



**Cortland County Finance
and Administration
Committee
Committee Meeting
~ Agenda ~**

60 Central Ave.
Cortland, NY 13045
www.cortlandcountyny.gov

Tuesday, August 18, 2026

9:00 AM

Room 302

View Meeting Virtually

Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/281041918045501?p=X3K7Smeq678jNJFmfd>

Meeting ID: 281 041 918 045 501

Passcode: cQ3uj2MQ

Call to Order

Attendee Name	Present	Absent	Late	Arrived
Committee Member Reed Cleland				
Committee Member Beau Harbin				
Committee Member Linda Jones				
Committee Member Joseph Nauseef				
Committee Member Eugene Waldbauer				
Committee Vice-Chair William McGovern				
Committee Chair Cathy Bischoff				

Approval of Minutes

1. **June 16, 2026 - Finance & Administration Committee Minutes**

Committee Updates

1. **Cortland County Convention & Visitor's Bureau**
2. **Cortland Regional Sports Council**

Resolutions

Referred from Finance & Administration Committee

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 1

Establishing the Cortland County Capital Improvement Program

WHEREAS, Cortland County owns and maintains facilities, infrastructure, equipment, technology systems, and other capital assets necessary to provide public services; AND

WHEREAS, effective stewardship of public resources requires long-range planning, coordination of capital investments, identification of funding strategies, and consideration of asset replacement and deferred maintenance needs; AND

WHEREAS, the Cortland County Legislature desires to establish a formal Capital Improvement Program process to support strategic planning, financial sustainability, asset management, and informed budgetary decision-making; NOW THEREFORE BE IT

RESOLVED, that the County Administrator shall annually prepare and submit a proposed five-year Capital Improvement Plan to the Cortland County Legislature; AND BE IT FURTHER

RESOLVED, that the proposed Capital Improvement Plan shall be referred to the Public Works Committee and the Finance and Administration Committee for review and recommendation prior to consideration by the full Legislature; AND BE IT FURTHER

RESOLVED, that following committee review, the Cortland County Legislature may review, amend, and adopt the Capital Improvement Plan by resolution; AND BE IT FURTHER

RESOLVED, that all County departments and offices shall participate in the Capital Improvement Program process and provide information, project submissions, updates, and supporting documentation as required by the County Administrator; AND BE IT FURTHER

RESOLVED, that adoption of the Capital Improvement Program shall establish the County's five-year capital planning framework and identify projects for planning, prioritization, and budget development purposes; however, individual capital projects shall require approval through the annual budget, separate legislative resolution, contract approval, or other applicable approval process before implementation; AND BE IT FURTHER

RESOLVED, that adoption of the Capital Improvement Plan shall not impede the County's ability to undertake emergency capital expenditures when otherwise authorized in accordance with applicable law, County policy, and legislative approval requirements.

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 2

**Amending the 2026 Cortland County Budget to Recognize Insurance Recovery and Fund Expenses
Related to Water Damage at the County Office Building**

WHEREAS, a water pipe burst within the Cortland County Office Building, causing flooding and damage to portions of the building and its contents; AND

WHEREAS, Cortland County is pursuing an insurance claim for covered losses and expenses resulting from the incident; AND

WHEREAS, the County anticipates receiving insurance recovery proceeds associated with the claim less the County's deductible; AND

WHEREAS, it is necessary to amend the 2026 County budget to recognize anticipated insurance recovery revenue and establish an equivalent contingency appropriation for expenses related to the incident; NOW THEREFORE BE IT

RESOLVED, that the 2026 Cortland County Budget is hereby amended as follows:

Increase:

Account Number	Account Name	Amount
A132547.42680	Insurance Recovery	\$75,000.00
A.359900	Appropriated Fund Balance	\$25,000.00
A13255.54775	Contingency	\$100,000.00

; AND BE IT FURTHER

RESOLVED, that the \$25,000 appropriation from General Fund fund balance represents the County's anticipated insurance deductible; AND BE IT FURTHER

RESOLVED, that the contingency appropriation established shall be available for costs related to the response, remediation, repair, restoration, replacement, and recovery activities arising from the water damage at the County Office Building.

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 3

Authorize Second Quarter 2026 Sales Tax Distribution - Finance Department

WHEREAS, the Cortland County Legislature adopted Resolution No. 190-25, which provides for the distribution of sales tax from the County to local municipalities; AND

WHEREAS, the 2026 second quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for second quarter 2026 to be \$10,787,040.72; AND

WHEREAS, individual municipalities by resolution have opted to apply a portion of their sales tax dollars to offset the property tax levy and that amount (\$577,500.00) is to be withheld from the quarterly distribution; AND

WHEREAS, Cortland County receives (57.5%), or \$6,202,548.41 of the total quarterly distribution; AND

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

RESOLVED, that the Cortland County Legislature authorizes the Director of Finance or designee to release sales tax payments for the second quarter of 2026 as so stated below from Account No. A19855.54101 in either the form of a county check or by direct bank transfer as per the request of the receiving municipality:

Municipality	Distribution Amount Pre-Tax Credit	Applied Tax Credits	Net Distribution After Tax Credit	Balance Owed Against Tax Credits

Cortland, City of	1,941,667.33	-0-	1,941,667.33	-0-
Cincinnati, Town of	78,342.32	-0-	78,342.32	-0-
Cortlandville, Town of	756,966.46	-0-	756,966.46	-0-
Cuyler, Town of	61,649.98	(14,375.00)	47,274.98	(28,750.00)
Freetown, Town of	54,152.42	-0-	54,152.42	-0-
Harford, Town of	96,329.19	-0-	96,329.19	-0-
Homer, Town of	266,323.88	-0-	266,323.88	-0-
Homer, Village of	196,233.05	-0-	196,233.05	-0-
Lapeer, Town of	107,007.39	(107,007.39)	-0-	(125,772.59)
Marathon, Town of	79,443.84	-0-	79,443.84	-0-
Marathon, Village of	43,086.68	-0-	43,086.68	-0-
McGraw, Village of	34,343.28	-0-	34,343.28	-0-
Preble, Town of	125,901.47	-0-	125,901.47	-0-
Scott, Town of	76,502.55	-0-	76,502.55	-0-
Solon, Town of	64,278.37	-0-	64,278.37	-0-
Taylor, Town of	45,225.54	-0-	45,225.54	-0-
Truxton, Town of	89,472.88	-0-	89,472.88	-0-
Virgil, Town of	405,598.20	(25,000.00)	380,598.20	(50,000.00)
Willet, Town of	61,967.48	-0-	61,967.48	-0-
Total	4,584,492.31	(146,382.39)	4,438,109.92	(204,522.59)

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 4

Authorize Renewal of Contract - Property Tax Collection Software - ATC Taxes - Finance Department

WHEREAS, Cortland County currently utilizes real property tax software to track current and delinquent real property tax payments and provide necessary reports for auditing parcel payment status on parcels which have relevies, fees or interest, and support in a timely manner; AND

WHEREAS, the real property tax collection software is the primary tool for the loading, balancing,

reporting, and auditing of property tax collection for Cortland County; AND

WHEREAS, following extensive review of the limited alternative real property tax software utilized within NYS counties and the municipalities within Cortland County, Resolution No. 371-16 authorized a contract with Allen Tunnel Corporation (ATC), Binghamton, NY, to replace and convert the real property information as well as provide support services; AND

WHEREAS, the contract has expired and the County wishes to continue using ATC for tax collection software; AND

WHEREAS, this program is critical for the collection of county, municipal, and school taxes as well as preparation for the real property foreclosure process; AND

WHEREAS, the cost of said contract for the year 2026 is budgeted in the 2026 budget in account A13105.54015; AND

WHEREAS, said cost of contract shall be as follows:

2026 - \$39,700

2027 - \$39,700

2028 - \$42,000

; NOW THEREFORE BE IT

RESOLVED that the Cortland County Legislature authorizes the County Administrator to sign said contract, upon the review and approval of the County Attorney or designee, for real property tax software with Allen Tunnel Corporation, 161 Rosedale Dr., Binghamton, NY 13905 for the years 2026, 2027 and 2028.

Referred from Public Works Committee

ON MOTION OF PAUL HEIDER

AGENDA ITEM NO. 5

Authorize Agreement with FirstLight Internet - Department of Information Technology

WHEREAS, Cortland County is currently in year two (2) of a three (3) year contract for \$1,800.00/month with FirstLight for two Internet connections; AND

WHEREAS, these connections are not on independent paths and therefore do not provide true redundant backup connections; AND

WHEREAS, the Department of Information Technology recommends entering a new three (3) year contract with FirstLight which will include the costs for moving one of these connections to an independent path; AND

WHEREAS, the cost for the new service will be \$2,100.00/month; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, and subject to appropriation by the Cortland County Legislature, be and hereby is authorized to sign an agreement with FirstLight for said services, with payments from Account No. A16105.54000 Telephone Shared Service.

Referred from Government Operations Committee

ON MOTION OF JOSEPH NAUSEEF

AGENDA ITEM NO. 6

Increase Mortgage Tax Expense - Office of the County Clerk

WHEREAS, Article 11 (§§250-267) of the New York State Tax Law designates the County Clerk,

as Recording Officer for the County of Cortland, to collect and administer mortgage recording taxes; AND

WHEREAS, the County Clerk is authorized to retain the actual and necessary expenses incurred in the collection and administration of mortgage recording taxes pursuant to Section 262 of the New York State Tax Law; AND

WHEREAS, the County Clerk's authorized mortgage tax expenses for 2026 was established at \$117,591.98 annually, payable in twelve equal monthly installments, pursuant to Resolution No. 165-25; AND

WHEREAS, the County Clerk has determined that the actual and necessary expenses for collecting and administering mortgage recording taxes will total \$126,709.68 annually, effective January 1, 2027; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 164-25 is rescinded effective January 1, 2027; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature authorizes the County Clerk's annual Mortgage Tax Expense in the amount of \$126,709.68, effective January 1, 2027; AND BE IT FURTHER

RESOLVED, the County Clerk shall retain from mortgage tax collections, twelve equal monthly installments totaling \$126,709.68 annually; AND BE IT FURTHER

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

ON MOTION OF JOSEPH NAUSEEF

AGENDA ITEM NO. 7

Authorize Agreement with Carahsoft Technology Corporation - Department of Motor Vehicles

WHEREAS, the Cortland County Department of Motor Vehicles (DMV) has a longstanding challenge in answering incoming telephone calls, resulting in public frustration and increased demands on existing personnel; AND

WHEREAS, advances in Voice Artificial Intelligence (Voice AI) technology provide opportunities to improve customer service while supporting existing personnel resources; AND

WHEREAS, Carahsoft Technology Corp., is an authorized reseller and implementation partner for Polimorphic Inc., who provides Voice AI services and has successfully implemented similar solutions for other similar government agencies; AND

WHEREAS, a significant number of incoming telephone calls involve routine questions that do not require access to confidential or customer-specific information; AND

WHEREAS, the volume of routine telephone inquiries cannot be efficiently addressed with existing personnel resources without affecting other services; AND

WHEREAS, the needs of the public are better met when routine operational questions and requirements are answered in a timely and consistent manner; AND

WHEREAS, the proposed service is available twenty-four (24) hours a day in over seventy-five (75) languages, providing a cost-effective enhancement to public service; AND

WHEREAS, the Voice AI service will provide responses only to general informational inquiries and will not

make decisions, process transactions, access confidential records or replace the review and approval functions performed by qualified County employees in accordance with applicable federal standards and New York State Law; AND

WHEREAS, funding for this agreement will come from Account A14115.54055; NOW THEREFORE BE IT

RESOLVED, the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to execute an agreement with Carahsoft Technology Corp., an authorized reseller for the proposed platform with Polimorphic Inc., for the period of September 1, 2026 – December 31, 2026 not to exceed Four Thousand Three Hundred Dollars (\$4,300).

Referred from Judiciary & Public Safety Committee

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 8

Accept and Authorize FY2025 State Homeland Security Grant - Department of Emergency Response and Communications

WHEREAS, the New York State Department of Homeland Security and Emergency Services (NYS DHSES) has awarded the Cortland County Department of Emergency Response and Communications a grant in the amount of \$32,149 resulting in no new county costs, in support of NYS State Homeland Security Grant Program; AND

WHEREAS, the fiscal period for this grant is September 1, 2025 to August 31, 2028; NOW THEREFORE BE IT

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

RESOLVED, that the 2026 budget is amended as follows:

	Current	Change	Revised
A34105.44389.SHSP DHSES Grant	0	\$32,149	\$32,149
A34105.54048.SHSP PROGRAM SUPPLIES	0	\$32,149	\$32,149

; 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 \$32,149; 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.

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 9

Authorize Software Support and Maintenance Contract - Motorola Flex - Department of Emergency

Response & Communications

WHEREAS, the Cortland County Department of Emergency Response & Communications is operating Motorola's Flex Computer Aided Dispatch (CAD) software (formerly Spillman), Records Management System (RMS), mobile, and related public safety technologies; AND

WHEREAS, the Department of Emergency Response & Communications has previously entered into software and maintenance support contracts with Motorola (formerly Spillman); AND

WHEREAS, Motorola Solutions, Inc. has submitted a proposal for software maintenance and support dated July 29, 2026, for the provision of its Flex Subscription Plus solution, which includes CAD, Records Management, Mobile applications, interface maintenance, cloud-based enhancements, and associated support services for County public safety operations; AND

WHEREAS, the proposed agreement provides for a seven (7) year subscription term at a total cost not to exceed One Million, One Hundred Fifty-Two Thousand Dollars (\$1,152,000.00), with annual payments as follows: Year 1 (2027) - \$162,000; Years 2 through 7 (2028-2033) - \$165,000 annually; AND

WHEREAS, this seven (7) year maintenance contract provides system reliability, continuity of operations, and predictable budgetary costs; AND

WHEREAS, the Department of Emergency Response & Communications has determined that implementation of the Flex Subscription Plus solution will enhance operational efficiency, improve information sharing, and support the County's public safety and emergency communications mission; AND

WHEREAS, this software maintenance and support proposal for the Motorola Flex Subscription Plus public safety software suite is in the best interests of Cortland County, and it is a budgeted expense under the Department of Emergency Response and Communications using account A30205.54015; 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 execute an agreement and any related documents with Motorola Solutions, Inc. for the Flex Subscription Plus public safety software suite substantially in accordance with the proposal entitled Cortland County, NY Flex Subscription Proposal 7 year REV 2, dated July 29, 2026.

Referred from Agriculture/Planning/Environment Committee

Referred from Health & Human Services Committee

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 10

Acceptance of New York State Office of Mental Health (OMH) State Aid For Children's Single Point of Access (C-SPOA) and Creating a Children's Single Point of Access (CSPOA) Coordinator

WHEREAS, the County of Cortland recognizes the importance of maintaining and strengthening community-based behavioral health services for children, youth, and their families; AND

WHEREAS, the New York State Office of Mental Health (NYS OMH) has made available State Aid funding to support Children's Single Point of Access (C-SPOA) initiatives, including the establishment of a dedicated position to coordinate and administer the C-SPOA process; AND

WHEREAS, the Cortland County Mental Health Department has been identified as the appropriate recipient and administrator of these funds to support the planning, development, enhancement, and ongoing operation of the

County's Children's Single Point of Access (C-SPOA); AND

WHEREAS, the New York State Office of Mental Health has awarded funding in the amount of \$160,648 to the Cortland County Mental Health Department for these purposes; AND

WHEREAS, the acceptance of this funding will allow the County to establish a Children's Single Point of Access (C-SPOA) Coordinator position to provide centralized coordination of referrals, improve access to behavioral health services for children and families, strengthen inter-agency collaboration, and ensure compliance with New York State Office of Mental Health expectations; AND

WHEREAS, no local matching funds are required for this State Aid, the position will be fully supported through OMH funding; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the acceptance of \$160,648 in funding from the New York State Office of Mental Health by the Cortland County Mental Health Department for the purpose of supporting the Children's Single Point of Access (C-SPOA) program; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature hereby authorizes the creation of one (1) Children's Single Point of Access (C-SPOA) Coordinator position within the Cortland County Mental Health Department, CSEA Contracted position, grade 21 (\$30.1348-\$38.1429 hourly rate); AND BE IT FURTHER

RESOLVED, that the Mental Health Department is authorized to administer and expend said funds in accordance with NYS OMH requirements and all applicable federal, state, and county laws, rules, and regulations; AND BE IT FURTHER

RESOLVED, that there is no additional County financial impact associated with the creation of this position, as it will be fully funded through New York State Office of Mental Health State Aid; AND BE IT FURTHER

RESOLVED, that the 2026 budget be amended as follows:

INCREASE:

EXPENDITURES:

A43105.51005	Personal Services	\$119,001.39
A43105.54000	Telephone	\$1,000.00
A43105.54001	Copying/Printing	\$250.00
A43105.54005	Office Supplies	\$500.00
A43105.54035	Education & Training	\$1,000.00
A43105.54045	Travel	\$1,000.00
A43105.58020	Retirement	\$9,359.57
A43105.58030	FICA	\$4,211.80
A43105.58040	Workers' Compensation	\$1,420.00
A43105.58060	Health Insurance	\$22,790.04
A43105.58062	Dental Insurance	\$95.64
A43105.58065	Vision Insurance	\$19.56

REVENUE:

A43105.43490	MH OMH State Aid	\$160,648.00
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RESOLVED, that this Resolution shall take effect immediately.

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 11

**Abolish Staff Development Coordinator (35 hrs/week)/Create Staff Development Coordinator (40 hrs/week)
and Abolish Part Time Case Aide (Up to 9 hrs/week) - Department of Social Services**

WHEREAS, the needs of the Department of Social Services will be better served by abolishing one (1) position of Staff Development Coordinator (35 hrs/week), abolishing one (1) position of Case Aide (up to 9 hrs/week), and creating one (1) position of Staff Development Coordinator (40 hrs/week); 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 Staff Development Coordinator (Grade 20, CSEA, \$29.0528-36.7735/hr, competitive class, 35 hrs/week) and one position of Case Aide (Grade 8, CSEA, \$19.4812-24.6583/hr, competitive class, up to 9 hrs/week) be abolished effective August 27, 2026 at midnight; AND BE IT FURTHER

RESOLVED, that one (1) position of Staff Development Coordinator (Grade 20, CSEA, \$29.0528-36.7735/hr, competitive class, 40 hrs/week) be created with permission to fill effective August 27, 2026 at 12:01 a.m.

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 12

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

WHEREAS, the New York State Office of Children and Family Services, through the Resource Allocation Plan has made available the sum of \$128,089 to Cortland County, through the Youth Bureau; AND

WHEREAS, the funding allocations are as follows. Youth Development Funding of \$66,067, Youth Team Sports funding of \$20,923, Youth Sports and Education Opportunity Funding of \$26,099, and Runaway and Homeless Youth funding of \$15,000; AND

WHEREAS, the County Youth Bureau has designated the funds to the various county municipalities and agencies for the year October 1, 2026 through September 30, 2027 and for which a copy is in the County Youth Bureau Office; AND

WHEREAS, \$109,627 will be allocated to Cortland County municipalities and \$18,462 will be allocated to the Cortland County Youth Bureau administration; NOW THEREFORE BE IT

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

RESOLVED, that the Director of Finance 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 New York 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, that the 2026 County Budget be and hereby is amended as follows:

Revenue:		Current	Inc/Dec	Balance
A73125.43820.YB	Youth Bureau	\$103,688	\$128,089	\$231,777

Expenditure:		Current	Inc/Dec	Balance
A73125.51005	Personal Services	\$6,452	\$8,663	\$15,115
A73125.54020	Postage	\$200	\$200	\$400
A73125.54035	Education & Training	\$1,325	\$-0-	\$1,325
A73125.54040	Dues	\$120	\$120	\$240
A73125.54045	Travel	\$3,154	\$3,154	\$6,308
A73125.54048	Program Supp	\$4,430	\$4,430	\$8,860
A73125.58060	Health Ins	\$1,014	\$1,895	\$2,909
A73125.54815	Contracted Svcs	\$87,101	\$109,627	\$196,728

ON MOTION OF RONALD VANDEE

AGENDA ITEM NO. 13

Amend 2026 Budget for Additional Rent Expenses - Workforce Development Office

WHEREAS, the Cortland County Legislature adopted Resolution No. 136-26, authorizing an extension of the lease with 91–101 Main Street, LLC for premises known as 99 Main Street, Cortland, New York, through December 31, 2026; AND

WHEREAS, additional appropriations totaling \$17,589.60 are required in the Workforce Development budget to pay rent for August, September, and October 2026; AND

WHEREAS, funding is available from the County’s allocation under the Local Assistance and Tribal Consistency Fund, which must be obligated prior to the end of the current fiscal year and will otherwise expire; NOW THEREFORE BE IT

RESOLVED, that the 2026 Cortland County Budget is hereby amended as follows:

Increase:

Account Number	Account Name	Amount
A99010.99012	I/F Transfers out – Special Grant Fund	\$17,589.60

A132544.44089.ARP	Federal Aid	\$17,589.60
CD62925.54067	Rent	\$17,589.60
CD99010.45031	I/F Transfers in – General Fund	\$17,589.60

; AND BE IT FURTHER

RESOLVED, that the Director of Finance is hereby authorized and directed to make the necessary accounting entries and interfund transfer to effectuate this budget amendment.

Action Items

1. **Capital Improvement Program Policy**

Monthly Reports

1. **Grant Administrator Monthly Report**
2. **Finance Department Monthly Reports**
3. **Office of the County Auditor Quarterly Report**
4. **Claims Audit Report for January 1, 2026 - June 30, 2026**

Discussion Items

1. **Update on FY 2027 Budget Process**
2. **Update on 2026 Budget Actuals**

Adjournment



**Cortland County Finance
and Administration
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Committee Meeting
~ Minutes ~**

60 Central Ave.
Cortland, NY 13045
www.cortlandcountyny.gov

Tuesday, June 16, 2026

9:00 AM

Room 302

Call to Order

1. Roll Call

PRESENT:	Legislator Linda Jones, Legislator Joseph Nauseef, Legislator Eugene Waldbauer, Legislator William McGovern, Legislator Cathy Bischoff, Legislator Reed Cleland
ABSENT:	
EXCUSED:	Legislator Beau Harbin

Others Present:	
Savannah Hempstead	Clerk of the Legislature
Michael Ponticiello	County Administrator
Andrea Herzog	Director of Finance
Stephen Trobert	Manager of Audit and Financial Projects
Dr. Amy Kremenek	President, Tompkins Cortland Community College
Nic Dovi	Director of Facilities, Tompkins Cortland Community College
Penelope Howard	Interim Vice President of Finance, Tompkins Cortland Community College
John Geer	Vice President of Administration, Tompkins Cortland Community College
Judy Davison	Board Chair, Tompkins Cortland Community College Board of Trustees
Roxanne Buck	Board Member, Tompkins Cortland Community College Board of Trustees
Melanie Vilardi	Executive Director, Cortland County Business Development Corporation
Laura Fox	Director of Real Property Tax Services

Morgan Spaulding	Grants Administrator
Sandra Price	Legislator
Kristen Monroe	Commissioner of Social Services
Nicole Compton	Executive Assistant to the County Attorney (Remote)
Ashley Millard	Deputy Clerk of the Legislature (Remote)
Kim Cameron	Resident (Remote)
Jeri DuVall	Chief Assistant County Attorney (Remote)
Jessica Leet	Executive Assistant to the Director of Planning and Economic Development (Remote)
Carlita Withers	Deputy Director of Finance (Remote)

Approval of Minutes

1. May 19, 2026 Finance & Administration Committee Minutes

RESULT:	APPROVED
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Presentations

1. Tompkins Cortland Community College Budget Presentation

RESULT:	COMPLETED
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Committee Updates

1. Cortland County Convention & Visitor's Bureau

RESULT:	NO DISCUSSION
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2. Cortland Regional Sports Council

RESULT:	NO DISCUSSION
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Resolutions

Referred from Finance & Administration Committee

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 1

Authorize Participation in the NY MuniTrust Local Government Investment Pool

WHEREAS, New York General Municipal Law, Article 5-G, Section 119-o and Article 3-A, empowers municipal corporations to enter into, amend, cancel, and terminate agreements for the performance

among themselves of their respective functions, powers, and duties on a cooperative or contract basis; AND

WHEREAS, the County of Cortland wishes to invest portions of its available funds in cooperation with other municipal corporations pursuant to the Municipal Cooperation Agreement dated as of February 1, 2022, by and among Orange County and the participants thereto, which is herein incorporated by reference;

WHEREAS, the County of Cortland wishes to satisfy the safety and liquidity needs of their funds while optimizing rates of return; 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 NY MuniTrust Local Government Investment Pool New Account Application and other associated documents to participate in this program.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator William McGovern
SECONDER:	Legislator Joseph Nauseef
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 2

Resolution Rescinding Resolution No. 24-24, Which Delegated Certain Authority to the Deputy County Administrator

WHEREAS, the Cortland County Legislature adopted Resolution No. 24-24, titled “Authorize Authority Deputy County Administrator,” on January 25, 2024, which authorized the duties of the Deputy County Administrator to include acting on behalf of and in the absence of the County Administrator; AND

WHEREAS, the duties delegated to the Deputy County Administrator via Resolution No. 24-24 are contradictory to the Cortland County Legislature’s Rules of Order; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 24-24 is hereby rescinded in its entirety, effective immediately.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Joseph Nauseef
SECONDER:	Legislator Linda Jones
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin

ABSENT:

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 3

Local Law "F" of 2026 - A Local Law to Repeal and Rescind Local Law No. 7 of 2002, Local Law 3 of 2003 and Local Law No. 5 of 2018, and to Establish a Revised Office of the County Administrator for the County of Cortland

WHEREAS, the Cortland County Legislature adopted Local Law 7 of 2002 on December 12, 2002, establishing the Office of the County Administrator for the County of Cortland; AND

WHEREAS, the Cortland County Legislature adopted Local Law 3 of 2003 on July 9, 2003, Allowing for a Fixed Term of Office and Designating County Administrator as Budget Officer; AND

WHEREAS, the Cortland County Legislature adopted Local Law 5 of 2018 on December 20, 2018, amending Local Law 7 of 2002; AND

WHEREAS, the Cortland County Legislature finds that the Office of the County Administrator should be updated to reflect the present administrative structure and governance practices of Cortland County government, to provide continuity of administration, to clarify the relationship between the County Administrator, the County Legislature, the Chair of the Legislature, and County department heads, and to resolve inconsistencies between prior local laws, resolutions, and administrative practices; AND

WHEREAS, it is the purpose and intent of this local law to modernize the Office of the County Administrator as the Chief Administrative Officer of the County of Cortland, while preserving the policymaking authority of the Cortland County Legislature and preserving all powers, duties, and responsibilities granted by law to the Chair of the Legislature, elected County officers, and other officials whose authority is established by state law, local law, or duly adopted resolution; AND

WHEREAS, nothing in this local law shall be construed to curtail, diminish, transfer, or divest the Cortland County Legislature of any of its functions, powers, or duties, nor to curtail, diminish, transfer, or divest the powers of any elected County officer or any office whose authority is otherwise provided by law; AND

WHEREAS, a public hearing was held on June 25, 2026 before the Cortland County Legislature after publication of notice thereof as legally required; AND

WHEREAS, said local law has been in its final form upon the desks of the members of the Cortland County Legislature at least seven (7) calendar days exclusive of Sunday, prior to this date; NOW THEREFORE BE IT

ENACTED by the Legislature of the County of Cortland as follows:

Local Law "F" of 2026 - A Local Law to Repeal and Rescind Local Law No. 7 of 2002, Local Law 3 of 2003 and Local Law No. 5 of 2018, and to Establish a Revised Office of the County Administrator for the County of Cortland

SECTION 1. REPEAL AND RESCISSION OF PRIOR LOCAL LAWS

Local Law No. 7 of 2002, entitled “A Local Law establishing the office of County Administrator for the County of Cortland,” Local Law 3 of 2003, entitled “A Local Law Amending Local Law No. 7 Of The Year 2002 Allowing For A Fixed Term Of Office And Designating County Administrator As Budget Officer,” and Local Law No. 5 of 2018, entitled “A Local Law to Amend Local Law 7 of 2022 which established the office of County Administrator for the County of Cortland,” are hereby repealed and rescinded in their entirety. The Office of the County Administrator shall thereafter be governed by the provisions of this Local Law.

SECTION 2. OFFICE OF THE COUNTY ADMINISTRATOR

- A. There shall be an Office of the County Administrator for the County of Cortland.
- B. The County Administrator shall be appointed by the County Legislature.
- C. The term of office of the County Administrator shall be up to four (4) years, in accordance with Local Law 2 of 2010, entitled “Adopt Proposed Local Law No. 2 for the Year 2010 Providing for the Term of Office of County Administrator,”
- D. The County Administrator shall serve as the Chief Administrative Officer of the County.
- E. The County Administrator shall serve at the pleasure of the County Legislature.
- F. The position of County Administrator shall be in the unclassified service for Civil Service purposes, and the qualifications for County Administrator shall be in accordance with the Civil Service job description for County Administrator.
- G. The County Administrator shall receive an annual salary to be fixed by the County Legislature.
- H. The County Administrator shall appoint such personnel within the Office of the County Administrator as may be authorized by the County Legislature.

SECTION 3. THE COUNTY LEGISLATURE

- A. The County Administrator shall be supervised by and directly responsible to the County Legislature.
- B. The County Legislature shall convey its direction to the County Administrator through the Chair of the Legislature, who shall serve as the regular point of contact between the County Legislature and the County Administrator for purposes of communication, coordination, and performance oversight, except where otherwise directed by the County Legislature.

SECTION 4. DEPUTY COUNTY ADMINISTRATOR

- A. The position of Deputy County Administrator is hereby authorized, subject to appropriation by the County Legislature, and shall be in the exempt class of the civil service, subject to applicable law.
- B. The Deputy County Administrator shall be appointed by and serve at the pleasure of the County Administrator.
- C. In the temporary absence or inability of the County Administrator, and only while the County Administrator remains duly appointed and in office, the Deputy County Administrator may act in the capacity of the County Administrator and may exercise the powers and perform the duties of the County Administrator during such temporary period.

- D. The Deputy County Administrator shall perform such duties as may be assigned by the County Administrator and may assist in the administration, coordination, and supervision of County operations.
- E. The Deputy County Administrator shall not, by virtue of such appointment, succeed to the position of County Administrator.

SECTION 5. POWERS AND DUTIES OF THE COUNTY ADMINISTRATOR

The County Administrator shall have the following powers and duties, in addition to those otherwise conferred by law, resolution, or the Civil Service job description:

- A. To perform the functions of Chief Administrative Officer of the County on behalf of the County Legislature.
- B. To coordinate and supervise the administrative functions of County departments and administrative units, and to promote efficient, consistent, and accountable County operations.
- C. To supervise and direct the Office of the County Administrator and the personnel assigned thereto, including the Deputy County Administrator and such other staff positions as may be authorized and funded.
- D. To require departments, offices, and administrative units to provide reports, plans, budget materials, operational information, and other data reasonably necessary for the administration of county government, except where restricted by law.
- E. To make recommendations to the appropriate jurisdictional Committees of the County Legislature or the Chairman of the Legislature for appointments by the County Legislature of all heads of units of County Government not administered by an elected official.
- F. To participate with the Personnel Director and in the conduct of collective bargaining negotiations with organized employee representatives.
- G. Administer the County's purchasing system, including bidding, procurement, and related purchasing functions, and perform such purchasing and contracting functions as are authorized by applicable law, resolution, budget appropriation, or policy.
- H. To recommend to the County Legislature such policies, procedures, organizational changes, appointments, removals, studies, and administrative actions.
- I. To develop, coordinate, and administer countywide administrative policies and procedures consistent with legislative direction and applicable law.
- J. To implement and administer the County's adopted organizational framework across County departments and administrative units and to coordinate consistency with legislative intent, applicable law, and policy.
- K. To coordinate risk management, insurance administration, grants administration, and interdepartmental operational matters.
- L. To attend meetings of the County Legislature and its committees, make reports and recommendations, and undertake such research and administrative studies as the County Legislature may request.
- M. To perform such additional administrative and managerial duties as may be prescribed by law or assigned by the County Legislature, provided that such duties shall not curtail, diminish, transfer, or divest the powers of the County Legislature or any elected official.

SECTION 6. SUPERVISION OF DEPARTMENTS

- A. Except as otherwise provided by law or the establishing instrument of a particular office or department, and except for the offices identified in Section 6 of this local law, the County Administrator shall supervise all County department heads and administrative units.
- B. County department heads and administrative units subject to this section shall report directly to and be supervised by the County Administrator.

- C. Supervision under this section shall include, but not be limited to:
 - 1. direction and coordination of department operations;
 - 2. assignment and monitoring of work;
 - 3. performance management, including discipline, and evaluation input;
 - 4. approval or review of leave and related personnel matters;
 - 5. enforcement and implementation of countywide policies and procedures;
 - 6. coordination of interdepartmental operations and problem-solving; and
 - 7. such other supervisory authority as is consistent with law and County policy.
- D. The County Administrator may assist the applicable statutory committee chairs in the process of selecting new department heads, but the authority to appoint department heads is vested in the County Legislature.
- E. Statutory committees of the County Legislature shall exercise legislative review, budget consideration, subject-matter jurisdiction, and resolution review for the County departments and administrative units assigned to them under the Rules of Order, and such legislative functions shall remain distinct from day-to-day supervision of County departments and administrative units.

SECTION 7. OFFICES & POSITIONS EXCLUDED FROM COUNTY ADMINISTRATOR SUPERVISION

- A. The following shall not be subject to the ordinary day-to-day supervision of the County Administrator unless otherwise expressly provided by law:
 - 1. the Sheriff, the District Attorney, the County Clerk, the Coroners, and any other elected County officer established by law;
 - 2. the Commissioners of the Board of Elections;
 - 3. the Director of Veterans' Services;
 - 4. the Manager of Audit and Financial Projects;
 - 5. the Public Defender;
 - 6. the Office of the County Attorney;
 - 7. the Office of the Clerk of the Legislature; and
 - 8. any other position or office directly responsible to the County Legislature by law or formal action of the County Legislature.
- B. Nothing in this local law shall be construed to place the offices and officials identified in this section under the ordinary day-to-day supervision of the County Administrator where such supervision is not otherwise provided by law.
- C. The County Administrator may coordinate administratively with such offices and officers in the conduct of County business, and such offices and officers shall comply with applicable countywide policies and procedures adopted by the County Legislature and implemented by the County Administrator, except where inconsistent with law or the lawful operational authority of such office or officer. This coordination does not change their legal authority, reporting

relationship, appointing authority, or operational control.

- D. Nothing in this section shall be construed to limit the authority of the County Legislature or the Chair of the Legislature over offices or officials that report directly to them under applicable law, rule, contract, or resolution.

SECTION 8. BUDGET OFFICER

- A. Pursuant to County Law §§ 351, 353, and 354, the County Administrator shall be the Budget Officer of the County of Cortland.
- B. The County Administrator, as Budget Officer, shall perform the powers and duties assigned to the budget officer by County Law Article 7 and other applicable law, including preparation and submission of the tentative County budget.
- C. Nothing in this section shall be construed to supersede any vacancy provision of state law applicable to the office or functions of Budget Officer.
- D. The County Administrator shall provide for appropriate budgetary controls and to promote the effective, efficient, and economical management of appropriated funds.

SECTION 9. EMERGENCY MANAGEMENT COORDINATION

- A. During emergencies or other operational disruptions affecting County government, the County Administrator shall coordinate overall County activities, direct the operations of County government, and implement County emergency plans, in coordination with the Director of Emergency Response and Communications, the Chair of the Legislature, and other appropriate officials.
- B. The County Administrator may advise the Chair of the Legislature and the County Legislature regarding emergency operations, continuity measures, and coordination of County resources.
- C. In order to protect life, safety, property, continuity of operations, or the orderly administration of County government, the County Administrator may close County buildings or facilities under County control to the public, modify public access, alter employee work schedules or reporting requirements, direct non-essential employees of departments reporting to the County Administrator not to report or to leave work, and take related temporary administrative actions necessary to protect County operations.
- D. Nothing in this section shall be construed to transfer to the County Administrator any authority specifically granted by Article 2-B of the Executive Law to the Chair of the Legislature, as Chief Executive of the County, or to the Director of Emergency Response and Communications, as County Emergency Management Director.

SECTION 10. TEMPORARY ABSENCE OR INABILITY OF THE COUNTY ADMINISTRATOR

- A. If the County Administrator is temporarily absent or otherwise unable to perform the duties of the position, and remains duly appointed and in office, the Deputy County Administrator shall exercise the powers and perform the duties of the County Administrator during that temporary period.
- B. The Deputy County Administrator's authority under this section shall exist only while:
 - 1. the County Administrator remains duly appointed and in office; and
 - 2. the Deputy County Administrator remains duly appointed by and serving at the pleasure of the County Administrator.
- C. If there is no Deputy County Administrator in office at the time of such temporary absence or inability, the Chair of the Legislature shall serve as Acting County Administrator during such temporary period.

- D. For purposes of this section, a temporary absence or inability shall not include a vacancy in the position of County Administrator.

SECTION 11. VACANCY IN THE POSITION OF COUNTY ADMINISTRATOR

- A. In the event of a vacancy in the position of County Administrator for any reason, as provided by law, the authority of the Deputy County Administrator to act in place of the County Administrator shall immediately terminate.
- B. Upon such vacancy, the Chair of the Legislature shall assume the responsibilities and authorities of Acting County Administrator until a new County Administrator is appointed by the County Legislature, except to the extent that a specific function is otherwise assigned by state law to another officer during vacancy.
- C. During such vacancy, the Chair of the Legislature, while serving as Acting County Administrator, may appoint the then-serving Deputy County Administrator, or another qualified person, to serve as Deputy County Administrator, subject to appropriation and applicable Civil Service requirements, until the County Legislature appoints a County Administrator.

SECTION 12. NO DIVESTITURE OF POWERS; PRESERVATION OF LEGISLATIVE AND ELECTED OFFICER AUTHORITY

- A. Nothing contained in this local law shall operate or be construed to curtail, diminish, transfer, divest, or otherwise impair the functions, powers, duties, or responsibilities of the County Legislature, the Chair of the Legislature, any elected County officer, or any office whose authority is otherwise provided by law.
- B. Nothing in this local law shall be construed to alter appointing authority, removal authority, or statutory reporting relationships except as expressly provided in this local law.
- C. In the event of any conflict or inconsistency between this local law and any prior local law or resolution of the County Legislature, this local law shall govern.

SECTION 13. SEVERABILITY

If any clause, sentence, paragraph, subdivision, or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof.

SECTION 14. EFFECTIVE DATE

This Local Law shall take effect when all applicable statutory requirements for its passage and adoption have been complied with fully and it has been duly filed in the Office of the Secretary of State as provided by Section 27 of the Municipal Home Rule Law.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Linda Jones
SECONDER:	Legislator Reed Cleland
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 4

Appoint Member to the Tompkins Cortland Community College Board of Trustees

WHEREAS, Matthew McSherry of 3693 Katie Lane, Cortland, New York, was appointed to the Tompkins Cortland Community College Board of Trustees pursuant to Resolution No.10-20; AND

WHEREAS, the term of Matthew McSherry expires June 30, 2026, and he has expressed his interest in continued service on the Board of Trustees; NOW THEREFORE BE IT

RESOLVED, that Matthew McSherry, be and hereby is reappointed to the Tompkins Cortland Community College Board of Trustees for a seven (7) year term ending on June 30, 2033.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Reed Cleland
SECONDER:	Legislator William McGovern
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 5

Adopt 2026-2027 Tompkins Cortland Community College Operating Budget

WHEREAS, the Board of Trustees of Tompkins Cortland Community College has presented to this Legislature an Operating Budget for the college fiscal year September 1, 2026 through August 31, 2027; AND

WHEREAS, a public hearing on said budget has been held on June 25, 2026, and heard all persons wishing to speak on this topic, pursuant to notice duly published; NOW THEREFORE BE IT

RESOLVED, that said operating budget in the amount of \$34,546,321 be and hereby is approved and adopted; AND BE IT FURTHER

RESOLVED, that the Cortland County Legislature include in the Cortland County Budget for the year 2027 an amount determined pursuant to a plan for said college per adopted Resolution No. 129 for the year 1966, as amended by Resolution No. 128 and 131 for the year 1971, totaling approximately \$1,948,270 as Cortland County's share of the total Sponsoring Community Contribution of \$5,127,025, to be paid in four equal payments from account A24955.54780 after January 1, 2027; AND BE IT FURTHER

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

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Reed Cleland
SECONDER:	Legislator Joseph Nauseef
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland

NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 6

Resolution Authorizing an Intermunicipal Agreement Between the County of Cortland and the City of Cortland for the Collection of Real Property Taxes

WHEREAS, §1150 of the Real Property Tax Law authorizes municipal corporations to enter into agreements with one another with respect to any parcel of real property upon which they respectively own tax liens and disposition of such liens; AND

WHEREAS, the City of Cortland wishes to outsource its real property tax collection duties to maximize administrative efficiency; AND

WHEREAS, the County of Cortland possesses the necessary infrastructure, personnel, and technology within its Finance Office to efficiently collect these real property taxes on behalf of the City of Cortland; AND

WHEREAS, both municipalities have determined that entering into an intermunicipal agreement for this purpose will reduce administrative duplication and save taxpayer dollars; AND

WHEREAS, as part of this intermunicipal agreement, the City of Cortland will authorize the transfer of all delinquent real property taxes to the County of Cortland and the County of Cortland shall reimburse and make the City of Cortland whole for the amount of said delinquent taxes; 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 execute the Intermunicipal Agreement with the City of Cortland for said purposes; AND BE IT FURTHER

RESOLVED, that the Director of Finance is authorized to establish the necessary accounting funds and procedures to receive, hold, and remit the collected City tax revenues minus any agreed upon administrative fees.

RESULT:	APPROVED (5 TO 1)
MOVER:	Legislator Joseph Nauseef
SECONDER:	Legislator William McGovern
AYES:	Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	Linda Jones
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF CATHY BISCHOFF

AGENDA ITEM NO. 7

Local Law “G” of 2026 - A Local Law Providing that the County of Cortland Shall Become the Tax Collection Agency for the Purposes of Collecting Taxes and Special Assessments by Partial Payments for Real Property Located within the City of Cortland

WHEREAS, Article 9 of the New York State Real Property Tax Law authorizes certain procedures

relating to the collection of real property taxes and special assessments, including the collection of such taxes by a county tax collection agency and the acceptance of partial payments where authorized by local law; AND

WHEREAS, the County of Cortland desires to become the tax collection agency for purposes of collecting taxes and special assessments for real property located within the City of Cortland, as prescribed by Section 972 of Article 9 of the Real Property Tax Law; AND

WHEREAS, a public hearing was held on June 25, 2026 before the Cortland County Legislature after publication of notice thereof as legally required; AND

WHEREAS, said local law has been in its final form upon the desks of the members of the Cortland County Legislature at least seven (7) calendar days exclusive of Sunday, prior to this date; NOW THEREFORE BE IT

ENACTED by the Legislature of the County of Cortland as follows:

Local Law “G” of 2026 - A Local Law Providing that the County of Cortland Shall Become the Tax Collection Agency for the Purposes of Collecting Taxes and Special Assessments by Partial Payments for Real Property Located within the City of Cortland

SECTION 1: On and after the effective date of this local law, and until such time as this local law is repealed, the County of Cortland shall become the tax collection agency for the purposes of collecting taxes and special assessments, including the authority to permit partial payments for real property located within the City of Cortland as prescribed by Section 972 of Article Nine of the Real Property Tax Law of the State of New York.

SECTION 2: The term “taxes” as used in this Local Law shall include special assessments which are levied by the County Legislature at the time and in the manner provided by law for the levy of county and town taxes.

SECTION 3: Such taxes may be paid in whole or partial payments as described in Section 6 of this Local Law, which shall be determined by the amount of the first payment and shall be due and payable not later than the last day of the month in which the respective taxes may be paid without interest to the Director of Finance of Cortland County.

SECTION 4: Each partial payment, other than the first, shall be subject to interest at the rate determined pursuant to section nine hundred twenty-four-a of the Real Property Tax Law, up to and including the date on which it is to be paid.

If a partial payment is not fully paid on or before the date it is due, additional interest shall be added to the amount of any such partial payment at the rate as determined pursuant to section nine hundred twenty-four-a of the Real Property Tax Law for each month or part thereof until paid. No such partial payment may be paid unless all prior partial payments of current taxes, including interest, shall have been paid or shall be paid at that same time.

The failure to make, or the lack of, the required full payment of the first partial payment by an owner of real property by the required date, as described Section 6 of this Local Law, shall be construed as an election by such owner to pay the total amount of taxes in one payment.

SECTION 5: Upon receipt of the tax roll and warrant, the collecting officer shall mail to each property owner of the property listed thereon, a statement of taxes as provided by law. Such statement shall recite that such owner may elect, pursuant to section six of this local law, to pay the taxes set forth in the statement by partial

payments, as provided herein.

SECTION 6: (a) If such owner shall elect to pay the taxes by partial payments, the owner shall pay to the Director of Finance the amount set forth in such statement and designated as “first payment.” The amount of the second and third payment, including the interest charge, shall be paid to the Director of Finance on or before the date provided on the statement.

The partial payments may be made in three (3) payments. The first payment due January 31st, shall be fifty percent (50%) of the amount of the tax as levied, interest free; the second payment due by March 15th, shall be twenty-five percent (25%) of the amount of tax as levied, plus interest at the statutory rate, charged against the unpaid balance only; and the third payment due by April 30th, shall be the remaining twenty-five percent (25%) of the amount of the tax as levied plus interest at the statutory rate, charged against the unpaid balance only.

No tax bill under one hundred dollars (\$100) will be applicable to said partial payment plan.

(b) If any such partial payment is not fully paid on or before the date when due, interest shall be charged pursuant to section nine hundred twenty-four-a of the Real Property Tax Law as set forth within the provided statement. No such partial payment may be paid unless all prior partial payments of current taxes, including interest, shall have been paid or shall be paid at the same time.

(c) The owner of real property who elects to pay taxes by partial payments as provided in this section shall indicate their election by remitting the amount of the first partial payment to the Director of Finance on or before the date upon which it is due.

(d) The failure or lack thereof by an owner of real property to fully pay the first partial payment as provided in subdivision (c) of this section shall be construed as an election of such owner to pay the total amount of the taxes in one (1) payment in the manner provided by law.

SECTION 7: The Director of Finance of the County of Cortland is hereby empowered to promulgate and amend suitable rules and regulations prescribing the necessary forms for carrying into effect the provisions of this local law including partial payment of taxes and to establish the appropriate interest and penalties, consistent with the cost of carrying out the program for partial payments of real property taxes as allowed by Article 9 of the Real Property Tax Law of the State of New York.

SECTION 8: Any payment made after April 30th is considered delinquent and the Director of Finance may accept and process such delinquent payments in compliance with Real Property Tax Laws of the State of New York.

RESULT:	APPROVED (5 TO 1)
MOVER:	Legislator Joseph Nauseef
SECONDER:	Legislator William McGovern
AYES:	Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	Linda Jones
EXCUSED:	Beau Harbin
ABSENT:	

Referred from Public Works Committee

Referred from Government Operations Committee

Referred from Judiciary & Public Safety Committee

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 8

**Abolish One Senior Dispatcher Position/Create One Dispatcher Position - Department of
Emergency Response and Communications**

WHEREAS, the needs of the agency will be better served by abolishing and creating several positions in the Emergency Response & Communications Department; AND

WHEREAS, the Judiciary and Public Safety Committee recommends the abolition of one (1) Senior Dispatcher (Step 4, Grade 8, \$30.6093 - \$43.6210/hr, competitive class); AND

WHEREAS, the Judiciary and Public Safety Committee recommends the creation of one (1) Dispatcher (Step 1, Grade 6, \$28.5007 - 41.3455/hr, competitive class); NOW THEREFORE BE IT

RESOLVED, that one (1) full-time position of Senior Dispatcher (Step 4, Grade 8, \$30.6093 - \$43.6210/hr, competitive class) be abolished effective August 14, 2026 at midnight; AND BE IT FURTHER

RESOLVED, that one (1) full-time position of Dispatcher (Step 1, Grade 6, \$28.5007 - 41.3455/hr, competitive class) be and hereby is created with approval to fill effective August 15, 2026.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Linda Jones
SECONDER:	Legislator Joseph Nauseef
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF SANDRA PRICE

AGENDA ITEM NO. 9

**Authorize Agreement with Alcohol Monitoring Systems, Inc. d/b/a SCRAM Systems for Electronic
Monitoring - Probation Department**

WHEREAS, Cortland County Probation seeks to enter into an agreement with Alcohol Monitoring Systems, Inc., d/b/a SCRAM Systems, for the provision of electronic monitoring equipment, software, and related services for probation clients; AND

WHEREAS, the proposed agreement includes services and equipment for passive electronic home confinement, GPS monitoring, remote alcohol monitoring, and related monitoring support services for Alternatives to Incarceration clients; AND

WHEREAS, the agreement also includes related PharmChek Drug Patch products and services, as needed, for drug testing and monitoring purposes; AND

WHEREAS, the initial term of the agreement is thirty-six (36) months commencing upon execution of the agreement; AND

WHEREAS, the cost of services and equipment will vary based upon usage, equipment type, monitoring services, and applicable pricing schedules set forth in the agreement; AND

WHEREAS, said services will be paid from Alternatives to Incarceration grant funds from the New York State Division of Criminal Justice Services, through funding account A.314043.43310; AND

WHEREAS, the equipment and services are offered at state contract/NASPO pricing rates; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator, upon review and approval of the County Attorney or designee and subject to appropriation by the Cortland County Legislature, to enter into a thirty-six (36) month agreement with Alcohol Monitoring Systems, Inc., d/b/a SCRAM Systems, for electronic home confinement, GPS monitoring, remote alcohol monitoring, PharmChek Drug Patch products, and related services; AND BE IT FURTHER

RESOLVED, that expenditures under this agreement shall be made from account A.314043.43310, subject to the availability of appropriated funds and applicable grant funding; AND BE IT FURTHER

RESOLVED, that this Resolution shall take effect immediately.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator William McGovern
SECONDER:	Legislator Reed Cleland
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

Referred from Agriculture, Economic Development, Planning, and Environment Committee

ON MOTION OF WILLIAM MCGOVERN

AGENDA ITEM NO. 10

Establishing an Economic Development Reserve for Cortland County

WHEREAS, Cortland County recognizes that economic development is important to strengthening the local economy, encouraging investment, and supporting the long-term fiscal stability of the County; AND

WHEREAS, the County Legislature desires to establish a reserve to support future economic development purposes that serve a lawful County interest; AND

WHEREAS, the use and administration of the reserve should be governed by a formal County policy; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the establishment of a reserve to be known as the Cortland County Economic Development Reserve - A.386300.ED, to be used for lawful County purposes that support economic growth, business attraction or retention, and strategic investments that advance the County's economic development objectives; AND BE IT FURTHER

RESOLVED, that the Director of Finance is authorized and directed to establish the reserve in the appropriate manner consistent with applicable law, accounting requirements, and County financial practices; AND BE IT FURTHER

RESOLVED, that the initial funding of the Economic Development Reserve, together with any future expenditures, appropriations, transfers, or additional deposits to or from said Reserve, shall be subject to separate resolution of the Cortland County Legislature.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator Reed Cleland
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

ON MOTION OF WILLIAM MCGOVERN

AGENDA ITEM NO. 11

Authorize Allocation of Scott Road Solar Host Community Agreement Revenue to the Economic Development Reserve

WHEREAS, the Cortland County Legislature established the Cortland County Economic Development Reserve Account No. A.386300.ED to support lawful County purposes that promote economic growth, business attraction or retention, and strategic investments that advance the County's economic development objectives; AND

WHEREAS, by Resolution No. 103-26, the Cortland County Legislature authorized the County Administrator, upon review and approval by the County Attorney, to execute and deliver a Host Community Agreement with Scott Road Solar, LLC, together with such other documents and actions as may be necessary or appropriate to carry out the intent of said resolution; AND

WHEREAS, the Cortland County Legislature desires to allocate the One-Hundred-Seventy-Thousand Dollars (\$170,000.00) received pursuant to the Scott Road Solar Host Community Agreement to the Cortland County Economic Development Reserve; AND

WHEREAS, the allocation of said revenue to the Cortland County Economic Development Reserve will preserve the funds for future lawful County purposes that support economic development and strategic investment within Cortland County; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the allocation of One Hundred Seventy Thousand Dollars (\$170,000.00) received pursuant to the Scott Road Solar Host Community Agreement to the Cortland County Economic Development Reserve Account No. A.386300.ED.

RESULT:	APPROVED (6 TO 0)
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator Joseph Nauseef
AYES:	Linda Jones, Joseph Nauseef, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin
ABSENT:	

Referred from Health & Human Services Committee

Action Items

Monthly Reports

1. Grant Administrator Monthly Report

RESULT:	COMPLETED
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2. Finance Monthly Report

RESULT:	COMPLETED
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Discussion Items

1. Senior Citizen Exemption

RESULT:	COMPLETED
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Adjournment

The meeting was adjourned at 10:37 AM.



Cortland County
Budgeted Contract Approval

By approval of the Cortland County Legislature, Resolution No. 126-22 be it resolved that the County Administrator and appropriate department head, if required, be and hereby is authorized, upon review and approval by the County Attorney or designee, to sign agreements which are approved in the current fiscal year County Budget.

Submitted by: Information Technology Paul Lutwak
(Department) (Contact Person)

Date submitted: 6/4/2026

Contract with: FirstLight

Address: 12 Metro Park Rd. Albany, NY 122205

Amount: \$2,100.00/month for three years

Funding Account #: A16105.54000

Description of services: 2 x 1GB x 1GB connections for Cortland County Internet.
One connection at 60 Central Ave, and one connection at 22 West Court street. The 60 Central circuit will
be redesigned to travel on a different route than the 22 w. Court street circuit.
Travel through different pops for better fail over.

RFP Required: Yes ☐ No ☒

Relevant Purchasing & Procurement Policy Section: _____

☐ Denied (Reason): _____

☐ Approved

County Administrator

Date: _____



Statement of Work

Executive Summary: This work will reroute two 1 Gbps Dedicated Internet Access circuits serving Cortland County to achieve full path diversity, reduce outage risk, and strengthen service resilience with no change to the customer handoff. Approval of this Statement of Work authorizes FirstLight to complete the reroutes during scheduled maintenance windows and validate service after each migration.

Objective

FirstLight will reroute two (2) 1 Gbps Dedicated Internet Access (DIA) circuits to establish full path diversity, reduce single-path failure risk, and improve service resilience for Cortland County.

Background

FirstLight currently provides the following two 1 Gbps DIA circuits to Cortland County:

- **Circuit 1 – 36.KRGS.079504..FL**
 - Service Location: 22 W Court St, Cortland, NY
 - Terminates on a Ciena 3916 Ethernet switch
 - A single fiber path connects the site to FirstLight's Point of Presence (POP) at 839 NY-13, Cortland, NY
 - A 1 Gbps Ethernet Virtual Circuit (EVC) is provisioned to the FirstLight edge router at 70 Henry St, Binghamton, NY
- **Circuit 2 – 36.KRGS.079505..FL**
 - Service Location: 60 Central Ave, Cortland, NY
 - Terminates on a Ciena 3930 Ethernet switch
 - A single fiber path connects the site to FirstLight's POP at 839 NY-13, Cortland, NY
 - A 1 Gbps Ethernet Virtual Circuit (EVC) is provisioned to the FirstLight edge router at 11 N Pearl St, Albany, NY

Pre-Maintenance Preparation

- **Circuit 1 – 36.KRGS.079504..FL**

FirstLight will splice a fiber strand from the next available patch panel port at 22 W Court St to the FirstLight POP at 16 Groton Ave, Cortland, NY.

(Refer to Diagram 1)

- **Circuit 2 – 36.KRGS.079505..FL**

No pre-maintenance work is required. The existing fiber path will remain in place.

(Refer to Diagram 1)

Maintenance Window

FirstLight will schedule maintenance to reroute both circuits and complete the diversity design. Each migration is expected to take approximately 15 minutes, with up to a one-hour maintenance window per circuit for implementation, validation, and contingency response. The circuits will be migrated one at a time to limit service risk and preserve the greatest practical level of continuity.

Circuit 1 – 22 W Court St

- Deprovision existing circuit 36.KRGS.079504..FL
- A field technician will install a fiber patch cable from the new route at the patch panel to an available port on the Ciena 3916 switch
- Provision a new EVC from:
 - 22 W Court St → FirstLight POP at 16 Groton Ave → FirstLight edge router at 11 N Pearl St, Albany, NY
- Reassign existing IP subnet 216.179.81.248/29 from the Binghamton edge router to the Albany edge router
- Customer handoff will remain unchanged
- Validate service on the new route

Circuit 2 – 60 Central Ave

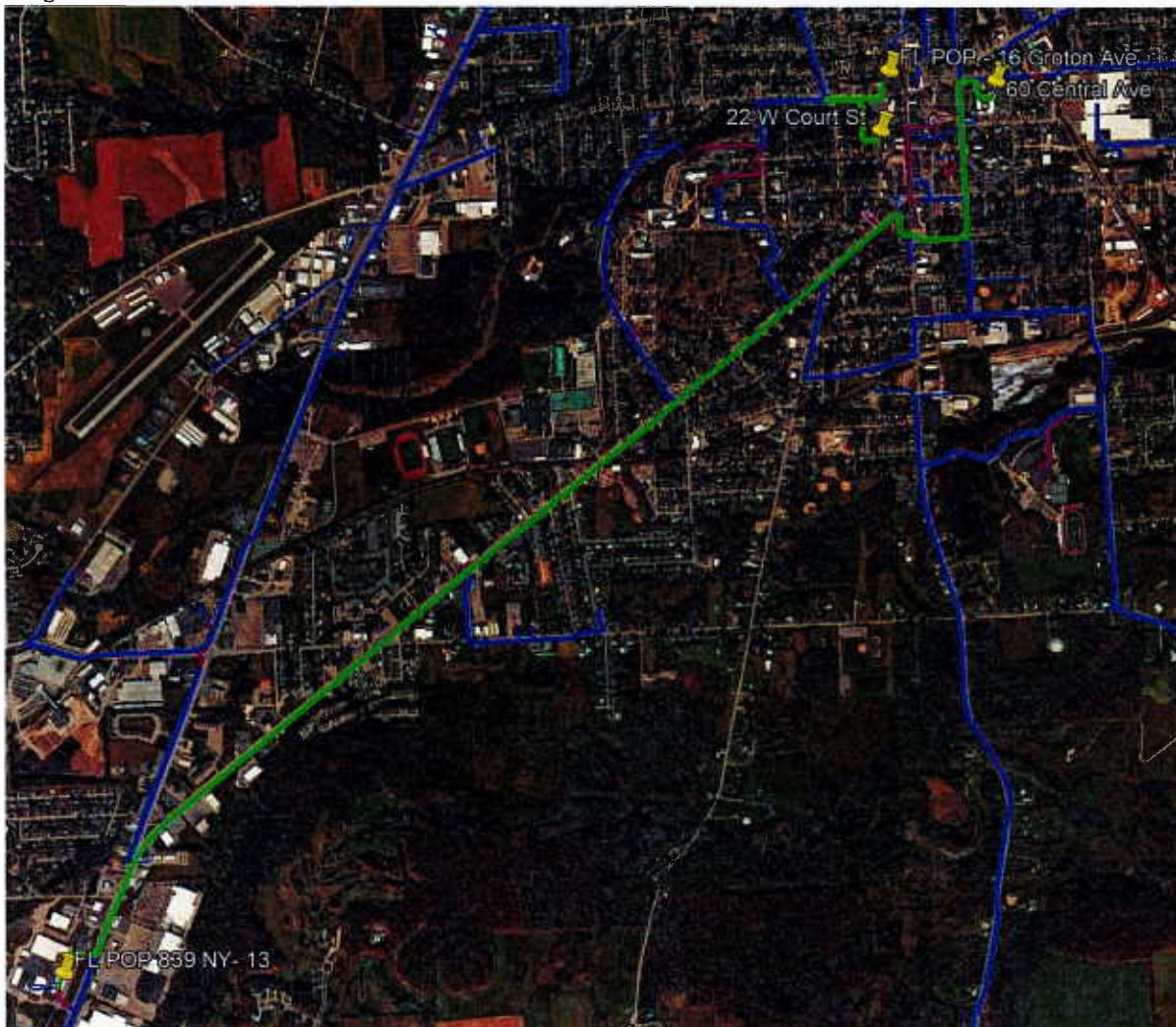
- Deprovision existing circuit 36.KRGS.079505..FL
- Provision a new EVC from:
 - FirstLight POP at 839 NY-13 → FirstLight edge router at 70 Henry St, Binghamton, NY

- Reassign existing IP subnet 216.179.104.232/30 from the Albany edge router to the Binghamton edge router
- Customer handoff will remain unchanged
- Validate service on the new route

Risk and Rollback

If post-migration validation identifies a service-impacting issue, FirstLight will stop further change activity, isolate the affected circuit, and initiate rollback to the prior routing configuration where operationally feasible. Success will be measured by restored connectivity, an unchanged customer handoff, and confirmation that the intended diversified end state has been achieved.

Diagram 1







Service Order

Customer: Cortland County
Billing Address: 60 Central Avenue
Cortland, NY 13045
Account #: 59075
Purchase Order:

Primary Contact: Paul Lutwak
Email: plutwak@cortlandcountyny.gov
Phone: 607-753-5041
Mobile Phone:

Order Type: Renewal / Change
Business Case: 2026-20605
Term: 36 months
Existing MRC: \$1,800.00

Billing Contact: Paul Lutwak
Email: plutwak@cortlandcountyny.gov
Phone: 607-753-5041
Mobile Phone:

Opportunity ID: 128426
Order Date: 05/21/2026
Requested Service Date:

Account Executive: Kevin O'Keefe
Email: kokeefe@firstlight.net
Phone:
Sales Engineer: Van Vogt

Technical Contact: Michael Machonkin
Email: mike@kiconsulting.biz
Phone: 585-350-8809
Mobile Phone: 585-350-8809

Partner(s): Telarus, primary, ADVODA Technology Solutions, K
Consulting

SERVICE ADDRESS: 22 W COURT ST, CORTLAND, NY 13045-2527, 1st floor On Net

Group	Product	Product Code	QTY	Monthly Recurring Charge	Non-Recurring Charge	Rate	Total Monthly Recurring Charge	Total Non- Recurring Charge
Core Network Services								
Dedicated Internet Access	1G x 1G Internet	INT1000	1	\$1,050.00	\$0.00		\$1,050.00	\$0.00
	Burstable	No						
	Class of Service	Not Applicable						
	Protection	Single Path - Single Entrance						
	Service Profile	Not Applicable						
	Service Type	Internet (Symmetrical)						
	Z Address Extend DMARC	No						
	Z Address Extend DMARC Text	none						
	Z Address Handoff Type	Ethernet: 1000BASE-T (RJ45)						
IP Addresses - IP Justification Form Not Required	Static IP Block - Quantity 1 (/30)	STATIC01	1	\$0.00	\$0.00		\$0.00	\$0.00
Group Total:							\$1,050.00	\$0.00
Service Address Total:							\$1,050.00	\$0.00

SERVICE ADDRESS: 60 CENTRAL AVE, CORTLAND, NY 13045-2717, 1st floor On Net

Group	Product	Product Code	QTY	Monthly Recurring Charge	Non-Recurring Charge	Rate	Total Monthly Recurring Charge	Total Non- Recurring Charge
Core Network Services								
Dedicated Internet Access	1G x 1G Internet	INT1000	1	\$1,050.00	\$0.00		\$1,050.00	\$0.00
	Burstable	No						
	Class of Service	Not Applicable						
	Protection	Single Path - Single Entrance						
	Service Profile	Not Applicable						
	Service Type	Internet (Symmetrical)						
	Z Address Extend DMARC	No						
	Z Address Extend DMARC Text	none						
	Z Address Handoff Type	Ethernet: 1000BASE-T (RJ45)						
IP Addresses - IP Justification Form Not Required	Static IP Block - Quantity 1 (/30)	STATIC01	1	\$0.00	\$0.00		\$0.00	\$0.00
Group Total:							\$1,050.00	\$0.00
Service Address Total:							\$1,050.00	\$0.00

12 Metro Park Road
Albany, NY 12205
www.firstlight.net

CONFIDENTIAL

Phone: 800-461-4863
Fax: 518-598-0935
Page 1 of 7

Service Order Total Monthly Recurring Charge: \$2,100.00

Service Order Total Non-Recurring Charge: \$0.00

NOTES

Renewal & redesign of 36.KRGS.079504..FL & 36.KRGS.079505..FL. Cortland County is purchasing under the NYS OGS Contract. This contract allows for the below:

Purchased & Governed under NYS OGS Contract Award Number 23100 / P568696 FirstLight Fiber Inc., 41 State Street Albany NY 122207, Fed # 01-0656735 / ID# 1000010891 which allows for Termination of Convenience (General Specifications Appendix B 4.3.b & No Termination Fees (General Terms & Conditions 4.4) and No Min term length (General Terms & Conditions 4.6). Notifications will be sent to the designated contacts regarding change management events, FirstLight will coordinate efforts to minimize the impact to services.

THIS ORDER IS GOVERNED BY FIRSTLIGHT'S STANDARD TERMS AND CONDITIONS POSTED AT www.firstlight.net/terms-conditions. By signing this Order and initialing the applicable Service Schedules, Customer certifies that Customer has read and agrees to abide by FirstLight's standard terms and conditions and associated Service Schedules, and E911 acknowledgement. Customer acknowledges terms and conditions, and E911 services may change from time to time and that Customer's continued use of the service indicates acceptance of the terms and conditions and E911 acknowledgement. In the event that Customer and FirstLight or its affiliates* have an existing Master form of contract for the type of service ordered, that master form of contract shall supersede FirstLight's standard terms and conditions. Unless otherwise specifically identified, the prices included are exclusive of any taxes, surcharges, and other applicable fees which, whether specified or not, may be revised at any time. Taxes, surcharges, and other fees may include but are not limited to federal, state, and local taxes, surcharges and fees, Universal Service Fund charges and network surcharges. The list of current rates and charges can be found at www.firstlight.net. You have the right to opt-out if you do not want your CPNI data used by FirstLight for marketing purposes. Visit www.firstlight.net/CPNI to learn more or to inform FirstLight of your desire to opt-out. * Affiliates including, but not limited to: Oxford Networks, BayRing Communications, Sovernet, ION, Finger Lakes Technologies Group, 186 Communications, Maine Fiber Company, Inc., FirstLight Construction, LLC, TruePath Technologies, PrimeLink and Best Web. FirstLight may also utilize the assets in Pennsylvania acquired from the Keystone Initiative for Network Based Education and Research ("KINBER").

The execution and delivery of this Service Order and all Customer obligations contemplated herein, have been duly and validly authorized by all necessary action on the part of such Customer. This Service Order has been duly executed and delivered by such authorized representative of Customer and, assuming due authorization, execution, and delivery by FirstLight, this Service Order constitutes the valid and binding obligations of FirstLight and Customer, enforceable against each FirstLight and Customer in accordance with its terms.

Security Incidents. Subject to FirstLight's obligation under Applicable Laws, in the event FirstLight knows or reasonably believes that there has been unauthorized access to Personal Information in the possession or control of FirstLight that compromises the security, confidentiality or integrity of such Personal Information, FirstLight shall (1) promptly notify Customer of such unauthorized access; and (2) use good faith efforts to cooperate with Customer as reasonable necessary to facility compliance with any Applicable Laws regarding access of Personal Information. FIRSTLIGHT SHALL HAVE NO LIABILITY FOR UNAUTHORIZED ACCESS TO OR UNAUTHORIZED ACQUISITION OF PERSONAL INFORMATION, IF CUSTOMER HAS FAILED TO ENCRYPT THE PERSONAL INFORMATION, WHETHER AT REST OR IN TRANSIT.

CUSTOMER AGREEMENT: By signing below, the signatory represents and warrants authority to execute this Service Order on behalf of Customer and Customer's acceptance of this Service Order as a legally binding contract.

Cortland County

FirstLight Fiber, Inc

Signature: _____
Title: _____
Date: _____

Signature: _____
Title: _____
Date: _____

12 Metro Park Road
Albany, NY 12209
www.firstlight.net

CONFIDENTIAL

Phone: 800-461-4863
Fax: 518-508-0035
Page 2 of 7

Service Schedule C - FirstLight Internet Services

1. Applicability. This Service Schedule is applicable only where Customer orders and FirstLight accepts a Service Order for, or has already installed, FirstLight Internet Services.

2. Service Description. FirstLight Internet Service is a dedicated Internet port and specified bandwidth for the transmission of data to and from the Internet. Service is provided by FirstLight from a specific Customer location, to the Internet port and then to the interface between the FirstLight Network and the Internet.

3. Installation of FirstLight Internet Service. FirstLight will exercise commercially reasonable efforts to install Internet Service on or before the Customer Commit Date. The actual installation date may be affected by Service Orders that contain incorrect or incomplete information supplied by Customer or Service Orders that are changed at Customer's request after submission and acceptance by FirstLight.

4. Bandwidth Measurement.

- A. **Burstable Maximums:** Available at 3 x CIR (committed information rate) or up to the provisioned port speed or a max of 10 Gbps, whichever is lower.
 - i. For example: (a) Customer has a 30Mbps service (CIR) on a 100Mbps port, and Customer can burst up to 90Mbps; (b) Customer has purchased a 50Mbps service (CIR) and is on a 100Mbps port. Customer can burst up to 100Mbps; (c) Customer has a 5Gbps service (CIR) on a 10Gbps port, the max is 10Gbps so no bursting beyond the 10Gbps.
 - ii. Customer is not guaranteed the bandwidth beyond what they purchased as a base service.
- B. **Measurement:** When Customer purchases FirstLight Internet Service that is a burstable service, bandwidth usage will be calculated by FirstLight using the 95th percentile of samplings taken at five (5) minute intervals on a monthly basis. Samples are taken by FirstLight via SNMP from the FirstLight switch or router port the Customer is directly connected to and the results are the greater of input or output bits per second. The 95th percentile is determined by sorting the sample data from the smallest to the largest and discarding the top 5%, with the remaining largest sample designated as the 95th percentile.
- C. **Billing:** If after measurement it is determined that Customer did burst beyond their base service, Customer will pay the Mbps effective base service rate multiplied by two for each additional Mbps beyond their CIR.
 - a) For example, a customer with 100Mbps service paying a base rate of \$825 per month pays effectively \$8.25 per Mbps, multiply this rate by two for the burstable Mbps rate. As a result, if Customer were to burst to 150Mbps, Customer would pay 50 x \$16.50 that month (additional).

5. Service Levels.

- A. **Connection Availability Service Level for FirstLight Internet Service.** The Connection Availability Service Level for FirstLight IP Service is 99.99%. In the event that the FirstLight provided connection becomes unavailable as a result of FirstLight's fault, error, or omission, and for reasons other than an Excused Outage, Customer will be entitled to a service credit for the affected Service based on the cumulative unavailability of the affected Service in a given calendar month as set forth in the table below. In no event shall the total amount of credits issued to Customer per month exceed the monthly recurring charges invoiced to Customer for the affected Service for that month.

Cumulative Unavailability
(in hrs:mins:secs)

Service Level Credit

00:00:01 – 00:05:00 No Credit
 00:05:01 – 00:45:00 5%
 00:45:01 – 04:00:00 10%
 04:00:01 – 08:00:00 20%
 08:00:01 – 12:00:00 30%
 12:00:01 – 16:00:00 40%
 16:00:01 – 24:00:00 50%
 24:00:01 or greater 100%

For purposes of this section, unavailability means the total inability to transmit or receive packets.

B. Network Latency Service Level.

- i. The monthly average Network Latency for packets carried over the FirstLight Network on a one-way trip basis from the hand-off point of FirstLight's circuit with the Customer, through the Customer's Internet port, up to the interface between the FirstLight Network and the transit carrier or peered end point as applicable is 10 milliseconds for all fiber based, on-net Internet Services.
- ii. After being notified by Customer of Network Latency in excess of the rates specified above, FirstLight will use commercially reasonable efforts to determine if an excess Network Latency exists, identify the source of the excess Network Latency and take corrective action to the extent that the source of the excess Network Latency is on the FirstLight Network.
- iii. If FirstLight fails to remedy such Network Latency within four (4) hours of being notified of excess Network Latency on the FirstLight Network, Customer will receive, at Customer's written request, a service credit equivalent to the period of time from when the Customer notifies FirstLight until the Network Latency is at or below 20 milliseconds continuously for one (1) hour. Customer may obtain no more than one (1) month worth of MRC for service credits for any given month. In no event shall the total amount of credits issued to Customer per month exceed the monthly recurring charges invoiced to Customer for the affected Service for that month.

a) Jitter Service Level. The Jitter Service Level is 5 milliseconds from the hand-off point of FirstLight's circuit with the Customer, through the Customer's Internet port up to the interface between the FirstLight Network and the Internet.

1. After being notified by Customer of Jitter in excess of the rates specified above, FirstLight will use commercially reasonable efforts to determine if excess Jitter exists, identify the source of any excess Jitter, and take corrective action to the extent the source of the excess Jitter is on the FirstLight Network.
2. If FirstLight fails to remedy such Network Jitter within four (4) hours of being notified of any excess Network Jitter Customer will receive, at Customer's written request, a service credit equivalent to the period of the time from when the Customer notifies FirstLight until the Jitter is at or below 5 milliseconds continuously for one (1) hour. Customer may obtain no more than one (1) month worth of MRC for service credits for any given month. In no event shall the total amount of credits issued to Customer per month exceed the monthly recurring charges invoiced to Customer for the affected Service for that month.

b) Packet Delivery Guarantee. The FirstLight Network has an average monthly Packet Loss no greater than 0.01% (or successful delivery of 99.99% of packets).

1. Packet Loss is defined as the percentage of packets that are not successfully transmitted between two adjacent network ports between customer's service demarc to the interface between the FirstLight Network and the transit carrier or peered end point as applicable. FirstLight continuously monitors this aggregate packet loss and compiles the collected data into a monthly average measurement for the FirstLight Network.
2. After being notified by Customer of Packet Loss in excess of 0.01%, FirstLight will use commercially reasonable efforts to determine if excess Packet Loss exists, identify the source of any excess Packet Loss, and take corrective action to the extent the source of the excess Packet Loss is on the FirstLight Network.
3. If FirstLight fails to remedy such excess Packet Loss within four (4) hours of being notified of any excess Packet Loss on the FirstLight Network and average Packet Loss for the preceding 30 days exceeds 0.01%, Customer will receive, at Customer's written request, a service credit equivalent to the period of time when the Customer notifies FirstLight until the average Packet Loss is less than 0.01% continuously for one (1) hour. Customer may obtain no more than one (1) month worth of MRC for service credits for any given month. In no event shall the total amount of credits issued to Customer per month exceed the monthly recurring charges invoiced to Customer for the affected Service for that month.

c) Internet Services – Service Level Criteria Table

Availability	Latency (One Way)	Jitter	Packet Loss
99.99% (One-way Trip Basis)	<10 milliseconds	<5 milliseconds	<.01%

6. Specified Service, Term and Pricing. FirstLight shall provide term length and pricing for FirstLight Internet Service in its Service Order. All Service Orders shall be signed by both parties prior to provisioning.

7. Acceptable Use Guidelines. Customer will at all times comply with and conform its use of the FirstLight Internet Service to the FirstLight Acceptable Use Policy (set forth on FirstLight's website at www.firstlight.net), as updated from time to time and incorporated (including any updates) herein by reference.

8. Address Space. FirstLight will assign Internet addresses to Customer based upon ARIN guidelines. Addresses assigned to Customer by FirstLight may only be used while a FirstLight customer. If Customer has a valid address allocation from ARIN, RIPE, or APNIC, Customer may request FirstLight to announce it via BGP.

9. Resale. In the event Customer resells FirstLight Internet Service (a) Customer remains responsible to FirstLight for all of its obligations hereunder including but not limited to all Service Charges and liabilities arising out of or related to such third party usage, (b) notwithstanding any provision in the Agreement, Customer shall indemnify FirstLight for any and all third party claims arising out of or related to such third party usage and (c) Customer agrees to include and shall include terms and conditions within any contract to resell that are substantially similar to the terms and conditions herein and no less restrictive as to such third party. Upon the expiration or termination of this Agreement, neither Customer nor any third-party resale customer of Customer shall have any rights to use the FirstLight Internet Service. Notwithstanding the foregoing, FirstLight is not liable to any third party resale customer of Customer for any claims, losses or damages of any type or nature, (including but not limited to indirect, special, punitive, exemplary or consequential damages) resulting from such third party's use of the Service, and FirstLight shall have no obligations whatsoever to such third party customer of Customer, including but limited to Outage Credits, repairs, troubleshooting, or otherwise.

10. Disclaimer of Third-Party Actions and Control. FirstLight does not and cannot control the flow of data to or from the Network and other portions of the Internet. Such flow depends on the performance of Internet services provided or controlled by third parties. Actions or inactions caused by third parties can produce situations in which Customer connections to the Internet (or portions thereof) may be impaired or disrupted. FirstLight has no control over such situations and cannot guarantee that such situations will not occur and, accordingly, FirstLight disclaims any and all liability resulting from or related to such events. In the event that Customer's use of the Service or interaction with the Internet or such third parties is causing harm to or threatens to cause harm to the Network or its operations, FirstLight shall have the right to immediately suspend the Service.

11. FilteredNet Service.

- A. FilteredNet is intended to be part of a solution that conforms to the guidelines set forth in the Children's Internet Protection Act (CIPA). It is ultimately the responsibility of the customer to ensure that CIPA guidelines are followed. Customer shall indemnify FirstLight for any and all claims related to CIPA that arise from the Customer's use of FilteredNet.
- B. FilteredNet includes a device that is located on the customer's premises as part of the overall solution. The device is owned and maintained by FirstLight and is the responsibility of FirstLight to replace if required. Some customers may request to make changes to the software or hardware on this device. Please be advised that FirstLight's responsibility to supply a working device is void as to defects caused by the Customer's actions (or failure to act), the acts of others, or events beyond the control of FirstLight or its partners.

12. DNS Filtering Service.

- A. FirstLight DNS Filtering Service, powered by an industry-leading FirstLight Fiber partner, is a cloud-based security platform at the DNS (domain name system) layer that provides the first line of defense against threats on the Internet by blocking requests to malicious destinations (domains, URLs) before a connection is established. It provides

protection against threats over all ports and protocols, and can protect Internet access across all network devices, office locations, and roaming users.

- B. FirstLight DNS Filtering Service is a best-effort type of service and cannot guarantee that all unwanted traffic will be filtered as expected. FirstLight shall not be responsible for any failure of FirstLight DNS Filtering Service resulting from Customer's misuse or configuration. The customer is responsible for all post-handoff configuration and FirstLight disclaims all responsibility for errors that may allow unwanted web traffic to enter the customer's network. Filtering protection is allocated and applicable only to the contracted public IP addresses.
- C. FirstLight agrees to provide tier one support of the DNS filtering Service for non-functioning services and guidance on how-to configuration steps. Upon delivery of the service, any changes to configuration are the responsibility of the customer administrator. Customer also agrees to utilize the 1-hour training/onboarding support within 30 days of service turn-up and will forfeit onboarding offer after 30 days has transpired.

Cortland County Clerk's Office
2027 Mortgage Tax Expense
Retention Increase Worksheet

PERSONNEL: Effective 1/1/27

Employee Name	Position	Hourly Salary	Annual Salary 2027: 1827 hrs.	Health Insurance	Comp	Soc Sec 7.65%	Retirement 14%	Total	% of Time	Annual Pay Mtg
Tammy Barriger	Deputy Clerk	\$ 45.6600	\$ 83,420.82	\$ 25,322.40	\$ -	\$ 6,381.69	\$ 11,678.91	\$ 126,803.83	x 20%	\$ 25,360.77
Marcia Ford	Deputy Clerk	\$ 37.7400	\$ 68,950.98	\$ -	\$ -	\$ 5,274.75	\$ 9,653.14	\$ 83,878.87	x 20%	\$ 16,775.77
Melinda Braman	Sr. Index Clerk	\$ 23.8200	\$ 43,519.14	\$ 9,369.48	\$ -	\$ 3,329.21	\$ 6,092.68	\$ 62,310.51	x 20%	\$ 12,462.10
Amy Clark	Sr. Index Clerk	\$ 22.9000	\$ 41,838.30	\$ 22,790.04	\$ -	\$ 3,200.63	\$ 5,857.36	\$ 73,686.33	x 10%	\$ 7,368.63
Brooke Kemak	County Clerk	\$ 50.4000	\$ 92,080.80	\$ 10,410.60	\$ -	\$ 7,044.18	\$ 12,891.31	\$ 122,426.89	x 10%	\$ 12,242.69
Total # of Employees:		5	\$ 180.52	\$ 329,810.04	\$ 67,892.52	\$ -	\$ 25,230.47	\$ 46,173.41	\$ 469,106.43	\$ 74,209.96

Other Expenses	Annual	%	Total
Software	\$ 72,000.00	x 30%	\$ 21,600.00
Office Supplies	\$ 14,000.00	x 30%	\$ 4,200.00
Indirect - Cost Allocation from 2024	\$ 81,861.00	x 30%	\$ 24,558.30
Liability	\$ 7,138.06	x 30%	\$ 2,141.42
TOTAL			\$ 52,499.72

Expenses for Mortgages	
Personnel	\$ 74,209.96
Other Expenses	\$ 52,499.72
Total	\$ 126,709.68

Current Approved Expenses	
Annual	\$ 117,591.58

Requested Expenses	
Total Annual	\$ 126,709.68
Month	\$ 10,559.14
Increase Year	\$ 9,118.10



June 8, 2026

The Honorable Kevin Fitch
Chair, Cortland County Legislature
County Office Building
60 Central Avenue, Room 316
Cortland, NY 13045

Dear Mr. Fitch:

I am pleased to inform you that Cortland County is awarded \$32,149 under the FY2025 State Homeland Security Program (SHSP). Funding for this grant is provided by the U.S. Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA). The New York State Division of Homeland Security and Emergency Services (DHSES) will administer this funding on behalf of FEMA.

Please note that a minimum of **30%** of your projects (\$9,645) must be spent in support of the five (5) National Priority Areas that FEMA is requiring this funding cycle, listed below.

FY2025 National Priority Areas:

- Enhancing Election Security - **3% minimum spending requirement (\$964)**
- Enhancing the Protection of Soft Targets/Crowded Places – No minimum spending requirement
- Supporting Homeland Security Task Forces and Fusion Centers – No minimum spending requirement
- Enhancing Cybersecurity – No minimum spending requirement
- Supporting Border Crisis Response and Enforcement – No minimum spending requirement

This funding cycle, all subrecipients are required to meet the overall minimum 30% spending requirement, to include the 3% minimum spending requirement for Enhancing Election Security, as identified above. The remaining 27% overall requirement may be spent across any of the National Priority Areas you wish to cover but we highly encourage you to consider as many as practical.

Please also keep in mind that the federal guidelines still require that you allocate a **minimum of 35%** of your total award amount to support law enforcement terrorism prevention activities. For this funding cycle, that total will be \$11,252, representing your SLETPP award. These activities should be consistent with the efforts of your local Counter Terrorism Zone (CTZ).

The performance period for this grant is from September 1, 2025, through August 31, 2028. Grant extensions beyond this date are highly unlikely. DHSES grants management staff will

work with your designated SHSP grant program point of contact to provide additional administrative guidance in executing this award.

Please note that DHS/FEMA has placed an administrative funding hold on projects needed to meet the 30% minimum spending requirement for National Priority Areas and projects needed to meet the 35% minimum allocation requirement for law enforcement terrorism prevention activities, pending review and approval of submitted projects. This hold will be outlined as a special condition in your SHSP/SLETPP contract. Once DHS/FEMA approves the projects and releases the hold, DHSES Grants Program Administration staff will process an amendment to release the hold in your SHSP/SLETPP contract.

Thank you for your continued support of New York State's homeland security efforts. DHSES remains committed to providing you with outstanding support in the administration of your homeland security programs. If you have any questions, please contact me at (518) 242-5000 or Eric Abramson, Director of Grants Program Administration at (518) 242-5108.

Sincerely,

A handwritten signature in blue ink, appearing to read "Terence O'Leary", with a stylized flourish at the end.

Terence O'Leary
Commissioner



Proposal

Cortland County County Emergency Response & Communications

Flex Subscription Plus

July 29, 2026

The design, technical, and price information furnished with this proposal is proprietary information of Motorola Solutions, Inc. (Motorola). Such information is submitted with the restriction that it is to be used only for the evaluation of the proposal, and is not to be disclosed publicly or in any manner to anyone other than those required to evaluate the proposal, without the express written permission of Motorola.

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Motorola Solutions, Inc.
500 W Monroe Street, Ste 4400
Chicago, IL 60661-3781
USA

07/29/26

Cortland County Emergency Response & Communications
22 West Court Street
Cortland, NY 13045
RE: Motorola Flex Budgetary Proposal

Dear Director Roman & Cortland County team,

Motorola Solutions, Inc. (Motorola Solutions) appreciates the opportunity to provide Cortland County Emergency Response & Communications with a budgetary proposal for a Flex solution. The Flex subscription suite consists of over six bundles and additional dashboards with a unified, single-source database that shares data across your agency. With solutions ranging from CAD and Records Management to Jail with multiple cloud enhancements, Flex improves workflow efficiency and increases situational awareness. More than 3,500 agencies, in 48 states, have chosen Flex as a trusted solution for public safety.

Flex provides a solution to meet your agency's specifications, and prepares for future growth and changes. As part of Motorola's end-to-end ecosystem of public safety tools, Flex works with your existing infrastructure to streamline how information is received, shared, and analyzed. And with a single point of data entry for all functions, it is an easy-to-use system that allows your personnel to work with speed and accuracy in the most critical moments.

Terms and conditions are based upon the Motorola Customer Agreement and its applicable addenda (collectively the "MCA") or a negotiated version thereof. Upon the County's decision to purchase this solution, the County may issue a purchase order or a Notice to Proceed, referencing this proposal.

Thank you for the opportunity to present product descriptions and an initial price quote based on our discussions. Any questions regarding this budgetary proposal can be directed to Kevin Spraker, 315-744-0908, Kevin.Spraker@motorolasolutions.com.

Sincerely,

Miraj Oza
Area Sales Manager

MOTOROLA SOLUTIONS, INC.

Flex Suite Options

The Flex Suite			
Software Bundle Module Options			
System Core <i>(Required)</i>			
	• Active Directory Integration • ArcGIS Desktop Basic License • OEM ArcGIS Server Standard License • Data Replication • HUB • Imaging • Statelink query		
Computer Aided Dispatch (CAD)			
	CAD • CAD • CAD Mapping • E9-1-1 Interface • Rapid Notification 2.0 • RN 2.0 Messaging Services via VESTA Communicator API		CAD • Alarm Tracking and Billing • Premises and HazMat Information • Response Plans
Records Management (RMS)			
	RMS • Evidence Barcode And Auditing • Evidence Management • IBR • Law Records • Offender Tracking • Personnel Management • Pin Mapping • Traffic Information		RMS • Civil Process • Equipment Maintenance • Fleet Maintenance • Inventory Management • Licenses And Permits • Pawned Property • Vehicle Impound
Mobile (MDT/ iOS & Android)			
	Mobile CAD Bundle • Flex Arcgis Desktop Network Analyst License • Mobile Avl And Mapping • Mobile Premises And Hazmat • Mobile Voiceless Cad • Quickest Route		Mobile RMS Bundle • Driver License Scanning • Mobile Arrest Form • Mobile Field Report W Field Interview • Mobile Records • Mobile State & National Queries

Interface Maintenance		
	E-911, Tracs, Livescan, ProQA Medical, ProQA Fire, CAD Continuity, ASAP to PSAP, Firehouse	
Flex Subscription Hybrid Features		
CAD Hybrid Features • CAD Web Client • CommandCentral Responder CAD • Assist Map • Agency Alerting • Public Private Incident Collaboration	RMS Hybrid Features • Multi-Agency Search	Subscription Support Services • Endpoint Security

Pricing Summary

Motorola is pleased to provide the following equipment and services to Cortland County.

Flex Pricing

Year	Discounted Sale Price
Year 1:	\$162,000
Year 2	\$165,000
Year 3	\$165,000
Year 4	\$165,000
Year 5	\$165,000
Year 6	\$165,000
Year 7	\$165,000
Grand total 7 Years	\$1,152,000.00

Due to significant market and tariff volatility, as well as fluctuations in the cost of energy and raw materials including, but not limited to, steel, copper, finished wood, and concrete, Motorola Solutions reserves the right to equitably adjust the contract price, completion schedule, and/or contract requirements. Additionally, Motorola Solutions reserves the right to apply a fuel surcharge to quoted freight rates based on the prevailing diesel cost at the time of shipment.

TERMS & CONDITIONS

Pricing is in U.S. Dollars and valid until the quote expiration date unless stated otherwise.

Pricing and specifications are subject to change without notice.

Pricing Assumptions:

- Pricing for this solution offer is valid until **10/30/2026**.

- Taxes have NOT been included in this quote and will be applied to your final order, if applicable.

- This proposal supports a standard “Train-the-Trainer” training approach.
- Cabling, capital improvements, and power consumption considerations to the installation environment that may be required to support the solution are the responsibility of the customer.
- Customer will provide adequate server room, power, HVAC, network backhaul, workstation hardware, laptops, handheld devices, OS and other software required for the solution.

Accepted and Approved:

Agency:

Signature: _____

Print Name: _____

Title: _____

Date: _____

Motorola Solutions, Inc.

Signature: _____

Print Name: _____

Title: _____

Date: _____



Personnel Change Justification Form

Requested Change

☒ Abolish/Create ☐ Reallocation ☐ Abolish ☐ Create

Position Name(s): Create

Staff Development Coordinator 40 hrs

Position Name(s): Abolish

PT Case Aide and Staff Development Coordinator 35 hrs

Bargaining Unit:

CSEA

Purpose and Background

This proposal replaces a 35 hr Staff Development Coordinator with a 40 hr Staff Development Coordinator. The work to interview, onboard, train and manage on-going training needs for our large department with 40-50 positions turning over each year requires more hours from the position. The cost difference for just the Staff Development Coordinator is approximately \$5,000 and this can be more than made up by abolishing a vacant PT Case Aide position for which there is \$10,228 in the 2026 budget.

Fiscal Impact:

☒ County Funded ☒ Grant Funded

County Funded Percentage	Grant Funded Percentage	Grant Exp. Date
23	77	
Current Grade/Salary of Position:	Grade	Salary Range \$
	20	\$29.0528 - 36.7735
Requested Grade/Salary of Position:	Grade	Salary Range \$
	20	same
Annual Increase \$	County Share \$	# of Positions Affected
decrease of \$5,228	decrease of \$1,202	1

Goals

To have a point person who can shepherd the interview paperwork and process, provide policy orientation, arrange the numerous mandated trainings needed for specific titles, create travel authorization paperwork, run process work groups, etc. This work needs to remain centralized for consistency and accuracy.

Operational Impact:

New employees will be brought on with the correct paperwork completed, a thorough understanding of policies and we will be in compliance with mandated initial and annual training requirements for new and existing employees.

Requested by:

*

Kristen Monroe

Signature of Requesting Department Head

06/23/2026

Date

Personnel Officer Approval:

*

Laurie Leonard

Signature of Personnel Officer

06/25/2026

Date

County Administrator Budget Impact Statement *

Budget offset by abolishing PT position.

County Administrator
Approval:

*

Michael A. Porticiello

Signature of County Administrator

06/25/2026

Date



Cortland County Administrative Policy Manual

Capital Improvement Program

Policy/Procedure Number: 03.011

Modified Date (s):

Committee Approval: *August 11, 2026*

Finance and Administration Committee

Effective Date:

Next Review:

Objective: To establish a formal Capital Improvement Program (CIP) process that supports long-range planning, strategic capital investment, and long-term financial sustainability.

References (All applicable federal, state, and local laws):

- New York State Local Finance Law § 11.00 – Objects or Purposes for Which Serial Bonds May Be Issued; Periods of Probable Usefulness
- Government Finance Officers Association (GFOA) Best Practices for Capital Planning and Capital Improvement Programs

Policy Statement:

Cortland County shall maintain a rolling five-year Capital Improvement Program (CIP) to identify, evaluate, and prioritize capital investments and develop funding strategies that support County facilities, infrastructure, equipment, technology, and other long-term assets.

The Capital Improvement Program shall serve as the County's primary planning tool for coordinating capital investments, addressing asset replacement and deferred maintenance needs, identifying funding strategies, and aligning projects with County priorities.

The Capital Improvement Program is a planning document prepared and presented annually by the County Administrator to the Cortland County Legislature for review, amendment, and adoption. Adoption of the Capital Improvement Program shall not constitute project authorization, appropriation of funds, debt authorization, or a commitment to future funding beyond the current fiscal year unless separately authorized by the Cortland County Legislature.

Responsible Department: County Administration

In coordination with:

- Department of Public Works
- Finance Department
- Department of Planning & Economic Development



Cortland County Administrative Policy Manual

General Information:

Cortland County shall maintain a rolling five-year Capital Improvement Program. The first year of the Program shall correspond to the upcoming fiscal year and shall be used to inform development of the County's annual budget.

The Legislature shall annually adopt the full five-year Capital Improvement Program as a planning document. Projects identified for implementation in the first year shall require separate funding and authorization through the annual budget or another applicable legislative approval process. Projects identified in years two through five are included for planning purposes and do not constitute a commitment to future funding.

The Capital Improvement Program shall support:

- Long-range financial and strategic planning
- Strategic planning initiatives
- Asset management, life cycle replacement, and deferred maintenance reduction
- Preservation and improvement of County infrastructure
- Modernization of technology and public safety communications infrastructure
- Coordination of Countywide capital investments

Projects included within the Capital Improvement Program may consist of individual capital projects or coordinated capital programs involving related facilities, infrastructure, fleet, equipment, technology, communications systems, or other County assets.

Projects shall be evaluated on a Countywide basis, considering priorities and resource needs across all departments rather than solely within the sponsoring department.

The adopted Capital Improvement Program shall be made available to the public. Public input may be received through the legislative committee process or other public review opportunities established by the Cortland County Legislature.

The County may utilize operating funds, capital reserves, grants, debt financing, and other legally available funding sources to support capital projects. Funding decisions shall consider long-term affordability, reserve impacts, debt capacity, operational impacts, and lifecycle costs.

The County shall encourage proactive asset management practices, including lifecycle replacement planning, infrastructure preservation, and reduction of deferred maintenance liabilities.



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Definitions:

Capital Asset - Land, buildings, infrastructure, major equipment, fleet assets, technology systems, communications systems, public safety systems, and other long-term tangible or intangible assets used in County operations that have a useful life extending beyond a single fiscal year. This definition is for Capital Improvement Program planning purposes and does not establish or modify the County's accounting capitalization or asset inventory requirements.

Administrative Capital Review Committee - The committee established by this policy to review, evaluate, prioritize, and provide recommendations to the County Administrator regarding proposed capital projects and development of the Capital Improvement Program.

Capital Improvement Program (CIP) - A rolling five-year planning document identifying proposed capital projects, estimated costs, anticipated funding sources, implementation schedules, operational impacts, and strategic alignment.

Capital Project - A non-recurring expenditure or coordinated capital program with a total estimated cost exceeding \$50,000 involving the acquisition, construction, replacement, rehabilitation, preservation, or major improvement of one or more capital assets.

Related or coordinated acquisitions supporting a unified operational, infrastructure, facilities, fleet, equipment, technology, communications, or public safety initiative may be considered a single capital project, regardless of the individual cost of each asset, when the combined project cost exceeds \$50,000.

Deferred Maintenance - Maintenance, repair, rehabilitation, or replacement work that has been postponed beyond its planned schedule and may result in increased costs, reduced asset performance, diminished service levels, or increased operational risk. Deferred maintenance may be operating or capital in nature and shall be included in the Capital Improvement Program only when the proposed work meets the definition and eligibility requirements of a Capital Project.

Lifecycle Replacement - The planned replacement, rehabilitation, or major renewal of an asset at the end of its useful service life to maintain operational reliability, service delivery, safety, or regulatory compliance. Lifecycle replacement needs shall be included in the Capital Improvement Program only when the proposed project meets the eligibility requirements of this policy.

Probable Useful Life (PUL) - The estimated useful life assigned to an asset or improvement pursuant to New York State Local Finance Law §11 and used to determine eligibility and maximum terms for debt financing.

Strategic Plan Alignment - The degree to which a proposed project supports adopted County strategic goals, operational priorities, infrastructure initiatives, economic development objectives, hazard mitigation strategies, or other formally adopted County plans.



Cortland County Administrative Policy Manual

Policy:

1. Administrative Capital Review Committee

An Administrative Capital Review Committee is hereby established to assist the County Administrator in the development of the Capital Improvement Program. The Committee shall consist of:

- County Administrator (Chair)
- Director of Finance
- Commissioner of Public Works
- Director of Planning & Economic Development
- Chief Information Officer

The County Administrator may designate additional County officials, employees, consultants, or subject matter experts to participate in the review process as necessary.

The Administrative Capital Review Committee shall serve in an advisory capacity and shall:

- a. Review and evaluate departmental submissions using established scoring and prioritization criteria;
- b. Consider strategic alignment, operational impacts, financial feasibility, asset management needs, funding opportunities, and project dependencies; and
- c. Provide recommendations to the County Administrator regarding project prioritization, funding strategies, lifecycle replacement and deferred maintenance needs, and development of the proposed Capital Improvement Program.

2. Eligible Capital Projects

- a. Eligibility Threshold - Projects shall generally be eligible for inclusion in the Capital Improvement Program when their total estimated project cost exceeds \$50,000.

Where debt financing is proposed, the project and proposed financing term shall comply with the applicable Probable Useful Life established under New York State Local Finance Law § 11.00.

- b. Coordinated Programs and Project Types - For purposes of this threshold, project cost means the total estimated cost of an individual capital project or coordinated capital program. Individual assets within a coordinated program are not required



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to independently exceed \$50,000; however, unrelated acquisitions shall not be aggregated solely to meet the threshold.

Projects may include facilities, infrastructure, fleet, equipment, technology systems, communications systems, public safety systems, economic development initiatives, and other long-term County investments.

- c. Other Requirements - The \$50,000 threshold established by this policy applies solely to eligibility for inclusion in the Capital Improvement Program. Inclusion in or exclusion from the Capital Improvement Program does not determine whether an asset must be capitalized, inventoried, maintained, or budgeted under other County policies or accounting requirements.

Assets and expenditures below the Capital Improvement Program threshold shall continue to be addressed through the County's operating budget, maintenance, replacement planning, and other applicable administrative processes.

- d. Maintenance and Repairs - Routine maintenance and ordinary repairs that do not materially extend an asset's useful life or replace a major component shall not be included in the Capital Improvement Program.

Major rehabilitation, replacement, or renewal work that meets the eligibility requirements of this policy may be included, whether the project restores the asset to its intended condition or improves its capacity, efficiency, safety, or performance.

3. Departmental Responsibilities

County departments shall annually submit proposed capital projects in accordance with procedures established by the County Administrator. Project submissions shall include sufficient information to evaluate:

- Project need and scope
- Cost, schedule, and funding
- Strategic and operational impact
- Asset condition and lifecycle considerations
- Implementation requirements and ongoing obligations

Departments shall update and reaffirm projects annually if they remain under consideration for inclusion in a future Capital Improvement Program.

4. County Administrator Responsibilities

- a. Prepare a proposed five-year Capital Improvement Program



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- b. Incorporate recommended first-year capital projects into the County's annual budget development process or identify the separate legislative or financing actions required for project implementation
- c. Evaluate financial impacts and funding strategies
- d. Submit a proposed Capital Improvement Program to the County Legislature

5. Legislative Review

The Cortland County Legislature shall review, amend, and adopt the Capital Improvement Program by resolution through the regular legislative process.

The Legislature retains sole authority to appropriate funds, authorize debt, establish capital reserves, approve capital projects, and amend or adopt the Capital Improvement Program in accordance with applicable law.

Adoption of the Capital Improvement Program establishes the County's five-year capital planning framework. Individual projects, including projects identified for the first year, shall require appropriation and authorization through the annual budget or another applicable legislative approval process before implementation.

6. Funding and Financing

The Capital Improvement Program shall identify anticipated funding sources for proposed projects.

The Capital Improvement Program shall identify, where practicable, estimated operating budget impacts associated with proposed capital projects, including maintenance, staffing, utilities, licensing, debt service, software support, and other recurring costs necessary to operate and maintain the completed project.

The County may establish and maintain reserve strategies to support lifecycle replacement, infrastructure preservation, deferred maintenance reduction, and reduction of debt dependency.

Projects financed through debt shall comply with applicable provisions of New York State Local Finance Law, including Probable Useful Life limitations.

Grant-funded projects shall identify local share requirements, ongoing operational obligations, compliance responsibilities, and long-term fiscal impacts when applicable.



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7. Project Administration

For each approved capital project, the County Administrator shall designate the department or County official responsible for project implementation and management based on the project's scope, technical requirements, funding conditions, and operational purpose.

The sponsoring department shall remain responsible for defining the operational need, participating in project development, and supporting implementation and ongoing use of the completed project.

The designated project lead shall provide status updates and reporting as requested through administrative processes or legislative committee oversight.

8. Amendments to the Capital Improvement Program

The Capital Improvement Program may be updated outside the annual review process to reflect changes in project schedules, costs, funding, priorities, or other planning assumptions.

The County Administrator may approve administrative updates that do not materially alter the adopted Capital Improvement Program. Significant amendments shall require approval by the Cortland County Legislature and include:

- Adding a new capital project
- Removing an active capital project, except upon completion
- Moving a project into or out of the first program year
- Materially changing a project's scope or purpose
- Materially changing a project's cost or funding strategy in a manner that affects the County's capital or financial planning assumptions

The County Administrator, in consultation with the Chair of the Legislature, shall determine whether a proposed change constitutes an administrative update or a significant amendment.

A project that is removed, deferred, or modified may be reconsidered or included in a subsequent Capital Improvement Program.

9. Emergency and Non-CIP Capital Projects

Nothing in this policy shall prohibit the County from addressing emergency, legally required, operationally necessary, or time-sensitive capital needs that arise outside the annual Capital Improvement Program process.



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Emergency or non-CIP capital projects may proceed when properly reviewed and approved by the County Administrator and authorized by the Cortland County Legislature.

Such projects may be added to the Capital Improvement Program through the amendment process when appropriate.

10. Continuous Improvement

Departments shall support the continued development of asset inventories, lifecycle replacement schedules, infrastructure condition assessments, deferred maintenance tracking systems, and other planning tools necessary to improve long-range capital planning.

The County may develop performance measures, asset condition assessments, project delivery metrics, and related management tools to support continuous improvement of the Capital Improvement Program.

Procedure:

1. Annual Calendar

The County Administrator shall establish an annual Capital Improvement Program calendar that correlates with the County's operating budget development process.

The annual calendar shall include timelines for departmental submissions, administrative review, committee review, and development of the proposed Capital Improvement Program. The calendar shall be structured so that the proposed five-year Capital Improvement Program, including recommended first-year projects, is available in sufficient time to inform preparation and consideration of the County's annual budget.

2. Departmental Submissions

All County departments shall annually review capital needs and submit proposed capital projects in the County's designated capital planning and budgeting software platform.

Departments may be required to update or roll forward existing project requests from a prior Capital Improvement Program cycle.

Except in emergencies or as otherwise authorized by the County Administrator, capital project requests shall be submitted, updated, and maintained in the County's designated capital planning and budgeting software platform.



Cortland County Administrative Policy Manual

3. Required Project Information

Departmental submissions shall include, at minimum:

- Project need and scope
- Cost, schedule, and funding
- Strategic and operational impact
- Asset condition and lifecycle considerations
- Implementation requirements and ongoing obligations

4. Department Head Approval

Capital project submissions must be reviewed and approved by the Department Head before they are submitted.

Approval confirms that the Department Head is aware of the request, supports its submission, and agrees with the department's priority ranking.

5. Administrative Review

The County Administrator, in coordination with appropriate administrative staff and the Administrative Capital Review Committee, shall review proposed capital projects for completeness, eligibility, estimated cost, funding assumptions, operating impacts, and consistency with this policy.

The County Administrator or the Administrative Capital Review Committee may request additional information, clarification, revised cost estimates, supporting documentation, or departmental presentations before advancing a project for further consideration.

6. Scoring and Prioritization

Scoring and prioritization criteria shall consider, at minimum:

- Strategic Plan Alignment
- Legal, regulatory, and safety requirements
- Asset condition and replacement needs
- Operational impacts
- Financial feasibility
- Funding opportunities
- Project readiness
- Long-term sustainability

Scoring shall be advisory and used to support project review, prioritization, and development of the proposed Capital Improvement Program.



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7. Capital Improvement Program Development and Legislative Review

Following administrative and Committee review, the County Administrator shall prepare a proposed five-year Capital Improvement Program and submit it through the Public Works Committee and the Finance and Administration Committee for review and recommendation before consideration by the full Cortland County Legislature.

The proposed Capital Improvement Program shall be presented in sufficient time to inform development and consideration of the County's annual budget. Following committee review, the Legislature may amend and adopt the Capital Improvement Program by resolution.

8. Project Reporting

The designated project lead shall provide periodic updates regarding approved capital projects to the appropriate legislative oversight committee or as otherwise requested by the County Administrator.

Updates may include project status, schedule, funding changes, implementation issues, and other information necessary to support oversight and project accountability.

9. Project Closeout

The designated project lead, in coordination with the Director of Finance and sponsoring department, shall complete a project closeout process as directed by the County Administrator.

Project closeout may include final cost reporting, grant reconciliation, disposition of remaining funds, confirmation of project completion, updates to asset inventories, and documentation of ongoing operational or maintenance obligations.

The County's project closeout process does not replace requirements imposed by external funding sources.

10. Asset Inventory and Planning

Departments shall support the maintenance and development of asset inventories, lifecycle replacement schedules, infrastructure condition information, deferred maintenance tracking, and related planning data necessary to support future Capital Improvement Program development.

11. Administrative Procedures and Software Platform



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The County Administrator may establish additional administrative procedures, forms, instructions, data standards, workflows, and reporting requirements necessary to implement this policy.

The County Administrator shall establish the County's designated software platform for capital project submission, review, tracking, and reporting.



CORTLAND COUNTY
Office of the County Administrator
60 Central Avenue
Cortland, NY 13045

Morgan Spaulding
Grant Administrator

(607) 756-3484
mspaulding@cortlandcountyny.gov

Monthly Report for June and July 2026
Committee Meeting Date: August 18th, 2026

The following report highlights the Grant Administrator's work throughout June and July 2026, including participation in meetings, recent grant awards, submitted applications, and ongoing grant efforts.

Meetings/Trainings Attended:

- All Standing Legislative Committee Meetings and Session
- Brownfield Grant Preparation & Contract Update
- County Infrastructure Grant Update Meeting
- ARC Area Development Pre Application Workshop & Various Meetings
- BDC/IDA Board Meeting – June & July
- Micron Steering Committee
- Grants Consortium
- Meeting with Town of Homer for Various Grant Needs
- Meeting with IT to Discuss Grant Funding
- Various Courthouse HVAC Discussions
- Budget Training
- Department Head Meeting – CFA updates
- DOS Smart Growth & ESD Feasibility Study Grant Discussions – Multiple
- Helped Various Community Organizations with Grant Application through the CFA process
- Rural Health Transformation Grant Meetings – Multiple
- Meeting with Child Advocacy Center to Help with Grants
- CFA Review and Prep – Various
- AED Grant Discussions with Safety Director
- Safety & Compliance Committee Meeting
- Site meeting for Future County Infrastructure Grant Rounds
- JUUL RFP Application Review Committee
- Courthouse HVAC Discussion
- NYS Association of County Planning Directors Monthly Meeting

Education & Outreach

- Village of McGraw Board Meeting
- Town of Cortlandville Board Meeting
- Town of Truxton Board Meeting
- Leadership Cortland – Graduation!
- Consolidated Funding Application Workshop – Center for the Arts
- Kiwanis Community Playground Ribbon Cutting



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- NYS Commissioner of Labor Discussion – Center for the Arts

Grants Awarded:

- \$50,000 grant awarded through ARC for personnel services supporting the Grant Administrator position.
 - Working on final reimbursement
- \$25,000 grant awarded through DOS NYSWIMS program to support lifeguard certifications and salaries for both the County and City.
 - Working on grant closeout
- \$500,000 grant awarded through Empire State Development (ESD) County Infrastructure grant program on behalf of the Town of Cortlandville for a new municipal well.
- \$62,000 awarded in grants and donations for playground at Dwyer Park in partnership with Kiwanis Club.
 - Submitted final reimbursement in coordination with Kiwanis Club
- \$834,000 awarded from NYS Department of State for Countywide Shared Services Initiative.
- \$100,000 awarded through Appalachian Regional Commission (ARC) for additional Laserfiche licenses, scanners, and training.
 - Working with County Clerk and various departments to implement effectively.
- \$245,011 awarded through NYS Division of Criminal Justice Services for FY25 Criminal Justice Discovery Reform Grant to support local law enforcement agencies with expenses related to the implementation of discovery and pretrial reforms.
- \$50,000 awarded through the Department of Homeland Security & Emergency Services (DHSES) for cybersecurity related needs.
- \$280,059 awarded through NYS Division of Criminal Justice Services for FY25-26 Criminal Justice Discovery Reform Grant to support local law enforcement agencies with expenses related to the implementation of discovery and pretrial reforms.
- \$101,000 awarded through NYS Department of State Brownfield Opportunity Area Grant Program for Countywide Brownfield Pre-Planning Inventory and Analysis.
 - Contract received
- \$50,000 awarded through Department of Homeland Security & Emergency Services (DHSES) through the Critical Infrastructure Grant Program for exterior surveillance cameras and related equipment at the County Office Building.
- \$49,005 awarded through Department of Homeland Security & Emergency Services (DHSES) through FY23 Cybersecurity Grant Program for various cybersecurity needs.
- \$929,490 awarded through Department of State Local Government Efficiency Grant Program for a county run ambulance service.



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Grant Applications Submitted:

- Aided in submitting various applications alongside County Planning and the Village of Marathon for funding for a substation.
- FY26 Criminal Justice Discovery Reform application submitted to Division of Criminal Justice Services in coordination with County Administration, Finance, District Attorney, Emergency Services, Probation and Sheriff.
- Senator Lea Webb Funding Request for County Office Building Entrance
- Aided in submitted application for Connect All's Municipal Infrastructure Program for Broadband
 - Denied
- Application to the Empire State Development County Infrastructure Grant Program for the Arbor Brook Flats Development Infrastructure Improvement Project.
 - Collaborated with the Village of Homer to develop a comprehensive proposal supporting critical infrastructure improvements for the 36-unit Arbor Brook Flats development, including replacement of the Village's water tank.
- NYS Archives Local Government Records Management Improvement Fund application submitted with the County Clerk and various departments for the digitization of records.
- Engineering Planning Grant to NYS Environmental Facilities Corporation for an inflow and infiltration study for the Village of McGraw.
- Future Ready Workforce Innovation Consortium Grant Application submitted in coordination with Workforce Department.
- NYS DOS Smart Growth Grant submitted on behalf of Village of McGraw to update comprehensive plan.
- Application submitted to Empire State Development Feasibility Study Grant Program for County owned 74-acre parcel in Cortlandville.

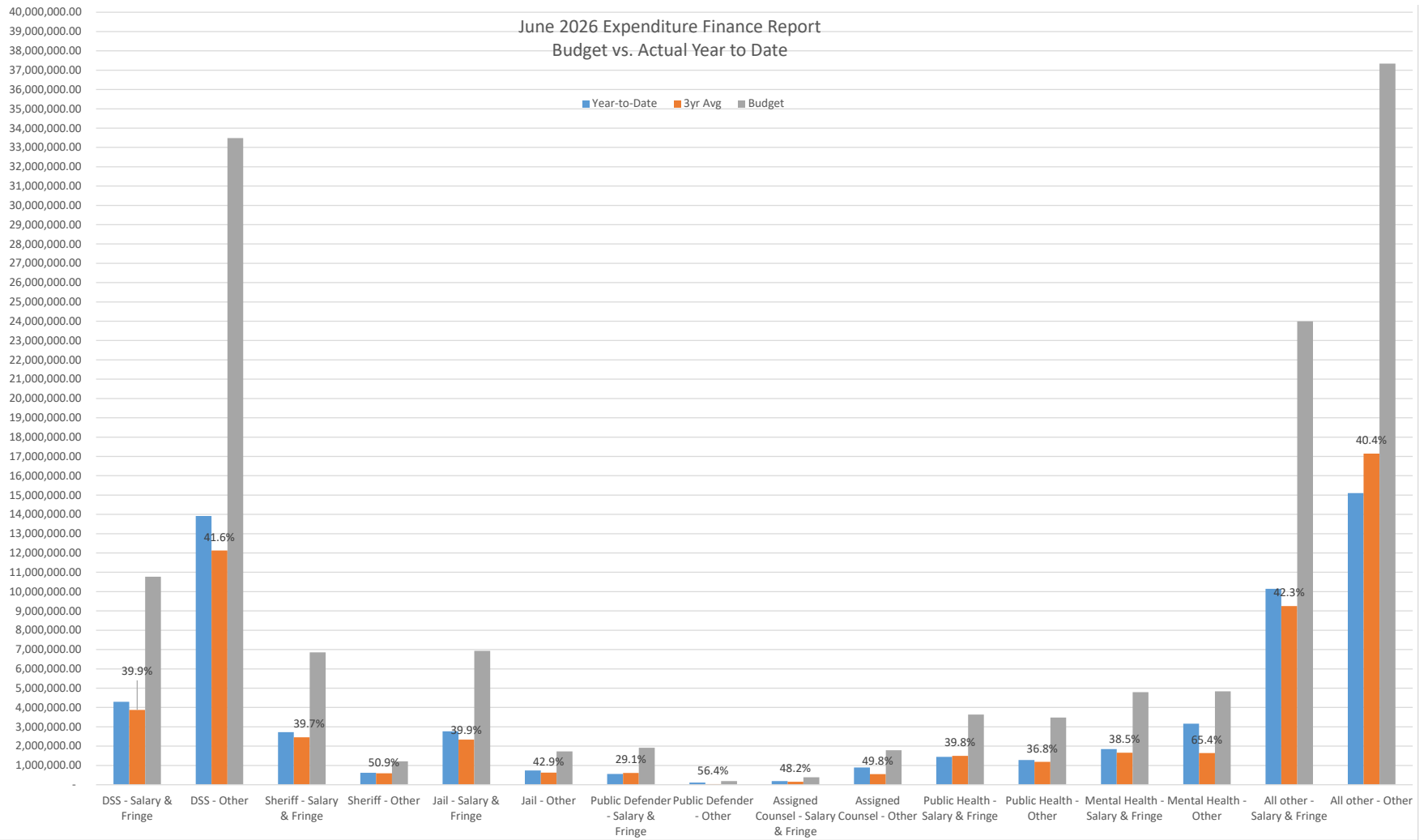
Grant Applications in Progress:

- Developing Microenterprise Assistance Program and application.
- Developing application for DEC Municipal Waste Reduction and Recycling Program (MWR&R) for equipment in coordination with DPW.
- Working on CREST Funding Application with County Administrator for Assemblymember Anna Kelles' Office for HVAC needs at the Courthouse.
- Exploring funding opportunities in collaboration with various county departments.
- Aiding various community organizations in developing applications to submit for the ARC Area Development Program and CNY Community Foundation.
- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.

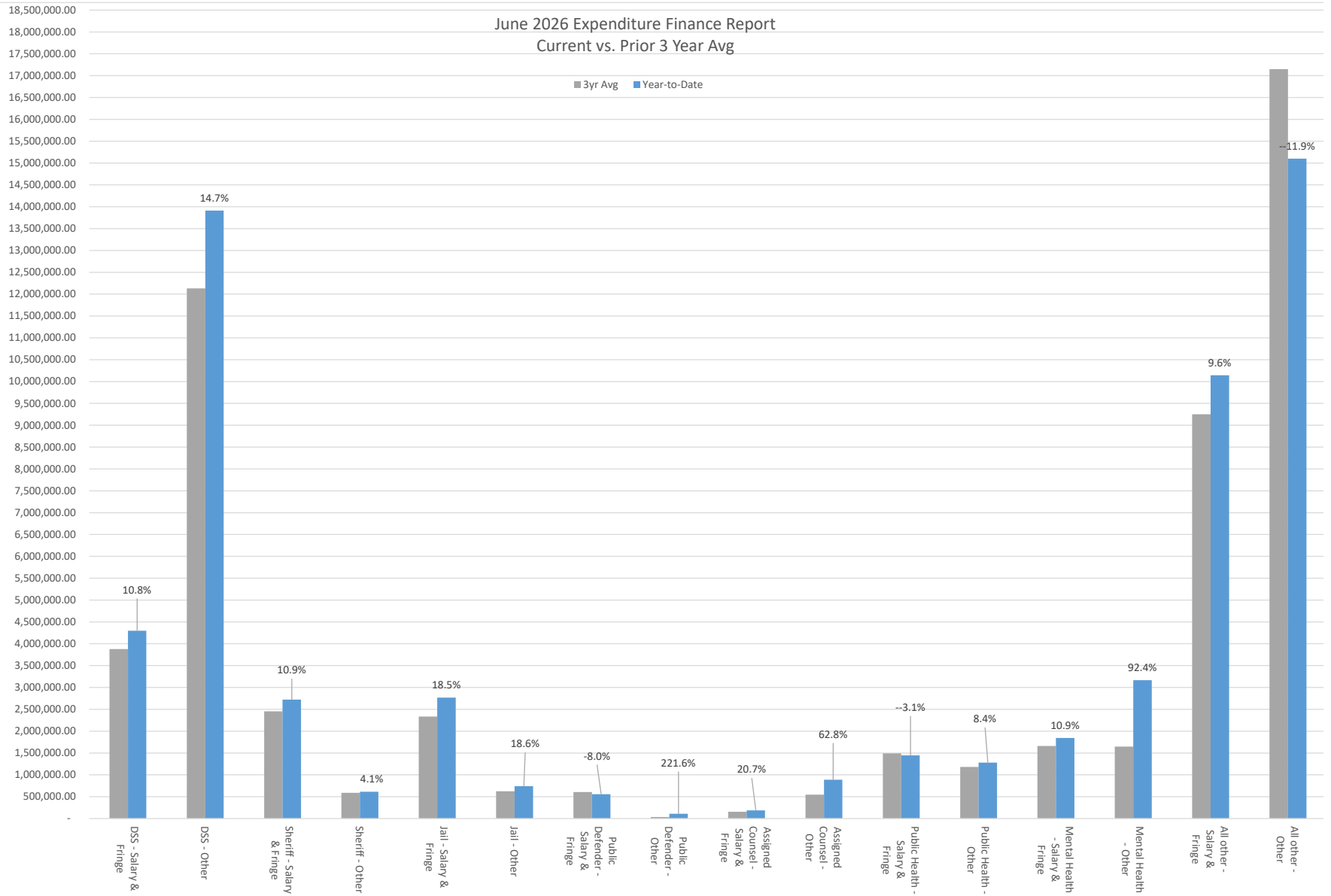
Cortland County					
Reserve Funds				Unaudited	
				12/31/2025	7/31/2026
Reserve Title	Authorizing Resolution	Purpose	Funding	Balance	Balance
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	424,754.12	426,143.23
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,831,554.07	2,008,773.52
Correctional Facility Reserve / County Jail Project Reserve	313-15	Repair, construction, capital projects or other related expenses for the correctional facility	Approved additions per Legislature	5,732,539.74	5,837,908.89
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	17,309.61	15,276.39
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,689.22	41,343.48
DOJ Equitable Sharing Program - DA	Nature of funds	DA expenditures	Federal forfeitures	4,568.70	4,568.70
Don Sharpe Fund	Nature of Funds	Mental Health expenditures	This was created by a one time donation from the Don Sharpe estate	137,837.22	140,807.63
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	138,635.74	141,066.31
Dwyer Park Memorial Repair Reserve	436-17; 206-18	Cost of repairs & labor to repair main pavilion; amended to include repairs to all facilities & structures in the park	Approved additions per Legislature	141,693.87	144,459.96
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	137,595.49	210,929.71
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	69,480.06	75,539.57
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	657.06	671.22
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Section 5311 funding	18,725.99	9,723.92
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,888,034.69	1,733,986.63
Mental Health LGU Abatement Funds	Nature of Funds	Combat opioid epidemic	Opioid settlements		257,895.26
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	478,280.36	413,292.17
Public Safety Reserve	85-25	One time law enforcement expenditures	Traffic Safety program	182,287.50	186,215.85
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	5,212,261.11	5,326,624.47
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	44,812.74	44,812.74
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	122,097.12	136,204.99
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	12,473.72	14,001.92
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	138,164.08	141,141.54

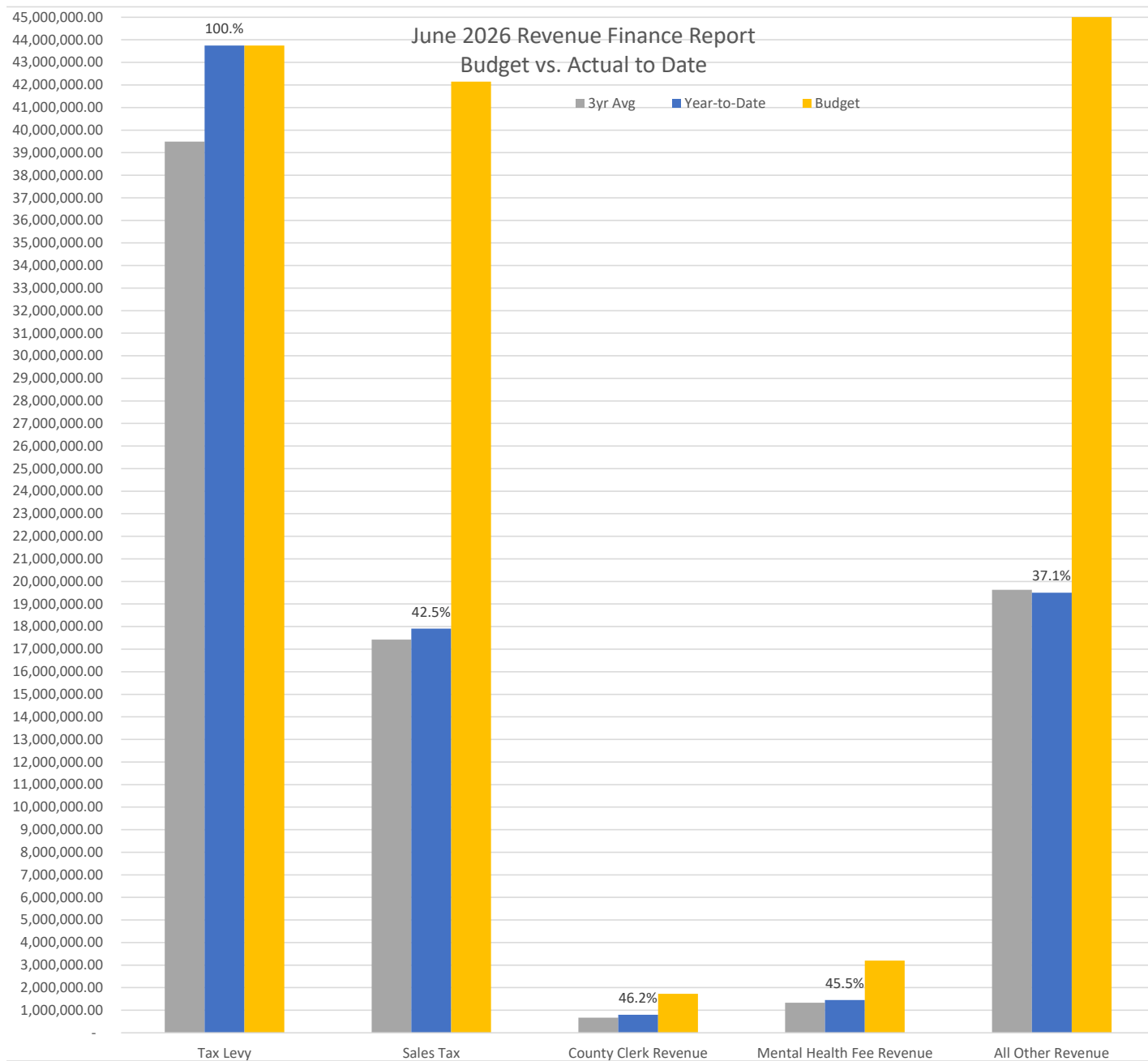
Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	13,119.15	15,267.98
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing \$100,000 or more	Assigned fund balance over \$750,000	3,574,898.11	3,599,951.35
Road Machinery Fuel Farm Reserve	152-24	Repair & replacement of Highway fuel farm	\$0.25/gallon fuel sold at Highway fuel farm	57,868.16	59,070.70
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	553,807.31	271,124.56
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	741,630.89	757,629.23
NOTE:					
Occupancy Tax Reserve	\$356,892.21 in 2026, \$824,460.18 in 2027 and \$373,605.67 in 2028 for Tourism; \$45,910.14 in 2026, \$91,606.69 in 2027 and \$41,511.74 in 2028 for County Administration				
Airport Reserve	Res#90-26 - Up to \$133,428 for local share of taxiway - \$6,952.38 spent to 7-31-26				
B&G Reserve	Res#16-26 - Up to \$200,000 for Courthouse East Steps - \$12,868.16 spend to 7-31-26				
B&G Reserve	Res#91-26 - Up to \$385,000 for COB roof - Nothing spent to date				
Public Safety Reserve	Budgeted use of \$175,000 for Sheriff but not specified for what				
MHOPD & OPD Reserves	Res#188-25 - Allocated \$553,955 combined funds for bid projects - \$315,883.36 spent to 7-31-26				
Opioid Reserve	Budgeted \$185,000 for Jail - \$83,307.32 spent to 7-31-26				
Road Machinery Capital Reserve	Res#112-26 - Allocated up to \$269,889 for exavator - Nothing spent to 7-31-26				

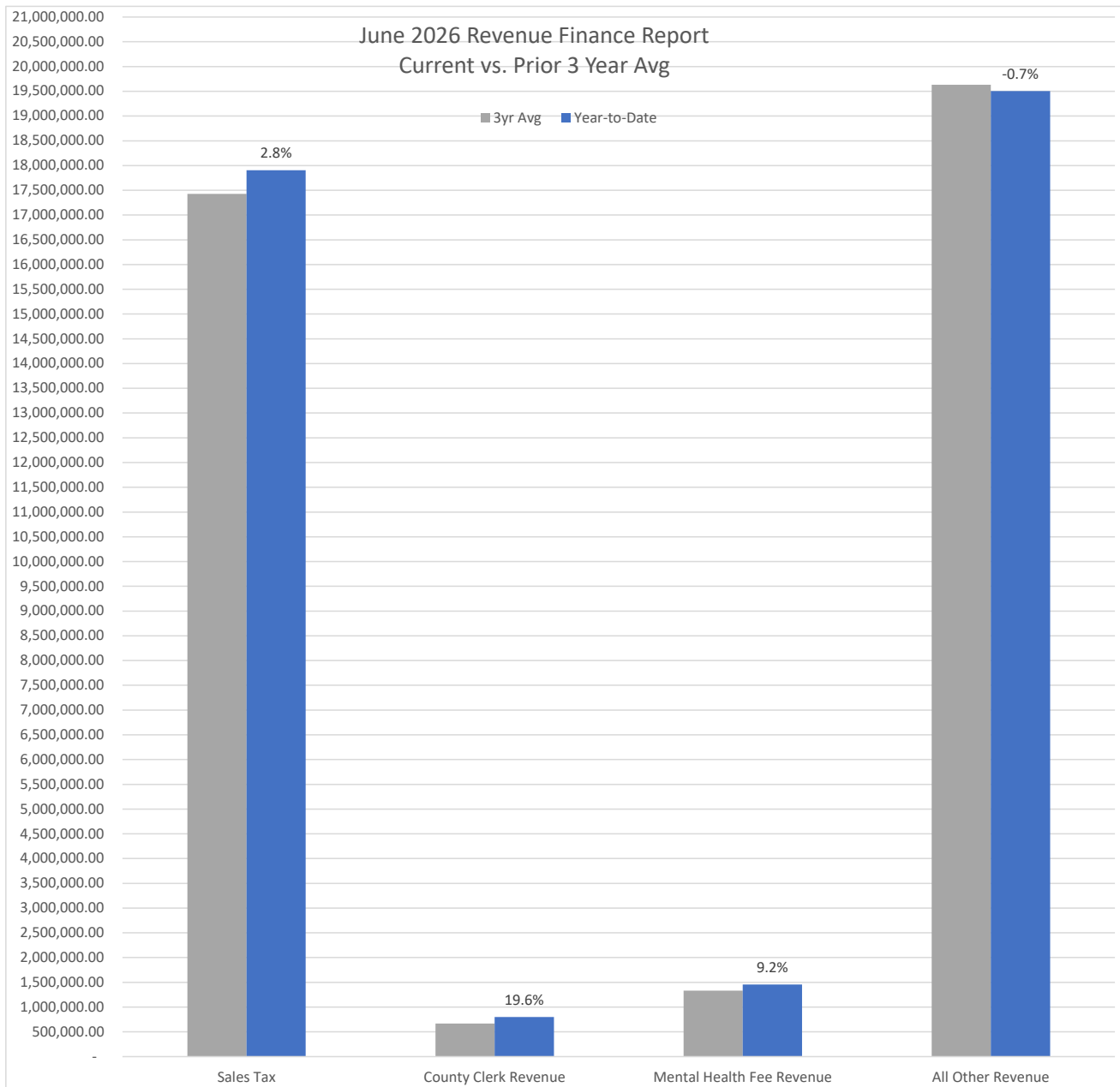
June 2026 Expenditure Finance Report Budget vs. Actual Year to Date



June 2026 Expenditure Finance Report
Current vs. Prior 3 Year Avg









OFFICE OF COUNTY AUDITOR
CORTLAND COUNTY
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Stephen M. Trobert, CPA
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June 2026 Quarterly Update

Summary of Reports Drafted for Discussion

- **Cortland County Convention & Visitors Bureau** – The Audit office performed a routine review with the contracted agency. Several meetings were held with the Executive Director to gather an understanding of the agency's operations and fiscal processes. Reviewed underlying documentation of CVB's 2025 expenditures for accounts determined in scope for review. In addition, selected six agencies that received tourism marketing grants in 2025 and reviewed all vouchers to verify that the disbursements had proper supporting documentation and were expended consistently with the grant guidelines. No significant findings were noted with respect to CVB's expenditures for accounts reviewed or with the grant expenditures for agencies selected.

In Process Reviews

- **County-wide review of grants** – The Audit office is performing a review of County-wide grant processes, including the authorization, administration, and monitoring of grants. To date, discussions have been held with the County Administrator and Grants Administrator. The office has also selected a sample of grants from across the County for an in-depth review at the departmental level. Meetings with department heads and staff are being coordinated. Consideration will be given to how objectives are defined and measured, what data is produced, and whether grant terms are complied with. A sample of claims will also be reviewed for grants selected. The Audit office will summarize any findings or recommendations noted.

Health Insurance Costs Comparisons

- The Audit office continues to follow up on the results of benchmarking data that has shown the County's expenditures on health insurance benefits are significantly higher than the average for peer counties. The office is performing detailed comparisons of County-wide health insurance costs to a set of other counties, including costs associated with both active employees and retirees. The reports and data from this analysis will be shared with the Finance & Administration committee at an upcoming meeting.



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Other Items

- **DSS fraud unit** – The Audit office coordinated a meeting with the Commissioner of Social Services, Deputy Commissioner, and unit management to gain an understanding of the operations of the department’s fraud investigation unit. The Audit office is currently reviewing policies and procedures of the unit, including communication with caseworkers and how the department ensures policies are being followed. An understanding of the investigation process and outcomes is also being obtained.
- **Assigned Counsel** – The Audit office is performing testing of client eligibility determinations for a sample of selected cases. In addition, follow up continues to be performed on observations identified through a review of historical case and cost data for the Assigned Counsel and Public Defender offices. The 2025 data per the Comptroller’s Open Book NY indicates that the County continues to have a significantly higher net operating cost for its ILS function compared to peer counties.
- **Financial software** – The County has migrated its third-party financial software to a cloud-based environment. The Audit office assisted the Finance office and Information Technology department with the transition, and the new environment went live in June. Follow up continues to be performed on open issues related to the conversion.
- **National Grid incident** – Through participation in the Municipal Electric and Gas Alliance (MEGA), the County has a multiyear fixed rate contract for electric supply with Constellation Energy. In late 2025, National Grid changed the supplier on the County Office Building’s utility account despite the change never being authorized by the County. In discussion with MEGA, it is the County’s understanding that we were subject to a utility “slamming” scam. The unauthorized change yielded supply charges billed by National Grid at a rate significantly higher than that per the County’s fixed rate contract.

In response, the Audit office worked with the Public Works department to obtain documentation that demonstrated the County had communicated to National Grid that a change in supplier should not occur. Through consultation with MEGA, the Audit office filed a formal complaint with the NYS Department of Public Service. After investigation by National Grid’s claims department, the matter has been fully resolved in the County’s favor. The County has received credits in full for the supply charges by National Grid.



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Summary of Report Drafted for Discussion

- **Claims audit report for the period of January 1, 2026 – June 30, 2026** – For the six-month period, the Audit office reviewed approximately 3,700 checks totaling approximately \$26.1M and reviewed approximately one hundred external wires totaling approximately \$16.5M. This population included all disbursements by the County Finance office for the following significant funds: General, Capital, Road & Machinery, County Road, and Solid Waste / Recycling. During the period, forty-one disbursements totaling approximately \$115,600 were disallowed. Presented below is a comparative summary of claims denied by my office through the claims audit process.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 (YTD)
# claims denied	32	54	79	92	41
Total \$ amount	\$56,800	\$58,500	\$86,900	\$70,900	\$115,600

The Audit office notes that claims denied in the first half of 2026 included a progress payment to a contractor for the Landfill capping project that was processed to an incorrect vendor. The payment for \$61,621 was denied and subsequently re-issued to the correct contractor. The Audit office worked with the Public Works department to correct the finding and process. Additionally, other findings noted were discussed with the respective departments to address the related process issues, as necessary.

During the six-month period, the Audit department noted that approximately 11% of disbursements lacked a valid purchase order where required. Also, in terms of dollar value, approximately 5% of total disbursements lacked a valid PO where required. Presented below is a comparative summary of County-wide purchase order compliance. My office will continue to follow up with departments as necessary, and a review of the County's purchasing policy is scheduled for the second half of 2026.

	FY 2022	FY 2023	FY 2024	FY 2025	1 st half 2026
% of total claims	13%	12%	12%	11%	11%
% of total \$	8%	6%	7%	3%	5%

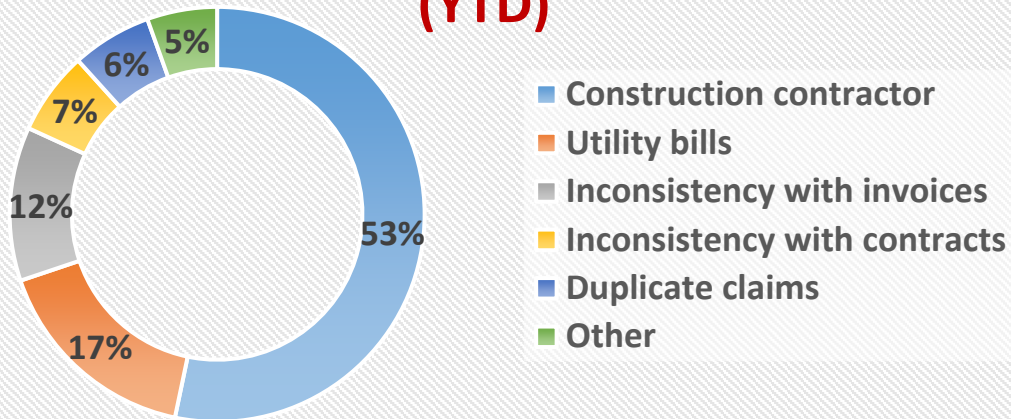


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Exhibit – Summary of Claims Denied by Category

**Claims Denied by Category - 2026
(YTD)**



Claims Denied by Category - 2025

