more than the prior year primarily due to unearned revenue at December 31, 2021. Noncurrent liabilities decreased 9.84% due to a significant decrease in the net pension liability - proportionate share and the noncurrent portion of bonds payable, offset by increases in the OPEB liability and equity interest in joint ventures.

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

Total net position increased by 10.89% as a result of revenue exceeding expenses in 2021.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

The County's total revenues increased by 10.28%, while the total cost of all programs and services decreased 11.96%. Our analysis in *Figure 2* separately considers the operations of Governmental Activities.

Figure 2 - Changes in Net Position

<i>Governmental Activities</i>	<i>2021</i>	<i>2020</i>	<i>Percent Change</i>
REVENUES			
Program Revenues:			
Charges for Services	\$ 12,283,271	\$ 12,141,185	1.17%
Operating Grants and Contributions	23,455,071	23,160,447	1.27%
Capital Grants and Contributions	6,292,965	3,580,168	75.77%
General Revenues:			
Property Taxes and Tax Items	37,682,491	37,044,145	1.72%
Sales and Other Taxes	37,907,935	31,548,074	20.16%
Use of Money and Property	225,968	252,682	(10.57)%
Miscellaneous	2,514,167	1,931,619	30.16%
Other	56,147	(468,449)	111.99%
Total Revenues	\$ 120,418,015	\$ 109,189,871	10.28%
PROGRAM EXPENSES			
General Governmental Support	\$ 26,172,591	\$ 29,771,475	(12.09)%
Education	5,451,478	5,777,213	(5.64)%
Public Safety	17,433,915	20,774,442	(16.08)%
Public Health	10,080,806	11,347,797	(11.17)%
Transportation	15,551,514	17,713,454	(12.21)%
Economic Assistance and Opportunity	29,814,492	33,838,233	(11.89)%
Culture and Recreation	375,501	249,099	50.74%
Home and Community Services	1,112,773	963,676	15.47%
Interest on Debt	1,310,872	1,440,170	(8.98)%
Total Expenses	\$ 107,303,942	\$ 121,875,559	(11.96)%
CHANGE IN NET POSITION	\$ 13,114,073	\$ (12,685,688)	

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

Total revenues increased primarily due to increased sales tax and airport capital improvement grant revenue.

Culture and Recreation and Home and Community Services expenditures increased in 2021 due to increased depreciation on completed projects. Public Safety expenditures decreased in 2021 due to a decrease in non-capitalized projects during the current year compared to prior years. Transportation and General Governmental Support also decreased in 2021 due to changes in employees and non-capitalized equipment purchases.

Figures 3 and 4 show the sources of revenue for 2021 and 2020.

**Figure 3 - Revenue by Source
Governmental Activities - 2021**

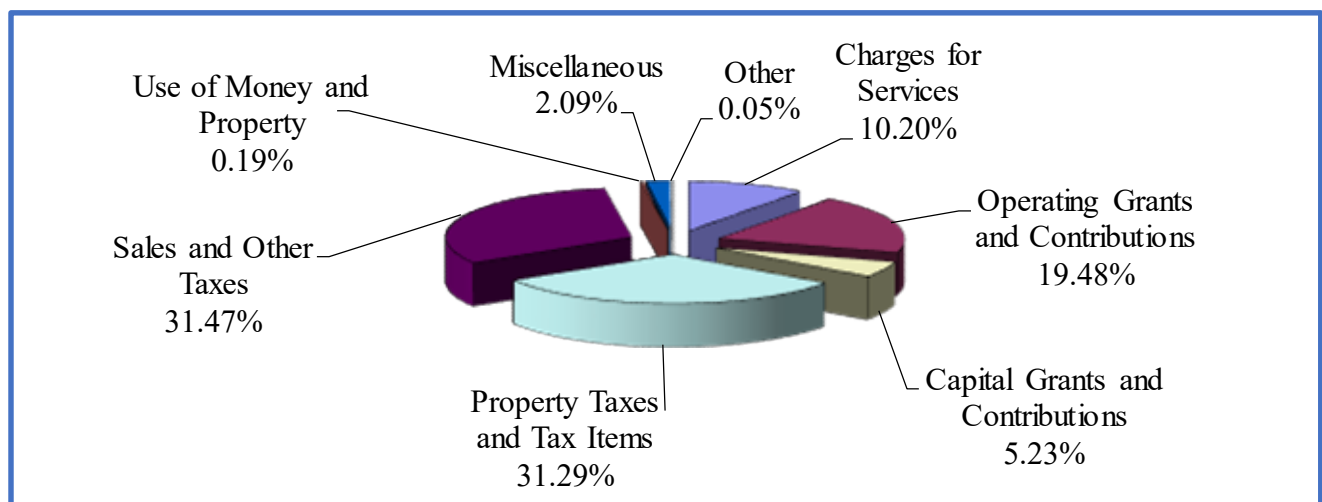
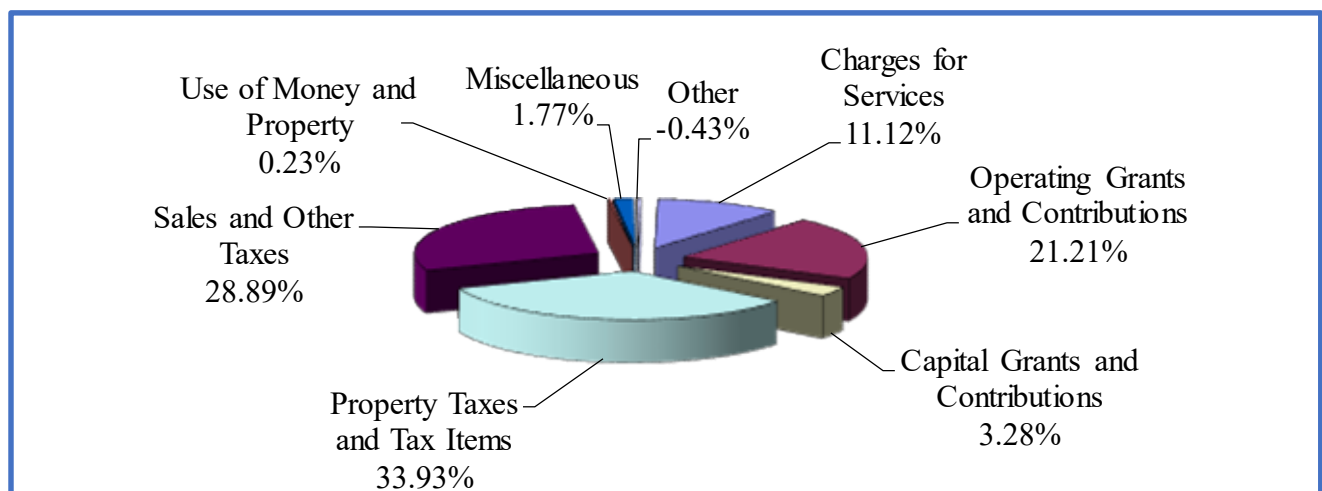


**Figure 4 - Revenue by Source
Governmental Activities - 2020**



COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

The cost of all Governmental Activities this year was \$107,303,942. 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 \$65,272,635 because some of the cost was paid by those who directly benefited from the programs or by other governments and organizations that subsidized certain programs with grants and contributions. Overall, the County's governmental program revenues were \$42,031,307. The County paid for the remaining "public benefit" portion of Governmental Activities with \$78,386,708 in taxes and other revenues, such as interest and general entitlements.

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

**Figure 5 - Net Program Cost
Governmental Activities - 2021**

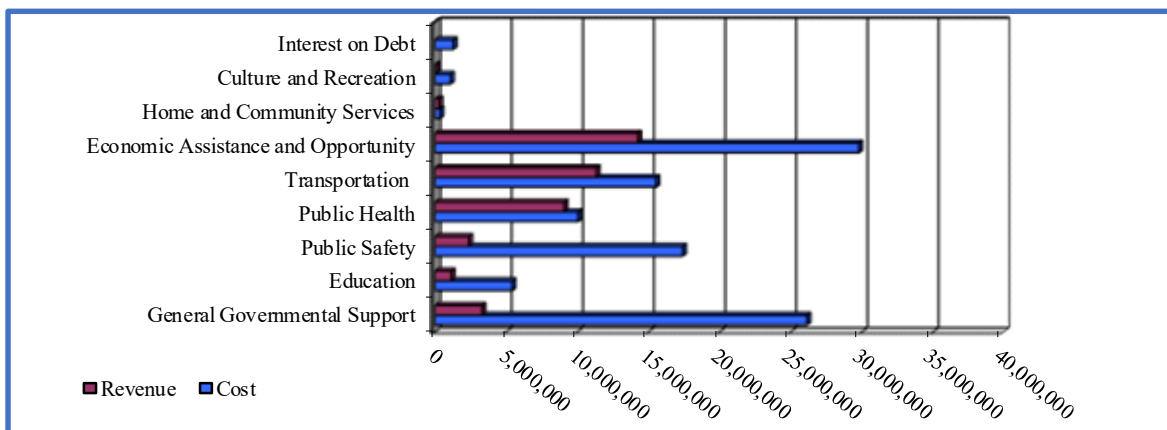
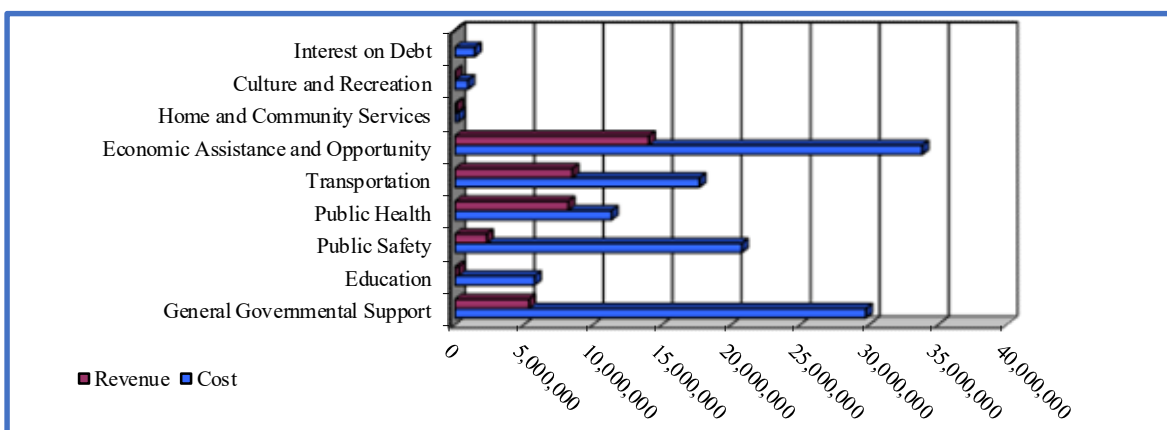


**Figure 6 - Net Program Cost
Governmental Activities - 2020**



COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

THE COUNTY'S BUSINESS-TYPE ACTIVITIES

As the County completes the year, its Business-Type Activities reported a net deficit of \$14,100,546, an increase of \$3,330,813 from the prior year's total net deficit of \$10,769,733. The increase in the deficit is largely the result of a \$3.9 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 \$33,202,880, an increase of \$8,893,267 from the prior year's total of \$24,309,613. Of this amount, \$1,094,404 is nonspendable, \$8,792,508 is restricted for specific expenditures and \$2,140,733 is assigned for 2021 encumbrances and other uses, leaving \$21,175,235 in unassigned fund balances. *Figure 7* shows the changes in fund balances for the County's Governmental Funds.

*Figure 7 - Governmental Funds
Fund Balances at December 31,*

<i>Governmental Funds</i>	<i>2021</i>	<i>2020</i>	<i>Dollar Change</i>
Major Funds			
General Fund	\$ 30,438,634	\$ 22,403,568	\$ 8,035,066
Special Revenue Fund:			
County Road Fund	140,352	13,811	126,541
CTASC Debt Service Fund	981,885	956,681	25,204
Non-Major Funds			
Special Revenue Funds:			
Road Machinery Fund	1,589,676	886,224	703,452
Miscellaneous Special Revenue Fund	52,333	49,329	3,004
Totals	\$ 33,202,880	\$ 24,309,613	\$ 8,893,267

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

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

General Fund Budgetary Highlights

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

Figure 8 - Budgetary Comparison Schedule
December 31, 2021

<i>General Fund</i>	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual With Encumbrances</i>	<i>Variance Fav. (Unfav.)</i>
REVENUES				
Real Property Taxes and Tax Items	\$ 38,104,702	\$ 38,104,702	\$ 37,418,457	\$ (686,245)
Nonproperty Tax Items	28,962,000	32,967,527	37,907,935	4,940,408
Departmental Income	7,757,913	8,019,643	7,451,251	(568,392)
Intergovernmental Charges	1,024,089	1,024,089	1,084,693	60,604
Use of Money and Property	157,651	157,651	171,351	13,700
Fines and Forfeitures	80,400	80,400	84,435	4,035
Sale of Property and Compensation for Loss	-	-	11,221	11,221
Miscellaneous Local Sources	188,332	223,361	483,968	260,607
State Sources	14,153,678	17,275,738	14,493,623	(2,782,115)
Federal Sources	10,022,758	12,454,908	8,517,443	(3,937,465)
Total Revenues and Other Financing Sources	\$ 100,451,523	\$ 110,308,019	\$ 107,624,377	\$ (2,683,642)
Appropriated Fund Balance and Reserves	\$ 661,724	\$ 2,441,035	\$ -	\$ -
EXPENDITURES				
General Governmental Support	\$ 23,317,619	\$ 28,245,285	\$ 26,454,682	\$ 1,790,603
Education	4,026,162	4,020,570	4,015,432	5,138
Public Safety	15,052,218	16,639,911	15,436,140	1,203,771
Public Health	9,549,734	13,191,089	9,745,641	3,445,448
Transportation	2,345,634	2,686,758	1,536,601	1,150,157
Economic Assistance and Opportunity	33,566,915	34,130,046	28,552,823	5,577,223
Culture and Recreation	205,587	401,273	315,217	86,056
Home and Community Services	828,385	832,879	824,890	7,989
Employee Benefits	4,582,568	4,657,568	5,287,148	(629,580)
Debt Service	1,020,356	1,020,356	1,020,354	2
Other Financing Uses	6,618,069	6,923,319	6,641,494	281,825
Total Expenditures and Other Financing Uses	\$ 101,113,247	\$ 112,749,054	\$ 99,830,422	\$ 12,918,632

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

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 safety, public health, transportation and economic assistance and opportunity. Expenditures were \$629,580 above the final budgeted amount for employee benefits due to unanticipated additional costs.

Property taxes and tax items were \$686,245 less than budgeted primarily due to budgeting auction proceeds in 2021. However, an auction was not held during 2021 and no proceeds were reported. Nonproperty tax items were \$4,940,408 over budget due to sales tax revenues greater than budget. State and federal sources were \$2,782,115 and \$3,937,465, respectively, below budget due to multi-year grants budgeted in 2021 but not completed at year end.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At December 31, 2021, the County had \$198,290,119 invested in capital assets, including buildings, machinery, equipment, roads, and bridges, with accumulated depreciation of \$135,525,956 resulting in net capital assets of \$62,764,163. This amount represents a net decrease (including additions, disposals, and depreciation expense) of \$1,818,647 from the prior year based on depreciation expense exceeding additions.

Figure 9 - Capital Assets, Net of Depreciation

<i>Governmental Activities</i>	<i>2021</i>	<i>2020</i>	<i>Percent Change</i>
Land and Land Improvements	\$ 1,474,852	\$ 1,451,352	1.62%
Construction in Progress	4,548,927	1,212,572	275.15%
Buildings and Improvements	13,431,055	14,088,083	(4.66)%
Machinery and Equipment	8,648,662	10,231,583	(15.47)%
Infrastructure	34,660,667	37,599,220	(7.82)%
Totals	\$ 62,764,163	\$ 64,582,810	(2.82)%

Capital asset activity for the year ended December 31, 2021 included the following:

Construction In Progress	\$ 4,044,330
Land	23,500
Buildings and Improvements	209,163
Machinery and Equipment	791,574
Infrastructure	711,593
Total Additions	<u>5,780,160</u>
Less Net Book Value of Disposals	(786,610)
Less Depreciation Expense	<u>(6,812,197)</u>
Change in Capital Assets, Net of Accumulated Depreciation	<u><u>\$ (1,818,647)</u></u>

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

Debt Administration

Of the total indebtedness of the County, \$25,405,000 was subject to the constitutional tax limit and represented approximately 13.5% 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 10 - Outstanding Debt

<i>Governmental Activities</i>	<i>2021</i>	<i>2020</i>	<i>Percent Change</i>
Serial Bonds	\$ 18,284,986	\$ 19,729,202	(7.32)%
CTASC Pass-through Bonds	12,658,119	12,620,646	0.30%
Totals	\$ 30,943,105	\$ 32,349,848	(4.35)%

The County continues to maintain excellent financial credit as reflected by a Moody's bond rating of A2 on its 2021 and 2020 bonds. More detailed information about the County's long-term obligations is presented in Note 9 to the basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

As the COVID-19 pandemic continued into 2021, New York State started to ease some of the restrictions placed in 2020. The 20% state aid withholds were paid, businesses started to open back up, and the County Office Building re-opened to the public. With the opening of businesses, the County saw a significant increase in sales tax. At the same time, hiring of employees became increasingly difficult, resulting in several unfilled positions and reduced expenditures related to salaries and benefits. The combination of increased revenue and decreased expenditures resulted in an over \$8 million surplus to the County's General Fund.

As prices continue to soar, continued increases in sales tax are expected. In addition, starting April 2022, New York State ended the diversion of County sales tax to pay for AIM-related payments and the Distressed Provider Assistance Account. These diversions amounted to \$364,230 in 2021.

Hiring of new employees to fill open positions is still proving to be challenging. In 2021, the County had a study done of pay rates and grade allocations in the CSEA union contract and Management/Confidential contract. Based on the results of this study, pay rates were increased in 2021 and re-allocations are to take place in 2022 in an attempt to align starting pay rates with market rates for similar positions.

The County was allocated \$9,242,051 Coronavirus State and Local Fiscal Recovery Funds. To date, this money has been allocated to various projects, including around \$3 million to outside organizations for economic development and \$4 million for County capital projects.

COUNTY OF CORTLAND

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2021

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

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

COUNTY OF CORTLAND

STATEMENT OF NET POSITION DECEMBER 31, 2021

	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	\$ 25,690,826	\$ 369,061	\$ 26,059,887	\$ 251,282	\$ 654,790
Cash and Cash Equivalents - Restricted	12,481,660	1,376,317	13,857,977	1,006	581,000
Restricted Investments	808,185	-	808,185	1,173,067	1,254,140
Taxes Receivable, Net	6,309,237	-	6,309,237	-	-
Accounts Receivable, Net	1,860,389	332,581	2,192,970	-	4,600
Due From State and Federal Governments	12,045,276	-	12,045,276	-	-
Due From Other Governments	2,351,370	12,737	2,364,107	-	-
Prepaid Expenses	1,605,284	-	1,605,284	1,043	30,600
Total Current Assets	63,152,227	2,090,696	65,242,923	1,426,398	2,525,330
Noncurrent Assets					
Capital Assets - Land and Land Improvements	1,474,852	196,800	1,671,652	301,653	-
Capital Assets - Construction in Progress	4,548,927	-	4,548,927	-	-
Capital Assets - Depreciable, Net of Accumulated Depreciation	56,740,384	11,497,620	68,238,004	2,026	44,200
Total Noncurrent Assets	62,764,163	11,694,420	74,458,583	303,679	44,200
Total Assets	125,916,390	13,785,116	139,701,506	1,730,077	2,569,530
DEFERRED OUTFLOWS OF RESOURCES					
Debt Refunding	172,351	498,094	670,445	-	-
Pensions	24,873,671	461,730	25,335,401	-	449,600
Other Postemployment Benefits	28,398,776	29,671	28,428,447	-	-
Total Deferred Outflows of Resources	53,444,798	989,495	54,434,293	-	449,600
LIABILITIES					
Current Liabilities					
Accounts Payable	3,263,100	162,910	3,426,010	3,531	19,900
Accrued Liabilities	4,660,789	11,592	4,672,381	-	2,400
Interest Payable	179,285	53,522	232,807	-	-
Due to Other Governments	7,254,133	80,832	7,334,965	91,835	-
Compensated Absences	219,157	60,005	279,162	-	31,600
Unearned Revenue	8,677,226	-	8,677,226	114,000	578,200
Bonds Payable, Current Portion	3,080,393	649,796	3,730,189	-	-
Total Current Liabilities	27,334,083	1,018,657	28,352,740	209,366	630,100
Noncurrent Liabilities					
Net Pension Liability - Proportionate Share	110,025	2,042	112,067	-	1,900
Other Postemployment Benefits Liability	141,478,090	835,378	142,313,468	-	-
Compensated Absences, Noncurrent Portion	1,710,477	-	1,710,477	-	-
Equity Interest in Joint Ventures	6,520,186	-	6,520,186	-	-
Bonds Payable, Noncurrent Portion	28,431,118	6,603,327	35,034,445	-	-
Landfill Closure/Post Closure Costs	-	19,757,563	19,757,563	-	-
Total Noncurrent Liabilities	178,249,896	27,198,310	205,448,206	-	1,900
Total Liabilities	205,583,979	28,216,967	233,800,946	209,366	632,000
DEFERRED INFLOWS OF RESOURCES					
Pensions	33,330,557	618,715	33,949,272	-	640,300
Other Postemployment Benefits	47,722,748	39,475	47,762,223	-	-
Total Deferred Inflows of Resources	81,053,305	658,190	81,711,495	-	640,300
NET POSITION					
Net Investment in Capital Assets	47,955,762	4,939,391	52,895,153	2,026	44,200
Restricted	11,440,309	1,376,317	12,816,626	430	600
Unrestricted Net (Deficit) Position	(166,672,167)	(20,416,254)	(187,088,421)	1,518,255	1,701,900
Total Net (Deficit) Position	\$ (107,276,096)	\$ (14,100,546)	\$ (121,376,642)	\$ 1,520,711	\$ 1,746,800

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units	
					Governmental Activities	Business-Type Activities	Industrial Development Agency	Soil and Water Conservation District
Primary Government								
Governmental Activities:								
General Governmental Support	\$ 26,172,591	\$ 2,691,295	\$ 639,870	\$ -	\$ (22,841,426)	\$ -	\$ -	\$ -
Education	5,451,478	42	1,170,211	-	(4,281,225)	-	-	-
Public Safety	17,433,915	829,814	1,451,839	126,235	(15,026,027)	-	-	-
Public Health	10,080,806	3,715,222	5,400,701	-	(964,883)	-	-	-
Transportation	15,551,514	3,627,892	1,561,003	6,166,730	(4,195,889)	-	-	-
Economic Assistance and Opportunity	29,814,492	1,396,848	12,890,703	-	(15,526,941)	-	-	-
Culture and Recreation	375,501	9,068	290,744	-	(75,689)	-	-	-
Home and Community Services	1,112,773	13,090	50,000	-	(1,049,683)	-	-	-
Interest on Debt	1,310,872	-	-	-	(1,310,872)	-	-	-
Total Governmental Activities	107,303,942	12,283,271	23,455,071	6,292,965	(65,272,635)	-	-	-
Business-Type Activities - Solid Waste	6,552,900	3,116,066	97,890	-	-	(3,338,944)	-	-
Total Primary Government	\$ 113,856,842	\$ 15,399,337	\$ 23,552,961	\$ 6,292,965	\$ (65,272,635)	\$ (3,338,944)	\$ -	\$ -
Component Units								
Industrial Development Agency	\$ 45,719	\$ 618,552	\$ -	\$ -	\$ -	\$ -	\$ 572,833	\$ -
Soil and Water Conservation District	1,848,209	41,541	1,677,797	-	-	-	-	(128,871)
Total Component Units	\$ 1,893,928	\$ 660,093	\$ 1,677,797	\$ -	-	-	572,833	(128,871)
Net (Expense) and Changes in Net Position Brought Forward					(65,272,635)	(3,338,944)	572,833	(128,871)
GENERAL REVENUES								
Property Taxes, Levied for General Purposes					37,003,555	-	-	-
Property Tax Items					678,936	-	-	-
Sales and Other Taxes					37,907,935	-	-	-
Use of Money and Property					225,968	676	17,722	19,415
Change in Equity Interest in Joint Venture					1,432,663	-	-	-
Miscellaneous					1,081,504	7,455	90	17,025
Sale of Property and Compensation for Loss					123,646	-	-	-
Loss on Sale of Capital Assets					(67,499)	-	(100)	-
Transfers					-	-	-	-
Total General Revenues and Transfers					78,386,708	8,131	17,712	36,440
Change in Net Position					13,114,073	(3,330,813)	590,545	(92,431)
Net (Deficit) Position - Beginning as Restated					(120,390,169)	(10,769,733)	930,166	1,839,279
Net (Deficit) Position - Ending					\$ (107,276,096)	\$ (14,100,546)	\$ 1,520,711	\$ 1,746,848

See Notes to Financial Statements

COUNTY OF CORTLAND

BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2021

	General Fund	County Road Fund	Cortland Tobacco Asset Securitization Corporation	Total Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents - Unrestricted	\$ 23,091,300	\$ 863,174	\$ 169,594	\$ 1,566,758	\$ 25,690,826
Cash and Cash Equivalents - Restricted	7,931,990	-	-	243,849	8,175,839
Temporary Investments - Restricted	-	-	808,185	-	808,185
Taxes Receivable, Net	6,309,237	-	-	-	6,309,237
Due From Other Funds	1,524,268	2,246	-	107,942	1,634,456
Due From State and Federal Governments	10,058,183	1,109	-	1,985,984	12,045,276
Due From Other Governments	251,250	-	-	-	251,250
Other Receivables, Net	876,177	1,175	784,010	35,667	1,697,029
Prepaid Expenses	1,090,298	-	4,106	-	1,094,404
Total Assets	\$ 51,132,703	\$ 867,704	\$ 1,765,895	\$ 3,940,200	\$ 57,706,502
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 2,002,570	\$ 124,867	\$ -	\$ 668,814	\$ 2,796,251
Accrued Liabilities	1,090,164	62,313	-	15,934	1,168,411
Due to Other Funds	2,193	106,065	-	1,438,153	1,546,411
Due to Other Governments	7,239,653	-	-	14,480	7,254,133
Unearned Revenues	8,082,309	434,107	-	160,810	8,677,226
Total Liabilities	18,416,889	727,352	-	2,298,191	21,442,432
Deferred Inflows of Resources					
Unavailable Revenue	2,277,180	-	784,010	-	3,061,190
Total Deferred Inflows of Resources	2,277,180	-	784,010	-	3,061,190
Fund Balances					
Nonspendable	1,090,298	-	4,106	-	1,094,404
Restricted	7,931,990	-	808,185	52,333	8,792,508
Assigned	241,111	140,352	169,594	1,589,676	2,140,733
Unassigned	21,175,235	-	-	-	21,175,235
Total Fund Balances	30,438,634	140,352	981,885	1,642,009	33,202,880
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 51,132,703	\$ 867,704	\$ 1,765,895	\$ 3,940,200	\$ 57,706,502

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Financial Statements

COUNTY OF CORTLAND

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION DECEMBER 31, 2021

Total Governmental Fund Balances **\$ 33,202,880**

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets, net of accumulated depreciation, used in Governmental Activities are not financial resources and, therefore, are not reported in the funds (see Note 6).

Historical Cost of Capital Assets	\$ 198,290,119	
Less Accumulated Depreciation	<u>(135,525,956)</u>	62,764,163

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.

713,632

Deferred property tax revenue is not available to pay for current period expenditures and is therefore deferred in the funds.

2,277,180

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.

(6,520,186)

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.

784,010

Amounts due from other governments will be collected in the future and are not available to pay current period expenditures and, therefore, are not accrued in the Governmental Fund.

2,100,120

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.

(179,285)

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.

(568,406)

Long-term liabilities, including other postemployment benefits liability and net pension liability, are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds Payable	\$ (18,284,986)	
CTASC Bonds Payable	(12,658,119)	
Compensated Absences	(1,710,477)	
Other Postemployment Benefits Liability	(141,478,090)	
Net Pension Liability	<u>(110,025)</u>	(174,241,697)

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	\$ 172,351	
Deferred Outflows of Resources - Other Postemployment Benefits	28,398,776	
Deferred Inflows of Resources - Other Postemployment Benefits	(47,722,748)	
Deferred Outflows of Resources - Pension	24,873,671	
Deferred Inflows of Resources - Pension	<u>(33,330,557)</u>	(27,608,507)

Net (Deficit) Position of Governmental Activities **\$ (107,276,096)**

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	County Road Fund	Cortland Tobacco Asset Securitization Corporation	Total Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Real Property Taxes	\$ 36,744,304	\$ -	\$ -	\$ -	\$ 36,744,304
Real Property Tax Items	674,153	-	-	-	674,153
Nonproperty Tax Items	37,907,935	-	-	-	37,907,935
Departmental Income	7,451,251	-	-	-	7,451,251
Intergovernmental Charges	1,084,693	893,208	-	152,151	2,130,052
Use of Money and Property	171,351	74	53,229	2,022,580	2,247,234
Fines and Forfeitures	84,435	-	-	-	84,435
Sale of Property and Compensation for Loss	11,221	-	-	112,425	123,646
Miscellaneous Local Sources	483,968	-	764,414	4,395	1,252,777
State Sources	14,493,623	1,896,208	-	692,631	17,082,462
Federal Sources	8,517,443	81,486	-	4,237,009	12,835,938
Other Revenue	-	-	-	129,333	129,333
Total Revenues	107,624,377	2,870,976	817,643	7,350,524	118,663,520
EXPENDITURES					
Current					
General Governmental Support	26,317,385	-	45,283	-	26,362,668
Education	4,015,432	-	-	-	4,015,432
Public Safety	15,368,143	143,353	-	-	15,511,496
Public Health	9,731,238	-	-	270	9,731,508
Transportation	1,536,587	8,271,331	-	5,792,910	15,600,828
Economic Assistance and Opportunity	28,531,965	-	-	752,920	29,284,885
Culture and Recreation	314,675	-	-	-	314,675
Home and Community Services	824,890	-	-	52,500	877,390
Employee Benefits	5,287,148	-	-	-	5,287,148
Debt Service (Principal and Interest)	1,020,354	869,258	747,156	147,455	2,784,223
Total Expenditures	92,947,817	9,283,942	792,439	6,746,055	109,770,253
Excess of Revenues (Expenditures)	14,676,560	(6,412,966)	25,204	604,469	8,893,267
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	-	6,539,507	-	101,987	6,641,494
Interfund Transfers (Out)	(6,641,494)	-	-	-	(6,641,494)
Total Other Financing Sources (Uses)	(6,641,494)	6,539,507	-	101,987	-
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	8,035,066	126,541	25,204	706,456	8,893,267
Fund Balances, Beginning	22,403,568	13,811	956,681	935,553	24,309,613
Fund Balances, Ending	\$ 30,438,634	\$ 140,352	\$ 981,885	\$ 1,642,009	\$ 33,202,880

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Financial Statements

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, 2021

Net Change in Fund Balances - Total Governmental Funds

\$ 8,893,267

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental Funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense and the net book value of disposed assets exceeded capital asset additions.

Capital Asset Additions	\$ 5,072,185	
Net Book Value of Disposed Assets	(78,635)	
Depreciation Expense	<u>(6,812,197)</u>	(1,818,647)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

329,349

Current year payments on amounts due from other governments are recorded as a reduction to the outstanding balance on the statement of net position.

(195,000)

Equity interest in joint ventures are not reported in the Governmental Fund financial statements because they do not represent current resources. This is the change in the County's share in joint venture deficit.

(1,432,663)

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.

3,902,086

Changes in the County's proportionate share of the net pension 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	\$ 28,955,030	
Deferred Outflows of Resources - Pensions	4,646,833	
Deferred Inflows of Resources - Pensions	(31,556,113)	
OPEB Liability	(10,338,017)	
Deferred Outflows of Resources - OPEB	291,502	
Deferred Inflows of Resources - OPEB	<u>10,155,084</u>	2,154,319

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.

62,918

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	\$ 1,444,216	
CTASC Bonds Payable	440,000	
Compensated Absences	(191,989)	
Accretion on CTASC Bonds and Amortization of Discount	(478,013)	
Accrued Interest	<u>28,707</u>	1,242,921

Change in Net Position of Governmental Activities

\$ 13,114,073

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2021

	Solid Waste Fund	Internal Service Funds
ASSETS		
Cash and Cash Equivalents - Unrestricted	\$ 369,061	\$ -
Cash and Cash Equivalents - Restricted	1,376,317	4,305,821
Accounts Receivable, Net	332,581	82,528
Due From Other Funds	-	417
Due From Other Governments	12,737	-
Prepaid Expenses	-	510,880
Capital Assets, Net	11,497,620	-
Land	196,800	-
Total Assets	13,785,116	4,899,646
Deferred Outflows of Resources		
Debt Refunding	498,094	-
Other Postemployment Benefit Plan	29,671	-
Pensions	461,730	-
Total Deferred Outflows of Resources	989,495	-
LIABILITIES		
Current Liabilities		
Accounts Payable	162,910	466,849
Accrued Liabilities	71,597	3,711,535
Accrued Interest	53,522	-
Due to Other Funds	80,832	7,630
Bonds Payable, Current Portion	649,796	-
Total Current Liabilities	1,018,657	4,186,014
Noncurrent Liabilities		
Bonds Payable, Noncurrent Portion	6,603,327	-
Landfill Closure and Post-Closure Liability	19,757,563	-
Other Long-Term Liabilities	837,420	-
Total Noncurrent Liabilities	27,198,310	-
Total Liabilities	28,216,967	4,186,014
Deferred Outflows of Resources:		
Other Postemployment Benefit Plan	39,475	-
Pensions	618,715	-
Total Deferred Outflows of Resources	658,190	-
NET POSITION		
Net Investment in Capital Assets	4,939,391	-
Restricted	1,376,317	885,494
Unrestricted (Deficit)	(20,416,254)	(171,862)
Total Net Position	\$ (14,100,546)	\$ 713,632

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

	Solid Waste Fund	Internal Service Funds
OPERATING REVENUES		
Charges for Services - Governmental Participants	\$ -	\$ 11,916,524
Charges for Services - External Participants	3,116,066	1,898,103
Other Operating Revenues	7,455	4,378,310
Total Operating Revenues	3,123,521	18,192,937
OPERATING EXPENSES		
Personal Services	524,577	47,725
Insurance Claims and Premiums	-	11,411,255
Workers' Compensation	-	2,000,391
Contractual Services	4,965,822	809,721
Depreciation	632,661	-
Interest	264,798	-
Employee Benefits	165,042	22,951
Total Operating Expenses	6,552,900	14,292,043
(Loss) Gain From Operations	(3,429,379)	3,900,894
NONOPERATING REVENUES (EXPENSES)		
State Aid	97,890	-
Use of Money and Property	676	1,192
Total Nonoperating Revenues	98,566	1,192
Change in Net Position	(3,330,813)	3,902,086
Net Position (Deficit), Beginning	(10,769,733)	(3,188,454)
Net Position (Deficit), Ending	\$ (14,100,546)	\$ 713,632

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

	Solid Waste Fund	Internal Service Funds
Cash Flows From Operating Activities		
Cash Received From Providing Services	\$ 3,069,510	\$ 18,165,145
Cash Payments - Employees	(737,155)	(71,283)
Cash Payments - Contractual	(968,263)	(18,311,269)
Net Cash Provided (Used) by Operating Activities	1,364,092	(217,407)
Cash Flows From Non-Capital Financing Activities		
Payments From Other Governments	97,890	-
Net Cash Provided by Non-Capital Financing Activities	97,890	-
Cash Flows From Capital and Related Financing Activities		
Principal Payments on Bonds	(620,784)	-
Interest Payments on Bonds	(230,463)	-
Purchase of Capital Assets	(75,225)	-
Net Cash Provided by Capital and Related Financing Activities	(926,472)	-
Cash Flows From Investing Activities		
Interest Income Received	676	1,192
Net Cash Provided (Used) by Investing Activities	676	1,192
Net Change in Cash and Cash Equivalents	536,186	(216,215)
Cash and Cash Equivalents, January 1,	1,209,192	4,522,036
Cash and Cash Equivalents, December 31,	\$ 1,745,378	\$ 4,305,821
Reconciliation of Gain From Operations to Net Cash Provided (Used) by Operating Activities		
Gain from Operations	\$ (3,429,379)	\$ 3,900,894
Depreciation	632,661	-
Debt Interest	264,798	-
(Increase) Decrease in Accounts Receivables	(54,011)	(27,375)
(Increase) Decrease in Prepaid Expenditures	-	(417)
Increase (Decrease) in Interfund Receivables	-	(314,514)
(Increase) Decrease in Deferred Outflows	(30,849)	-
Increase (Decrease) in Accounts Payable	96,845	(2,411,915)
Increase (Decrease) in Interfund Payables	4,934	(4,990)
Increase (Decrease) in Accrued Liabilities	(488,330)	(1,359,090)
Increase (Decrease) in Deferred Inflows	471,643	-
Increase (Decrease) in Landfill Closure/Post-Closure Liability	3,895,780	-
Net Cash Provided (Used) by Operating Activities	\$ 1,364,092	\$ (217,407)

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS DECEMBER 31, 2021

ASSETS

Cash and Cash Equivalents - Restricted	\$ 634,989
Accounts Receivable	1,828

Total Assets

\$ 636,817

NET POSITION

Restricted for Individuals, Organizations, and Other Governments	\$ 636,817
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Total Net Position

\$ 636,817

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Financial Statements

COUNTY OF CORTLAND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FIDUCIARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

Revenues

Receipts From Individuals and Other Governments	\$ 5,635,606
Fines Received	95,340
Interest	45

Total Revenues

5,730,991

Expenses

Payments to Individuals or Beneficiaries	5,832,565
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Total Expenses

5,832,565

Change in Net Position

(101,574)

Net Position, Beginning

738,391

Net Position, Ending

\$ 636,817

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Financial Statements

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 1 Summary of Significant Accounting Policies

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

Financial Reporting Entity

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

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

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

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

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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 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.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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 19 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.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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

Government-Wide Financial Statements - Continued

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

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

Governmental Funds

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

Major Funds

- General Fund - Principal operating fund; includes all operations not required to be recorded in other funds.
- County Road Fund - Used to account for expenditures for highway purposes authorized by §114 of the Highway Law.
- CTASC - The CTASC is a nonprofit corporation established for the purpose of acquiring for the County all or any of the rights, titles, and interests of the County under the Master Settlement Agreement with respect to tobacco related litigation between various settling states and participating manufacturers. The CTASC is an instrumentality of, but separate and apart from, the County. Although legally separate, for financial reporting purposes, the CTASC activities are shown in the debt service fund as its purpose is to solely serve the County.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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

Equity Classifications - Government-Wide Financial Statements

Equity is classified as net position and displayed in three components:

- Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings attributable to the acquisition, construction, or improvement of those assets.
- Restricted - Consists of resources with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- Unrestricted - Consists of all other resources that do not meet the definition of restricted or invested in capital assets, net of related debt.

Equity Classifications - Governmental Fund Financial Statements

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

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

- Nonspendable - Consists of assets inherently nonspendable in the current period either because of their form or because they must be maintained intact; including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and endowments principal.
- Restricted - Consists of amounts subject to legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and enforced externally; or through constitutional provisions or enabling legislation. Most of the County's legally adopted reserves are reported here.
- Committed - Consists of amounts subject to a purpose constraint imposed by formal action of the government's highest level of decision-making authority prior to the end of the fiscal year and requires the same level of formal action to remove said constraint.
- Assigned - Consists of amounts subject to a purpose constraint representing an intended use established by the government's highest level of decision-making authority (or their designated body or official). The purpose of the assignment must be narrower than the purpose of the General Fund. In funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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

Equity Classifications - Governmental Fund Financial Statements - Continued

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

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

Restricted Resources

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

Property Taxes

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

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

Real property taxes levied are recognized as revenue in the Governmental Fund financial statements only if they are "available" within 60 days following the end of the fiscal year. Tax revenue deemed not available is treated as a deferred inflow of resources. At December 31, 2021, the County had deferred \$2,277,180 of real property tax revenue in the General Fund.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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

Non-Property Taxes

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

Cash and Cash Equivalents

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

Receivables

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

Revenues

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

Self-Insurance

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

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

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

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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
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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.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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

Retirement Plans

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

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

Postemployment Benefits

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

Interfund Activity

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

Unearned Revenues

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

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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 7, 8, and 9 (serial bonds).

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 7 and 8. In addition, the governmental funds report unavailable revenue from taxes and loans receivable that remain uncollected 60 days after year end as deferred inflows of resources.

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.

Future Changes in Accounting Standards

- GASB Statement No. 87, “Leases,” effective for the year ending December 31, 2022.
- GASB Statement No. 91, “Conduit Debt Obligations” effective for the year ending December 31, 2022.
- GASB Statement No. 92, “Omnibus 2020,” effective for the year ending December 31, 2022.

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.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

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 \$40,966,323 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, 2021, per the bank, were \$169,594 and were fully collateralized.

Total bank balances of CCIDA, including long-term certificates of deposit, totaled \$1,424,854 at December 31, 2021, 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 \$2,513,948 at December 31, 2021 and were entirely insured or collateralized with securities held by the pledging financial institution in the District's name.

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

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

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 2 Cash and Cash Equivalents - Continued
CTASC investments consisted of the following:

	December 31, 2021	
	Level 1	Total
Fixed Income:		
Commercial Paper	\$ 779,743	\$ 779,743
Money Market Funds	28,442	28,442
Total	\$ 808,185	\$ 808,185

Note 3 Property Taxes

At December 31, 2021, total real property tax assets of \$6,314,484 are offset by an allowance for uncollectible taxes of \$5,247. Current year returned Village and School taxes of \$1,768,084 are offset by liabilities to the villages and school districts, which will be paid no later than April 15, 2022. The remaining portion of tax assets is (partially) offset by unavailable tax revenue of \$2,277,180 (which represents an estimate of the taxes which will not be collected within the first sixty (60) days of the subsequent year).

Note 4 Sales Tax

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

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

All sales tax revenue is included in the County's General Fund and distribution of sales tax to the City of Cortland, towns and villages is recorded as expenditures. Payments to the City, towns and villages totaled \$16,363,427 for the year ended December 31, 2021.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 5 Accounts Receivable

Accounts receivable as of December 31, 2021, are as follows:

Governmental Funds

Various Fees and Charges:

Recorded in the General Fund	\$ 960,576
Less Allowances in the General Fund	(84,399)
Recorded in the County Road Fund	1,175
Recorded in the CTASC Fund	784,010
Recorded in Non-Major Funds	35,667
Subtotal - Governmental Funds	<u>1,697,029</u>
 Recorded in Proprietary Funds	 415,109
 Recorded in Governmental Activities	 <u>80,832</u>
 Total	 <u>\$ 2,192,970</u>

Note 6 Capital Assets

Capital asset activity for the County's governmental activities for the year ended December 31, 2021, was as follows:

	Balance at 12/31/2020	Additions	Deletions/ Reclassifications	Balance at 12/31/2021
Governmental Activities				
Non-Depreciable Capital Assets				
Land and Land Improvements	\$ 1,451,352	\$ 23,500	\$ -	\$ 1,474,8
Construction in Progress	1,212,572	4,044,330	(707,975)	4,548,9
Total Non-Depreciable Capital Assets	<u>2,663,924</u>	<u>4,067,830</u>	<u>(707,975)</u>	<u>6,023,7</u>
Depreciable Capital Assets				
Buildings and Improvements	37,398,474	209,163	-	37,607,6
Machinery and Equipment	28,725,929	791,574	(864,441)	28,653,0
Infrastructure	125,294,048	711,593	-	126,005,6
Total Depreciable Capital Assets	<u>191,418,451</u>	<u>1,712,330</u>	<u>(864,441)</u>	<u>192,266,3</u>
Total Historical Cost	<u>194,082,375</u>	<u>5,780,160</u>	<u>(1,572,416)</u>	<u>198,290,1</u>
Less Accumulated Depreciation				
Buildings and Improvements	(23,310,391)	(866,191)	-	(24,176,5
Machinery and Equipment	(18,494,346)	(2,295,860)	785,806	(20,004,4
Infrastructure	(87,694,828)	(3,650,146)	-	(91,344,9
Total Accumulated Depreciation	<u>(129,499,565)</u>	<u>(6,812,197)</u>	<u>785,806</u>	<u>(135,525,9</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 64,582,810</u></u>	<u><u>\$ (1,032,037)</u></u>	<u><u>\$ (786,610)</u></u>	<u><u>\$ 62,764,1</u></u>

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 6 Capital Assets - Continued

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Governmental Support	\$ 664,823
Public Safety	1,610,334
Public Health	7,572
Transportation	4,238,402
Economic Assistance and Opportunity	17,818
Culture and Recreation	57,135
Home and Community Services	216,113
Total	<u>\$ 6,812,197</u>

Capital asset activity for the County's Business-type activities for the year ended December 31, 2021, was as follows:

	Balance at 12/31/2020	Additions	Deletions/ Reclassifications	Balance at 12/31/2021
Governmental Activities				
Non-Depreciable Capital Assets				
Land and Land Improvements	\$ 196,800	\$ -	\$ -	\$ 196,800
Total Non-Depreciable Capital Assets	<u>196,800</u>	<u>-</u>	<u>-</u>	<u>196,800</u>
Depreciable Capital Assets				
Buildings and Improvements	2,573,660	-	-	2,573,660
Machinery and Equipment	24,252,914	-	-	24,252,914
Infrastructure	2,668,922	75,224	(92,963)	2,651,183
Total Depreciable Capital Assets	<u>29,495,496</u>	<u>75,224</u>	<u>(92,963)</u>	<u>29,477,757</u>
Total Historical Cost	<u>29,692,296</u>	<u>75,224</u>	<u>(92,963)</u>	<u>29,674,557</u>
Less Accumulated Depreciation				
Buildings and Improvements	(948,915)	(62,179)	-	(1,011,094)
Machinery and Equipment	(14,674,675)	(457,784)	-	(15,132,459)
Infrastructure	(1,816,850)	(112,697)	92,963	(1,836,584)
Total Accumulated Depreciation	<u>(17,440,440)</u>	<u>(632,660)</u>	<u>92,963</u>	<u>(17,980,137)</u>
Governmental Activities Capital Assets, Net	<u>\$ 12,251,856</u>	<u>\$ (557,436)</u>	<u>\$ -</u>	<u>\$ 11,694,420</u>

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 6 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, 2021. There were \$-0- additions or deletions associated with this property during the year. In addition, the Agency has land at a cost of \$91,835. The Agency also has office equipment and a leasehold improvement totaling \$2,026, net of \$7,260 depreciation.
- Cortland County Soil and Water Conservation District - The District had \$44,247 in vehicles, net of accumulated depreciation at December 31, 2021. Depreciation expense of \$20,691 associated with these capital assets during the year ended December 31, 2021.

Note 7 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.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 7 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
2021	\$	4,239,504	\$ 73,401
2020		3,855,024	72,976
2019		3,797,859	65,089

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

At December 31, 2021, the County reported the following liability for its proportionate share of the net pension liability for the System. The net pension liability was measured as of March 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation. The County's proportionate share of the net pension liability was based on a projection of the County's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was derived from a report provided to the County by the ERS System.

	Cortland County	Soil and Water Conservation District
Actuarial Valuation Date	April 1, 2020	April 1, 2020
Net Pension Liability	\$ 112,067	\$ 1,963
County's Proportionate Share of the Plan's Total Net Pension Liability	0.1125468%	0.0019713%

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 7 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, 2021, the County recognized pension expense of \$1,768,457 and \$19,468 for governmental activities and Soil and Water Conservation District, respectively, in the statement of activities. At December 31, 2021, 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	\$ 24,943	\$ 1,343,703	\$ 1,368,646	\$ 23,972
Changes of Assumptions	375,530	20,230,037	20,605,567	360,914
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	-	-	-	-
Changes in Proportion and Differences Between the Participant's Contributions and Proportionate Share of Contributions	3,309	178,251	181,560	9,733
Participant's Contributions Subsequent to the Measurement Date	57,948	3,121,680	3,179,628	55,051
Total Deferred Outflows of Resources	\$ 461,730	\$ 24,873,671	\$ 25,335,401	\$ 449,670
Deferred Inflows of Resources				
Differences Between Expected and Actual Experience	\$ -	\$ -	\$ -	\$ -
Changes of Assumptions	(7,083)	(381,544)	(388,627)	(6,807)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(586,695)	(31,605,641)	(32,192,336)	(563,861)
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	(24,937)	(1,343,372)	(1,368,309)	(69,669)
Total Deferred Inflows of Resources	\$ (618,715)	\$ (33,330,557)	\$ (33,949,272)	\$ (640,337)

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 ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Business Type Activities	Governmental Activities	County- wide	Soil and Water Conservation District
2022	\$ (43,100)	\$ (2,321,813)	\$ (2,364,913)	\$ (55,060)
2023	(19,921)	(1,073,142)	(1,093,063)	(26,549)
2024	(36,367)	(1,959,115)	(1,995,482)	(45,021)
2025	(115,545)	(6,224,496)	(6,340,041)	(119,088)
Thereafter	-	-	-	-

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 7 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, 2021
Actuarial Valuation Date	April 1, 2020
Investment Rate of Return	5.9%
Salary Increases	4.4%
Cost of Living Adjustments	1.4%
Inflation Rate	2.7%

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

The actuarial assumptions used in the April 1, 2020 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:

	NYSLRS
Measurement Date	March 31, 2021
Asset Type	
Domestic Equities	4.05%
International Equities	6.30%
Private Equity	6.75%
Real Estate	4.95%
Opportunistic Portfolio/ARS portfolio	4.50%
Credit	3.60%
Real Assets	5.95%
Cash	0.50%

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 7 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 liability calculated using the discount rate of 5.9%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

ERS	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's Proportionate Share of the Net Pension Liability:			
Solid Waste	\$ 566,889	\$ 2,042	\$ (518,879)
Governmental Activities	30,538,666	110,025	(27,952,303)
Total ERS	\$ 31,105,555	\$ 112,067	\$ (28,471,182)
Soil and Water Conservation District	\$ 544,826	\$ 1,963	\$ (498,684)

Pension Plan Fiduciary Net Position

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

	Dollars in Thousands Employees' Retirement System
Measurement Date	3/31/2021
Employers' Total Pension Liability	\$ 220,680,157
Plan Net Position	(220,580,583)
Employers' Net Pension Liability	\$ 99,574

Ratio of Plan Net Position to the Employers' Total Pension Liability	99.95%
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COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 7 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, 2021 represent the projected employer contribution for the period of April 1, 2020 through March 31, 2021 based on paid ERS wages multiplied by the employer's contribution rate, by tier. This amount has been recorded as deferred outflows of resources in the accompanying financial statements.

Current Year Activity

Changes in the net pension liability and deferred outflows and inflows of resources for the year ended December 31, 2021 resulted in the following effect on net position:

Governmental Activities	Beginning Balance	Change	Ending Balance
Net Pension Liability	\$ 29,065,055	\$ (28,955,030)	\$ 110,025
Deferred Outflows of Resources	(20,226,838)	(4,646,833)	(24,873,671)
Deferred Inflows of Resources	1,774,444	31,556,113	33,330,557
Total Effect on Net Position	\$ 10,612,661	\$ (2,045,750)	\$ 8,566,911
Business Type Activities	Beginning Balance	Change	Ending Balance
Net Pension Liability	\$ 547,361	\$ (545,319)	\$ 2,042
Deferred Outflows of Resources	(380,917)	(80,813)	(461,730)
Deferred Inflows of Resources	33,417	585,298	618,715
Total Effect on Net Position	\$ 199,861	\$ (40,834)	\$ 159,027
Soil and Water Conservation District	Beginning Balance	Change	Ending Balance
Net Pension Liability	\$ 612,104	\$ (610,141)	\$ 1,963
Deferred Outflows of Resources	(427,071)	(22,599)	(449,670)
Deferred Inflows of Resources	61,424	578,913	640,337
Total Effect on Net Position	\$ 246,457	\$ (53,827)	\$ 192,630

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 8 Postemployment Benefits Other Than Pensions (OPEB)

General Information About the OPEB Plan

Plan Description - The County provides medical, dental, and vision benefits to eligible retirees and their spouses. Benefit provisions are established through negotiations between the County and bargaining units and are renegotiated each three-year period. The County assigns the authority to establish and amend benefit provisions to the County Board of Legislators for non-bargaining unit employees. The County's Plan is a single-employer, defined benefit healthcare plan (the Plan). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue separate financial statements because there are no assets legally segregated for the sole purpose of paying benefits under the plan. For fiscal year ending December 31, 2021, the County paid \$5,222,366 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, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	350
Active Employees	494
Total	844

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 8 Postemployment Benefits Other Than Pensions (OPEB) - Continued

Total OPEB Liability

The County's total OPEB liability of \$142,313,468 was measured as of December 31, 2021 and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and Other Inputs - The total OPEB liability in the December 31, 2021 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	1.84%
Salary Scale	1.50%
Rate of Inflation	2.25%
Marital Assumption	60.00%
Participation Rate	90.00%
Healthcare Cost Trend Rates	7% for 2021, decreasing to an Ultimate Rate of 3.784% for 2075

The discount rate is based on the Fidelity General Obligation 20-Year AA Municipal Bond Index as of December 31, 2020.

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 and health retirees, adjusted for mortality improvements with the Scale MP-2021 mortality improvement scale on a generational basis.

Turnover rates are based on experience under NYSLERS.

Healthcare Cost Trend Rates were based on a review of published national trend survey data in relation to the retiree health plan offerings and updated long-term rates based on the Society of Actuaries Long Term Healthcare Cost Trends Model v2022_f4 (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, 2020 valuation were consistent with the requirements of GASB Statement No. 75 and Actuarial Standards of Practice (ASOP).

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 8 Postemployment Benefits Other Than Pensions (OPEB) - Continued

Changes in the Total OPEB Liability

	Business Type Activities	Governmental Activities	County- Wide
Balance at January 1, 2021	\$ 804,237	\$ 131,140,073	\$ 131,944,310
Changes For the Year			
Service Cost	13,141	5,983,855	5,996,996
Interest Cost	16,012	2,699,659	2,715,671
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	-	-	-
Changes in Assumptions or Other Inputs	35,534	5,936,450	5,971,984
Benefit Payments	(33,546)	(4,281,947)	(4,315,493)
Net Change	31,141	10,338,017	10,369,158
Balance at December 31, 2021	<u>\$ 835,378</u>	<u>\$ 141,478,090</u>	<u>\$ 142,313,468</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.00% percent in 2020 to 1.84% in 2021.

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 (0.84%)	Discount Rate (1.84%)	1% Increase (2.84%)
Total OPEB Liability	\$ 166,533,144	\$ 142,313,468	\$ 122,850,506

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	\$ 120,553,075	\$ 142,313,468	\$ 170,458,087

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 8 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, 2021, the County recognized OPEB expense of \$4,174,374.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Business Type Activities</u>	<u>Governmental Activities</u>	<u>County-Wide</u>
Deferred Outflows of Resources:			
Changes in Assumptions or Other Inputs	\$ 29,671	\$ 28,398,776	\$ 28,428,447
Total	\$ 29,671	\$ 28,398,776	\$ 28,428,447
Deferred Inflows of Resources:			
Differences Between Expected and Actual Experience	\$ (39,475)	\$ (38,064,503)	\$ (38,103,978)
Changes in Assumptions or Other Inputs	-	(9,658,245)	(9,658,245)
Total	\$ (39,475)	\$ (47,722,748)	\$ (47,762,223)

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

<u>Fiscal Year Ending December 31,</u>	<u>Business Type Activities</u>	<u>Governmental Activities</u>	<u>County- Wide</u>
2022	\$ (19,400)	\$ (4,510,136)	\$ (4,529,536)
2023	9,596	(4,510,136)	(4,500,540)
2024	-	(4,510,136)	(4,510,136)
2025	-	(3,224,197)	(3,224,197)
2026	-	(1,869,279)	(1,869,279)
2027 and Thereafter	-	(700,088)	(700,088)
	\$ (9,804)	\$ (19,323,972)	\$ (19,333,776)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 8 Postemployment Benefits Other Than Pensions (OPEB) - Continued

Current Year Activity

The following is a summary of current year activity:

	Beginning Balance	Change	Ending Balance
Governmental Activities			
OPEB Liability	\$ 131,140,073	\$ 10,338,017	\$ 141,478,09
Deferred Outflows of Resources	(28,107,274)	(291,502)	(28,398,77
Deferred Inflows of Resources	57,877,832	(10,155,084)	47,722,74
Total Governmental Activities	\$ 160,910,631	\$ (108,569)	\$ 160,802,06
Business-Type Activities	Beginning Balance	Change	Ending Balance
OPEB Liability	\$ 804,237	\$ 31,141	\$ 835,37
Deferred Outflows of Resources	(79,635)	49,964	(29,67
Deferred Inflows of Resources	153,130	(113,655)	39,47
Total Business-Type Activities	\$ 877,732	\$ (32,550)	\$ 845,18

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 9 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, 2021:

	Balance December 31, 2020	Additions	Deletions	Balance December 31, 2021	Amount Due Within One Year
Governmental Activities					
Serial Bonds - Excluding CTASC	\$ 19,729,202	\$ -	\$ (1,444,216)	\$ 18,284,986	\$ 1,497,476
Premium on Serial Bonds	631,324	-	(62,918)	568,406	62,917
Serial Bonds - CTASC, Net	12,620,646	477,473	(440,000)	12,658,119	1,520,000
Compensated Absences	1,747,328	182,306	-	1,929,634	219,157
Net Pension Liability	29,065,055	-	(28,955,030)	110,025	-
Total OPEB Liability	131,140,073	10,338,017	-	141,478,090	-
Deficiency in Tompkins- Cortland Community College Joint Venture	5,087,523	1,432,663	-	6,520,186	-
Total Governmental Activities	\$ 200,021,151	\$ 12,430,459	\$ (30,902,164)	\$ 181,549,446	\$ 3,299,550
Business-Type Activities					
Serial Bonds	7,740,798	-	(620,784)	7,120,014	632,524
Premium on Serial Bonds	150,381	-	(17,272)	133,109	17,272
Compensated Absences	37,057	22,948	-	60,005	60,005
Net Pension Liability	547,361	-	(545,319)	2,042	-
Total OPEB Liability	804,237	31,141	-	835,378	-
Total Business-Type Activities	\$ 9,279,834	\$ 54,089	\$ (1,183,375)	\$ 8,150,548	\$ 709,801

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 9 Serial Bonds - Continued

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

	Original Date of Issue	Date of Final Maturity	Interest Rate	Original Amount	Balance December 31, 2021
Serial Bonds - Excluding CTASC					
Public Improvement	2015	2035	2.75 - 3.00%	7,452,000	\$ 5,645,000
Public Improvement Refunding	2015	2032	1.00 - 5.00%	8,120,000	5,460,000
EFC Public Improvement	2015	2034	2.00% - 3.882%	7,849,513	5,315,000
Public Improvement	2017	2035	2.00 - 3.00%	6,239,203	4,710,000
Public Improvement Refunding	2020	2032	2.00 - 4.00%	760,000	690,000
Public Improvement Refunding	2020	2038	2.00 - 3.00%	3,765,000	3,585,000
Total Serial Bonds					\$ 25,405,000

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

	Principal	Interest
2022	\$ 2,130,000	\$ 762,526
2023	2,190,000	701,523
2024	1,970,000	640,269
2025	2,030,000	573,746
2026	2,095,000	503,841
2027-2031	9,255,000	1,593,929
2032-2036	5,215,000	430,947
2037-2038	520,000	23,550
Total	\$ 25,405,000	\$ 5,230,331

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 9 Serial Bonds - Continued

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

	<u>Original Date of Issue</u>	<u>Date of Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance December 31, 2021</u>
Serial Bonds - CTASC					
Series 2001	2001	2027	4.30 - 5.75%	10,640,000	\$ 5,150,000
Series 2005	2005	2060	6.00 - 7.15%	2,827,986	2,827,986
Accreted Interest - Series 2005					4,708,642
Bond Discount - Series 2001					(28,509)
Total					<u><u>\$ 12,658,119</u></u>

The original purchase price for the County's future rights, title, and interest in the TSRs was financed through the issuance of Series 2001 Bonds in the amount of \$10,640,000 with interest rates ranging from 4.27% to 5.75%. The 2001 Bonds were sold at a discount of \$123,538, for a net issue price of \$10,516,462. The discount is being amortized over the maturity period of the bonds using the straight-line method. The bonds mature from June 1, 2006 until June 1, 2043 under term restructuring and from June 1, 2002 until June 1, 2027 under the super sinker payment schedule. The second bond issued was issued November 29, 2005 and is a capital appreciation bond. These bonds are subordinate bonds to the original issue bonds detailed about 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. These bonds shall 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, 2021 was \$472,722. During 2021, no principal or interest payments were made on the capital appreciation bonds. The value of the bonds increase based on the interest accrued over the life of the bonds. The total value of the bonds issued at November 29, 2005 was \$7,536,628.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 9 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
2022	\$ 1,520,000	\$ 741,154
2023	665,000	710,866
2024	700,000	726,507
2025	730,000	702,597
2026	775,000	699,004
2027-2031	760,000	3,877,966
2032-2036	-	5,318,525
2037-2041	713,160	5,629,757
2042-2046	-	8,569,390
2027-2051	730,966	9,472,031
2052-2056	649,493	9,059,640
2057-2060	734,367	6,427,996
Total	\$ 7,977,986	\$ 51,935,433

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

	Principal	Accretion
Series S1 Payable June 2038	\$ 713,160	2,375,621
Series S2 Payable June 2050	730,966	8,239,753
Series S3 Payable June 2055	649,493	15,101,788
Series S4 Payable June 2060	734,367	30,954,631
Total	\$ 2,827,986	\$ 56,671,793

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 9 Serial Bonds - Continued

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

Interest Paid	\$	900,007
Current Year Amortization of Bond Refunding		24,477
Current Year Amortization of Premium		(62,918)
Current Year Accretion		472,722
Current Year Amortization CTASC Bond Discount		4,751
Plus: Interest Accrued in the Current Year		179,285
Less: Interest Accrued in the Prior Year		(207,452)
Total Interest Expense	\$	<u>1,310,872</u>

Interest expense for the Business-type activities for the year ended December 31, 2021 was \$264,798.

Note 10 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, 2021, the County had no outstanding BANs and there was no BAN activity during the year.

Note 11 Landfill Closure/Post Closure Costs

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

The County has a total of \$19,757,563 (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 \$18,367,028 for the West Side landfill; \$919,662 for the Pine Tree landfill; and \$470,873 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 2020 for the West Side, Pine Tree, and Old Cortland County landfills. The County expects to close the West Side landfill in the year 2040. Actual closure and post-closure costs may be higher due to inflation, changes in technology, or changes in regulations.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 12 Interfund Transactions

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

Interfund receivable and payable balances at December 31, 2021 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>	<u>Interfund Revenue</u>	<u>Interfund Expenditures</u>
Major Funds				
General Fund	\$ 1,524,268	\$ (2,193)	\$ -	\$ (6,641,494)
County Road Fund	2,246	(106,065)	6,539,507	-
Non-Major Funds	107,942	(1,438,153)	101,987	-
Proprietary Funds				
Solid Waste Fund	-	(80,832)	-	-
Internal Service Funds	417	(7,630)	-	-
Total	<u><u>\$ 1,634,873</u></u>	<u><u>\$ (1,634,873)</u></u>	<u><u>\$ 6,641,494</u></u>	<u><u>\$ (6,641,494)</u></u>

Note 13 Commitments and Contingent Liabilities

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

The County participates in a number of federally and state assisted programs which are subject to periodic program compliance audits by the grantors or their representatives. Accordingly, any noncompliance by the County with the applicable programs could be established at some future date and have a material effect on the financial condition of the County. There were no material questioned or disallowed costs which have been communicated by grantors as a result of audits for the year ended December 31, 2021.

Note 14 Risk Management

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

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 15 Self Insurance Programs

Workers' Compensation Plan

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

All revenues and expenses related to the Workers' Compensation Self-Insurance Plan have been recorded and presented as an Internal Service Fund. Local Law 9 of 2016 increased the workers' compensation reserve to \$2,000,000. At December 31, 2021, the reserve balance was \$885,494. Workers' compensation liability, inclusive of incurred but not reported claims, was \$2,709,665. For the year ended 2021, total participant assessments amounted to \$1,741,452, of which \$1,078,726 was contributed by the County.

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 \$999,600. The County's share of premiums for employees and retirees amounted to \$10,203,595 for the year ended 2021.

The following represents changes in those aggregate liabilities for the year ended December 31, 2021:

	Health Insurance	Workers' Compensation
January 1, 2021	\$ 2,358,083	\$ 4,832,000
Claims and Changes in Estimates	(1,358,483)	(2,122,335)
December 31, 2021	\$ 999,600	\$ 2,709,665

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

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

***Note 15* Self Insurance Programs - Continued**

Health Insurance - Continued

The County's Health Insurance Self-Insurance Fund had fund balance of \$1,916,487 at December 31, 2021, which is included in the County's Internal Service Funds.

The County's Workers' Compensation Self-Insurance Fund had a net deficit of \$(1,202,855) at December 31, 2021, 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 16* 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.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 17 Fund Balance Detail

At December 31, 2021, fund balance in the governmental funds was comprised of the following:

	General Fund	County Road Fund	CTASC	Non-Major Funds
Nonspendable				
Prepaid Expenses	\$ 1,090,298	\$ -	\$ 4,106	\$ -
Total Nonspendable Fund Balance	\$ 1,090,298	\$ -	\$ 4,106	\$ -
Restricted				
Repair and Maintenance Reserves	\$ 1,279,653	\$ -	\$ -	\$ -
Capital Reserves	1,581,530	-	-	-
Retirement Contribution Reserve	3,531,384	-	-	-
Miscellaneous Reserve	1,443,036	-	-	52,333
Debt Service Reserve	96,387	-	808,185	-
Total Restricted Fund Balance	\$ 7,931,990	\$ -	\$ 808,185	\$ 52,333
Assigned				
Encumbered for:				
General Governmental Support	\$ 137,297	\$ -	\$ -	\$ -
Public Safety	67,997	-	-	-
Public Health	14,403	-	-	-
Economic Assistance and Opportunity	20,858	-	-	-
Transportation	14	-	-	-
Culture and Recreation	542	-	-	-
Assigned for:				
General Governmental Support	-	-	169,594	-
Transportation	-	140,352	-	1,589,676
Total Assigned Fund Balance	\$ 241,111	\$ 140,352	\$ 169,594	\$ 1,589,676
Unassigned				
Unassigned Fund Balance	\$ 21,175,235	\$ -	\$ -	\$ -
Total Unassigned Fund Balance	\$ 21,175,235	\$ -	\$ -	\$ -

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 18 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, 2021:

Municipality	Number of Parcels	2021 PILOT Payments	2021 Calculated Taxes	2021 County Taxes Abated
City of Cortland	4	\$ 78,612	\$ 413,140	\$ 334,528
Town of Cortlandville	8	326,610	630,919	304,309
Town of Harford	1	51,272	60,272	9,000
Town of Lapeer	1	45,000	278,257	233,257
Town of Preble	2	88,309	150,337	62,028
Town of Willet	1	-	19,084	19,084
Total		\$ 589,803	\$ 1,552,009	\$ 962,206

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 2021 were \$60,480 and \$-0-, respectively.

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

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 19 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 \$1,806,666.

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, 2021, the County's share of College improvement project debt was as follows:

2005 Campus Expansion (2015 Refunding)	\$ 2,771,982
2014 Master Plan	1,012,000
Total TC3 Debt	\$ 3,783,982

The County advanced funds in prior years to the College for its campus master plan and, at December 31, 2021, the College owed the County \$2,351,370, reported in due from other governments in the Statement of Net Position. These funds will be paid by the College each year until 2034 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, 2021:

Total Assets	\$ 46,323,692
Total Deferred Outflows of Resources	18,492,009
Total Liabilities	74,284,325
Total Deferred Inflows of Resources	10,906,957
Total Equity (Deficit)	(20,375,581)
Total Revenues	38,982,807
Total Expenses	43,459,880

The County's share of the College's equity (deficit) is 32% or \$(6,520,186) at December 31, 2021.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

***Note 20* Stewardship, Compliance and Accountability**

Deficit Net Position

At December 31, 2021, the Statement of Net Position had a deficit net position of \$(107,276,096) for governmental activities. This is the result of the requirement to report the Net Pension Liability and Other Postemployment total 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, 2021, the Solid Waste Fund had a deficit net position of \$(14,100,546). This is the result of the requirement to report the estimated post-closure costs, net pension liability and other postemployment benefits liability in the Statement of Net Position. Per resolution 328-20, \$5 per ton tipping fee is to be reserved for post-closure costs. At December 31, 2021, the County had \$827,258 reserved for this liability. There is no requirement or mechanism to fund the net pension and other postemployment liabilities. This deficit is not expected to be eliminated during the normal course of operations.

The Workers' Compensation Self-Insurance Fund had a deficit net position at December 31, 2021 in the amount of \$(1,202,855). This was the result of reporting incurred but not reported claims liability in the amount of \$2,709,665. A reserve in the amount of \$885,494 has been set aside to pay these claims. This deficit is expected to be eliminated during the normal course of operations with future assessments charged to Plan participants.

COUNTY OF CORTLAND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

Note 21 Restatement

During the year, the County found an error in prior year accumulated depreciation in the Solid Waste Fund in the amount of \$70,488, increasing accumulated depreciation and the net deficit. In addition, during the year, the County re-evaluated GASB No. 84. As a result, \$97,128 was reclassified from Miscellaneous Special Revenue Funds to Custodial Funds and \$1,132 was reclassified from Miscellaneous Special Revenue Funds to General Fund assets and liabilities. The County's December 31, 2020 net position for governmental and custodial funds has been restated to reflect the following:

	<u>Governmental</u>
Previously Reported Net Position, December 31, 2020	\$ (120,291,909)
Reclassification to Custodial Funds	<u>(98,260)</u>
Restated Net Position, December 31, 2020	<u>\$ (120,390,169)</u>
	<u>Custodial</u>
Previously Reported Net Position, December 31, 2020	\$ 641,263
Reclassification from Governmental Funds	<u>97,128</u>
Restated Net Position, December 31, 2020	<u>\$ 738,391</u>
	<u>Solid Waste</u>
Previously Reported Net Deficit, December 31, 2020	\$ (10,699,245)
Reclassification to Custodial Funds	<u>(70,488)</u>
Restated Net Deficit, December 31, 2020	<u>\$ (10,769,733)</u>

COUNTY OF CORTLAND

BUDGETARY COMPARISON SCHEDULE (NON-U.S. GAAP) GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable- (Unfavorable)
REVENUES					
Real Property Taxes	\$ 37,003,555	\$ 37,003,555	\$ 36,744,304	\$ -	\$ (259,251)
Real Property Tax Items	1,101,147	1,101,147	674,153	-	(426,994)
Nonproperty Tax Items	28,962,000	32,967,527	37,907,935	-	4,940,408
Departmental Income	7,757,913	8,019,643	7,451,251	-	(568,392)
Intergovernmental Charges	1,024,089	1,024,089	1,084,693	-	60,604
Use of Money and Property	157,651	157,651	171,351	-	13,700
Fines and Forfeitures	80,400	80,400	84,435	-	4,035
Sale of Property and Compensation for Loss	-	-	11,221	-	11,221
Miscellaneous Local Sources	188,332	223,361	483,968	-	260,607
State Sources	14,153,678	17,275,738	14,493,623	-	(2,782,115)
Federal Sources	10,022,758	12,454,908	8,517,443	-	(3,937,465)
Total Revenues	<u>100,451,523</u>	<u>110,308,019</u>	<u>107,624,377</u>	<u>-</u>	<u>(2,683,642)</u>
EXPENDITURES					
General Governmental Support	23,317,619	28,245,285	26,317,385	137,297	1,790,603
Education	4,026,162	4,020,570	4,015,432	-	5,138
Public Safety	15,052,218	16,639,911	15,368,143	67,997	1,203,771
Public Health	9,549,734	13,191,089	9,731,238	14,403	3,445,448
Transportation	2,345,634	2,686,758	1,536,587	14	1,150,157
Economic Assistance and Opportunity	33,566,915	34,130,046	28,531,965	20,858	5,577,223
Culture and Recreation	205,587	401,273	314,675	542	86,056
Home and Community Services	828,385	832,879	824,890	-	7,989
Employee Benefits	4,582,568	4,657,568	5,287,148	-	(629,580)
Debt Service (Principal and Interest)	1,020,356	1,020,356	1,020,354	-	2
Total Expenditures	<u>94,495,178</u>	<u>105,825,735</u>	<u>92,947,817</u>	<u>241,111</u>	<u>12,636,807</u>
Excess of Revenues (Expenditures)	<u>5,956,345</u>	<u>4,482,284</u>	<u>14,676,560</u>	<u>(241,111)</u>	<u>9,953,165</u>
OTHER FINANCING SOURCES (USES)					
Interfund Transfers (Out)	(6,618,069)	(6,923,319)	(6,641,494)	-	281,825
Total Other Financing (Uses)	<u>(6,618,069)</u>	<u>(6,923,319)</u>	<u>(6,641,494)</u>	<u>-</u>	<u>281,825</u>
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	<u>(661,724)</u>	<u>(2,441,035)</u>	<u>8,035,066</u>	<u>\$ (241,111)</u>	<u>\$ 10,234,990</u>
Appropriated Fund Balance	816,986	2,419,467			
Appropriated Reserves	(155,262)	21,568			
Net Increase	<u>\$ -</u>	<u>\$ -</u>	<u>8,035,066</u>		
Fund Balance, Beginning			<u>22,403,568</u>		
Fund Balance, Ending			<u>\$ 30,438,634</u>		

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Required Supplementary Information

COUNTY OF CORTLAND

BUDGETARY COMPARISON SCHEDULE (NON-U.S. GAAP) COUNTY ROAD FUND FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable (Unfavorable)
REVENUES					
Intergovernmental Charges	\$ 1,005,000	\$ 1,005,000	\$ 893,208	\$ -	\$ (111,792)
Use of Money and Property	200	200	74	-	(126)
State Sources	1,387,314	2,663,298	1,896,208	-	(767,090)
Federal Sources	117,780	117,780	81,486	-	(36,294)
Total Revenues	<u>2,510,294</u>	<u>3,786,278</u>	<u>2,870,976</u>	<u>-</u>	<u>(915,302)</u>
EXPENDITURES					
Public Safety	172,643	172,643	143,353	-	29,290
Transportation	7,765,823	9,341,807	8,271,331	-	1,070,476
Debt Service (Principal and Interest)	869,259	869,259	869,258	-	(1)
Total Expenditures	<u>8,807,725</u>	<u>10,383,709</u>	<u>9,283,942</u>	<u>-</u>	<u>1,099,764</u>
Excess of Revenues (Expenditures)	<u>(6,297,431)</u>	<u>(6,597,431)</u>	<u>(6,412,966)</u>	<u>-</u>	<u>184,465</u>
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	6,297,431	6,597,431	6,539,507	-	(57,924)
Total Other Financing Sources	<u>6,297,431</u>	<u>6,597,431</u>	<u>6,539,507</u>	<u>-</u>	<u>(57,924)</u>
Excess of Revenues (Expenditures) and Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>126,541</u>	<u>\$ -</u>	<u>\$ 126,541</u>
Net Decrease	<u>\$ -</u>	<u>\$ -</u>	<u>126,541</u>		
Fund Balance, Beginning			<u>13,811</u>		
Fund Balance, Ending			<u><u>\$ 140,352</u></u>		

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Required Supplementary Information

COUNTY OF CORTLAND

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
Service Cost	\$ 5,983,855	\$ 5,299,511	\$ 5,469,313	\$ 6,494,019	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *
Interest Cost	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	-	(27,607,427)	(29,174,776)	-	*	*	*	*	*	*
Changes in Assumptions or Other Inputs Benefit Payments	5,936,450	6,420,229	30,666,003	(20,602,429)	*	*	*	*	*	*
Benefit Payments	(4,281,947)	(4,047,937)	(4,089,201)	(3,911,641)	*	*	*	*	*	*
	<u>10,338,017</u>	<u>(16,543,454)</u>	<u>6,134,842</u>	<u>(12,762,148)</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
Total OPEB Liability - Beginning	131,140,073	147,683,527	141,548,685	154,310,833	*	*	*	*	*	*
Total OPEB Liability - Ending	\$ 141,478,090	\$ 131,140,073	\$ 147,683,527	\$ 141,548,685		\$ *	\$ *	\$ *	\$ *	\$ *
Covered Employee Payroll	\$ 27,023,023	\$ 26,968,760	\$ 26,722,892	\$ 22,849,293	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *
Total OPEB Liability as a Percentage of Covered Payroll	524%	486%	553%	619%	*	*	*	*	*	*
Solid Waste Fund										
Service Cost	\$ 13,141	\$ 11,412	\$ 10,151	\$ 11,858	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *
Interest Cost	16,012	21,854	35,475	37,159	*	*	*	*	*	*
Differences Between Expected and Actual Experience	-	(177,983)	(161,247)	-	*	*	*	*	*	*
Changes in Assumptions or Other Inputs Benefit Payments	35,534	32,042	218,117	(132,084)	*	*	*	*	*	*
Benefit Payments	(33,546)	(88,725)	(85,791)	(77,490)	*	*	*	*	*	*
	<u>31,141</u>	<u>(201,400)</u>	<u>16,705</u>	<u>(160,557)</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
Total OPEB Liability - Beginning	804,237	1,005,637	988,932	1,149,489	*	*	*	*	*	*
Total OPEB Liability - Ending	\$ 835,378	\$ 804,237	\$ 1,005,637	\$ 988,932		\$ *	\$ *	\$ *	\$ *	\$ *
Covered Employee Payroll	\$ 501,628	\$ 507,883	\$ 396,935	\$ 314,692	\$ *	\$ *	\$ *	\$ *	\$ *	\$ *
Total OPEB Liability as a Percentage of Covered Payroll	167%	158%	253%	314%	*	*	*	*	*	*

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

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Required Supplementary Information

COUNTY OF CORTLAND

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Cortland County										
Contractually Required Contribution	\$ 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	(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	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	16.7%	14.9%	15.1%	15.3%	15.7%	16.1%	21.3%	*	*	*
Soil and Water Conservation District										
Contractually Required Contribution	\$ 73,401	\$ 67,104	\$ 65,089	\$ 63,191	\$ 71,962	\$ 93,060	\$ 105,938	\$ *	\$ *	\$ *
Contributions in Relation to the Contractually Required Contribution	(73,401)	(67,104)	(65,089)	(63,191)	(71,962)	(93,060)	(105,938)	*	*	*
Contribution Deficiency (Excess)	-	-	-	-	-	-	-	*	*	*
District's Covered Employee Payroll	520,564	458,407	542,560	435,502	453,586	478,804	460,948	*	*	*
Contributions as a Percentage of Covered Employee Payroll	14.1%	14.6%	12.0%	14.5%	15.9%	19.4%	23.0%	*	*	*

* Information Not Available

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Required Supplementary Information

COUNTY OF CORTLAND

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

Cortland County	2021	2020	2019	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.1125468%	0.1118269%	0.1103518%	0.1164583%	0.1108474%	0.1168980%	0.109013
County's Proportionate Share of the Net Pension Liability	\$ 112,067	\$ 29,612,416	\$ 7,818,763	\$ 3,758,629	\$ 10,415,471	\$ 17,926,529	\$ 3,682,7
County's Covered Employee Payroll During the Measurement Period	25,405,213	25,856,969	25,168,364	24,842,388	25,787,925	24,242,194	20,468,0
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	0.44%	114.52%	31.07%	15.13%	40.39%	73.95%	17.9
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.
Soil and Water Conservation District							
District's Proportion of the Net Pension Liability	0.0019713%	0.0023115%	0.0023305%	0.0018842%	0.0022222%	0.0025960%	0.002615
County's Proportionate Share of the Net Pension Liability	\$ 1,963	\$ 612,104	\$ 165,121	\$ 60,813	\$ 208,806	\$ 416,670	\$ 88,3
District's Covered Employee Payroll During the Measurement Period	520,564	458,407	542,560	435,502	453,586	478,804	460,9
District's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	0.38%	133.53%	30.43%	13.96%	46.03%	87.02%	19.1
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.

See Notes to Required Supplementary Information

COUNTY OF CORTLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2021

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 Overexpenditures

At December 31, 2021, the County had actual expenditures and encumbrances in excess of the modified budgetary amounts for employee benefits in the General Fund of \$629,580.

Note 5 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.

2021 - 1.84%
2020 - 2.00%

Note 6 Schedule of the County's Proportionate Share of the Net Pension Liability

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

COUNTY OF CORTLAND

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2021

Note 7 **Schedule of County's Contributions - NYSLRS Pension Plans and Schedule of the County's Proportionate Share of the Net Pension Liability**

NYSLRS

Changes in Benefit Terms

There were no significant legislative changes in benefits.

Changes of Assumptions

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

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

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

The April 1, 2020 actuarial valuation determines the employer rates for contributions payable in fiscal year 2021. 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.

COUNTY OF CORTLAND

COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2021

	Special Revenue Funds				Total Non-Majo Governmen Funds
	Road Machinery Fund	Miscellaneous Special Revenue Fund	Special Grant Fund	Capital Projects Fund	
ASSETS					
Cash and Cash Equivalents - Unrestricted	\$ 1,566,758	\$ -	\$ -	\$ -	\$ 1,566,758
Cash and Cash Equivalents - Restricted	-	53,693	190,156	-	243,849
Due from Other Funds	107,942	-	-	-	107,942
Due from State and Federal Governments	-	-	-	1,985,984	1,985,984
Other Receivables, Net	28,527	-	7,140	-	35,667
Total Assets	\$ 1,703,227	\$ 53,693	\$ 197,296	\$ 1,985,984	\$ 3,940,200
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 76,863	\$ 519	\$ 972	\$ 590,460	\$ 668,814
Accrued Liabilities	9,312	-	6,622	-	15,934
Due to Other Funds	27,376	841	14,412	1,395,524	1,438,153
Due to Other Governments	-	-	14,480	-	14,480
Total Liabilities	113,551	1,360	36,486	1,985,984	2,137,381
Deferred Inflows of Resources					
Unavailable Revenue	-	-	160,810	-	160,810
Total Deferred Inflows of Resources	-	-	160,810	-	160,810
Fund Balances					
Restricted	-	52,333	-	-	52,333
Assigned	1,589,676	-	-	-	1,589,676
Total Fund Balances	1,589,676	52,333	-	-	1,642,009
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,703,227	\$ 53,693	\$ 197,296	\$ 1,985,984	\$ 3,940,200

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue Funds				Total Non-Maj Governme Funds
	Road Machinery Fund	Miscellaneous Special Revenue Fund	Special Grant Fund	Capital Projects Fund	
REVENUES					
Intergovernmental Charges	\$ 152,151	\$ -	\$ -	\$ -	\$ 152,151
Use of Money and Property	1,963,369	-	59,211	-	2,022,580
Sale of Property and Compensation for Loss	112,425	-	-	-	112,425
Miscellaneous Local Sources	-	4,395	-	-	4,395
State Sources	250,098	-	-	442,533	692,631
Federal Sources	-	-	740,604	3,496,405	4,237,009
Other Revenue	127,349	-	1,984	-	129,333
Total Revenues	2,605,392	4,395	801,799	3,938,938	7,350,524
EXPENDITURES					
Current					
Health	-	270	-	-	270
Transportation	1,754,485	-	-	4,038,425	5,792,910
Economic Assistance and Opportunity	-	1,121	751,799	-	752,920
Home and Community Services	-	-	52,500	-	52,500
Debt Service (Principal and Interest)	147,455	-	-	-	147,455
Total Expenditures	1,901,940	1,391	804,299	4,038,425	6,746,055
Excess of Revenues (Expenditures)	703,452	3,004	(2,500)	(99,487)	604,469
OTHER FINANCING SOURCES (USES)					
Interfund Transfers In	-	-	2,500	99,487	101,987
Total Other Financing Sources (Uses)	-	-	2,500	99,487	101,987
Excess of Revenues (Expenditures) and Other Financing Uses (Sources)	703,452	3,004	-	-	706,456
Fund Balances, Beginning as Restated	886,224	49,329	-	-	935,553
Fund Balances, Ending	\$ 1,589,676	\$ 52,333	\$ -	\$ -	\$ 1,642,009

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)



**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, 2021, 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 17, 2022.

Report on Internal Control Over Financial Reporting

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

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

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

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 one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001.

The County's Response to the Finding

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

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

Respectfully submitted,



Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 17, 2022



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

Board of Legislators
County of Cortland
Cortland, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Cortland's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. 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, 2021.

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.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 17, 2022

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2021

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)	\$ -	\$ 577,056
Total SNAP Cluster			-	577,056
Total U.S. Department of Agriculture			-	577,056
U.S. Department of Housing and Urban Development				
Passed through NYS Homes and Community Renewal:				
Community Development Block Grants/State's Program	14.228	286CP116-19	-	50,000
Total U.S. Department of Housing and Urban Development			-	50,000
U.S. Department of Justice				
Passed through NYS Division of Criminal Justice Services				
Crime Victim Assistance	16.575	C010935	-	132,654
Total U.S. Department of Justice			-	132,654
U.S. Department of Labor				
Direct Program:				
Trade Adjustment Assistance	17.245	N/A	-	5,000
Passed Through NYS Department of Labor:				
Workforce Investment Act (WIA) National Emergency Grant	17.277	(1)	4,681	8,353
WIA/WIOA Cluster:				
WIOA Adult Program	17.258	(1)	113,446	327,511
WIOA Youth Activities	17.259	(1)	94,616	272,018
WIOA Dislocated Worker Formula Grants	17.260	(1)	80,972	255,307
Total WIA/WIOA Cluster			289,034	854,836
Total U.S. Department of Labor			293,715	868,189
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program	20.106	N/A	-	1,657,319
COVID-19 Airport Improvement Program	20.106	N/A	-	13,000
Total Airport Improvement Program			-	1,670,319
Passed through NYS Department of Transportation:				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	(1)	-	3,615
Formula Grants for Rural Areas and Tribal Transit Program	20.509	C004119	-	80,697
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	20.509	T004167	-	300,435
Total Formula Grants for Rural Areas and Tribal Transit Program			-	384,747
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	D040024	-	88,581
Highway Planning and Construction	20.205	D036170	-	1,649,273
Highway Planning and Construction	20.205	D036174	-	101,232
Total Highway Planning and Construction Cluster			-	1,839,086
Passed through Governor's Safety Council:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	T006860	-	23,726
State and Community Highway Safety	20.600	T006598	-	8,917
National Priority Safety Programs	20.616	T006744	-	4,260
Total Highway Safety Cluster			-	36,903
Total U.S. Department of Transportation			-	3,931,055
U.S. Department of the Treasury				
Direct Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	411,449
Total U.S. Department of the Treasury			-	411,449
Subtotal			293,715	5,970,403

(1) Denotes - Unable to Obtain from Pass-Through Entity

See Notes to Schedule of Expenditures of Federal Awards

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditure
Subtotal Carried Forward			\$ 293,715	\$ 5,970,4
U.S. Department of Homeland Security				
Passed through State Division of Homeland Security and Emergency Services:				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4480DR-NY	-	158,1
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4472DR-NY	-	81,4
Total Disaster Grants - Public Assistance			-	239,6
Homeland Security Grant Program	97.067	C970000	-	35,2
Homeland Security Grant Program	97.067	C160410	-	2,4
Homeland Security Grant Program	97.067	T970090	-	3,4
Total Homeland Security Grant Program			-	41,1
Emergency Management Performance Grant	97.042	T838405	-	17,5
Emergency Management Performance Grant	97.042	T838415	-	10,3
Total Emergency Management Performance Grant			-	28,2
Pre-Disaster Mitigation	97.047	C000817	-	5,8
Total U.S. Department of Homeland Security			-	314,8
U.S. Department of Education				
Passed through NYS Department of Health:				
Special Education - Grants for Infants and Families	84.181	C031627	-	12,6
Special Education - Grants for Infants and Families	84.181	C036399	-	5,2
Total Special Education Grants for Infants and Families and U.S. Department of Education			-	17,8
U.S. Department of Health and Human Services				
Direct Program:				
Provider Relief Fund	93.498	N/A	-	36,2
Passed through NYS Office for the Aging:				
Aging Cluster:				
COVID-19 Special Programs for the Aging, Title III, Part C				
- Nutrition Services	93.045	(1)	-	97,5
Special Programs for the Aging, Title III, Part B - Grants				
for Supportive Services and Senior Centers	93.044	(1)	-	67,0
COVID-19 Special Programs for the Aging, Title III, Part B - Grants				
for Supportive Services and Senior Centers	93.044	(1)	-	10,7
Nutrition Service Initiative Program	93.053	(1)	-	75,4
Total Aging Cluster			-	250,9
Special Programs for the Aging, Title III, Part D - Disease				
Prevention and Health Promotion	93.043	(1)	-	3,4
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	(1)	-	46,6
Subtotal of U.S. Department of Health and Human Services			-	337,3
Subtotal			293,715	6,640,4

(1) Denotes - Unable to Obtain from Pass-Through Entity

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CORTLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing #	Pass-Through Grantor #	Expenditures to Subrecipients	Federal Expenditures
Subtotal Carried Forward			\$ 293,715	\$ 6,640,477
U.S. Department of Health and Human Services, Continued				
Passed through Research Foundation for Mental Hygiene, Inc.:				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	(1)	-	25,211
Passed through NYS Office of Mental Health:				
COVID-19 Block Grants for Community Mental Health Services	93.958	OMH01-PO21917-3650000	-	10,500
Passed through NYS Health Department:				
Medicaid Cluster:				
Medical Assistance Program	93.778	(1)	-	528,842
Total Medicaid Cluster			-	528,842
Maternal and Child Health Services Block Grant to the States	93.994	C036982	-	2,146
Maternal and Child Health Services Block Grant to the States	93.994	C305711	-	23,079
Maternal and Child Health Services Block Grant to the States	93.994	T36464	-	8,901
Total Maternal and Child Health Services Block Grant to the States			-	34,126
Immunization Cooperative Agreements	93.268	C032511	-	6,909
COVID-19 Immunization Cooperative Agreements	93.268	C036925	-	30,824
COVID-19 Immunization Cooperative Agreements	93.268	T36092	-	13,307
Passed through Health Research Inc.:				
Hospital Preparedness Program and Public Health				
Emergency Preparedness Aligned Cooperative Agreements	93.074	1596-14/15	-	50,299
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	6411-01	-	96,437
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	6883-01	-	4,239
Public Health Emergency Response: Cooperative Agreement for COVID-19 Emergency Response: Public Health Crisis Response	93.354	6314-11	-	11,381
Passed through NYS Department of Temporary and Disability Assistance:				
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	(1)	174,060	3,084,885
Total TANF Cluster			174,060	3,084,885
Child Support Enforcement	93.563	(1)	-	180,050
Low-Income Home Energy Assistance - HEAP	93.568	(1)	-	2,711,793
Passed through NYS Department of Family Assistance:				
Guardianship Assistance	93.090	(1)	-	5,522
Child Care and Development Block Grant/CCDF Cluster	93.575	(1)	-	72,194
Foster Care - Title IV-E	93.658	(1)	-	805,988
Adoption Assistance	93.659	(1)	-	906,391
Social Services Block Grant	93.667	(1)	-	627,463
John F. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	(1)	-	4,722
Total U.S. Department of Health and Human Services			174,060	9,548,393
Social Security Administration				
Passed through Office of Mental Health:				
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	(1)	-	1,984
Total Social Security Administration			-	1,984
Total Expenditures of Federal Awards			\$ 467,775	\$ 15,853,544

(1) Denotes - Unable to Obtain from Pass-Through Entity

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CORTLAND

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS DECEMBER 31, 2021

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.

COUNTY OF CORTLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

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? X Yes _____ 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
93.568	Low-Income Home Energy Assistance - HEAP
20.106	Airport Improvement Program
17.258, 17.259, 17.278	WIA/WIOA Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
20.205	Highway Planning and Construction Cluster

Dollar Threshold Used to Distinguish Between
Type A and Type B Programs \$ 750,000

Auditee Qualified as Low-Risk Auditee X Yes _____ No

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

COUNTY OF CORTLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

Section II Financial Statement Findings

2021-001 Expenditures in Excess of the Final Budget

Condition:

At December 31, 2021, the County had actual expenditures and encumbrances in excess of the modified budgetary amounts for employee benefits of \$629,580.

Criteria:

The New York State Office of the Comptroller specifies that expenditures should be within the parameters of the budget and any amounts in excess of the budgeted amounts would require a budget amendment and an adjustment.

Cause:

The over expenditures in the current year were a result of unanticipated additional costs for employee benefits. The over expenditures during the prior year were primarily the result of unanticipated additional payments of debt during the 2020 fiscal year. New debt issuances of \$2,722,464 in the General Fund and \$1,281,160 in the County Road Fund largely offset the overexpenditures. Budget modifications adjustments for these additional payments and sources of funds were not approved by the Legislature and therefore not entered into the County accounting software.

Effect:

The County is not in compliance with the laws governing municipal budgets.

Recommendation:

We recommend the County monitor budget status throughout the year. If changes are required, sufficient budget transfers should be approved and recorded to ensure the County stays within its budgetary authority. If budget transfers are not sufficient to fulfill the County's needs, budget modifications or cost containment measures may be necessary to adhere to the approved and subsequently modified budget.

Response:

Management monitors the expenditures throughout the year and adjusts the budget as necessary. The above referenced over-expenditures were the result of non-routine transactions that are isolated in nature and were finalized late in the fiscal year. The transactions, when approved, did not explicitly include authorization to amend the budget and, therefore, out of an abundance of caution and transparency, no adjustment was entered into the accounting records.

Section III Federal Award Findings and Questioned Costs

None



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, 2021, it is our opinion that "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discreetly presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, 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 11 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 year ended December 31, 2021. Based on this calculation, the County has not operated at a deficit equal to 5% or more of total annual revenue in each of the past two fiscal years; thus, the County complied with this requirement.

3. "The Financial Component is not eligible to use the Local Government Financial Test if it has been given an Adverse Auditors' Report."

As stated above, our Independent Auditors' Report for the year ended December 31, 2021 rendered an unmodified opinion.

County of Cortland
August 17, 2022
Page 2

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 have concluded the County satisfies those requirements.

Respectfully submitted,

A handwritten signature in dark ink that reads "Inero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Inero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
August 17, 2022

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)



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, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

NONCOMPLIANCE

Recurring Finding

Expenditures in Excess of the Final Budget

Finding:

At December 31, 2021, the County had actual expenditures and encumbrances in excess of the modified budgetary amounts for employee benefits in the General Fund of \$629,580. At December 31, 2020, the County had actual expenditures and encumbrances in excess of the modified budgetary amounts for debt service in the General and County Road funds of \$2,923,430 and \$1,250,898, respectively. Additionally, at December 31, 2020, in the General Fund, the employee benefits and interfund transfers out were \$64,622 and \$122,329, respectively, in excess of the final budgeted amounts.

Recommendation:

We recommend the County monitor budget status throughout the year. If changes are required, sufficient budget transfers should be approved and recorded, to ensure the County stays within its budget authority. If budget transfers are not sufficient to fulfill the County's needs, budget modifications or cost containment measures may be necessary to adhere to the approved and subsequently modified budget.

Management Response:

Management monitors the expenditures throughout the year and adjusts the budget as necessary. The above referenced over expenditures were the result of non-routine transactions that are isolated in nature and were finalized late in the fiscal year. In the prior year, new debt issuances largely offset the overexpended items in the General and County Road Funds. The transactions, when approved, did not explicitly include authorization to amend the budget and therefore, out of an abundance of caution and transparency, no adjustment was entered into the accounting records.

During our audit, we noted other matters that provide opportunities for strengthening internal controls and operating efficiency. This does not affect our report dated August 17, 2022 on the financial statements of the County of Cortland.

OTHER MATTERS

Recurring Finding

Purchase Orders

Finding:

During the current year, 2 of 10 cash disbursements examined had purchase orders which were completed after the purchase had been made and the invoice received. During the prior year, 10 of 15 cash disbursements examined had purchase orders which were completed after the purchase had been made and the invoice received.

County of Cortland
August 17, 2022
Page 3

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 ITEM

Impact of Future Standards of the Governmental Accounting Standards Board (GASB)

- GASB has issued Statement No. 87, "Leases," effective for the year ending December 31, 2022.
- GASB has issued Statement No. 89, "Accounting for Interest Cost Incurred Before the End of a Construction Period," effective for the year ending December 31, 2022.
- GASB has issued Statement No. 91, "Conduit Debt Obligations," effective for the year ending December 31, 2023.
- GASB has issued Statement No. 92, "Omnibus 2020," effective for the year ending December 31, 2022.

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.

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
August 17, 2022

COUNTY OF CORTLAND

Cortland, New York

STATE TRANSPORTATION ASSISTANCE EXPENDED REPORT

For the Year Ended
December 31, 2021



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 <i>Government Auditing Standards</i>	1-3
Schedule of State Transportation Assistance Expended	4
Notes to Schedule of State Transportation Assistance Expended	5
Schedule of Findings and Questioned Costs for State Transportation Assistance Expended	6



**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***

Report on Compliance for Each State Transportation Assistance Program

Opinion on Each State Transportation Assistance Program Tested

We have audited the County of Cortland's (the County) compliance with the types of compliance requirements described in the Title 17 of the New York State Codes, Rules and Regulations (NYCRR) Part 43 of the New York State Codification of Rules and Regulations (NYCRR) that could have a direct and material effect on each of the County's state transportation assistance programs for the year ended December 31, 2021. 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, 2021.

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 the Title 17 of the NYCRR Part 43, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Title 17 of the NYCRR Part 43, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a state transportation assistance program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state transportation assistance program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state transportation assistance program that is less severe than a material weakness in internal control over compliance, yet is important enough to merit attention by those charged with governance.

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, 2021 and for the year ended December 31, 2021 and have issued our report thereon dated August 17, 2022. 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
August 17, 2022

COUNTY OF CORTLAND

SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Program Title</u>	<u>NYS DOT Contract</u>	<u>Ref. Number</u>	<u>Expenditures</u>
Consolidated Local Streets and Highway Improvement Program (CHIPS)			
Capital Component	320000	N/A	\$ 1,113,668
Extreme Winter Recovery Appropriations	320000	N/A	382,022
			<u>1,495,690</u>
 Pave-NY	 320000	 N/A	 629,716
 Marchicelli/Bond Match for Federal Aid Highway Projects (CFDA No. 20.205)	 N/A	 D036188	 422,486
Marchicelli/Bond Match for Federal Aid Highway Projects (CFDA No. 20.205)	N/A	D040024	18,419
			<u>440,905</u>
Matching Grants for the FAA Airport Improvement Program:			
Airport Improvement Grant	N/A	T38638G	1,628
 Snow and Ice Program	 N/A	 D511043	 892,343
Statewide Mass Transportation Operating Assistance Program (Section 5311):			
Capital Grant	N/A	C003761	494,677
Mobility Management	N/A	C004119	10,087
			<u>504,764</u>
 Total State Transportation Assistance Expended			 <u>\$ 3,965,046</u>

Attachment: 2021 External Audit Reports (10933 : Receive & File 2021 Independent Audit)

See Notes to Schedule of State Transportation Assistance Expended

COUNTY OF CORTLAND**NOTES TO SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
DECEMBER 31, 2021****Note 1 General**

The accompanying Schedule of State Transportation Assistance Expended by the County of Cortland presents the activity of all financial assistance programs provided by the New York State Department of Transportation. These do not include any state transportation assistance for Cortland County Industrial Development Agency and Cortland County Tobacco Asset Securitization Corporation.

Note 2 Basis of Accounting

The accompanying Schedule of State Transportation Assistance Expended is presented using the accrual basis of accounting.

Note 3 Matching Costs

The costs associated with the federal and local shares of Marchiselli, Airport Improvement, or State Emergency Disaster Assistance are not included in the reported expenditures.

Note 4 Indirect Costs

There were no indirect costs charged to state transportation assistance programs for the year ended December 31, 2021.

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, 2021.

COUNTY OF CORTLAND

SCHEDULE OF FINDINGS AND QUESTIONED COSTS STATE TRANSPORTATION ASSISTANCE EXPENDED DECEMBER 31, 2021

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



**Cortland County
Administrative Policy Manual**

Tobacco and Cannabis Use Policy

Policy/Procedure Number: 02.003

Modified Date(s): 8/1/2011, 4/26/2018

Resolution No.: 192-18

Effective Date: 4/26/2018

Next Scheduled Review:

Objective: To establish policy regarding tobacco and cannabis use on County-owned or leased properties or in County maintained facilities, thus reducing exposure to secondhand smoke and/or vapor by visitors and employees, and upholding the County's commitment to enhancing the health and safety of its employees and residents.

Reference (All applicable federal, state, and local laws): Public Health Law Article 13-E, New York State Clean Indoor Air Act

Legislative Policy Statement: Recognizing the accumulated weight of scientific studies that document the harm to public health from exposure to both direct and secondhand tobacco and cannabis use, it is the policy of the Cortland County Legislature to prohibit tobacco and cannabis use in all its facilities and mobile equipment and on all its properties, with exceptions.

Responsible Department(s): Personnel is responsible for maintaining and keeping this policy up to date.

General Information: Numerous studies have found that tobacco use is a major contributor to indoor and outdoor air pollution. Reliable studies have shown that breathing secondhand smoke or vaping aerosols, whether in an indoor or outdoor atmosphere, is a significant health hazard for several population groups: including older adults, individuals with cardiovascular disease, individuals with impaired respiratory function, those with asthma and those with obstructive airway disease. Non-tobacco/cannabis users who suffer allergies, respiratory diseases and other ill effects of breathing tobacco/cannabis smoke and/or aerosols may experience a loss of job productivity or may be forced to take periodic sick leave because of such adverse reactions. Smoking is a potential cause of fires and can cause unnecessary losses. Vaping and the use of other aerosol delivery systems has been related to injuries and potential risk of death due to the combustion of these devices. Tobacco and cannabis products are chemically addictive and contribute to escalating health insurance expenditures.

I. Definitions:

- a. Facilities and property (leased or owned) – includes Cortland County maintained buildings, parking lots (including privately owned vehicles while on County property), County parks, entrance lanes, sidewalks, structures, County-owned or leased vehicles, and landscaped areas
- b. Smoking – inhaling or exhaling from, or possessing, a lighted pipe, lighted cigar, operating electronic smoking device, or lighted cigarette of any kind, or the

Deleted: The Administrative Manual: The Policies and Procedures of Cortland County Government Smoking and

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Deleted: The purpose of this policy is to protect health of Cortland County employees and the general public by eliminating exposure to tobacco smoke in Cortland County owned property.

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Deleted: The Environmental Protection Agency classified secondhand smoke as a Group A carcinogen that is, a substance known to cause cancer in humans. The EPA recognizes no safe level of exposure from exposure to secondhand smoke, it shall be County's policy to provide a smoke-free area in every County owned building. This policy covers smoking of any tobacco product and applies to employees and non-employee visitors.

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Cortland County Administrative Policy Manual

- lighting of a pipe, cigar, electronic smoking device, or cigarette of any kind, including but not limited to, tobacco, cannabis, or any other weed or plant.
- c. **Tobacco products** – (1) any product that is made from or derived from tobacco, or that contains nicotine, that is intended for human consumption or is likely to be consumed, whether inhaled, absorbed, or ingested by any other means, including but not limited to, a cigarette, a cigar, pipe tobacco, chewing tobacco, snuff, or snus; (2) any electronic smoking device and any substances that may be aerosolized or vaporized by such device, whether or not the substance contains nicotine; or (3) any component, part, or accessory of (1) or (2), whether or not any of these contains tobacco or nicotine, including but not limited to filters, rolling papers, blunt or hemp wraps, hookahs, mouthpieces, and pipes. 'Tobacco product' does not include drugs, devices, or combination products authorized for sale by the U.S. Food and Drug Administration, as those terms are defined in the Federal Food, Drug, and Cosmetic Act.
- d. **Cannabis products** – products containing usable cannabis, extract, or any other cannabis resin and other ingredients intended for human consumption or use, including edible cannabis products; does not include cannabinoid hemp products as defined by New York State Office of Cannabis Management, such as products made containing CBD.
- e. **Electronic Smoking Device** - any device that may be used to deliver any aerosolized or vaporized substance to the person inhaling from the device, including, but not limited to, an e-cigarette, e-cigar, e-pipe, vape pen, or e-hookah.

II. Policy:

The New York State Clean Indoor Air Act (Public Health Law, Article 13-E) prohibits smoking and vaping in almost all public and private indoor workplaces (including company-owned vehicles) to protect workers and the public from exposure to harmful secondhand tobacco smoke and vaping aerosols.

All Cortland County facilities and property, whether owned or leased, shall be tobacco-free and cannabis-free **effective November 1, 2022**; this includes use being prohibited during all evacuation drills and/or events. Employees are also not permitted to leave the assigned area in order to use such products during drills/events.

The only exceptions are as follows:

- **COUNTY-OWNED or LEASED PROPERTY:** Tobacco use may be permitted, by County employees only, in designated areas located on County-owned or leased property approved by either the Department Head of areas of County property for which they are responsible and the County Administrator (or designee in the absence of a County

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Cortland County Administrative Policy Manual

Administrator). All tobacco materials used in designated areas will be extinguished and disposed of in appropriate containers.

- COUNTY SHERIFF'S DEPARTMENT: All Sheriff Department employees must adhere to the Sheriff's Smoking and Tobacco Use Policy.

III. Procedure:

Employees will be informed of this policy through signage throughout County property. Additionally, the policy will be disseminated to newly hired employees at orientation. Visitors will be informed of this policy through signage. Every effort will be made to communicate this policy with employees and visitors.

Department Heads and/or Supervisors shall be responsible for insuring that this policy and the law are implemented and adhered to within the County building(s) or areas of County property for which they are responsible. Everyone has the responsibility to inform any individual who is using tobacco or cannabis in any area where smoking it is prohibited that the individual is in violation of the smoking restrictions. Employees who use tobacco and/or cannabis in restricted areas are in violation of New York State law and/or County policy and may be subject to appropriate disciplinary procedures in accordance with the provisions of applicable collective bargaining agreement and/or State law.

Employees and the public may confidentially report violations of the New York State Clean Indoor Air Act by contacting the Cortland County Health Department or the New York State Regional Environmental Health Program Office.

Cessation is a personal choice. Information regarding cessation will be available for employees seeking assistance.

Deleted: Smoking shall mean inhaling of, or burning any type of matter or substance that contains tobacco, including, but not limited to cigars, cigarettes, pipes, vaporizers, e-cigarettes, and other electronic nicotine delivery systems. ¶

Effective April 1, 1994, all Cortland County buildings and vehicles (owned or leased) became tobacco smoke free and tobacco use free. ¶

Effective August 1, 2011, smoking will be prohibited within a fifty-foot radius of all County owned buildings with the following exceptions: ¶

The smoking structure at 60 Central Avenue ¶
Public Safety Building stairwell ¶

All Sheriff Department employees must adhere to the Sheriff's Smoking and Tobacco Use Policy ¶

Effective May 1, 2018, during all evacuation and/or events employees are prohibited from smoking and cannot leave the assigned area in order to smoke. ¶
Smoking cessation is a personal choice. It is the County policy to encourage and assist employee quitting smoking. Information is available from Cortland County Health Department. ¶

Deleted: All employees will be responsible for compliance with this policy. Everyone has the responsibility to inform any individual who is smoking in an area where smoking is prohibited that the individual is in violation of the smoking restrictions. Employees who smoke in non-smoking areas are in violation of New York State law and/or County policy and may be subject to appropriate disciplinary procedures.

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STATE OF NEW YORK

4142

2021-2022 Regular Sessions

IN SENATE

February 2, 2021

Introduced by Sens. STAVISKY, KRUEGER, LIU -- read twice and ordered printed, and when printed to be committed to the Committee on Health

AN ACT to amend the public health law, in relation to prohibiting smoking in certain outdoor areas

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The public health law is amended by adding a new section 1399-o-2 to read as follows:

§ 1399-o-2. Smoking restrictions; certain outdoor areas. 1. Smoking shall not be permitted and no person shall smoke in any public park.

2. For the purposes of this section "park" shall mean:

(a) public parks, beaches, pools, boardwalks, marinas, playgrounds, recreation centers, and group camps; and

(b) equipment, buildings and facilities now or hereafter under the jurisdiction, charge or control of any state or local government agency or department that are located at or on any property described in paragraph (a) of this subdivision; provided, however, that for the purposes of this section the term public park shall not include the Adirondack park or the Catskill park as those terms are defined in section 9-0101 of the environmental conservation law.

3. The provisions of this section shall not apply to: (a) the sidewalks immediately adjoining parks, squares and public places; (b) any pedestrian route through any park strip, median or mall that is adjacent to vehicular traffic; (c) parking lots or roadways; (d) theatrical productions; and (e) any portion of a park that is not used for park purposes, except when smoking has been specifically prohibited in a state park or portion thereof by the office of parks, recreation and historic preservation. This subdivision shall not limit the applicability of any other laws to such places.

§ 2. Section 1399-v of the public health law, as added by chapter 244 of the laws of 1989, is amended to read as follows:

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD05215-01-1

S. 4142

2

1 § 1399-v. Penalties. The commissioner may impose a civil penalty for
2 a violation of this article in an amount not to exceed that set forth in
3 subdivision one of section twelve of this chapter. Any other enforcement
4 officer may impose a civil penalty for a violation of this article in an
5 amount not to exceed that set forth in paragraph [f] (f) of subdivision
6 one of section three hundred nine of this chapter. Notwithstanding the
7 foregoing provisions, a violation of the provisions of section thirteen
8 hundred ninety-nine-o-two of this article shall be punishable by a civil
9 penalty of fifty dollars for each violation.

10 § 3. This act shall take effect on the ninetieth day after it shall
11 have become a law.

Legislation S.4142/A.5061 Prohibits Smoking in Public Parks and Beaches

Governor Kathy Hochul today signed legislation (S.4142/A.5061) prohibiting smoking in all state-owned beaches, boardwalks, marinas, playgrounds, recreation centers, and group camps. Smoking in these designated areas will be punishable with a civil fine of \$50. The bill exempts the Adirondacks and Catskills from the ban as well as parking lots, sidewalks adjoining parks, and areas not used for park purposes.

"Smoking is a dangerous habit that affects not only the smoker but everyone around them, including families and children enjoying our state's great public places," **Governor Hochul said**. "I'm proud to sign this legislation that will protect New Yorker's health and help reduce litter in public parks and beaches across the state."

Many municipalities and local governments already have restrictions or bans on smoking in public spaces. This additional penalty will enforce a statewide prohibition and includes a fine that will be collected by localities.

In addition to the health risks posed by secondhand smoke, cigarette butts are a major environmental hazard due to the non-biodegradable filters that are discarded. They are the leading item found during cleanup projects. Through this prohibition, parks and beaches will be kept cleaner and safer as will our local ecosystems.

State Senator Toby Ann Stavisky said, "New York's public parks are family friendly venues. No one, especially children, should be subjected to secondhand smoke while playing on a playground or enjoying the day at a public beach or camp site. Our parks also shouldn't be tainted by non-biodegradable cigarette butts scattered throughout their grounds. I am proud to sponsor this legislation to protect and improve our beautiful network of

parks and I thank Governor Hochul for helping New Yorkers enjoy the beauty of our parks by signing it into law."

Assemblymember Jeffrey Dinowitz said, "New Yorkers head to our parks for fresh air and to foster a healthy lifestyle. Smoking is the opposite of that. I am very pleased the Governor Hochul has signed into law this important statewide ban on smoking in parks, and thank you to my colleagues for their vital support on this bill over the years."

Short Environmental Assessment Form

Part 1 - Project Information

Instructions for Completing

Part 1 – Project Information. The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 – Project and Sponsor Information			
Cortland County Highway Department			
Name of Action or Project: Cortland County Landfill GCCS Construction			
Project Location (describe, and attach a location map): Cortland County Landfill, Town of Cortlandville/Solon/Homer			
Brief Description of Proposed Action: Install landfill gas collection and conveyance infrastructure including: New landfill gas collection vertical wells, new landfill gas conveyance laterals and headers, and a new landfill gas flare. Lateral and header piping will be used to convey landfill gas collected at new and existing collection points to the proposed utility flare. This project will also include minor electrical work for power to the new flare configuration. The installation of condensate collection manholes and condensate conveyance lines will also be required for this project. The vast majority of work will take place within the landfill footprint, with perimeter headers being installed immediately adjacent to the waste limits, extending to a flare location adjacent to the existing access road.			
Name of Applicant or Sponsor: Cortland County Highway Department		Telephone: (607) 753-9377 E-Mail: csudbrink@cortland-co.org	
Address: 4267 Traction Drive			
City/PO: Cortland		State: NY	Zip Code: 13405
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.		NO ☒	YES ☐
2. Does the proposed action require a permit, approval or funding from any other government Agency? If Yes, list agency(s) name and permit or approval: NYSDEC - Air State Facility Permit		NO ☐	YES ☒
3. a. Total acreage of the site of the proposed action? _____ 45 acres b. Total acreage to be physically disturbed? _____ < 10 acres c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? _____ 539.9 acres			
4. Check all land uses that occur on, are adjoining or near the proposed action: 5. ☐ Urban ☒ Rural (non-agriculture) ☒ Industrial ☐ Commercial ☐ Residential (suburban) ☒ Forest ☒ Agriculture ☐ Aquatic ☒ Other(Specify): Municipal Solid Waste Landfill ☐ Parkland			

5. Is the proposed action,	NO	YES	N/A
a. A permitted use under the zoning regulations?	☐	☐	☒
b. Consistent with the adopted comprehensive plan?	☐	☐	☒
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	NO	YES	
	☐	☒	
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area?	NO	YES	
If Yes, identify: _____	☒	☐	
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	NO	YES	
	☒	☐	
b. Are public transportation services available at or near the site of the proposed action?	☒	☐	
c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action?	☒	☐	
9. Does the proposed action meet or exceed the state energy code requirements?	NO	YES	
If the proposed action will exceed requirements, describe design features and technologies: _____ _____	☐	☒	
10. Will the proposed action connect to an existing public/private water supply?	NO	YES	
If No, describe method for providing potable water: _____ _____	☒	☐	
11. Will the proposed action connect to existing wastewater utilities?	NO	YES	
If No, describe method for providing wastewater treatment: _____ _____	☒	☐	
12. a. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places?	NO	YES	
	☒	☐	
b. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?	☒	☐	
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?	NO	YES	
	☐	☒	
b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody?	☒	☐	
If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____ _____ _____			

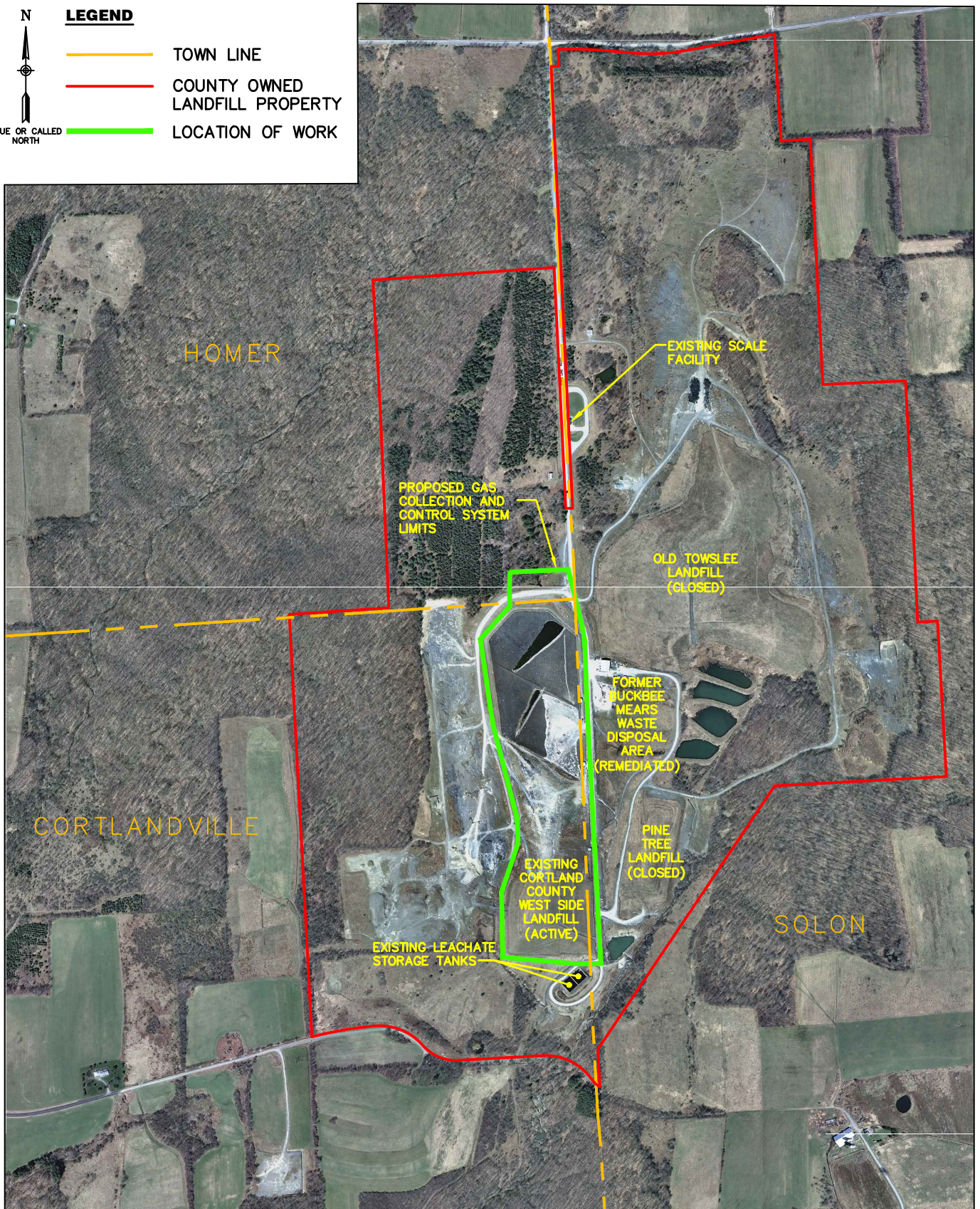
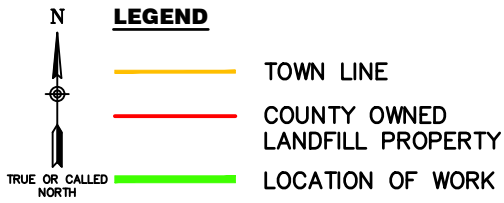
14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: ☐ Shoreline ☒ Forest ☒ Agricultural/grasslands ☐ Early mid-successional ☒ Wetland ☐ Urban ☐ Suburban		
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	NO ☒	YES ☐
16. Is the project site located in the 100-year flood plan?	NO ☒	YES ☐
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes,	NO ☒	YES ☐
a. Will storm water discharges flow to adjacent properties?	☐	☐
b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? If Yes, briefly describe:	☐	☐
_____ _____		
18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)? If Yes, explain the purpose and size of the impoundment:	NO ☐	YES ☒
Landfill gas condensate would be collected and conveyed to existing site leachate conveyance and storage infrastructure _____		
49. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe:	NO ☐	YES ☒
Actively placing waste in Cortland County Phase IIA landfill. Closed landfills on the site include the old Pine Tree Landfill (southeast portion of site) and the Old Cortland County Landfill (Northeast portion of site). _____		
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe:	NO ☐	YES ☒
The project work is adjacent to a Class 4 Inactive Hazardous Waste Site. No disturbance within the limits of this area is proposed. _____		
I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE Applicant/sponsor/name: _____ Date: _____ Signature: _____ Title: _____		



Disclaimer: The EAF Mapper is a screening tool intended to assist project sponsors and reviewing agencies in preparing an environmental assessment form (EAF). Not all questions asked in the EAF are answered by the EAF Mapper. Additional information on any EAF question can be obtained by consulting the EAF Workbooks. Although the EAF Mapper provides the most up-to-date digital data available to DEC, you may also need to contact local or other data sources in order to obtain data not provided by the Mapper. Digital data is not a substitute for agency determinations.



Part 1 / Question 7 [Critical Environmental Area]	No
Part 1 / Question 12a [National or State Register of Historic Places or State Eligible Sites]	No
Part 1 / Question 12b [Archeological Sites]	No
Part 1 / Question 13a [Wetlands or Other Regulated Waterbodies]	Yes - Digital mapping information on local and federal wetlands and waterbodies is known to be incomplete. Refer to EAF Workbook.
Part 1 / Question 15 [Threatened or Endangered Animal]	No
Part 1 / Question 16 [100 Year Flood Plain]	No
Part 1 / Question 20 [Remediation Site]	Yes



**Barton
&Loguidice**

CORTLAND COUNTY LANDFILL
GAS COLLECTION AND CONTROL SYSTEM

SITE LOCATION PLAN

Figure Number

01

Project Number

3 Packet Pg. 169

Date
AUGUST 2022

Scale
1" = 1000'

TOWNS OF CORTLANDVILLE, HOMER AND SOLON CORTLAND COUNTY, NEW YORK

ON MOTION OF RICHARD BUSHNELL**RESOLUTION NO. 291-17****Cortlandville Tower Rental Contract with the New York State Police - Emergency Response and Communications Department**

WHEREAS, the County of Cortland (County) and the New York State Police (NYSP) entered into a contract in 2012 whereby the NYSP purchased the generator at the Cortlandville Tower Site, and that contract expires on October 18, 2017, AND

WHEREAS, the County and the NYSP are desirous of entering into a 5 year renewal agreement

WHEREAS, the NYSP will pay the County \$1,500.00 per annum plus bear the costs of the maintenance and upkeep of the generator, AND

WHEREAS, the Cortlandville tower site is the central controlling site of a trunked Simulcast system where all audio processing and channel resource management occurs, AND

WHEREAS, the NYSP maintains a "high availability" service contract on the generator bearing greater costs than the County to maintain this particular site, AND

WHEREAS, the revenue will be credited to account A30246-42410, Rental of Radio Towers, AND

WHEREAS, the County has previously established a Tower Reserve Account under Resolution No. 194-16, passed on April 28, 2016, Account Number #A386400, for the purpose of unexpected repairs and maintenance of all towers in the County's radio system, NOW THEREFORE BE IT

RESOLVED, that the Chairman of the Legislature, upon review and approval by the County Attorney or her designee, be and hereby is authorized to sign the contract with the New York State Police for a period of five years, in the amount of \$7,500, AND BE IT FURTHER

RESOLVED, that Resolution No. 194-16 is hereby amended to include this additional \$1,500 yearly revenue that will be deposited into Account Number #A.386300.ETWR, for the purpose of unexpected repairs and maintenance of all towers in the County's radio system.

STATE OF NEW YORK) SS:
COUNTY OF CORTLAND)

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 27th day of July, 2017 and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand
and the official seal of the CORTLAND COUNTY
LEGISLATURE, this 27th day of July, 2017.



Eric J. Mulvihill
Clerk of the Cortland County Legislature

Attachment: resolution 291-17 (213-22 : Cortlandville Tower Rental Agreement with New York State Police)



**State
Police**

KATHY HOCHUL
Governor

KEVIN P. BRUEN
Superintendent

October 6, 2021

Chairman of the Legislature
County of Cortland
60 Central Avenue
Cortland, New York 13045

RE: New York State Police Radio Transmitter Site Lease #TL001768

This letter, which shall be attached to and made part of the above referenced lease, will amend paragraph 9.B. as follows:

1. Remove: "Lessee agrees to maintain the generator in good repair."
2. Add: "Lessor agrees to maintain the generator in good repair."

All other terms and conditions will remain the same. Please indicate your agreement by signing below.

If you have any questions, I can be reached by email at Karen.lafreniere@troopers.ny.gov or by phone at 518-408-8715.

Sincerely,

Karen LaFreniere

Karen LaFreniere
Contract Management Specialist 1
New York State Police
Financial Administration

LESSOR SIGNATURE

NEW YORK STATE POLICE

By: _____

Name: _____

Date: _____

Paul Heider

PAUL HEIDER

10/21/2021

By: _____

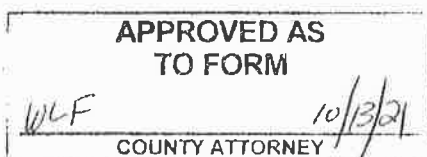
Name: _____

Date: _____

Mary Kogelmann

Mary Kogelmann

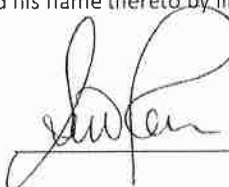
10/27/21



STATE OF New York)
COUNTY OF Cortland) SS:

On this 21st day of October, 2021, before me personally came Paul Heider, to me known, who being duly sworn, did depose and say that he resides in Solon, NY that he is the Chairman of the Cortland County Legislature, the corporation described in and which executed the foregoing instrument; that he knew the seal of said corporation; that the seal affixed to said instrument was such corporate seal; that it was so affixed by the order of the Board of Directors of said corporation, and that he signed his name thereto by like order.

SCOTT ROMAN
Notary Public, State of New York
No. 01RO6253231
Qualified in Cortland County
Commission Expires 12/19/2021


Notary Public

Lease #TL001769

STATE OF NEW YORK
EXECUTIVE DEPARTMENT
NEW YORK STATE POLICE
STATE CAMPUS
BUILDING #22
ALBANY, NEW YORK 12226

RADIO TRANSMITTER SITE LEASE

1. PARTIES

This Tower Lease Agreement (“**Agreement**”), dated as of this **24th** day of **May** in the year **2017**, by and between:

County of Cortland

whose address is:

**Chairman of the Legislature
County of Cortland
60 Central Avenue
Cortland, New York 13045**

for themselves, their heirs, executors, administrators, trustees, distributees, successors, assigns, and legal representatives, hereinafter referred to as (“**Lessor**”), AND;

THE PEOPLE OF THE STATE OF NEW YORK, acting by and through the Superintendent of State Police pursuant to the Executive Law, hereinafter referred to as the (“**State**”) or (“**Lessee**”), whose address is:

**New York State Police
Public Security Building #22
State Office Building Campus
1220 Washington Avenue
Albany, New York 12226-2252
Attn: Director of Financial Administration
Telephone: (518) 457-6767;**

WITNESSETH: The parties hereto, for the consideration hereinafter stated, covenant and agree as follows:

2. LETTING

A. The **Lessor** hereby leases to the **Lessee** and the **Lessee** hereby leases from the **Lessor** the Premises described in Clause #3.

3. PREMISES

A. Space on **Lessor's** tower and sufficient ground space for the tenant's equipment shelter at the **Lessor's** site located at **South Hill Road** in the **Town of Cortlandville, County of Cortland, New York**, to be used for its official business by the Executive Department, Division of State Police, or by such other Department, Commission, Board of Officers of the State of New York as may be entitled by law to use same or to which the Premises shall be allotted by such Superintendent of State Police as provided by the State Finance Law.

4. TERM

A. TO HAVE AND TO HOLD the said Premises with the appurtenances, rights and privileges, listed herein, for a term of five (5) years commencing on **October 18, 2017** and concluding on **October 17, 2022**.

5. RENT

A. In consideration for the rights and privileges specified herein, and other good and valuable consideration, the **Lessee** shall pay to the **Lessor** rent at the rate of **One Thousand Five Hundred and 00/100 (\$1,500.00) dollars, per Annum**

B. Rent shall be payable in one annual payment each year due by the 17th day of **October** during the term hereof to:

**Chairman of the Legislature
County of Cortland
60 Central Avenue
Cortland, New York 13045**

6. TERMINATION

A. **Lessee** shall provide a minimum of sixty (60) days written notice of its intention to renew the lease. **Lessee** shall have its equipment removed from the Premises by the termination date of the lease and shall leave said Premises in substantially the same condition as they existed as of the date of this agreement, normal wear and tear excepted.

7. FIRST REFUSAL OPTION

A. In the event that the **Lessor** desires to offer the leased Premises and appurtenances for sale, during the term of this lease, or any renewal or extension thereto the **Lessee** shall have the option to purchase that portion of the property and appurtenances which is occupied, for a price not to exceed fair market value, before said Premises may be sold to another entity.

8. USE OF SITE

A. **Lessor** leases use of the Premises described above to **Lessee** for installation, operation and maintenance of the equipment described above and antenna poles or masts, cabling or wiring, and accessories used therewith. All equipment shall be installed in a manner so as not to cause unnecessary clutter or obstruction. No other equipment than what is described herein may be

installed by the **Lessee**. **Lessee** shall have unrestricted right to enter and leave the site at all times. All equipment or property attached to or otherwise brought into the leased site shall at all times be personal property.

9. PROVISION OF UTILITY AND/OR GENERAL SERVICES

A. **Lessor** agrees to provide the following building, tower or other appurtenances and services for use by the **Lessee** in the operation of their equipment.

Right-of-way for telephone utility
Right-of-way for power utility
Road/easement access to Premises from a public highway

B. **Lessee** agrees to maintain the generator in good repair.

10. CONDITON OF PREMISES

A. **Lessee** shall maintain its equipment in good condition and repair.

B. During the term of this lease, or any renewal extensions thereto, where **Lessor** provides a building, tower or other appurtenance under this lease, the **Lessor** shall maintain the same in good condition and repair.

11. OPERATION OF EQUIPMENT

A. **Lessee** will install, operate and maintain its equipment according to good engineering practices and in accordance with applicable laws and regulations.

12. ACCESS

A. **Lessor**, recognizes **Lessee's** over-riding need for 24-hour access to ensure the continuity of Public Safety Communications. **Lessor** agrees that the **Lessee**, its agents, employees, service vendors and their employees and such other officials as deemed necessary and appropriate by the **Lessee**, hereafter referred to as "authorized personnel", shall, at all times, have unrestricted access to the leased Premises as described herein. In the event the **Lessor** has provided security at or to the Premises (i.e., locked gates or other security barrier), **Lessor** shall provide to the **Lessee** access keys or combinations, as appropriate, on such a timely basis that **Lessee's** unrestricted access to the Premises is constant.

B. **Lessor**, its agents and employees, shall have access to the Premises at all times. Nothing in this lease shall be construed to imply authorization by the **Lessee** for anyone, other than its authorized personnel, to change, move, alter, remove or otherwise tamper with any installed equipment or associated utilities unless specifically authorized, in writing, in advance of such specific activity. In an **EMERGENCY**, authorization may be granted, via telephone, by the State Police Director of Communications or his designee.

13. INDEMNIFICATION

A. Subject to the availability of lawful appropriations and consistent with Section 8 of the State Court of Claims Act, **Lessee** shall hold **Lessor** harmless from and indemnify it for any final judgment of a court of competent jurisdiction to the extent attributable to the negligence of **Lessee** or of its officers or employees when acting within the course and scope of their employment.

14. NON-INTERFERENCE

A. **Lessor** agrees to protect the radio communications interests of the **Lessee** by not entering into any agreement or taking any action which would result in an impairment or interference with **Lessee's** radio communications system.

15. IRAN DIVESTMENT ACT

A. As a result of the Iran Divestment Act of 2012 (Act), Chapter 1 of the 2012 Laws on New York, a new provision has been added to the State Finance Law (SFL), § 165-a, effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) developed a list (Prohibited Entities List) of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law). Pursuant to SFL § 165-a (3)(b) a list of "persons" is posted on the OGS website.

B. By entering into a renewal or extension of this Contract, Contractor (or any assignee) certifies that it will not utilize on such Contract any subcontractor that is identified on the prohibited entities list.

C. Additionally, Contractor understands that during the term of the Contract, should the New York State Police (NYSP) receive information that a person is in violation of the above-referenced certification NYSP will offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment which is in violation of the Act within ninety (90) days after the determination of such violation, then NYSP shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages, or declaring the Contractor in default.

D. NYSP reserves the right to reject any renewal, extension or request for assignment for an entity that appears on the prohibited entities list hereafter and to pursue a responsibility review with respect to any entity that is granted a contract extension/renewal or assignment and appears on the prohibited entities list thereafter.

16. VENDER RESPONSIBILITY GENERAL PROVISIONS:

A. General Responsibility Language:

The Contractor shall at all times during the Contract term remain responsible. The Contractor agrees, if requested by the Superintendent of State Police or his or her designee, to present evidence of its continuing legal authority to do business in New York State, integrity, experience, ability, prior performance, and organizational and financial capacity.

B. Suspension of Work (for Non-Responsibility):

The Superintendent of State Police or his or her designee, in his or her sole discretion, reserves the right to suspend any or all activities under this Contract, at any time, when he or she discovers information that calls into question the responsibility of the Contractor. In the event of such suspension, the Contractor will be given written notice outlining the particulars of such suspension. Upon issuance of such notice, the Contractor must comply with the terms of the suspension order. Contract activity may resume at such time as the Superintendent of State Police or his or her designee issues a written notice authorizing a resumption of performance under the Contract.

C. Termination (for Non-Responsibility):

Upon written notice to the Contractor, and a reasonable opportunity to be heard with appropriate State Police officials or staff, the Contract may be terminated by the Superintendent of State Police or his or her designee at the Contractor's expense where the Contractor is determined by the Superintendent of State Police or his or her designee to be non-responsible. In such event, the Superintendent of State Police or his or her designee may complete the contractual requirements in any manner he or she may deem advisable and pursue available legal or equitable remedies for breach.

17. REQUIREMENTS OF STATE LAW

A. **EXECUTORY CLAUSE:** In accordance with Section 41 of the State Finance Law, the State shall have no liability under this lease to the **Lessor**, or to anyone else, beyond funds appropriated and available for this lease.

B. **APPENDIX "A":** Standard clauses for all New York State contracts, is attached hereto and is hereby made a part of this agreement as if set forth fully herein.

18. MODIFICATION

A. No revision of this lease shall be valid unless made in writing and signed by an officer or authorized agent of the **Lessor** and the **Lessee**.

19. AMENDMENTS

A. No amendments have been made to this agreement as of **May 24, 2017**.

IN WITNESS WHEREOF, this Agreement has been duly executed and delivered by Lessor and Lessee on the date first written above.

NEW YORK STATE DIVISION OF STATE POLICE

LESSEE

Date: 8/21/17

By: Quinn Schmidt

Title: Assistant Deputy Superintendent – Administration

COUNTY OF CORTLAND

LESSOR

Date: 8-9-17

By: Donnell Boyden

Title: Chair



CORPORATE ACKNOWLEDGMENT

State of New York)
) SS.:
 County of _____)

On this _____ day of _____, 20____, before me personally came _____, to me known, who is being duly sworn, did depose and say that _____ resides in the city of _____, that _____ is _____ of the corporation described in and which executed the above instrument; that _____ knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation and that _____ - signed his name thereto by like order.

 Notary Public

My commission expires:

Notary
 Seal

INDIVIDUAL ACKNOWLEDGMENT

State of New York)
) SS.:
 County of Cortland)

On the 9th day of August, in the year 2017 before me personally came Donnell Boyden to be known to me to be the individual described in, and who executed, the foregoing instrument, and (severally) he duly acknowledged that he executed the same

Sherry R. Davenport
 Notary Public

My commission expires:

Notary
 Seal

SHERRY R. DAVENPORT
 Notary Public, State of New York
 No. 01DA6183287
 Qualified in Cayuga County
 My commission expires Mar. 10, 2020

APPENDIX A

STANDARD CLAUSES FOR NEW YORK STATE CONTRACTS

**PLEASE RETAIN THIS DOCUMENT
FOR FUTURE REFERENCE.**

January 2014

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STANDARD CLAUSES FOR NYS CONTRACTS

The parties to the attached contract, license, lease, amendment or other agreement of any kind (hereinafter, "the contract" or "this contract") agree to be bound by the following clauses which are hereby made a part of the contract (the word "Contractor" herein refers to any party other than the State, whether a contractor, licenser, licensee, lessor, lessee or any other party):

1. EXECUTORY CLAUSE. In accordance with Section 41 of the State Finance Law, the State shall have no liability under this contract to the Contractor or to anyone else beyond funds appropriated and available for this contract.

2. NON-ASSIGNMENT CLAUSE. In accordance with Section 138 of the State Finance Law, this contract may not be assigned by the Contractor or its right, title or interest therein assigned, transferred, conveyed, sublet or otherwise disposed of without the State's previous written consent, and attempts to do so are null and void. Notwithstanding the foregoing, such prior written consent of an assignment of a contract let pursuant to Article XI of the State Finance Law may be waived at the discretion of the contracting agency and with the concurrence of the State Comptroller where the original contract was subject to the State Comptroller's approval, where the assignment is due to a reorganization, merger or consolidation of the Contractor's business entity or enterprise. The State retains its right to approve an assignment and to require that any Contractor demonstrate its responsibility to do business with the State. The Contractor may, however, assign its right to receive payments without the State's prior written consent unless this contract concerns Certificates of Participation pursuant to Article 5-A of the State Finance Law.

3. COMPTROLLER'S APPROVAL. In accordance with Section 112 of the State Finance Law (or, if this contract is with the State University or City University of New York, Section 355 or Section 6218 of the Education Law), if this contract exceeds \$50,000 (or the minimum thresholds agreed to by the Office of the State Comptroller for certain S.U.N.Y. and C.U.N.Y. contracts), or if this is an amendment for any amount to a contract which, as so amended, exceeds said statutory amount, or if, by this contract, the State agrees to give something other than money when the value or reasonably estimated value of such consideration exceeds \$10,000, it shall not be valid, effective or binding upon the State until it has been approved by the State Comptroller and filed in his office. Comptroller's approval of contracts let by the Office of General Services is required when such contracts exceed \$85,000 (State Finance Law Section 163.6-a). However, such pre-approval shall not be required for any contract established as a centralized contract through the Office of General Services or for a purchase order or other transaction issued under such centralized contract.

4. WORKERS' COMPENSATION BENEFITS. In accordance with Section 142 of the State Finance Law, this contract shall be void and of no force and effect unless the Contractor shall provide and maintain coverage during the life of this contract for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law.

5. NON-DISCRIMINATION REQUIREMENTS. To the extent required by Article 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional non-discrimination provisions, the Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex (including gender identity or expression), national origin, sexual orientation, military status, age, disability, predisposing genetic characteristics, marital status or domestic violence victim status. Furthermore, in accordance with Section 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that this contract shall be performed within the State of New York, Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. If this is a building service contract as defined in Section 230 of the Labor Law, then, in accordance with Section 239 thereof, Contractor agrees that neither it nor its subcontractors shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. Contractor is subject to fines of \$50.00 per person per day for any violation of Section 220-e or Section 239 as well as possible termination of this contract and forfeiture of all moneys due hereunder for a second or subsequent violation.

6. WAGE AND HOURS PROVISIONS. If this is a public work contract covered by Article 8 of the Labor Law or a building service contract covered by Article 9 thereof, neither Contractor's employees nor the employees of its subcontractors may be required or permitted to work more than the number of hours or days stated in said statutes, except as otherwise provided in the Labor Law and as set forth in prevailing wage and supplement schedules issued by the State Labor Department. Furthermore, Contractor and its subcontractors must pay at least the prevailing wage rate and pay or provide the prevailing supplements, including the premium rates for overtime pay, as determined by the State Labor Department in accordance with the Labor Law. Additionally, effective April 28, 2008, if this is a public work contract covered by Article 8 of the Labor Law, the Contractor

understands and agrees that the filing of payrolls in a manner consistent with Subdivision 3-a of Section 220 of the Labor Law shall be a condition precedent to payment by the State of any State approved sums due and owing for work done upon the project.

7. NON-COLLUSIVE BIDDING CERTIFICATION. In accordance with Section 139-d of the State Finance Law, if this contract was awarded based upon the submission of bids, Contractor affirms, under penalty of perjury, that its bid was arrived at independently and without collusion aimed at restricting competition. Contractor further affirms that, at the time Contractor submitted its bid, an authorized and responsible person executed and delivered to the State a non-collusive bidding certification on Contractor's behalf.

8. INTERNATIONAL BOYCOTT PROHIBITION. In accordance with Section 220-f of the Labor Law and Section 139-h of the State Finance Law, if this contract exceeds \$5,000, the Contractor agrees, as a material condition of the contract, that neither the Contractor nor any substantially owned or affiliated person, firm, partnership or corporation has participated, is participating, or shall participate in an international boycott in violation of the federal Export Administration Act of 1979 (50 USC App. Sections 2401 et seq.) or regulations thereunder. If such Contractor, or any of the aforesaid affiliates of Contractor, is convicted or is otherwise found to have violated said laws or regulations upon the final determination of the United States Commerce Department or any other appropriate agency of the United States subsequent to the contract's execution, such contract, amendment or modification thereto shall be rendered forfeit and void. The Contractor shall so notify the State Comptroller within five (5) business days of such conviction, determination or disposition of appeal (2NYCRR 105.4).

9. SET-OFF RIGHTS. The State shall have all of its common law, equitable and statutory rights of set-off. These rights shall include, but not be limited to, the State's option to withhold for the purposes of set-off any moneys due to the Contractor under this contract up to any amounts due and owing to the State with regard to this contract, any other contract with any State department or agency, including any contract for a term commencing prior to the term of this contract, plus any amounts due and owing to the State for any other reason including, without limitation, tax delinquencies, fee delinquencies or monetary penalties relative thereto. The State shall exercise its set-off rights in accordance with normal State practices including, in cases of set-off pursuant to an audit, the finalization of such audit by the State agency, its representatives, or the State Comptroller.

10. RECORDS. The Contractor shall establish and maintain complete and accurate books, records, documents, accounts and other evidence directly pertinent to performance under this contract (hereinafter, collectively, "the Records"). The Records must be kept for the balance of the calendar year in which they were made and for six (6) additional years

thereafter. The State Comptroller, the Attorney General and any other person or entity authorized to conduct an examination, as well as the agency or agencies involved in this contract, shall have access to the Records during normal business hours at an office of the Contractor within the State of New York or, if no such office is available, at a mutually agreeable and reasonable venue within the State, for the term specified above for the purposes of inspection, auditing and copying. The State shall take reasonable steps to protect from public disclosure any of the Records which are exempt from disclosure under Section 87 of the Public Officers Law (the "Statute") provided that: (i) the Contractor shall timely inform an appropriate State official, in writing, that said records should not be disclosed; and (ii) said records shall be sufficiently identified; and (iii) designation of said records as exempt under the Statute is reasonable. Nothing contained herein shall diminish, or in any way adversely affect, the State's right to discovery in any pending or future litigation.

11. IDENTIFYING INFORMATION AND PRIVACY NOTIFICATION.

(a) Identification Number(s). Every invoice or New York State Claim for Payment submitted to a New York State agency by a payee, for payment for the sale of goods or services or for transactions (e.g., leases, easements, licenses, etc.) related to real or personal property must include the payee's identification number. The number is any or all of the following: (i) the payee's Federal employer identification number, (ii) the payee's Federal social security number, and/or (iii) the payee's Vendor Identification Number assigned by the Statewide Financial System. Failure to include such number or numbers may delay payment. Where the payee does not have such number or numbers, the payee, on its invoice or Claim for Payment, must give the reason or reasons why the payee does not have such number or numbers.

(b) Privacy Notification. (1) The authority to request the above personal information from a seller of goods or services or a lessor of real or personal property, and the authority to maintain such information, is found in Section 5 of the State Tax Law. Disclosure of this information by the seller or lessor to the State is mandatory. The principal purpose for which the information is collected is to enable the State to identify individuals, businesses and others who have been delinquent in filing tax returns or may have understated their tax liabilities and to generally identify persons affected by the taxes administered by the Commissioner of Taxation and Finance. The information will be used for tax administration purposes and for any other purpose authorized by law. (2) The personal information is requested by the purchasing unit of the agency contracting to purchase the goods or services or lease the real or personal property covered by this contract or lease. The information is maintained in the Statewide Financial System by the Vendor Management Unit within the Bureau of State Expenditures, Office of the State Comptroller, 110 State Street, Albany, New York 12236.

12. EQUAL EMPLOYMENT OPPORTUNITIES FOR MINORITIES AND WOMEN.

In accordance with Section

312 of the Executive Law and 5 NYCRR 143, if this contract is: (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of \$25,000.00, whereby a contracting agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the contracting agency; or (ii) a written agreement in excess of \$100,000.00 whereby a contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon; or (iii) a written agreement in excess of \$100,000.00 whereby the owner of a State assisted housing project is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon for such project, then the following shall apply and by signing this agreement the Contractor certifies and affirms that it is Contractor's equal employment opportunity policy that:

(a) The Contractor will not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status, shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force on State contracts and will undertake or continue existing programs of affirmative action to ensure that minority group members and women are afforded equal employment opportunities without discrimination. Affirmative action shall mean recruitment, employment, job assignment, promotion, upgradings, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation;

(b) at the request of the contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein; and

(c) the Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the State contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

Contractor will include the provisions of "a", "b", and "c" above, in every subcontract over \$25,000.00 for the construction, demolition, replacement, major repair, renovation, planning or design of real property and improvements thereon (the "Work") except where the Work is for the beneficial use of the Contractor. Section 312 does not apply to: (i) work, goods or services unrelated to this contract;

or (ii) employment outside New York State. The State shall consider compliance by a contractor or subcontractor with the requirements of any federal law concerning equal employment opportunity which effectuates the purpose of this section. The contracting agency shall determine whether the imposition of the requirements of the provisions hereof duplicate or conflict with any such federal law and if such duplication or conflict exists, the contracting agency shall waive the applicability of Section 312 to the extent of such duplication or conflict. Contractor will comply with all duly promulgated and lawful rules and regulations of the Department of Economic Development's Division of Minority and Women's Business Development pertaining hereto.

13. CONFLICTING TERMS. In the event of a conflict between the terms of the contract (including any and all attachments thereto and amendments thereof) and the terms of this Appendix A, the terms of this Appendix A shall control.

14. GOVERNING LAW. This contract shall be governed by the laws of the State of New York except where the Federal supremacy clause requires otherwise.

15. LATE PAYMENT. Timeliness of payment and any interest to be paid to Contractor for late payment shall be governed by Article 11-A of the State Finance Law to the extent required by law.

16. NO ARBITRATION. Disputes involving this contract, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily authorized), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

17. SERVICE OF PROCESS. In addition to the methods of service allowed by the State Civil Practice Law & Rules ("CPLR"), Contractor hereby consents to service of process upon it by registered or certified mail, return receipt requested. Service hereunder shall be complete upon Contractor's actual receipt of process or upon the State's receipt of the return thereof by the United States Postal Service as refused or undeliverable. Contractor must promptly notify the State, in writing, of each and every change of address to which service of process can be made. Service by the State to the last known address shall be sufficient. Contractor will have thirty (30) calendar days after service hereunder is complete in which to respond.

18. PROHIBITION ON PURCHASE OF TROPICAL HARDWOODS. The Contractor certifies and warrants that all wood products to be used under this contract award will be in accordance with, but not limited to, the specifications and provisions of Section 165 of the State Finance Law, (Use of Tropical Hardwoods) which prohibits purchase and use of tropical hardwoods, unless specifically exempted, by the State or any governmental agency or political subdivision or public benefit corporation. Qualification for an exemption under this

law will be the responsibility of the contractor to establish to meet with the approval of the State.

In addition, when any portion of this contract involving the use of woods, whether supply or installation, is to be performed by any subcontractor, the prime Contractor will indicate and certify in the submitted bid proposal that the subcontractor has been informed and is in compliance with specifications and provisions regarding use of tropical hardwoods as detailed in §165 State Finance Law. Any such use must meet with the approval of the State; otherwise, the bid may not be considered responsive. Under bidder certifications, proof of qualification for exemption will be the responsibility of the Contractor to meet with the approval of the State.

19. MACBRIDE FAIR EMPLOYMENT PRINCIPLES.

In accordance with the MacBride Fair Employment Principles (Chapter 807 of the Laws of 1992), the Contractor hereby stipulates that the Contractor either (a) has no business operations in Northern Ireland, or (b) shall take lawful steps in good faith to conduct any business operations in Northern Ireland in accordance with the MacBride Fair Employment Principles (as described in Section 165 of the New York State Finance Law), and shall permit independent monitoring of compliance with such principles.

20. OMNIBUS PROCUREMENT ACT OF 1992. It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority and women-owned business enterprises as bidders, subcontractors and suppliers on its procurement contracts.

Information on the availability of New York State subcontractors and suppliers is available from:

NYS Department of Economic Development
Division for Small Business
Albany, New York 12245
Telephone: 518-292-5100
Fax: 518-292-5884
email: opa@esd.ny.gov

A directory of certified minority and women-owned business enterprises is available from:

NYS Department of Economic Development
Division of Minority and Women's Business Development
633 Third Avenue
New York, NY 10017
212-803-2414
email: mwbecertification@esd.ny.gov
<https://ny.newnycontracts.com/FrontEnd/VendorSearchPublic.asp>

The Omnibus Procurement Act of 1992 requires that by signing this bid proposal or contract, as applicable,

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Contractors certify that whenever the total bid amount is greater than \$1 million:

(a) The Contractor has made reasonable efforts to encourage the participation of New York State Business Enterprises as suppliers and subcontractors, including certified minority and women-owned business enterprises, on this project, and has retained the documentation of these efforts to be provided upon request to the State;

(b) The Contractor has complied with the Federal Equal Opportunity Act of 1972 (P.L. 92-261), as amended;

(c) The Contractor agrees to make reasonable efforts to provide notification to New York State residents of employment opportunities on this project through listing any such positions with the Job Service Division of the New York State Department of Labor, or providing such notification in such manner as is consistent with existing collective bargaining contracts or agreements. The Contractor agrees to document these efforts and to provide said documentation to the State upon request; and

(d) The Contractor acknowledges notice that the State may seek to obtain offset credits from foreign countries as a result of this contract and agrees to cooperate with the State in these efforts.

21. RECIPROCITY AND SANCTIONS PROVISIONS.

Bidders are hereby notified that if their principal place of business is located in a country, nation, province, state or political subdivision that penalizes New York State vendors, and if the goods or services they offer will be substantially produced or performed outside New York State, the Omnibus Procurement Act 1994 and 2000 amendments (Chapter 684 and Chapter 383, respectively) require that they be denied contracts which they would otherwise obtain. NOTE: As of May 15, 2002, the list of discriminatory jurisdictions subject to this provision includes the states of South Carolina, Alaska, West Virginia, Wyoming, Louisiana and Hawaii. Contact NYS Department of Economic Development for a current list of jurisdictions subject to this provision.

22. COMPLIANCE WITH NEW YORK STATE INFORMATION SECURITY BREACH AND NOTIFICATION ACT.

Contractor shall comply with the provisions of the New York State Information Security Breach and Notification Act (General Business Law Section 899-aa; State Technology Law Section 208).

23. COMPLIANCE WITH CONSULTANT DISCLOSURE LAW.

If this is a contract for consulting services, defined for purposes of this requirement to include analysis, evaluation, research, training, data processing, computer programming, engineering, environmental, health, and mental health services, accounting, auditing, paralegal, legal or similar services, then, in accordance with Section 163 (4-g) of the State Finance Law (as amended by Chapter 10 of

January 2014

the Laws of 2006), the Contractor shall timely, accurately and properly comply with the requirement to submit an annual employment report for the contract to the agency that awarded the contract, the Department of Civil Service and the State Comptroller.

24. PROCUREMENT LOBBYING. To the extent this agreement is a "procurement contract" as defined by State Finance Law Sections 139-j and 139-k, by signing this agreement the contractor certifies and affirms that all disclosures made in accordance with State Finance Law Sections 139-j and 139-k are complete, true and accurate. In the event such certification is found to be intentionally false or intentionally incomplete, the State may terminate the agreement by providing written notification to the Contractor in accordance with the terms of the agreement.

25. CERTIFICATION OF REGISTRATION TO COLLECT SALES AND COMPENSATING USE TAX BY CERTAIN STATE CONTRACTORS, AFFILIATES AND SUBCONTRACTORS.

To the extent this agreement is a contract as defined by Tax Law Section 5-a, if the contractor fails to make the certification required by Tax Law Section 5-a or if during the term of the contract, the Department of Taxation and Finance or the covered agency, as defined by Tax Law 5-a, discovers that the certification, made under penalty of perjury, is false, then such failure to file or false certification shall be a material breach of this contract and this contract may be terminated, by providing written notification to the Contractor in accordance with the terms of the agreement, if the covered agency determines that such action is in the best interest of the State.

26. IRAN DIVESTMENT ACT. By entering into this Agreement, Contractor certifies in accordance with State Finance Law §165-a that it is not on the "Entities Determined to be Non-Responsive Bidders/Offerers pursuant to the New York State Iran Divestment Act of 2012" ("Prohibited Entities List") posted at:
<http://www.ogs.ny.gov/about/regs/docs/ListofEntities.pdf>

Contractor further certifies that it will not utilize on this Contract any subcontractor that is identified on the Prohibited Entities List. Contractor agrees that should it seek to renew or extend this Contract, it must provide the same certification at the time the Contract is renewed or extended. Contractor also agrees that any proposed Assignee of this Contract will be required to certify that it is not on the Prohibited Entities List before the contract assignment will be approved by the State.

During the term of the Contract, should the state agency receive information that a person (as defined in State Finance Law §165-a) is in violation of the above-referenced certifications, the state agency will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the Act within 90 days after the determination of such violation, then the state

agency shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, imposing sanctions, seeking compliance, recovering damages, or declaring the Contractor in default.

The state agency reserves the right to reject any bid, request for assignment, renewal or extension for an entity that appears on the Prohibited Entities List prior to the award, assignment, renewal or extension of a contract, and to pursue a responsibility review with respect to any entity that is awarded a contract and appears on the Prohibited Entities list after contract award.

Scott Roman

From: Info, Grant (DHSES) <Grant.Info@dhses.ny.gov>
Sent: Friday, May 27, 2022 5:01 PM
To: Kevin Fitch
Cc: Scott Roman; Neznec, Jason (DHSES)
Subject: FY2022 Emergency Management Performance Grant (EMPG) Program: Allocation Notification and Application Materials - Cortland County
Attachments: FY2022 Local EMPG Application Worksheet.xlsx; FY2022 EMPG Local Guidance.pdf; FY2022 EMPG Attestation Document.docx

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Dear Emergency Management Stakeholder,

The Department of Homeland Security (DHS)/Federal Emergency Management Agency (FEMA) recently released the FY2022 Notice of Funding Opportunity for the Emergency Management Performance Grant (EMPG) Program. We are pleased to inform you that Cortland County has received an allocation amount of \$23,603 under the FY2022 EMPG Program.

Due to changes in federal regulations (2 CFR 200), FEMA is now requiring additional information at the time of application. DHSES has updated the application materials for the FY2022 local EMPG Program to collect the additional required information in order to ensure that the new requirements are met and our application is successful.

Please find attached the FY2022 EMPG Program Guidance, application worksheet, and attestation document for the EMPG mandatory training. Your application for the FY2022 EMPG grant program is due to DHSES on **June 7, 2022**. Please send your completed application to grant.info@dhses.ny.gov. DHSES will issue formal award letters once we have completed our application to FEMA and final funding determinations have been made. New York State's application to FEMA is due by June 13, 2022.

Thank you in advance for your assistance and we appreciate your patience given the timetable FEMA has set.

Sincerely,

Eric Abramson

Director of Grants Program Administration

NYS Division of Homeland Security & Emergency Services

Grants Program Administration

1220 Washington Avenue, State Campus Building 7a, Albany, NY 12226

(518) 402-2123 | Eric.Abramson@dhses.ny.gov

www.dhses.ny.gov

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Attachment: 2022 EMPG Award email (214-22 : Accept 2022 Emergency Management Performance Grant & Authorize Contract -DOERC)