Cortland County Legislature

Legislative Session

~ Minutes ~

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

Thursday, November 13, 2025 | **3:00 PM** | **Legislative Chambers**

Call to Order

Salute to the Flag

Roll Call

1. Roll Call

PRESENT:	Legislator Douglas Bentley, Minority Leader Beau Harbin, Legislator Cathy Bischoff, Legislator Ronald VanDee, Legislator Jason Prentice, Legislator Keith VanGorder, Chair of the Legislature Kevin Fitch, Legislator Reed Cleland, Legislator Joseph Nauseef, Legislator Eugene Waldbauer, Legislator Sandra Price, Legislator William McGovern
EXCUSED:	Legislator Linda Jones, Legislator Paul Heider
ABSENT:	Legislator Dominick Mantella, Legislator Christopher Newell, Legislator Mitchel Eccleston

Presentations

1. Presentation of the 2026 Tentative Cortland County Budget - Michael Ponticiello, County Administrator

RESULT:	**RECEIVE & FILE (12 TO 0)**
MOVER:	Legislator Sandra Price
SECONDER:	Legislator Joseph Nauseef
AYES:	Douglas Bentley, Beau Harbin, Cathy Bischoff, Ronald VanDee, Jason Prentice, Keith VanGorder, Kevin Fitch, Reed Cleland, Joseph Nauseef, Eugene Waldbauer, Sandra Price, William McGovern
NAYS:	None
EXCUSED:	Linda Jones, Paul Heider
ABSENT:	Dominick Mantella, Christopher Newell, Mitchel Eccleston

Adjournment

FY2026 Tentative Budget

Balancing Today’s Challenges with Tomorrow's Vision – Working Together for Cortland County

November 13, 2025

Perspective

- Review and understanding
- Builds upon work already done
- Path forward

Fiscal Overview

- General Fund: $143M
  - Increase of $12M from 2025
  - On par with adjusted FY25 budget
- Initial $9M budget gap closed
- Revenue Enhancements
- Responsible, stable financial plan

Structural Improvements

- New personnel summary pages
- New charts and graphs
- Reorganized appendices
- Transparency and easier public understanding

Strategic Investments

- IT modernization & cybersecurity
- Public Safety & District Attorney support
- Facilities improvements
- DSS workforce & community needs
- Employee development
- Legal risk management
- Finance payroll improvements

Vision

- Collaboration and accountability
- Improved communication and data-driven decisions
- Preparing for regional economic growth
- Infrastructure, workforce, partnerships

Conclusion

- Budget reflects responsible, collaborative governance
- Commitment to transparency and future-readiness

Cortland County, New York

Tentative County Budget
Fiscal Year 2026

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OFFICE OF THE COUNTY ADMINISTRATOR
CORTLAND COUNTY

60 Central Avenue, Suite 316
Cortland, New York 13045

607-753-5083

Michael A. Ponticiello
County Administrator

2026 Cortland County Tentative Budget Message

Balancing Today's Challenges with Tomorrow's Vision – Working Together for Cortland County

November 13, 2025

Dear Honorable Members of the Cortland County Legislature and Cortland County Residents:

Having joined Cortland County Government only recently, I approached this budget process with enthusiasm and respect for the extensive work completed by County departments, staff, and the Finance Committee. With just over thirty days to review and refine this work, my focus has been on understanding our fiscal position and ensuring that the 2026 Tentative Budget balances immediate operational needs with the long-term priorities of the Legislature. While the fiscal pressures predate my arrival, I am committed to working collaboratively to evaluate efficiencies, strengthen revenue stability, and chart a sustainable path forward for Cortland County.

It is in that spirit that I present the following Tentative Budget for Fiscal Year 2026. The tentative budget recommends a general fund appropriation of $143,046,658 which is $12,041,940 higher than the 2025 adopted appropriation of $131,004,718, but on par with the 2025 adjusted budget. The year-over-year increases are primarily driven by areas common across counties in New York. Increases in social services programs, salary and benefit increases (in particular health insurance increases), assigned counsel program increases. This budget also presents targeted investments in Information Technology and DPW-Buildings & Grounds departments.

The tentative County budget uses the following funding sources to balance the budget:

County Tax Levy:	$43,750,000	An increase of 7.50%
Sales Tax Revenue:	$42,142,520	County share: $24,231,949
All Other Revenue:	$52,658,103	
General Fund:	$1,996,035	
Retirement Reserves:	$2,500,000	

The tentative budget includes a property tax levy of $43,750,000. This is a 7.50% increase over the 2025 property tax levy. The tentative 2025 budget does not stay within the New York State mandated tax cap. The average County tax rate would be $14.861379 per $1,000 of assessed value, which is a 2.2% increase over the 2025 average County tax rate of $14.540626.

Pursuant to the provisions of the laws of New York State, Chapter 11 County Law, Article 7 Finance, please find herewith the recommended spending plan for the County of Cortland for 2026. Contained in this budget are those items required by law including:

- Schedule of recommended Appropriations & Revenues
- Statement of Aggregate Amount of Unappropriated Funds
- Statement of Each Reserve Fund
- Statement of Outstanding Indebtedness
- Statement of Exemptions

In addition, the Tentative Budget contains information germane to each administrative unit, including:

- Organizational Chart
- Mission Statement
- Indicators & Goals
- Position Summary Information

Demographic Overview

Cortland County, located in the heart of Central New York, serves a population of 46,809 residents as per the 2020 U.S. Census and has further decreased to 46,126 in 2022 according to USAFACTS. The County's demographic profile is predominantly white (about 91%), with smaller proportions of African American, Hispanic, and other ethnic groups. The median age of 39 reflects a mix of working-age individuals, families, and retirees, with a growing elderly population that increasingly relies on County services such as healthcare, transportation, and social services.

The County's economy is largely driven by agriculture, education (anchored by SUNY Cortland), manufacturing, and tourism. Despite these economic drivers, Cortland County, like many rural counties in upstate New York, has faced population decline, presenting challenges in sustaining revenue growth while continuing to meet the needs of its residents.

New York State Impacts and Mandates

New York State mandates continue to exert significant pressure on Cortland County's budget. The largest of these mandates is Medicaid, which consumes nearly a quarter of the county's annual expenditures. Despite state-imposed caps on Medicaid growth for counties, Cortland County is still required to contribute substantial funding, with costs expected to be $10,355,510 in 2026.

In addition to Medicaid, other state mandates include public defense services, foster care, child welfare, and special education services, which the county must provide, are only partially reimbursed by the state. New mandates, such as those associated with public defender requirements, new jail regulations, and other cost shifts from New York State budget onto the County's budget have also contributed to rising costs, straining the county's ability to invest in local priorities. These unfunded or underfunded mandates limit the county's budget flexibility and require the county to allocate resources that could otherwise be used for infrastructure, public safety, or other critical areas.

Moreover, the state plays a significant role in determining Cortland County's infrastructure funding through programs like the Consolidated Local Street and Highway Improvement Program (CHIPS). While state aid is helpful, delays or reductions in funding leave the county to make up for shortfalls, which often results in deferred maintenance or delayed capital projects.

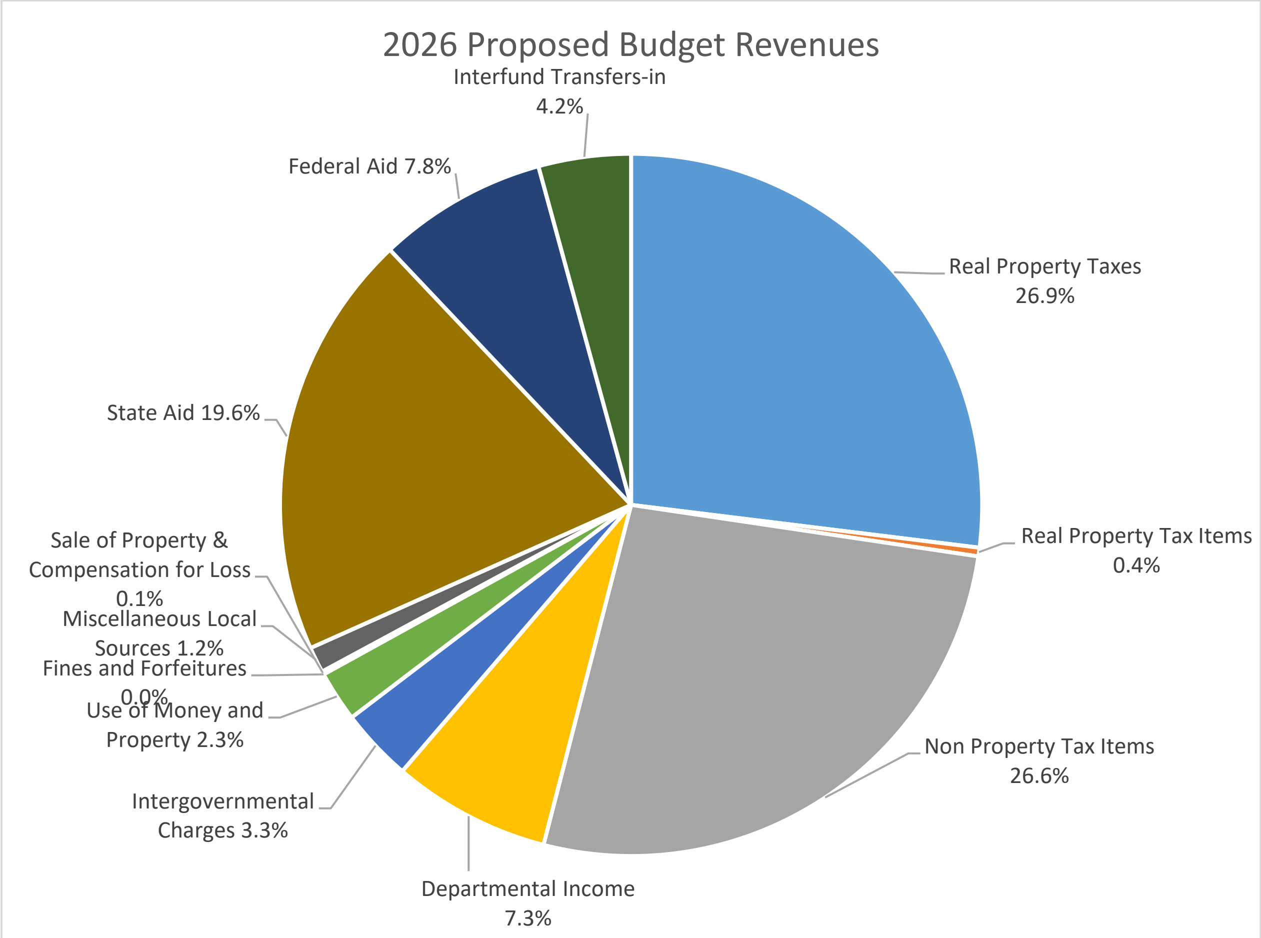
Furthermore, in 2026 the County begins to prepare for federal cost shifts. These are expected to occur mostly in the human services departments and will result in an increase in local dollars needed to support required services. These cost shifts will not be fully recognized until 2027.

Revenue Projections

Sales Tax Trends

Sales tax revenue remains a crucial source of funding for Cortland County, representing a significant share of the county's overall budget. New York State's efforts to capture sales tax from online transactions have bolstered local revenue, partially compensating for declines in traditional brick-and-mortar retail activity. The state's e-commerce tax collection has become an increasingly important revenue stream as consumer shopping habits shift toward online platforms. The county has experienced average growth in sales tax collections of about 3% per year supported by inflation and the continued recovery of consumer spending in key areas such as retail, hospitality, and motor vehicle sales.

However, the 2026 sales tax revenue projection is more conservative, with an estimated growth rate of 2.5% over 2025. This projection takes into account potential economic uncertainties, including inflation, interest rates, and fluctuating energy prices, which could dampen consumer spending. Furthermore, with federal stimulus programs phasing out, there is less economic support from one-time federal funding sources, further necessitating a cautious revenue outlook.



Property Tax Levy and Equalization Rate Impact

Property tax is another essential revenue stream for Cortland County. For 2026, the County is proposing a property tax levy increase of 7.5%.

The equalization rate is a factor that significantly impacts property taxes in Cortland County. This rate, determined by the New York State Office of Real Property Services, represents the ratio of a municipality's assessed value to the full market value of properties. Equalization rates are used to ensure fair property tax distribution across municipalities in the County that may assess properties at different rates.

When the equalization rate declines, it suggests that properties in the County are being assessed at a lower percentage of their market value, which can distort the County's property tax rate. For example, if the equalization rate decreases, the County must adjust the tax rate upwards to raise the same amount of revenue, thus leading to a higher effective tax rate for residents.

In 2026, Cortland County is continuing to grapple with declining equalization rates in several municipalities, which means that while the overall tax levy is increasing modestly, some property owners may see more significant increases in their tax bills due to these rate adjustments. Conversely, in municipalities where property assessments more closely match market value, the tax rate impact may be less pronounced or even decreased.

The County aims to maintain fairness in the distribution of the property tax burden across all municipalities, but fluctuations in equalization rates in the County's municipalities complicate the budgeting process.

Proposed Budget Revenues

As noted and graphed above, the FY2026 budget includes a variety of revenue sources, the table below provides additional detail.

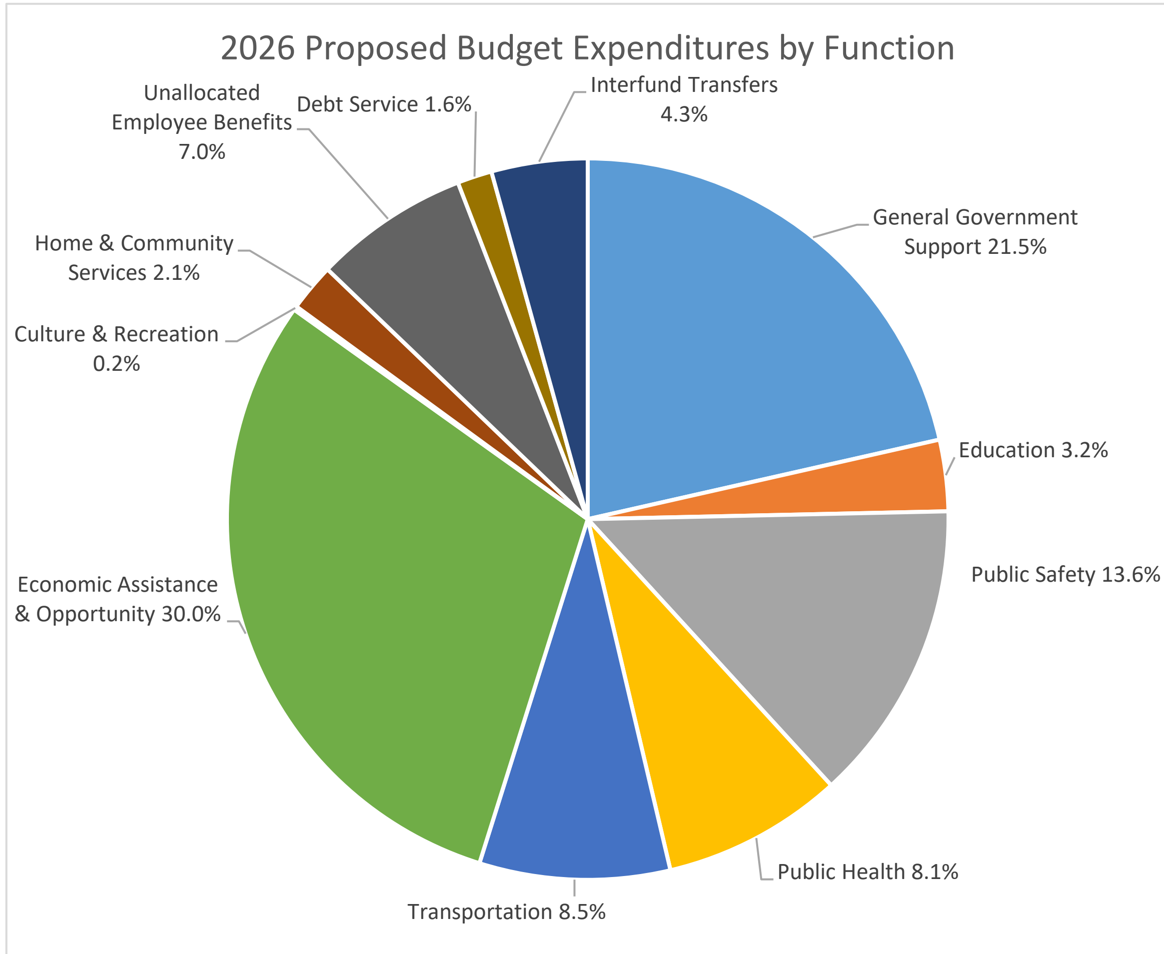
FY2026 Tentative Budget Revenue		
Category	**Percent of Total Revenue**	**Dollar Amount**
Real Property Taxes	26.9%	$ 43,769,285
Real Property Tax Items	0.4%	$ 643,372
Non Property Tax Items	26.6%	$ 43,157,520
Departmental Income	7.3%	$ 11,786,126
Intergovernmental Charges	3.3%	$ 5,425,596
Use of Money and Property	2.3%	$ 3,774,961
Fines and Forfeitures	0.0%	$ 150
Sale of Property & Compensation for Loss	0.1%	$ 234,575
Miscellaneous Local Sources	1.2%	$ 1,923,957
State Aid	19.6%	$ 31,765,544
Federal Aid	7.8%	$ 12,623,957
Interfund Transfers-in	4.2%	$ 6,881,354
		$ 161,986,397

Expenditure Plan

The overall expenditure plan builds upon the requests submitted by department heads who are directly responsible for the day-to-day operations of their specific areas. Below are highlighted a few key areas, but should not be considered all encompassing.

Wages

Wage increases across the entire County workforce is largely due to rising personnel costs, driven by contractual salary increases, pension and healthcare expenses. Healthcare cost projections in 2026 were a significant driver in this category, budgeted at a 6% increase over 2025.



Information Technology

The tentative budget includes a targeted investment in Information Technology. Specifically, it funds the mid-year FY2025 departmental restructuring. It also includes funding to support hardware & software improvements.

Department of Public Works-Buildings & Grounds

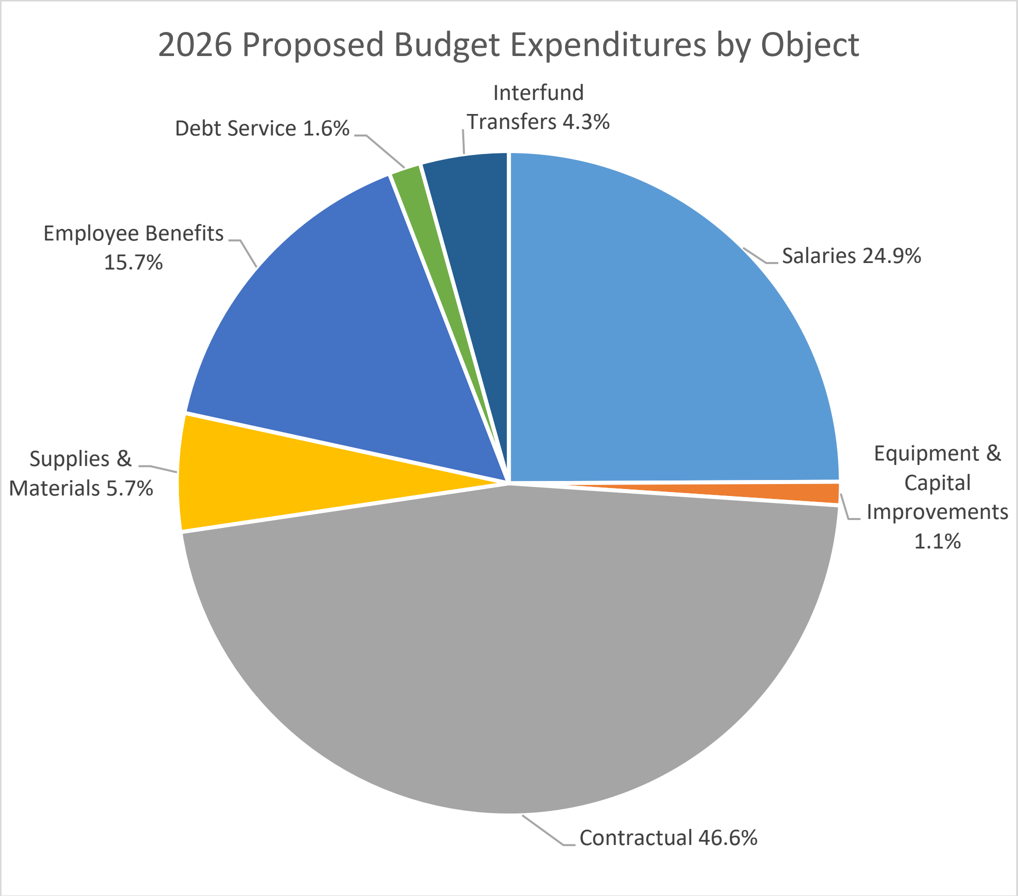
Improvements to the physical plant are sorely needed. This tentative budget proposes an increase in the building and grounds budget to start down a path of matching the needed resources to the physical needs of the county's buildings.

Department of Social Services

There is a workforce investment occurring at the Department of Social Services. DSS identified a challenge with recruitment and retention of caseworkers. This tentative budget includes funding, with state and federal matches, to increase their grades. Additionally, two supervisory positions are added to support departmental operations. Specifically, DSS has had a significant influx of new staff who will need mentoring as they begin to assume full job duties, these supervisors will assist with that task.

Finance (Payroll function)

This budget supports improving the management and oversight of the county's payroll process by moving the existing payroll function from the Personnel department to the Finance department. There is an additional FTE being recommended to ensure the necessary redundancy of this function.



Proposed Budget Expenditures

As noted and graphed above, the FY2026 budget includes a variety of expenditures sources, the tables below provides additional detail based on both function and object.

FY2026 Tentative Budget Expenditures by Function		
Category	Percentage of Total Expenditures	Dollar Amount
General Government Support	21.5%	$ 35,881,213
Education	3.2%	$ 5,339,755
Public Safety	13.6%	$ 22,665,953
Public Health	8.1%	$ 13,557,260
Transportation	8.5%	$ 14,273,199
Economic Assistance & Opportunity	30.0%	$ 50,013,872
Culture & Recreation	0.2%	$ 289,711
Home & Community Services	2.1%	$ 3,574,902
Unallocated Employee Benefits	7.0%	$ 11,646,512
Debt Service	1.6%	$ 2,598,841
Interfund Transfers	4.3%	$ 7,196,354
		$ 167,037,572

FY2026 Tentative Budget Expenditures by Object		
Category	Percentage of Total Expenditures	Dollar Amount
Salaries	24.9%	$ 41,636,771
Equipment & Capital Improvements	1.1%	$ 1,899,550
Contractual	46.6%	$ 77,821,063
Supplies & Materials	5.7%	$ 9,603,014
Employee Benefits	15.7%	$ 26,281,980
Debt Service	1.6%	$ 2,598,841
Interfund Transfers	4.3%	$ 7,196,354
		$ 167,037,573

Long-Term Fiscal Outlook

Cortland County enters 2026 with both challenges and opportunities. The county's financial outlook depends on careful stewardship of limited resources, a continued focus on efficiency, and targeted investment in areas that strengthen service delivery. Sustained pressures from state mandates, workforce costs, and infrastructure aging will require ongoing collaboration between the Legislature, administration, and department leaders.

Regional economic development is expected to accelerate in nearby areas, including major investments in advanced manufacturing, clean energy technology, and associated supply chains. These projects will bring new jobs, housing demand, and transportation pressures that will extend beyond county borders. Cortland County should position itself to capitalize on this growth by strengthening workforce development partnerships, enhancing site readiness for business attraction, and aligning infrastructure planning to support future regional connectivity.

Looking ahead, fiscal stability will rely on proactive planning—balancing short-term adjustments with long-term reforms. Priority areas include improving financial forecasting, leveraging technology to better monitor spending and performance, and pursuing shared service models where practical. A disciplined approach to reserves and debt management will also be key to maintaining the county's financial flexibility in uncertain economic conditions.

Conclusion

Cortland County continues to demonstrate resilience and a strong sense of purpose. This budget reflects a commitment to responsible governance, transparency, and service to residents. It invests in the systems, infrastructure, and people that make government more effective and responsive. By working together, with respect for both the progress already achieved and the work still ahead, the County can continue building a foundation for a sustainable and forward-looking future.

This Tentative Budget reflects a shared commitment to balancing today's challenges with tomorrow's vision. Through collaboration, fiscal discipline, and a continued focus on community service, Cortland County is well positioned to turn fiscal responsibility into opportunity. By investing in people, systems, and infrastructure, we strengthen the foundation of County government and prepare for a more resilient future, one defined by innovation, transparency, and partnership.

Respectfully Submitted,

Michael A. Ponticiello

Michael A. Ponticiello, County Administrator

Cortland County Legislature
2025

Elected Officials

Legislative District 1	Douglas Bentley
Legislative District 2	Beau A.C. Harbin
Legislative District 3	Cathy Bischoff
Legislative District 4	Ronald J. Van Dee
Legislative District 5	Jason Prentice
Legislative District 6	Dominick Mantella
Legislative District 7	Keith Van Gorder
Legislative District 8	Kevin J. Fitch (Chairman)
Legislative District 9	Linda K. Jones
Legislative District 10	Reed Cleland
Legislative District 11	Christopher B. Newell
Legislative District 12	Joseph Nauseef
Legislative District 13	Eugene Waldbauer
Legislative District 14	Sandra L. Price
Legislative District 15	Bill McGovern
Legislative District 16	Paul R. Heider
Legislative District 17	Mitchel D. Eccleston

Legislative Staff

Savannah Hempstead
Clerk of the Legislature

Ashley Millard
Deputy Clerk of the Legislature

2025 Cortland County Administration

County Administrator's Office

Michael A. Ponticiello	County Administrator
Wendy Canfield	Executive Assistant to County Administrator
Morgan Spaulding	Grant Administrator

Finance Department

Andrea Herzog	Director of Finance
Carlita Withers	Deputy Director of Finance
Stephen Trobert	Manager of Audit and Financial Projects

Elected and Appointed Officials

Denise Bushnell	Coroner
Brooke Kemak	County Clerk
Patrick A. Perfetti	District Attorney
Michelle S. Phelps	Commissioner, Elections
Thomas H. Brown	Commissioner, Elections
Mark E. Helms	Sheriff

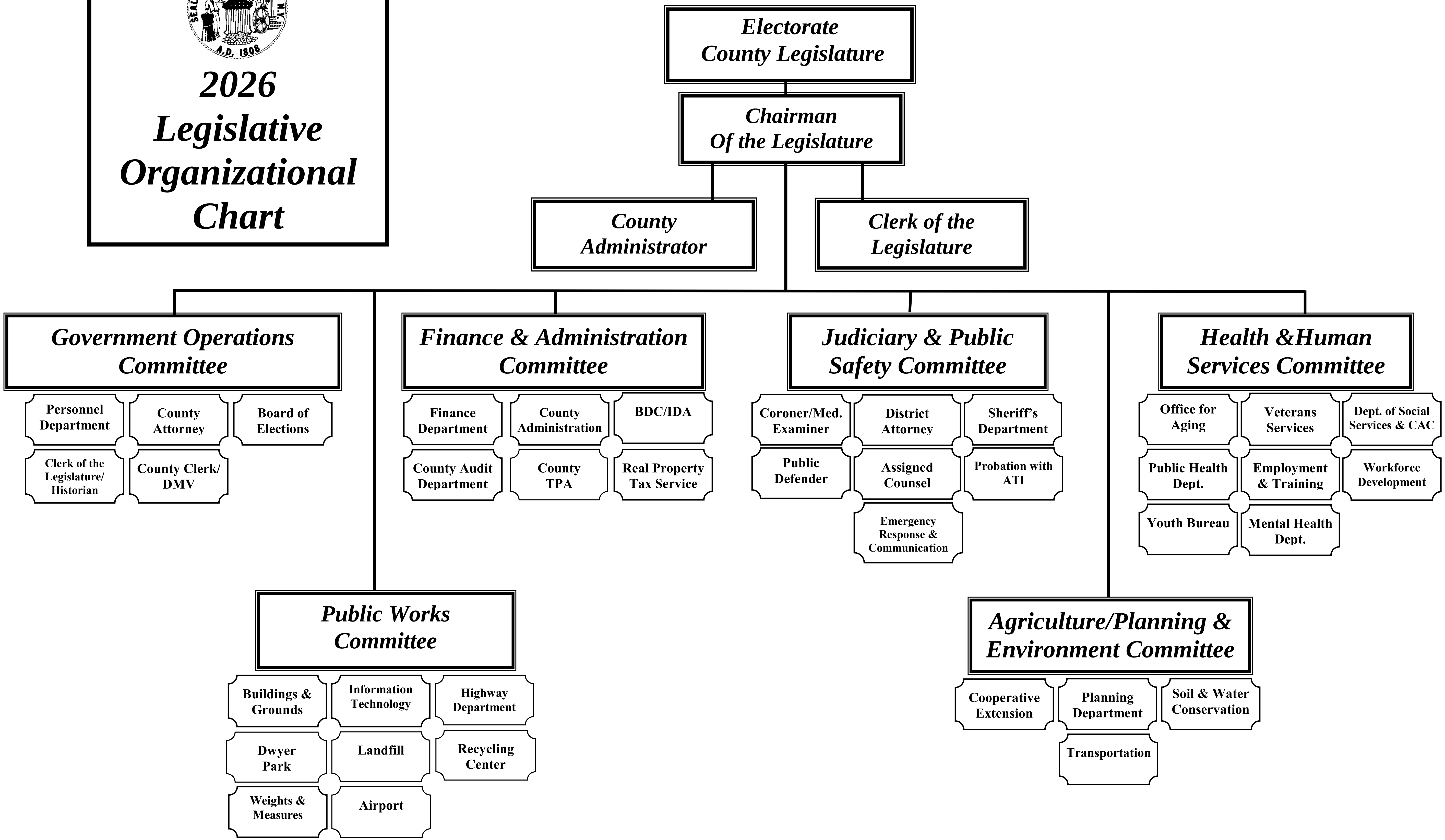
County Department Heads

Amber Giamei	Director, Office for Aging
Michael Cardinale	Assigned Counsel Administrator
Victoria J. Monty	County Attorney
Scott Roman	Director, Emergency Response & Communication
Shannon Phillips	Director, Employment & Training
Amy Buggs	Director, Workforce Development
Nicole Anjeski	Director, Public Health
Paul Lutwak	Chief Information Officer
Patricia Schaap	Director, Mental Health/Community Services
Laurie Leonard	Personnel Officer
Trisha Hiemstra	Director, Planning
Nadine Reisweber	Acting Director, Probation
Kevin Jones	Public Defender
Charles Sudbrink	Commissioner, Public Works
Laura Fox	Director, Real Property Tax Service
Kristen S. Monroe	Commissioner, Social Services
Thomas Tedesco	Director, Veterans Services

A – General Fund

Cortland County

2026 Legislative Organizational Chart



Legislature – A1010

The Cortland County Legislature serves as the governing and policy-making authority for Cortland County. It is responsible for establishing policies, procedures, and local laws that guide the operation of all County departments and agencies. In addition, the Legislature adopts the annual County Budget, which provides funding for County departments and extends financial support to other agencies and organizations through formal contractual agreements.

The Legislature is composed of seventeen (17) members, each representing one of the County's legislative districts. Legislators are elected to four-year terms and serve as the representatives of their respective constituencies. Leadership within the Legislature consists of the Chair of the Legislature, who is elected by the full body at the biennial organizational meeting, and the Majority and Minority Leaders, who are designated by their respective party caucuses.

The Legislature convenes in regular monthly session to consider and act upon resolutions, local laws, and other matters of County governance. Legislators also serve on six (6) standing committees, each of which is charged with oversight and policy development in designated areas such as finance, public safety, health and human services, and public works. These committees conduct detailed reviews of departmental operations, budgetary requests, and programmatic initiatives, and make recommendations to the full Legislature.

In addition to standing committee assignments, legislators may be appointed to advisory boards, special committees, and intergovernmental entities, representing the County's interests on regional and state-level initiatives. Legislators also participate in collective bargaining processes, serving as members of negotiating teams for labor contracts with County employee bargaining units.

The Legislature is 100% funded through the County Budget.

CORTLAND COUNTY
Legislature - A1010
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
CHAIRPERSON COUNTY LEGISLATURE	PT	Yes	N/A- Salaries set by the Legislature annually	
CLERK TO COUNTY LEGISLATURE	FT	Yes	MGT	7
DEPUTY CLERK TO COUNTY LEGISLATURE	FT	Yes	MGT	12
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
LEGISLATOR	PT	Yes	N/A- Salaries set by the Legislature annually	
MAJORITY LEADER COUNTY LEGISLATURE	PT	Yes	N/A- Salaries set by the Legislature annually	
MINORITY LEADER COUNTY LEGISLATURE	PT	Yes	N/A- Salaries set by the Legislature annually	

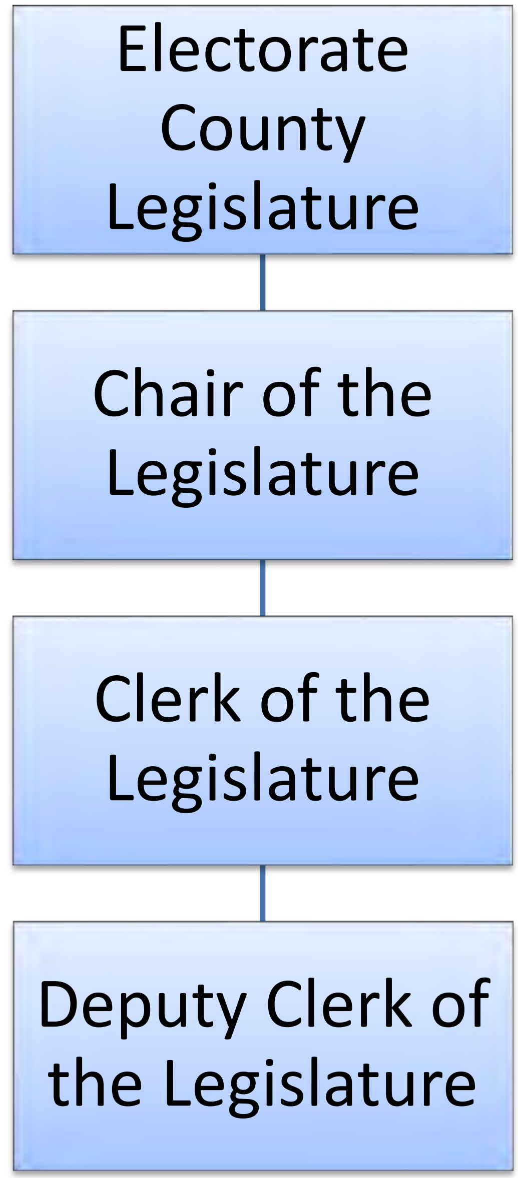
Full-time:	2
Part-time:	17
Per diem:	0
TOTAL POSITIONS:	19

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1010	BOARD OF LEGISLATORS								
A10105	51010	PT PAY	213,498.01	214,000.00	214,000.00	214,000.00	214,000.00	.00	.0%
A10105	51072	MILEAGE	716.59	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A10105	52060	Comp Equip	13,653.00	3,000.00	2,300.00	.00	.00	.00	-100.0%
A10105	54000	TELEPHONE	264.00	264.00	264.00	264.00	264.00	.00	.0%
A10105	54005	Off Supp	12,111.80	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A10105	54035	ED & TRAIN	4,322.96	6,000.00	12,464.05	13,000.00	13,000.00	.00	4.3%
A10105	54045	Travel	5,289.47	4,500.00	35.95	2,500.00	2,500.00	.00	6854.1%
A10105	54055	PROFESS	4,211.30	4,500.00	6,265.00	7,000.00	7,000.00	.00	11.7%
A10105	54060	LEGAL ADV	1,771.66	3,500.00	2,435.00	4,000.00	4,000.00	.00	64.3%
A10105	54070	INSURANCE	5,536.89	7,163.02	7,163.02	6,301.06	6,301.06	.00	-12.0%
A10105	54400	Food Supp	366.03	925.00	925.00	925.00	925.00	.00	.0%
A10105	58020	RETIREMENT	27,834.63	8,139.53	8,139.53	12,225.00	12,225.00	.00	50.2%
A10105	58030	FICA	16,379.11	16,371.00	16,371.00	16,371.00	16,371.00	.00	.0%
A10105	58040	WRKS COMP	14,534.54	13,011.57	13,011.57	8,500.00	8,500.00	.00	-34.7%
A10105	58062	DENTAL INS	90.22	90.24	90.24	90.24	90.24	.00	.0%
A10105	58065	VISION INS	19.50	19.60	19.60	19.60	19.60	.00	.0%
TOTAL BOARD OF LEGISLATORS			320,599.71	285,483.96	287,483.96	289,195.90	289,195.90	.00	.6%

2026
Clerk of the Legislature
Organizational Chart



Mandate

The Office of the Clerk of the Legislature is a mandated function under New York State law, established pursuant to Local Law No. 2 of 1972 and in accordance with County Law §400(4)(a) and §475. The position of Clerk of the Legislature exists to ensure the lawful and efficient operation of the legislative branch of County government. The Office is fully funded through the County Budget and operates as a central administrative, records management, and communications hub for the Cortland County Legislature.

Functions

The Clerk of the Legislature is responsible for maintaining the official record of all actions taken by the Cortland County Legislature, including resolutions, local laws, and proceedings, ensuring compliance with all applicable legal and procedural requirements. The Office provides administrative and procedural support to legislators, oversees the preparation of agendas and minutes, and ensures the proper filing and publication of all legislative documents.

The Clerk provides direct supervision to the Deputy Clerk of the Legislature and manages all administrative functions of the legislative branch. The Office serves as liaison between the Legislature and County departments, outside agencies, and the general public, facilitating communication, information sharing, and implementation of legislative actions.

The Clerk's Office also manages all boards and committees appointed by the Legislature, maintaining membership records and by-laws. The Office assists with drafting and revising by-laws for the boards and committees prior to legislative review and adoption, and ensures compliance with open meetings, ethics, and records retention requirements. The Clerk also provides procedural guidance and training to municipal clerks and local officials as needed.

In addition to legislative duties, the Clerk fulfills several statutory and appointed roles, serving as:

- **County Historian**, maintaining and preserving the historical record of Cortland County;
- **Freedom of Information Officer**, ensuring compliance with New York State Freedom of Information Law (FOIL) and transparency standards; and
- **Public Information Officer (PIO)**, overseeing internal and external communications and the dissemination of public information.

The Clerk also provides administrative support to the Cortland County Board of Ethics and serves as a member of several advisory and liaison bodies, which currently include the Local Emergency Planning Committee (LEPC), the Records Management Advisory Board, and the Cortland County Convention and Visitors Bureau Board of Directors.

Additionally, the Clerk's Office manages and administers select County grants, coordinates the planning and execution of County-sponsored events, and provides logistical and communication support for public engagement initiatives and interdepartmental projects.

2026 Goals and Objectives

In 2026, the Office of the Clerk of the Legislature will continue its commitment to improving efficiency, transparency, and communication through modernization, process improvement, and strategic coordination. Key goals and objectives include:

- **Advancing Paperless Operations:** Continue the transition to a fully paperless legislative process by expanding use of digital agenda management, document routing, and electronic filing systems, reducing paper use and improving access to legislative materials.

- **Maximizing Technology Utilization:** Leverage existing systems to their full potential by expanding the use of currently underutilized tools and features, improving interdepartmental collaboration, and increasing staff proficiency with available software platforms.

- **Office Expansion and Workforce Development:** Complete the build-out of a second office space to provide a dedicated workspace for the Deputy Clerk and future interns. Establish an internship program to offer students meaningful experience in local government administration, legislative operations, and public policy.

- **Board and Committee Support:** Conduct a comprehensive review of all legislative Board and Committee by-laws to ensure compliance with current policies, state law, and best practices. Provide consistent administrative and procedural support to improve efficiency and uniformity across all appointed bodies.

- **Public Transparency and Accessibility:** Continue efforts to enhance public access to legislative information through improved use of online tools, publication of meeting materials, and adherence to open government standards.

- **Cohesive County Branding Strategy:** As Public Information Officer, develop and implement a unified branding and communications strategy for Cortland County. This effort will focus on improving public perception, ensuring consistency across departments, and strengthening the County's overall identity in both internal and external communications.

- **Interdepartmental Collaboration:** Strengthen coordination among departments to streamline information sharing, legislative follow-up, and policy implementation processes, promoting a more unified approach to County governance.

Through these initiatives, the Office of the Clerk of the Legislature will continue to provide critical administrative, legislative, and communication support to the Cortland County Legislature. The Office's ongoing modernization and outreach efforts are designed to enhance government transparency, operational efficiency, and public trust in County operations.

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1040	CLERK OF THE LEGISLATIVE BOARD								
A10405	51005	PERS SERV	120,922.85	136,526.02	136,526.02	147,704.19	147,704.19	.00	8.2%
A10405	51035	OTHER COMP	4,361.37	4,387.50	4,387.50	4,387.50	4,387.50	.00	.0%
A10405	54000	TELEPHONE	798.24	528.00	528.00	667.20	799.20	.00	26.4%
A10405	54001	COPY/PRINT	113.22	250.00	250.00	50.00	50.00	.00	-80.0%
A10405	54005	Off Supp	1,224.34	1,700.00	1,700.00	1,700.00	1,700.00	.00	.0%
A10405	54015	Maint Agmt	27,133.92	31,065.63	48,065.63	10,185.00	10,185.00	.00	-78.8%
A10405	54020	POSTAGE	380.48	500.00	500.00	500.00	500.00	.00	.0%
A10405	54035	ED & TRAIN	964.00	2,500.00	2,500.00	4,500.00	4,500.00	.00	80.0%
A10405	54040	DUES/MEMBE	100.00	600.00	300.00	600.00	600.00	.00	100.0%
A10405	54041	PUBLICATIO	312.00	400.00	650.00	450.00	450.00	.00	-30.8%
A10405	54045	Travel	290.00	1,000.00	1,000.00	.00	.00	.00	-100.0%
A10405	54055	PROF SERV	.00	500.00	550.00	2,500.00	2,500.00	.00	354.5%
A10405	54070	LIAB INS	433.26	560.50	560.50	493.05	493.05	.00	-12.0%
A10405	54213	I/D COPIER	1,613.16	1,613.16	1,613.16	1,613.16	1,613.16	.00	.0%
A10405	58020	RETIREMENT	16,332.51	18,367.89	18,367.89	22,155.63	22,155.63	.00	20.6%
A10405	58030	FICA	9,339.27	10,779.88	10,779.88	11,299.37	11,299.37	.00	4.8%
A10405	58040	WRKS COMP	3,419.89	3,061.55	3,061.55	2,800.00	2,800.00	.00	-8.5%
A10405	58060	HEALTH INS	11,017.00	21,717.30	21,717.30	21,717.30	23,020.34	.00	.0%
A10405	58062	DENTAL INS	107.57	180.48	180.48	90.24	90.24	.00	-50.0%
A10405	58065	VISION INS	5.25	19.60	19.60	19.60	19.60	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

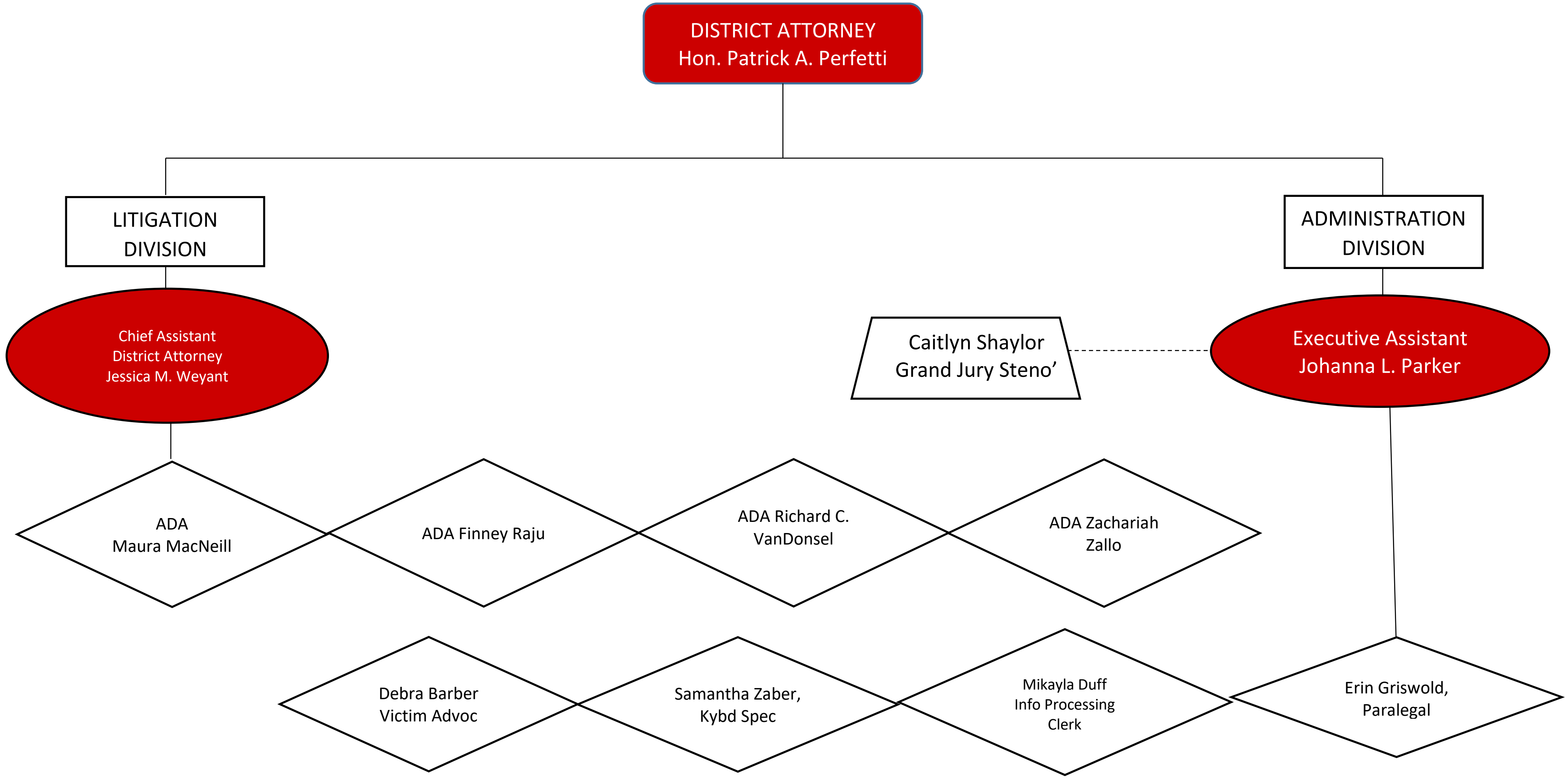
PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
TOTAL CLERK OF THE LEGISLATI	198,868.33	236,257.51	253,257.51	233,432.24	234,867.28	.00	-7.8%

essential personnel

Effective: July 2025

OFFICE OF THE DISTRICT ATTORNEY
DEPARTMENT ORGANIZATIONAL CHART



<u>2026 BUDGET REQUEST</u>
<u>Cortland County District Attorney's Office</u>

<u>DIVISIONS</u>: District Attorney's Office (Litigation and Administrative Support A1165).

<u>DEPARTMENT DESCRIPTION</u>: The District Attorney is a state constitutionally created county officer elected by the county constituency to a four-year term of office. County Law, Article 700 *et seq*., as well as the New York Criminal Procedure Law and Penal Law, are the basic legislation defining and implementing the powers of this office. Pursuant to County Law, Article 700 *et seq*., the District Attorney is responsible for the prosecution of all violations of criminal laws occurring within the boundaries of the county. Currently, this includes prosecution in all courts in the county for violations of the Penal Law, Vehicle and Traffic Law, Alcohol Beverage Control Law, Agriculture & Markets Law, Corrections Law, Tax Law, Transportation Law, Environmental Conservation Law, and various other state statutes. Currently, the office delegates prosecution of municipal ordinances to the city's, towns', or villages' attorneys, so long as they continue to accept the delegation and are responsible for the cost.

<u>COSTS</u>: Constitutionally and historically, the cost of prosecution has been the sole responsibility of the county, until recently. Several years ago, the state began contributing a little more than one-third the cost of the District Attorney's salary, which is mandated by state law to conform to that of Superior Court judges. For the years 2015 and 2016 the subsidized amount has been increased to $72,189.00 to support salary increases. In succeeding years the state has significantly increased judicial salaries creating a concomitant need to increase District Attorney salaries in order to conform, however, the state has not increased funding to support the rise in District Attorney pay.

Beginning in 2000, Cortland County has received an Aid to Prosecution (ATP) grant to pay part of the salary of an Assistant District Attorney (ADA). Originally, that grant was for about $50,000, and gradually over time has decreased with state budget austerity to under $30,000 in 2010, $29,200 in 2016 and 2017, and $31,937 for 2018. The amount for 2026 will remain the same at $31,937.

<u>SPECIFIC DUTIES</u>: The specific duties of the District Attorney and his staff with regard to each category of offense are listed below:

<u>Felonies:</u>
1.) provides legal advice and assistance to police agencies during the course of their investigations;
2.) responds to major crime scenes where appropriate;
3.) makes bail recommendations to local criminal court Judges (at any time of the day or night as needed);
4.) conducts felony preliminary hearings in local criminal courts;
5.) attends empanelment of Grand Juries by the Cortland County Court;
6.) instructs Grand Juries in the performance of their duties;
7.) presents cases to the Cortland County Grand Jury;
8.) drafts Indictments and Superior Court Information (accusatory documents);
9.) appears in County Court with Grand Jury Foreperson to report out Indictments;
10.) appears in County Court for arraignment of defendants;
11.) appears in Integrated Domestic Violence Court (IDV – a diversionary court) to handle all aspects of the criminal portion of such proceedings;
12.) appears in County Court to address bail and detention of defendants being Returned on Warrant;
13.) oversaw a major training effort, computer acquisition, and computer support with the implementation of the Discovery statute, Criminal Procedure Law, Art 245, that now requires the provision of complete discovery to the defense, automatically, within fifteen (15) days of arraignment;
14.) prepares written answers to defendant's request for bills of particulars;

15.) prepares written answers to defendant’s pre-trial motions and conducts appropriate legal research on the issues raised by the defendant’s motions;
16.) appears in County Court for oral argument on pre-trial motions;
17.) conducts pre-trial hearings in County Court relating to search and seizures, identifications, confessions and other evidentiary issues;
18.) maintains liaison with crime victims and provides statutory notice to victims relating to the progression and disposition of certain criminal cases;
19.) prepares witnesses for trial;
20.) appears before County Court Judges at pre-trial conferences scheduled by the Court;
21.) appears before County Court to make initial determination regarding Raise the Age case transfers charging 16 and 17 year olds with felony level offense to the Family Court – Youth Part;
22.) conducts jury and non-jury trials in County Court;
23.) upon conviction, appears in County Court at the time of sentencing to make sentencing recommendations to the Court;
24.) in the event of an appeal by defendant, conducts legal research on the issues raised by the defendant on appeal and prepares written legal briefs and appendices for submission to the Appellate Division, Third Department, in Albany [New York State’s intermediate appellate court];
25.) if the defendant seeks permission of the New York Court of Appeals to appeal from a decision of the Appellate Division, prepares a written response to the Court of Appeals opposing the defendant’s application for leave to appeal;
26.) if leave to appeal to the Court of Appeals is granted, prepares a written brief and appendix for submission to the Court of Appeals;
27.) appears personally before the Appellate Court to make oral argument;
28.) if the defendant seeks other post-judgment relief under Criminal Procedure Law Article 440 (in the nature of *habeas corpus*, *Coram nobis* or motions to set aside a verdict or sentence), prepares written responses to the defendant’s factual allegations and appropriate Memoranda of Law, and attends and participates in court appearances including hearings as necessary (this area of responsibility has increased significantly in the past several years);
29.) if a defendant violates probation, appears in County Court to conduct a probation violation hearing after preparing necessary witnesses for that hearing and, if the Court determines the defendant to be in violation, makes a re-sentencing recommendation;
30.) if the defendant has been convicted of a designated sex offense, conducts a hearing to enable the Judge to determinate the degree of risk presented to the community in accordance with the New York Sex Offender Registration Act;
31.) if a felon has fled the State of New York and has been apprehended in another State, prepares extradition papers to be sent to the New York State Governor’s Office;
32.) if an out-of-state felon has been apprehended here, appears in County Court to obtain a Court Order rendering the felon to law enforcement officers in the demanding State;
33.) heads the Cortland County Drug Task Force which is responsible for coordinating the Federal, State, and local law enforcement agencies for the investigation of drug crime within Cortland County;
34.) established and heads the Cortland County School Safety Task Force, as a community partnership among educators, law enforcement, and human services agencies in an effort to avoid school violence incidents;
35.) lead agency for Extreme Risk Protection Orders (Red Flag Law – firearm seizure) in education and coordination;
36.) established and heads the Police and Angel Assisted Recovery Initiative (PAARI), the “Angel Program” as a pre-arrest effort to direct addicts into recovery;
37.) addresses concerns and issues raised by citizens as they relate to the local criminal justice system and/or the District Attorney’s Office;
38.) administers E-Justice (criminal history) database;
39.) administrator for Evidence Retention and Disposal;
40.) coordinates law enforcement investigations for Grand Jury or arrest purposes;
41.) prepares subpoenas and court orders for information on behalf of all law enforcement agencies in the community;
42.) provides information to New York State Department of Parole for inmates convicted in this jurisdiction who are parole candidates;
43.) liaison with New York State Police Forensic Investigation Center relative to evidence submitted for testing;
44.) prepares forfeiture orders for asset seizure cases;
45.) disbursing agent to area law enforcement agencies for their share of seized asset forfeiture monies;

46.) serves as a participating member of the Cortland Treatment Court (CTC – a diversionary court) Team and is lead agency in determining eligibility for CTC participation;
47.) represents Office of the District Attorney at the Office of Court Administration Quarterly Meeting;
48.) represents Office of the District Attorney at the Cortland County Criminal Justice Advisory Board;
49.) heads the Conviction Integrity Program for the review of post-conviction / post-appeal claims of innocence;
50.) participates as a member of the Sequential Intercept Mapping team; and,
51.) acts as foreign jurisdiction representative for Material Witness Warrants to secure the attendance of local residence in foreign jurisdictions for court appearances.

Misdemeanors and Violations:
1.) Provides legal advice and assistance to law enforcement during the course of its investigations;
2.) appears regularly in Cortland City Court and all fifteen (15) Town Courts throughout the County to prosecute misdemeanor and violation charges filed therein by the New York State Police, the Cortland County Sheriff's Office, the University Police Department, the New York State Department of Environmental Conservation Police, the Cortland City Police Department, the Village of Homer Police Department, the Cortland County Department of Social Services, the Cortland County Society for the Prevention of Cruelty to Animals, and, from time-to-time, the various municipal Code Enforcement Offices where conflicts arise;
3.) as the Discovery statute, Criminal Procedure Law, Art 245, applies to ALL criminal cases, to include misdemeanor and violation offenses, the Office of the District Attorney is required to provide complete discovery to the defense, automatically, within fifteen (15) days of arraignment in all cases;
4.) prepares written answers to defendants' requests for Bills of Particulars;
5.) prepares written answers to defendants' pre-trial motions;
6.) appears in Court to give oral argument on defendants' pre-trial motions;
7.) appears personally in local criminal court to participate in judicial pre-trial conferences as scheduled by the Court;
8.) appears in local criminal court to conduct jury and non-jury trials;
9.) appears in local criminal courts at the time of sentencing to make sentencing recommendations to the Court;
10.) if a defendant appeals to County Court (*i.e.*, the intermediate appellate court for appeals arising out of local criminal court proceedings), prepares a legal brief and appears personally in County Court for oral argument;
11.) if the defendant seeks to take an appeal to the New York Court of Appeals from a decision of the County Court, the District Attorney must respond in the manner described under the heading of Felonies above, steps 25 through 27 inclusive, above;
12.) drafts Prosecutor's Information when appropriate.

Infractions: *

Traffic tickets issued by each law enforcement agency operating in Cortland County are prosecuted by the Office of the District Attorney. These offenses are the least serious offenses prosecuted by the Office, *e.g.*, speeding infractions, failure to keep right, *etc*. However, as these offenses can impact driving privileges, they are important matters to the motorists who are ticketed, who frequently seek reductions, to which the Office attempts to respond promptly and courteously, such consumes a significant amount of time and resources of the Office.

The volume of tickets is greatest in the local courts of the City of Cortland, Towns of Cortlandville, Homer, Marathon, Preble, and Virgil, through which Interstate-81 transits. For example, Cortlandville Town Court has estimated that it handled over 9,000 Vehicle and Traffic tickets in 2015. The amount of time and effort expended by Assistant District Attorneys and support staff addressing Vehicle and Traffic matters has increased, due to added laws such as mandatory seat belt use and cell phone violations; as well as, state mandated enforcement initiatives such as BUNY (Buckle Up New York, an enforcement program that requires law enforcement to conduct concentrated efforts at issuing tickets to motorists not wearing seat belts). Additionally, the 2019 changes to the Criminal Procedure Law now make discovery requirements applicable to traffic tickets, where they never were before.

The ticketed motorists seek reductions from this office, in writing, which demands our immediate attention. If we fail to address these demands on time, then the courts become backlogged. Frequently, a motorist will call our office, and time must be spent, interrupting everything else the staff person is doing, to explain how the motorist may proceed to request for a reduction. In ever-increasing volume, motorists or their attorneys, write to the District Attorney's Office to negotiate a plea to a reduced charge in a traffic case. An Assistant District Attorney reviews the tickets along with the Department of Motor Vehicle records of the motorist's past driving record, and if reductions are granted, they must be completed and sent to the motorist's or attorneys, and to the Court. We encourage such communication with our office, because we wish to be courteous to motoring citizens and because it is a much more efficient way to deal with traffic matters than to go to trial, but it all takes time.

When motorists enter pleas of not guilty, the Court schedules those cases for trial. The District Attorney's Office is notified by the Court of the scheduled trial, and this office issues trial subpoenas for the officers or other witnesses involved in the case. Thereafter, an Assistant District Attorney appears for trial.

Appeals from decisions of the local criminal court in Vehicle and Traffic Law matters are processed in the same way as outlined above for misdemeanors and violations.

JUSTIFICATION FOR OVER TIME ALLOWANCE: In 2023 this office was allocated merely three thousand dollars ($3,000.00) for overtime. Due to the work load that year that budgeted amount was quickly depleted. Overtime costs would be higher, but for us being able to utilize salary from unfilled staff positions.

The summer of 2022 brought back the utilization of interns. In 2025 our office had two interns embedded with Litigation Divisions on a staff rotation. This helped to relieve the department which is currently understaffed due to vacant positions.

The Office of the District Attorney is dealing with more violent felony crimes and seeing a reemergence of methamphetamine, along with fentanyl and xylazine, than occurred in Cortland County during 2020 and 2016. As of July 1 this office has (2) violent felony cases and two (2) non-violent felony homicide cases trial bound. Therefore, it is requested that three thousand dollars ($3,000.00) be budgeted to adequately cover overtime expenses in 2026. It is accepted that overtime is an alternative to another needed clerical position.

PROPOSED 2026 FISCAL OBJECTIVES:

1.) Maintain or increase funding levels to promote public safety by partnering effectively with all police agencies and courts to successfully prosecute crimes that affect the safety and quality of life for Cortland County citizens, and to compete successfully in trials of major cases.
2.) Continue to pursue state and federal grants to improve prosecutorial and police functions, such as video confession capabilities and aid to prosecution grants. However, given the funding priorities expressed by the New York State Legislature in the 2023 Legislative Sessions, the funding of prosecutorial functions has not been a priority. Additionally, as part of the changes to the Criminal Procedure Law in 2019, the State Legislature has reduced the ability of prosecution offices to seize assets likely the product of criminal activity.

2026 PROJECTED REVENUE

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
A-01-1165-1165-43	Stop-DWI	($10,000.00) CCSO was not funding for the 2020 budgetary year; therefore not anticipated.
A-01-1165-1165-43331	NYS Reimbursement for District Attorney's salary.	$72,189.00
A-01-1165-1165-43030	NYS Aid to Prosecution (DCJS).	$31,937.00
	TOTAL REVENUE	**$104,126.00**

2025 DA Statistics

PERFORMANCE INDICATORS: Here are some statistics compiled to show how volumes have fluctuated in the last three years. These numbers reflect Penal Law cases, felonies, misdemeanors, and unclassified Vehicle and Traffic crimes.

2024 DA Statistics

	Jan 2024	Jan 2025	Feb 2024	Feb 2025	Mar 2024	Mar 2025	Apr 2024	Apr 2025	May 2024	May 2025	June 2024	June 2025
Fel-County & City	24	25	16	22	19	28	31	40	35	36	13	23
Misd City	28	27	17	30	23	22	30	28	27	29	26	23
Misd County	35	40	35	40	36	38	52	42	40	35	29	51
Violations City	10	1	9	8	12	9	7	19	16	31	11	24
Violations County	2	8	5	6	12	6	1	5	2	9	3	13
Sealed Indictments	0	0	0	0	0	0	2	0	2	1	1	1
TOTALS:	99	101	82	106	102	103	123	134	122	141	83	135
Vehicle and Traffic	271	262	208	140	223	262	404	182	344	193	313	347
DWI's	11	22	10	20	10	24	24	25	15	19	9	15
	July 2024	**July 2025**	**Aug 2024**	**Aug 2025**	**Sep 2024**	**Sep 2025**	**Oct 2024**	**Oct 2025**	**Nov 2024**	**Nov 2025**	**Dec 2024**	**Dec 2025**
Fel-County & City	25		23		26		17		11		48	
Misd City	35		42		39		31		19		35	
Misd County	14		35		43		32		25		55	
Violations City	10		12		26		21		17		8	
Violations County	9		3		5		3		4		4	
Sealed Indictments	0	0	1	0	3	0	2	0	0	0	1	0
TOTALS:	93		116		142		106		76		151	
Vehicle and Traffic	335		301		208		186		287		354	
DWI's	16		11		23		10		13		27	

Year-End Statistical Comparison for Previous 3 Years:

	2022	2023	2024
Felony's County & City	294	342	288
Misdemeanor City	326	357	352
Misdemeanor County	485	436	431
Violation's City	117	144	159
Violation's County	43	28	53
Sealed Indictments	5	2	12
TOTAL	1270	1309	1295
Vehicle & Traffic	3281	2977	3434

HISTORICAL FTE COUNT

POSITION TITLE	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District Attorney	1	1	1	1	1	1	1	1	1	1
Chief Assistant District Attorney	1	1	1	1	1	1	1	1	1	1
Assistant District Attorney	4	4	4	4	4	4	4	4	4	4
Assistant District Attorney (3/4)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Information Processing Clerk	1	1	1							
Paralegal	1	1	1	1	1	1	1	1	1	1
										1
Executive Assistant	1	1	1	1	1	1	1	1	1	
Crime Victim Advocate (PT)										
Keyboard Specialist	1	1	1	2	2	2	2	2	2	2
TOTAL	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**

2026 Organizational Chart

District Attorney- Honorable Patrick A Perfetti

Litigation Division	**Administration Division**
Chief Assistant District Attorney	**Executive Secretary**
ADA	**Paralegal**
ADA	**Information Processing Clerk**
ADA	**Keyboard Specialist**
ADA	**Crime Victim Advocate (PT)**

** **Additional Personnel Position Requests**

Within the 2026 budget there is a request for another position of Paralegal. This position will fall under the guides of the Administration Department but will be an integral part of relieving the Litigation staff of discovery compliance deadlines relative to CPL245.

We are also requesting an Investigator position. This position will assist the Litigation staff with case investigation, witness locations and evidence gathering. These additional requested positions will help alleviate the current case load for the current staff, cutting down on overtime/comp time and reduce burnout.

CORTLAND COUNTY
District Attorney - A1165
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ASSISTANT DISTRICT ATTORNEY	FT	Yes	MGT	ATTY 2
ASSISTANT DISTRICT ATTORNEY	FT	Yes	MGT	ATTY 2
ASSISTANT DISTRICT ATTORNEY	FT	Yes	MGT	ATTY 2
ASSISTANT DISTRICT ATTORNEY	FT	Yes	MGT	ATTY 2
ASSISTANT DISTRICT ATTORNEY	FT	Yes	MGT	ATTY 2
CHIEF ASSISTANT DISTRICT ATTORNEY	FT	Yes	MGT	ATTY 1
CRIME VICTIM ADVOCATE (HELP PROGRAM)	PT	Yes	CSEA	9
DISTRICT ATTORNEY	FT	Yes	MGT	OFFSCALE
EXECUTIVE ASSISTANT TO THE DISTRICT ATTORNEY	FT	Yes	MGT	11
INFORMATION PROCESSING CLERK (HELP PROGRAM)	FT	Yes	CSEA	8
KEYBOARD SPECIALIST	FT	Yes	CSEA	5
PARALEGAL	FT	Yes	MGMC	6H

Full-time:	11
Part-time:	1
Per diem:	0
TOTAL POSITIONS:	12

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

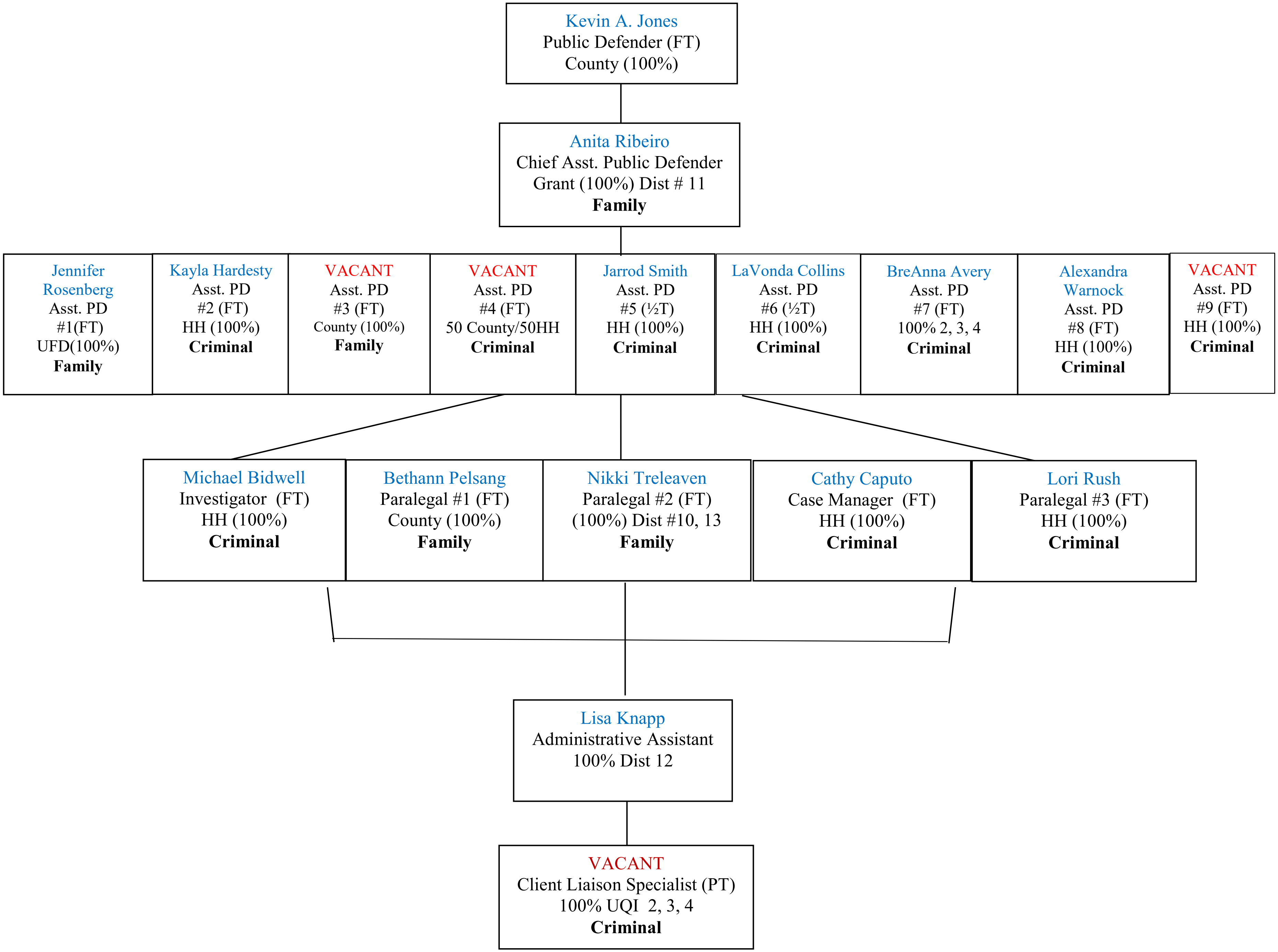
ACCOUNTS FOR: DISTRICT ATTORNEY			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A116543	43030	DA SALARY	-72,189.00	-72,189.00	-72,189.00	-72,189.00	-72,189.00	.00	.0%
A116543	43089	AID PRSCTN	-197,057.00	-175,615.00	-175,615.00	-175,615.00	-197,057.00	.00	.0%
A116543	43389	OTHER PUBL	.00	.00	.00	.00	-165,000.00	.00	.0%
TOTAL DISTRICT ATTORNEY			-269,246.00	-247,804.00	-247,804.00	-247,804.00	-434,246.00	.00	.0%
A11655	42401	INT & EARN	-11.95	.00	.00	.00	.00	.00	.0%
A11655	51005	PERS SERV	779,701.90	1,027,044.94	1,027,044.94	1,158,361.50	1,071,604.08	.00	12.8%
A11655	51010	PT PAY	15,815.49	18,312.33	18,312.33	18,336.42	43,720.01	.00	.1%
A11655	51015	TEMP PAY	.00	.00	.00	.00	.00	.00	.0%
A11655	51020	OVERTIME	.00	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
A11655	51035	OTHER COMP	1,775.68	.00	.00	.00	.00	.00	.0%
A11655	52005	Off Equip	1,109.16	.00	.00	.00	.00	.00	.0%
A11655	52060	Comp Equip	.00	.00	10,000.00	.00	.00	.00	.0%
A11655	54000	TELEPHONE	4,660.08	5,000.00	5,000.00	4,723.20	4,723.20	.00	-5.5%
A11655	54001	COPY SERV	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
A11655	54004	SOFTWARE	.00	1,920.00	1,920.00	29,296.88	29,296.88	.00	1425.9%
A11655	54005	Off Supp	5,250.33	8,000.00	8,000.00	10,000.00	10,000.00	.00	25.0%
A11655	54020	POSTAGE	2,180.01	2,000.00	2,000.00	3,000.00	3,000.00	.00	50.0%
A11655	54035	ED & TRAIN	250.00	1,500.00	1,500.00	2,000.00	2,000.00	.00	33.3%
A11655	54040	DUES/SUB	1,308.05	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
A11655	54041	PUBLICATIO	895.65	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A11655	54045	Travel	3,661.54	5,000.00	5,000.00	7,400.00	7,400.00	.00	48.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: DISTRICT ATTORNEY			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A11655	54055	PROF SERV	41,832.30	50,000.00	50,000.00	62,000.00	62,000.00	.00	24.0%
A11655	54060	LEGAL ADV	.00	200.00	200.00	200.00	200.00	.00	.0%
A11655	54070	INSURANCE	9,496.50	12,131.77	12,131.77	11,170.62	11,170.62	.00	-7.9%
A11655	54071	MALP INS	.00	25,000.00	25,000.00	.00	.00	.00	-100.0%
A11655	54072	INS LAW EN	.00	11,837.32	11,837.32	.00	.00	.00	-100.0%
A11655	54165	DA FORF EX	1,500.00	.00	.00	1,500.00	1,500.00	.00	.0%
A11655	54213	I/D COPIER	4,437.96	4,500.00	4,500.00	4,500.00	4,437.96	.00	.0%
A11655	54215	I/D LX NX	3,771.36	7,056.00	7,056.00	.00	4,000.00	.00	-100.0%
A11655	54615	CNTR MEDCL	232,084.46	150,000.00	150,000.00	275,000.00	275,000.00	.00	83.3%
A11655	54767	EXTRADITN	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
A11655	58020	RETIREMENT	103,822.15	141,043.55	141,043.55	.00	167,748.62	.00	-100.0%
A11655	58030	FICA	56,944.57	80,199.33	80,199.33	.00	85,551.79	.00	-100.0%
A11655	58040	WRKS COMP	19,664.38	17,603.89	17,603.89	18,700.00	16,400.00	.00	6.2%
A11655	58060	HEALTH INS	83,165.35	93,434.04	93,434.04	.00	122,494.77	.00	-100.0%
A11655	58062	DENTAL INS	529.63	721.92	721.92	.00	631.68	.00	-100.0%
A11655	58065	VISION INS	114.47	156.80	156.80	.00	137.20	.00	-100.0%
TOTAL DISTRICT ATTORNEY			1,373,959.07	1,672,661.89	1,682,661.89	1,616,188.62	1,933,016.81	.00	-4.0%

PUBLIC DEFENDER'S OFFICE 2026 ACTUAL



Description: Public Defender 2026

The Public Defender's Office is authorized under Article 18A of the County Law (Sections 716-722), as a component of Cortland County's Plan for Indigent Defense. The authority mandating representation includes Gideon v. Wainwright, 372 U.S. 335 (1963) (criminal defendants); In Re Ella B, 30 N.Y.2d 352(1972) (Family Court parties); New York State County Law Section 722; New York State Family Court Act Section 262; the Cortland County Bar Association Assigned Counsel Plan as adopted by the Cortland County Legislature on February 26, 2015; and Cortland County Local Law #2 of 1966. The Public Defender is appointed by the County Legislature. The Public Defender serves a term of office of four (4) years that matches the Legislature term of office.

The attorneys within the Public Defender's Office represent financially eligible defendants who are charged with criminal matters in town, city, and superior courts of Cortland County, including day and evening proceedings. The Office represents criminal defendants charged with felonies, misdemeanors, and violations for which incarceration is a possible sentence. The Office further represents clients in parole revocation proceedings, probation violations, sex offender registration hearings, extradition proceedings, appeals, post-conviction motions, arraignments at first appearance, Drug Treatment Court, Judicial Diversion, Integrated Domestic Violence Court, Grand Jury presentations and other constitutionally mandated proceedings.

The Public Defender's Office also represents financially eligible petitioners and respondents who are involved in Family Court matters such as child abuse and neglect proceedings, custody and visitation proceedings, family offenses, violations of Family Court orders, paternity suits, and respondents charged with child support violations.

The Public Defender staff presently consists of the full-time Public Defender, a full-time Chief Assistant Public Defender, four full-time Assistant Public Defenders, two half-time Assistant Public Defenders, one full-time investigator, three full-time paralegals, one full-time administrative assistant, and one full-time case manager for indigent defendants. (see Organizational Chart). The attorneys are required to provide meaningful representation in the protection of clients' rights and in furtherance of a just disposition for the clients.

Any increases in the Public Defender budget are primarily attributable to salary increases, and increasing costs of outside resources to competently represent those who cannot afford to represent themselves. Some other expense items can be variable depending on the cases assigned to the office, e.g., some cases will require expert professional services and/or extensive court transcripts. The County receives significant reimbursement for operation of the Public Defender's Office through grants administered by the NYS Office of Indigent Legal Services (ILS). The grant monies are received via a reimbursement process. In 2026, the Public Defender's Office is expected to receive non-competitive and competitive grant-funding for operation of the Public Defender's Office from ILS. The purpose of the grant money is to supplement public defender representation and not to simply supplant County funds.

CORTLAND COUNTY
Public Defender - A1170
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ADMINISTRATIVE ASSISTANT	FT	Yes	MGMC	5H
ASSISTANT PUBLIC DEFENDER	FT	Yes	MGT	ATTY 2
ASSISTANT PUBLIC DEFENDER	FT	Yes	MGT	ATTY 2
ASSISTANT PUBLIC DEFENDER	FT	Yes	MGT	ATTY 2
ASSISTANT PUBLIC DEFENDER	FT	Yes	MGT	ATTY 2
ASSISTANT PUBLIC DEFENDER	FT	Yes	MGT	ATTY 2
ASSISTANT PUBLIC DEFENDER	PT	Yes	MGT	ATTY 2
ASSISTANT PUBLIC DEFENDER	PT	No	MGT	ATTY 2
ASSOCIATE ASSISTANT PUBLIC DEFENDER	FT	Yes	MGT	ATTY 3
CASE MANAGER FOR INDIGENT DEFENDANTS	FT	Yes	CSEA	14
CHIEF ASSISTANT PUBLIC DEFENDER	FT	Yes	MGT	ATTY 1
CLIENT LIAISON SPECIALIST	FT	Yes	CSEA	7
INVESTIGATOR (PUBLIC DEFENDER)	FT	Yes	MGMC	7H
PARALEGAL	FT	Yes	MGMC	6H
PARALEGAL	FT	Yes	MGMC	6H
PARALEGAL (HELP PROGRAM)	FT	Yes	MGMC	6H
PUBLIC DEFENDER	FT	Yes	MGT	ATTY 0

Full-time:	15
Part-time:	2
Per diem:	0
TOTAL POSITIONS:	17

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1170	PUBLIC DEFENDER									
A117043	43025		SA INDLEGL	341.67	-419,977.19	-419,977.19	.00	.00	.00	-100.0%
A117043	43025	UFD	SA-ILS	-39,677.95	-179,571.38	-613,347.15	-208,024.27	-209,206.41	.00	-66.1%
A11705	43025	HH11	SA-ILS	-474,464.64	-758,580.75	-1,323,579.83	-685,813.87	-853,385.60	.00	-48.2%
A11705	43025	ILS	SA-ILS	-229,786.09	.00	-132,234.30	-310,943.20	-312,496.75	.00	135.1%
A11705	43025	UQICR	SA-ILS	-111,725.77	.00	-159,249.60	-156,910.48	-158,213.52	.00	-1.5%
A11705	51005		PERS SERV	504,845.97	792,270.50	712,020.64	471,848.17	369,148.17	.00	-33.7%
A11705	51005	HH11	PERS SERV	211,937.12	348,078.80	558,804.17	310,623.41	423,593.41	.00	-44.4%
A11705	51005	ILS	PERS SERV	178,587.40	.00	132,234.30	228,716.76	228,716.76	.00	73.0%
A11705	51005	UFD	PERS SERV	42,528.07	115,000.00	277,190.60	118,105.00	118,105.00	.00	-57.4%
A11705	51005	UQICR	PERS SERV	22,843.49	.00	121,046.98	108,995.79	108,995.79	.00	-10.0%
A11705	51010		PT PAY	.00	16,008.90	16,008.90	16,441.17	16,441.17	.00	2.7%
A11705	51010	HH11	PT PAY	25,398.05	98,357.11	113,990.88	106,113.52	106,143.03	.00	-6.9%
A11705	51035		OTHER COMP	7,524.04	.00	.00	.00	.00	.00	.0%
A11705	52005	HH11	Off Equip	4,173.29	3,300.00	.00	3,300.00	3,300.00	.00	.0%
A11705	52060	HH11	Comp Equip	.00	7,500.00	1,750.00	5,500.00	5,500.00	.00	214.3%
A11705	54000		TELEPHONE	3,523.09	3,102.96	3,102.96	3,437.20	3,437.20	.00	10.8%
A11705	54000	HH11	TELEPHONE	2,494.72	2,727.12	2,500.00	2,412.00	2,412.00	.00	-3.5%
A11705	54000	UFD	TELEPHONE	33.00	516.84	751.00	672.00	672.00	.00	-10.5%
A11705	54001		COPY/PRINT	623.00	1,000.00	1,000.00	800.00	800.00	.00	-20.0%
A11705	54004	HH11	COMP SOFT	.00	.00	3,631.35	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A11705	54005		Off Supp	7,201.09	6,000.00	6,000.00	6,500.00	6,500.00	.00	8.3%
A11705	54005	HH11	Off Supp	.00	.00	10,921.04	.00	.00	.00	.0%
A11705	54015		Maint Agmt	971.88	1,000.00	1,000.00	750.00	750.00	.00	-25.0%
A11705	54015	HH11	Maint Agmt	2,000.00	11,000.00	.00	3,000.00	3,000.00	.00	.0%
A11705	54020		POSTAGE	820.68	1,200.00	1,200.00	800.00	800.00	.00	-33.3%
A11705	54035		ED & TRAIN	885.00	5,000.00	5,000.00	2,500.00	2,500.00	.00	-50.0%
A11705	54035	HH11	ED & TRAIN	50.00	7,000.00	12,742.00	5,000.00	5,000.00	.00	-60.8%
A11705	54035	UFD	ED & TRAIN	.00	2,000.00	8,975.83	2,000.00	2,000.00	.00	-77.7%
A11705	54040		DUES/SUB	1,548.30	900.00	900.00	900.00	900.00	.00	.0%
A11705	54040	HH11	DUES/MEMBE	.00	2,750.00	3,195.70	2,750.00	2,750.00	.00	-13.9%
A11705	54041		PUBLICATIO	2,060.42	1,000.00	1,000.00	900.00	900.00	.00	-10.0%
A11705	54041	HH11	PUBLICATIO	1,737.75	3,000.00	-2,804.94	3,000.00	3,000.00	.00	-207.0%
A11705	54041	UFD	Subscrip	.00	.00	950.00	.00	.00	.00	.0%
A11705	54045		Travel	3,909.45	4,500.00	4,500.00	4,500.00	4,500.00	.00	.0%
A11705	54055		PROF SERV	2,727.18	10,000.00	10,000.00	7,000.00	7,000.00	.00	-30.0%
A11705	54055	HH11	PROF SERV	33,048.61	70,019.67	99,750.88	70,000.00	70,000.00	.00	-29.8%
A11705	54055	UFD	PROF SERV	10,130.48	14,716.62	191,026.27	50,658.00	50,658.00	.00	-73.5%
A11705	54060		LEGAL ADV	1,638.40	1,750.00	1,750.00	1,700.00	1,700.00	.00	-2.9%
A11705	54070		INSURANCE	2,713.58	3,510.52	3,510.52	3,088.09	3,088.09	.00	-12.0%
A11705	54071		MALP INS	.00	41,666.67	41,666.67	.00	.00	.00	-100.0%
A11705	54078		Fuel	.00	150.00	150.00	150.00	150.00	.00	.0%
A11705	54213		I/D COPIER	1,444.36	1,100.00	1,100.00	1,812.36	1,812.36	.00	64.8%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A11705	54213	HH11	I/D COPIER	757.76	1,140.00	1,136.64	1,136.64	1,136.64	.00	.0%
A11705	54215		I/D LX NX	2,985.66	985.00	985.00	993.03	993.03	.00	.8%
A11705	54215	HH11	I/D LEXIS/	3,142.80	4,925.00	4,820.40	4,965.06	4,965.06	.00	3.0%
A11705	54215	UFD	I/D LEXIS/	471.42	985.00	2,219.95	993.03	993.03	.00	-55.3%
A11705	54444		FEES/PERMI	.00	120.00	120.00	120.00	120.00	.00	.0%
A11705	58020		RETIREMENT	51,453.35	111,898.52	85,404.25	90,188.91	57,883.24	.00	5.6%
A11705	58020	HH11	RETIREMENT	30,951.40	62,500.75	175,000.00	62,510.53	79,505.21	.00	-64.3%
A11705	58020	ILS	RETIREMENT	37,944.56	.00	.00	34,307.51	34,307.51	.00	.0%
A11705	58020	UFD	RETIREMENT	5,546.18	16,100.00	55,717.10	17,715.75	17,715.75	.00	-68.2%
A11705	58020	UQICR	RETIREMENT	2,979.07	.00	.00	16,349.37	16,349.37	.00	.0%
A11705	58030		FICA	37,280.88	63,627.06	29,002.84	45,996.34	29,520.45	.00	58.6%
A11705	58030	HH11	FICA	17,569.93	34,152.19	105,000.00	31,880.38	40,547.66	.00	-69.6%
A11705	58030	ILS	FICA	13,324.15	.00	.00	17,496.83	17,496.83	.00	.0%
A11705	58030	UFD	FICA	3,153.76	8,797.50	40,054.92	9,035.03	9,035.03	.00	-77.4%
A11705	58030	UQICR	FICA	1,641.17	.00	7,428.22	8,338.18	8,338.18	.00	12.3%
A11705	58040		WRKS COMP	15,389.51	13,776.95	5,072.87	8,900.00	4,950.00	.00	75.4%
A11705	58040	HH11	WRKS COMP	11,114.65	11,700.00	13,500.00	7,300.00	9,150.00	.00	-45.9%
A11705	58040	ILS	WRKS COMP	.00	.00	.00	4,200.00	4,200.00	.00	.0%
A11705	58040	UFD	WRKS COMP	1,709.95	1,800.00	1,767.56	700.00	1,400.00	.00	-60.4%
A11705	58040	UQICR	WRKS COMP	.00	.00	8,947.40	1,400.00	1,400.00	.00	-84.4%
A11705	58060		HEALTH INS	89,113.74	124,429.21	92,324.36	101,227.03	63,562.00	.00	9.6%
A11705	58060	HH11	HEALTH INS	24,995.27	89,825.99	217,441.71	65,828.05	92,798.07	.00	-69.7%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A11705	58060	ILS	HEALTH INS	20,802.60	.00	.00	25,892.58	27,446.13	.00	.0%
A11705	58060	UFD	HEALTH INS	4,160.52	19,545.58	34,523.26	8,035.62	8,517.76	.00	-76.7%
A11705	58060	UQICR	HEALTH INS	4,015.75	.00	21,717.28	21,717.30	23,020.34	.00	.0%
A11705	58062		DENTAL INS	347.02	676.80	-463.59	406.08	225.60	.00	-187.6%
A11705	58062	HH11	DENTAL INS	48.58	496.32	1,500.00	406.08	496.32	.00	-72.9%
A11705	58062	ILS	DENTAL INS	145.74	.00	.00	270.72	270.72	.00	.0%
A11705	58062	UFD	DENTAL INS	17.33	90.24	140.41	90.24	90.24	.00	-35.7%
A11705	58062	UQICR	DENTAL INS	17.35	.00	90.22	90.24	90.24	.00	.0%
A11705	58065		VISION INS	55.52	127.40	-833.20	68.60	49.00	.00	-108.2%
A11705	58065	HH11	VISION INS	10.50	107.80	700.00	88.20	88.20	.00	-87.4%
A11705	58065	ILS	VISION INS	31.50	.00	.00	58.80	58.80	.00	.0%
A11705	58065	UFD	VISION INS	3.73	19.60	30.25	19.60	19.60	.00	-35.2%
A11705	58065	UQICR	VISION INS	3.75	.00	19.50	19.60	19.60	.00	.5%
TOTAL PUBLIC DEFENDER				603,270.74	785,823.30	601,545.03	771,026.98	577,730.31	.00	28.2%

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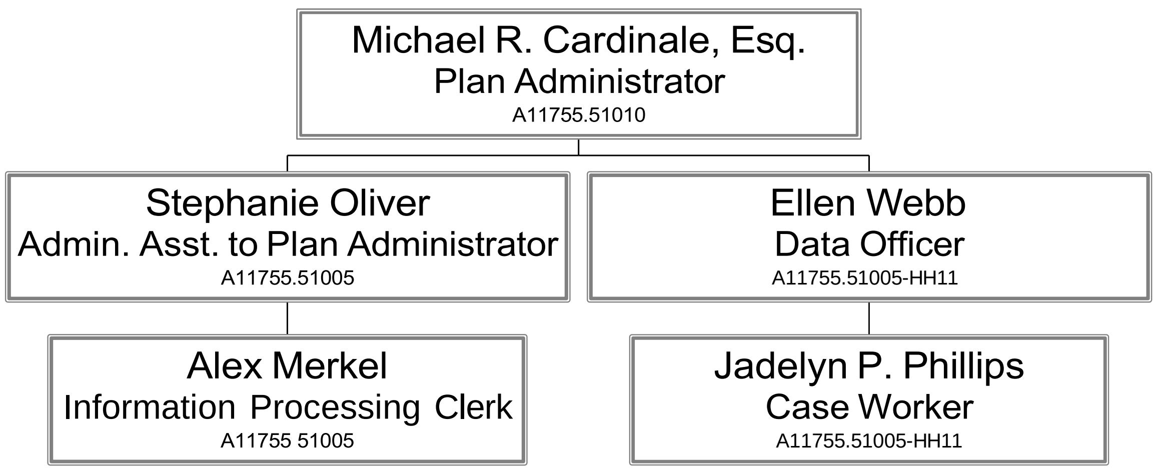
Office of Assigned Counsel Organizational Chart 2026



Assigned Counsel – A1175

The Assigned Counsel Plan, for providing indigent legal defense in accordance with §722 of the County Law, was adopted by the Cortland County Legislature Resolution #61-15.

The Assigned Counsel Office is responsible for oversight, administration, and implementation of the Assigned Counsel Plan. Components of said oversight, administration, and implementation include:

- maintaining updated eligibility standard criteria (using ILS Standards When Applicable);
- reviewing referred assignments and determining whether or not the Public Defender's Office has a conflict;
- simplifying the application process and verifying client eligibility;
- providing a system for reviewing eligibility appeals;
- maintaining an updated panel of attorneys who are qualified and eligible for assignments;
- maintaining a list of panel attorneys who can assist with CAFA requirements;
- notifying the Public Defender's Office or assigned attorney, client and/or applicable Court(s) as to assignments made;
- receiving, reviewing and approving attorney payment vouchers;
- initiating §722-d motions, where appropriate, for orders of repayment to the County for legal reimbursement costs, and notifying the County Attorney of approved payment orders for collection;
- assisting assigned counsel attorneys with obtaining a 2nd chair attorney and/or a mentor attorney;
- assisting assigned counsel attorneys with various matters all aimed at facilitating the process of representing assigned clients;
- applying for and managing applicable ILS grants;
- collecting and formatting County indigent services data for, and in compliance with, ILS reporting standards;
- monitoring submitted expenditures against the assigned counsel budget;
- attending summits, ILS trainings, and other related New York State trainings;
- cooperating with the Cortland County Bar Association in the development and implementation of rules, policies, guidelines and procedures in accordance with the Cortland County Bar Association Assigned Counsel Plan; and
- attending of the Criminal Justice Advisory Board meetings by the Plan Administrator.

DEPARTMENT NARRATIVE: 2026

A. Objectives for 2026 - The Assigned Counsel Office will carry out the provisions of the approved Assigned Counsel Plan which include:

1. Providing quality representation to every client who is entitled to counsel under the U.S. and State Constitutions and/or state law who cannot afford private counsel, and is not represented by the Public Defender or by other providers allowed by law.
2. Ensuring a process for providing counsel that is free from political or other influences that erode the ability to provide quality representation.
3. Centralizing the assignment process in order to expedite the assignment of qualified counsel to litigants.
4. Ensuring the availability of qualified attorneys to represent eligible defendants or other litigants in all courts of this county at the earliest possible opportunity (CAFA).
5. Providing for the fair and equitable distribution of such cases among participating attorneys.
6. Simplifying the application process to incorporate available technologies that expedite the process through online resources.

B. Progress on 2025 Objectives –The Assigned Counsel Office continues to assign clients to attorneys prior to the client's next date court. The Assigned Counsel Office continues to process vouchers in a timely manner. The Assigned Counsel Office has worked with the local magistrates to continue to meet the county's CAFA obligations. We have simplified the application process and now have an online app that clients can use with a cell/smart phone.

C. Internal & External Forces Impacting 2024 Services and Operations –

Internal Factors:

- Due to the fact that the Public Defender's Office takes on criminal and family court assignments, and has been in operation for many years, it is inevitable that it will have an increased number of conflicts, especially in family court matters and felonies with more than one defendant. Many major drug felonies have several co-defendants and many are routinely conflicted out by the Public Defender's Office due to prior representation of one or more defendants; this leads to increased assignments to ACP panel attorneys.
- Should the County abolish the Public Defender's Office, the workload in this office would increase substantially. While we would not have to check for conflicts with the Public Defender's Office, we would have to contact individual attorneys on the panel and inquire about conflicts.
- Recently, due to a combination of factors, attorney involvement with the ACP panels is drastically low. The ACP office is currently seeking qualified attorneys from contiguous counties including Tompkins, Chenango, Broome, and Onondaga. We continually request our current panel attorneys to reach out to colleagues. We have also reached out to ILS for ways we can advertise/market for recruits that will be covered under our Hurrell-Harring Grant and will be acceptable to ILS. We received some great feedback and plan on more aggressively pursuing those options in 2024.
- We have decreased various miscellaneous expenses for travel and professional licenses. Offsetting some decreases are salary/wage increases due to a cost of living increase, a longevity payment, insurance rate increases. However, the salaries covered under the Hurrell-Harring grant have decreased will offset the insurance rate increases for those individuals.

- **External Factors:**
  - We don't currently foresee any significant external factors that will have an impact on our departmental budget with the exception of our recruiting efforts successfully coming to fruition.

D. Cost Containment Review – The Assigned Counsel Office is currently working with Rural Law Services with respect to its Appeals Program. We believe that the program and relationship continues to help cap and reduce the overall expenditures paid on this subject area. We have approval for the year five extension period funding from ILS. This funding continues providing monies to offset expenses with mandatory CAFA requirements. Also, it assists our office in funding our mentor program. Our program is currently desperately low on attorneys and the ability to have funding to assist the less experienced attorneys is vital to the program's success.

E. New Program Proposals – The ACP Office has decided to install an Adobe Acrobat Pro system onto our staff's computers to streamline our documentation processes. It will allow our office to more easily become paperless and thus, significantly reduce office supply costs. The cost would be minimal as Adobe is already a vendor and would give a reduced rate for the five licenses needed for this. Such additional cost is also reimbursable by the Office of Indigent Legal Services under the contract for a grant entered into by the County with the state. See, Hurrell/Harring Grant Monies.

F. Succession Plan for key positions – The ACP will continue to utilize, and plans on increasing the exposure of, our recently added Case Manager Position to assist the assigned attorneys with various information needed for their case which in turn should reduce the amounts of their invoices. The salary for this position remains reimbursable with the Hurrell-Harring Grant monies.

CORTLAND COUNTY

Assigned Counsel - A1175

Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ADMINISTRATIVE ASSISTANT TO THE PLAN ADMINISTRATOR	FT	Yes	MGMC	5H
CASE MANAGER FOR INDIGENT DEFENDANTS (HELP PROGRAM)	FT	Yes	CSEA	14
DATA OFFICER	FT	Yes	MGMC	6H
INFORMATION PROCESSING CLERK (HELP PROGRAM)	FT	Yes	CSEA	8
PLAN ADMINISTRATOR	PT	Yes	MGT	ATTY 1

Full-time:	4
Part-time:	1
Per diem:	0
TOTAL POSITIONS:	5

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1175	ASSIGNED COUNSEL									
A117543	43025	ILS	SA-ILS	-373,198.05	-213,924.04	-213,924.04	-494,505.76	-494,505.76	.00	131.2%
A117547	42701		REF.APPR.E	.00	.00	.00	.00	.00	.00	.0%
A11755	43025	HH11	SA-ILS	-388,115.03	-730,206.40	-1,047,679.64	-724,170.13	-725,825.00	.00	-30.9%
A11755	43025	UFD	SA-ILS	.00	.00	-36,653.33	.00	.00	.00	.0%
A11755	51005		PERS SERV	80,470.78	81,691.01	142,235.88	90,150.94	90,150.94	.00	-36.6%
A11755	51005	HH11	PERS SERV	73,742.83	87,902.27	111,586.53	94,996.51	94,996.51	.00	-14.9%
A11755	51010		PT PAY	48,640.14	61,964.00	61,964.00	65,437.50	65,437.50	.00	5.6%
A11755	51035		OTHER COMP	920.98	.00	.00	.00	.00	.00	.0%
A11755	51035	HH11	OTHER COMP	1,793.97	.00	.00	.00	.00	.00	.0%
A11755	52060	HH11	Comp Equip	210.03	.00	.00	.00	.00	.00	.0%
A11755	54000		TELEPHONE	534.24	396.00	396.00	535.20	535.20	.00	35.2%
A11755	54000	HH11	LONG DISTN	528.00	2,000.00	528.00	528.00	528.00	.00	.0%
A11755	54002	HH11	COMP MTN	519.65	2,000.00	.00	.00	.00	.00	.0%
A11755	54004	HH11	COMP SOFT	1,787.77	15,000.00	480.75	15,000.00	15,000.00	.00	3020.1%
A11755	54005		Off Supp	864.27	1,500.00	1,500.00	750.00	750.00	.00	-50.0%
A11755	54005	HH11	Off Supp	1,454.14	4,500.00	3,481.78	2,646.16	2,646.16	.00	-24.0%
A11755	54015	HH11	Maint Agmt	2,000.00	.00	36,846.68	2,000.00	2,000.00	.00	-94.6%
A11755	54020		POSTAGE	1,298.08	1,140.00	1,140.00	1,334.30	1,334.30	.00	17.0%
A11755	54020	HH11	POSTAGE	418.44	350.00	600.00	607.63	607.63	.00	1.3%
A11755	54035	HH11	ED & TRAIN	4,177.67	25,000.00	45,984.31	25,000.00	25,000.00	.00	-45.6%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A11755	54045	HH11	Travel	25,588.47	22,000.00	20,288.20	22,000.00	22,000.00	.00	8.4%
A11755	54055		PROF SERV	1,824,533.40	800,000.00	800,000.00	1,200,000.00	1,200,000.00	.00	50.0%
A11755	54055	HH11	PROF SERV	202,027.17	484,500.00	708,342.18	484,500.00	484,500.00	.00	-31.6%
A11755	54055	UFD	PROF SERV	.00	.00	36,653.33	.00	.00	.00	.0%
A11755	54060	HH11	LEGAL ADV	.00	7,000.00	12,000.00	5,000.00	5,000.00	.00	-58.3%
A11755	54067	HH11	RP RENT/LE	17,062.56	17,063.00	18,063.44	18,063.00	18,063.00	.00	.0%
A11755	54070		INSURANCE	.00	2,247.55	2,247.55	3,895.79	3,895.79	.00	73.3%
A11755	54070	HH11	LIAB INS	1,737.31	.00	.00	.00	.00	.00	.0%
A11755	54071		MALP INS	.00	4,166.67	4,166.67	.00	.00	.00	-100.0%
A11755	54213		I/D COPIER	1,244.52	1,244.52	1,244.52	1,244.52	1,244.52	.00	.0%
A11755	54213	HH11	I/D COPIER	718.20	794.29	718.20	718.20	718.20	.00	.0%
A11755	54215	HH11	I/D LEXIS/	942.84	1,097.49	2,614.30	993.03	993.03	.00	-62.0%
A11755	58020		RETIREMENT	16,984.77	31,153.18	38,945.53	23,338.27	23,338.27	.00	-40.1%
A11755	58020	HH11	RETIREMENT	9,850.92	12,306.32	23,000.00	14,249.48	14,249.48	.00	-38.0%
A11755	58030		FICA	9,079.95	10,989.61	15,621.29	11,902.51	11,902.51	.00	-23.8%
A11755	58030	HH11	FICA	5,549.14	6,724.52	11,500.00	7,267.24	7,267.24	.00	-36.8%
A11755	58040		WRKS COMP	4,274.86	3,826.93	3,891.82	3,300.00	3,300.00	.00	-15.2%
A11755	58040	HH11	WRKS COMP	3,419.89	3,600.00	3,600.00	2,800.00	2,800.00	.00	-22.2%
A11755	58060		HEALTH INS	41,893.89	52,363.08	61,727.83	43,434.60	46,040.68	.00	-29.6%
A11755	58060	HH11	HEALTH INS	10,995.66	30,645.78	47,670.27	27,581.20	29,236.07	.00	-42.1%
A11755	58062		DENTAL INS	91.74	180.48	180.48	90.24	90.24	.00	-50.0%
A11755	58062	HH11	DENTAL INS	149.21	180.48	300.00	180.48	180.48	.00	-39.8%

Cortland County

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A11755	58065		VISION INS	.33	58.80	58.80	.00	.00	.00	-100.0%
A11755	58065	HH11	VISION INS	19.50	39.20	75.00	39.20	39.20	.00	-47.7%
TOTAL ASSIGNED COUNSEL				1,634,212.24	831,494.74	921,396.33	950,908.11	953,514.19	.00	3.2%

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County Coroner – A1185

Mission Statement:

No greater honor will ever be bestowed on an officer or a more profound duty imposed on him than when he is entrusted with the investigation of the death of a human being. It is his duty to find the facts, regardless of color or creed, without prejudice, and to let no power on Earth deter him from presenting these facts to the court without regard to personality.

Department Description:

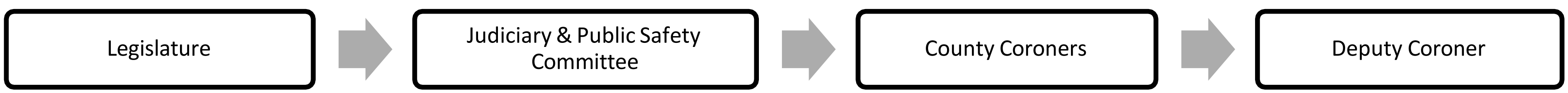
The Coroner's Office makes inquiries into all deaths, whether natural or unnatural, in Cortland County. Such duties and responsibilities include investigation into said deaths as violent, unlawful or criminal violence, suicide, criminal abortions, homicides, etc. The Office assists the various law enforcement agencies and District Attorney's Office and requests and oversees autopsies as needed.

Objective:

The coroner shall make inquiries into natural and unnatural deaths within the county; the coroner shall also make inquiries into all deaths, whether natural or unnatural, occurring to an inmate of a correctional facility as defined by Subdivision 3 Section 40 of the Correction Law.

Organizational Chart:

Two elected coroners, two appointed deputy coroners, 100% County funded.



Department Narrative:

- Objective for 2026: To work together and as individuals within the laws of New York State and Cortland County to oversee death investigations and autopsies; to contain the budget insofar as doing this job will allow;

Position Requests/Deletions: None.

CORTLAND COUNTY
Coroner - A1185
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
CORONER	PT	Yes	MGT	12
CORONER	PT	Yes	MGT	12
DEPUTY CORONER	PT	Yes	N/A- Unrepresented	
DEPUTY CORONER	PT	Yes	N/A- Unrepresented	

Full-time:	0
Part-time:	4
Per diem:	0
TOTAL POSITIONS:	4

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

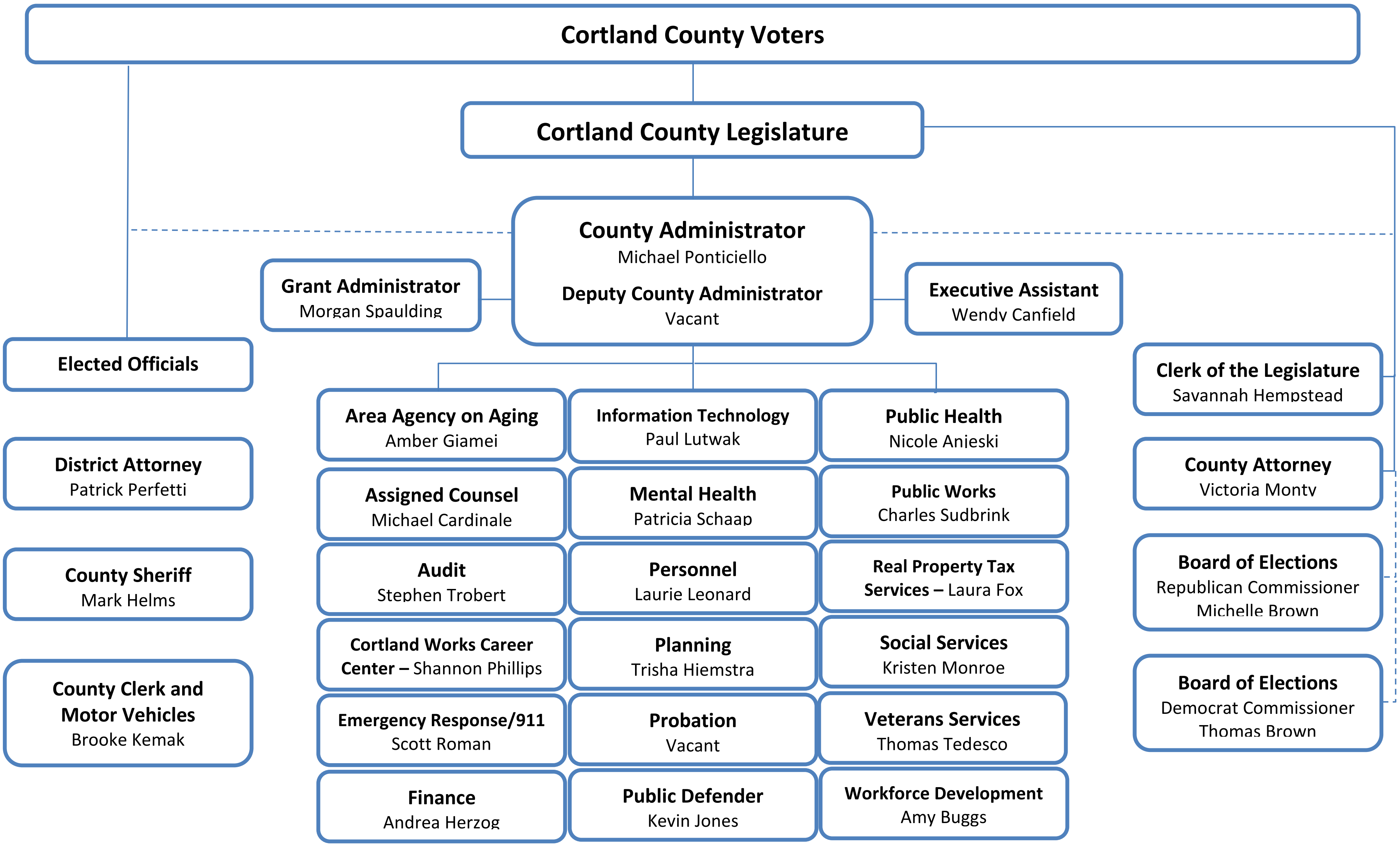
ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1185	CORONERS								
A11855	43035	MedEx	-1,650.00	.00	.00	-300.00	-300.00	.00	.0%
A11855	51010	PT PAY	54,759.04	61,609.81	61,609.81	58,188.02	58,188.02	.00	-5.6%
A11855	51015	TEMP PAY	.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A11855	54000	TELEPHONE	132.00	132.00	132.00	132.00	132.00	.00	.0%
A11855	54005	Off Supp	613.03	400.00	400.00	700.00	700.00	.00	75.0%
A11855	54020	POSTAGE	20.67	25.00	25.00	25.00	25.00	.00	.0%
A11855	54035	ED & TRAIN	.00	200.00	200.00	200.00	200.00	.00	.0%
A11855	54040	DUES/SUB	440.00	440.00	440.00	440.00	440.00	.00	.0%
A11855	54045	Travel	.00	200.00	200.00	.00	.00	.00	-100.0%
A11855	54070	INSURANCE	481.23	636.82	636.82	566.07	566.07	.00	-11.1%
A11855	54071	MALP INS	.00	325.56	325.56	.00	.00	.00	-100.0%
A11855	54074	INS-AUTO	465.96	523.52	523.52	575.32	575.32	.00	9.9%
A11855	54078	Fuel	292.29	500.00	500.00	500.00	500.00	.00	.0%
A11855	54300	Veh. R&M	1,306.82	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
A11855	54615	CNTR MEDCL	87,816.39	100,000.00	100,000.00	124,700.00	124,700.00	.00	24.7%
A11855	58020	RETIREMENT	7,141.25	.00	.00	4,249.43	4,249.43	.00	.0%
A11855	58030	FICA	3,471.95	4,866.15	4,866.15	4,604.38	4,604.38	.00	-5.4%
A11855	58040	WRKS COMP	1,709.95	1,530.77	1,530.77	1,500.00	1,500.00	.00	-2.0%
A11855	58060	HEALTH INS	35,615.45	27,581.20	27,581.20	41,262.88	43,738.65	.00	49.6%
A11855	58062	DENTAL INS	90.22	90.24	90.24	90.24	90.24	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A11855	58065	VISION INS	19.50	19.60	19.60	19.60	19.60	.00	.0%
TOTAL CORONERS			192,725.75	202,080.67	202,080.67	240,452.94	242,928.71	.00	19.0%

ORGANIZATIONAL CHART



Department: County Administration

Description:

The County Administrator position was created by the Cortland County Legislature, by Local Law No. 7 for the Year 2002 (Establish the Office of County Administrator for the County of Cortland) and by Local Law No. 3 for the Year 2003 (Amending Local Law No. 7 of the Year 2002 Allowing for a Fixed Term of Office and Designating County Administrator as Budget Officer).

The County Administrator is the Chief Administrative Officer charged with the managerial responsibilities relating to the day-to-day operations of county government and all its departments. The County Administrator is also the Budget Officer and is responsible for the oversight and coordination of administration and implementation of the annual budget as adopted by the Cortland County Legislature.

Michael A. Ponticiello was appointed to the position of County Administrator as of October 6, 2025. The County Administrator's office is also staffed by the Executive Assistant, Wendy Canfield.

CORTLAND COUNTY
County Administration - A1230
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
COUNTY ADMINISTRATOR	FT	Yes	MGT	Offscale
DEPUTY COUNTY ADMINISTRATOR	FT	Yes	MGT	4
EXECUTIVE ASSISTANT TO THE COUNTY ADMINISTRATOR	FT	Yes	MGT	11
GRANT ADMINISTRATOR	FT	Yes	MGT	10

Full-time:	4
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	4

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

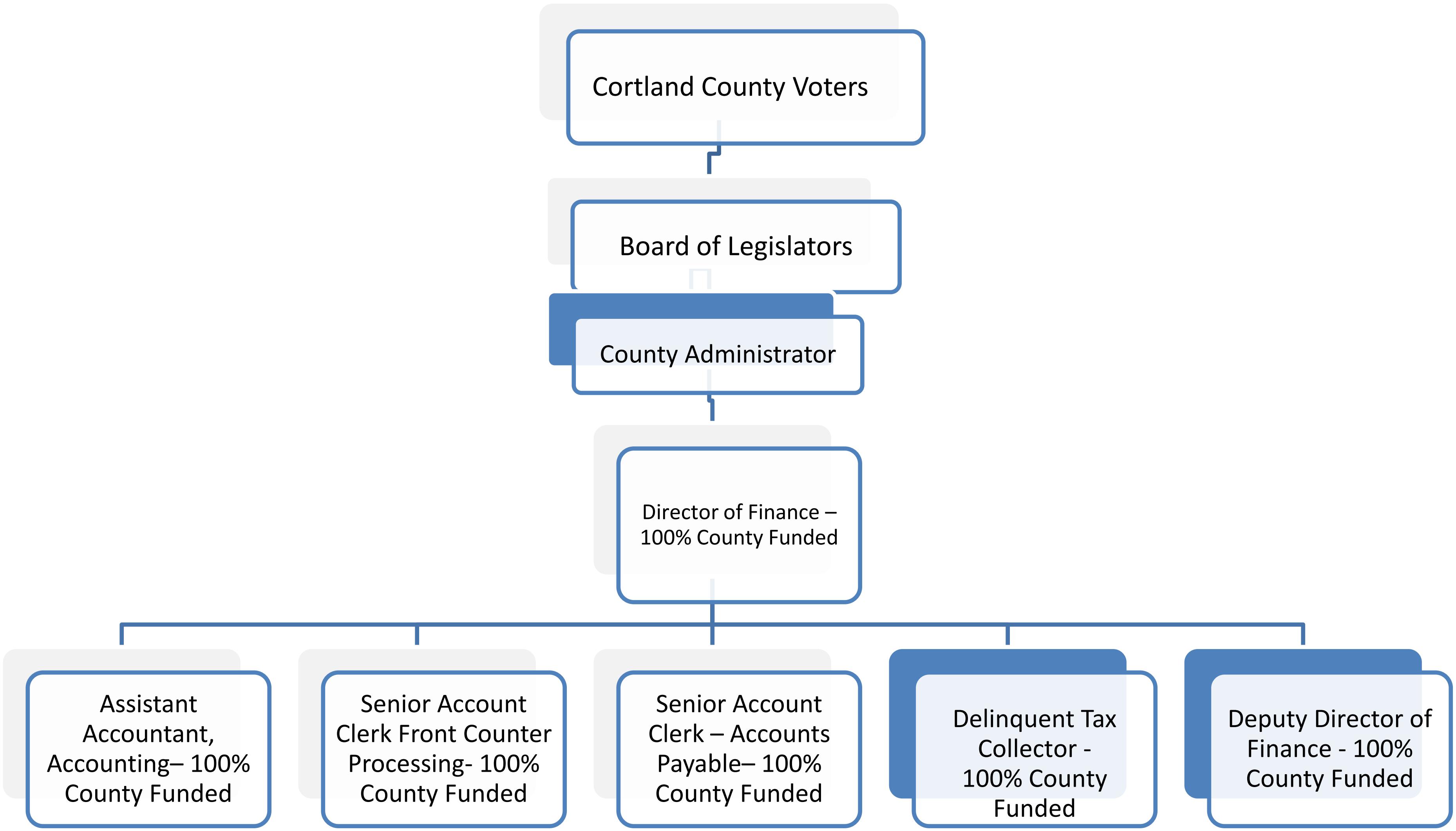
ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1230	COUNTY ADMINISTRATOR								
A12305	44997	Fed H/C	.00	.00	-50,000.00	-18,750.00	-18,750.00	.00	-62.5%
A12305	51005	PERS SERV	319,025.32	363,765.99	342,765.99	400,450.49	353,492.49	.00	16.8%
A12305	51035	OTHER COMP	13,773.00	13,812.26	13,812.26	.00	.00	.00	-100.0%
A12305	54000	CELL/L/DIS	264.00	528.00	528.00	528.00	528.00	.00	.0%
A12305	54001	COPY/PRINT	48.94	500.00	400.00	200.00	200.00	.00	-50.0%
A12305	54004	COMP SOFT	341.91	1,000.00	700.00	1,000.00	1,000.00	.00	42.9%
A12305	54005	Off Supp	1,323.25	300.00	700.00	1,500.00	1,500.00	.00	114.3%
A12305	54015	Maint Agmt	.00	150.00	150.00	.00	.00	.00	-100.0%
A12305	54020	POSTAGE	59.34	50.00	50.00	60.00	60.00	.00	20.0%
A12305	54035	ED & TRAIN	1,938.32	3,000.00	3,400.00	6,000.00	31,000.00	.00	76.5%
A12305	54040	DUES/MEMBE	704.50	1,000.00	2,945.00	2,945.00	2,945.00	.00	.0%
A12305	54045	Travel	284.08	1,000.00	600.00	2,500.00	2,500.00	.00	316.7%
A12305	54055	PROF SERV	1.96	.00	37,555.00	.00	.00	.00	.0%
A12305	54060	LEGAL ADV	.00	.00	1,500.00	.00	.00	.00	.0%
A12305	54070	LIAB INS	1,118.78	1,447.35	1,447.35	2,004.66	2,004.66	.00	38.5%
A12305	54078	Fuel	.00	50.00	50.00	.00	.00	.00	-100.0%
A12305	54213	I/D COPIER	913.92	1,300.00	1,300.00	913.92	913.92	.00	-29.7%
A12305	54444	FEES/PERMI	.00	.00	.00	.00	1,000.00	.00	.0%
A12305	58020	RETIREMENT	43,326.56	50,798.50	50,798.50	60,067.57	53,023.87	.00	18.2%
A12305	58030	FICA	24,374.62	28,884.74	28,884.74	30,634.46	27,042.18	.00	6.1%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A12305	58040	WRKS COMP	5,129.84	6,123.09	6,123.09	5,600.00	5,600.00	.00	-8.5%
A12305	58060	HEALTH INS	41,763.80	43,434.60	43,434.60	60,808.46	54,097.81	.00	40.0%
A12305	58062	DENTAL INS	270.66	360.96	360.96	360.96	315.84	.00	.0%
A12305	58065	VISION INS	58.50	78.40	78.40	78.40	68.60	.00	.0%
TOTAL COUNTY ADMINISTRATOR			454,721.30	517,583.89	487,583.89	556,901.92	518,542.37	.00	14.2%

FINANCE 2025 ORGANIZATIONAL CHART



A. Establishment of Office:

The Finance Department was established in November 2023. This office encompasses the financial, budgeting and operational activities of Finance, along with the County Administrator and the County Auditor of the County. The duties of this office include delinquent property tax collection, certificates of residence, accounts payable, accounts receivable, capital asset tracking, banking and oversight over all County financial accounting and reporting. The Finance Department is non-mandated and is funded with County general revenues. This office is staffed by six full-time employees.

B. Mission:

The mission of the Finance Department is to improve the accountability and effectiveness of County government by providing efficient, innovative services to establish and maintain the County's financial reputation as a soundly operated municipal government that delivers needed services cost-effectively to the people of the County; maintain the confidence of the financial sector; minimize risk in areas of County operations; secure and maintain prudent levels of financing; monitor and require a high level of performance in County operations; maximize grant funding and Federal and State aid; and ensure taxpayers that County resources are protected and utilized wisely.

Director's Responsibilities and Reporting Divisions:

The Director of Finance is responsible for reporting to the County Administrator and Finance & Administration Committee and for the administration of the financial affairs of the County. In addition, the office is responsible for the study of the organization, methods and procedures of each department and agency of County government.

Included among the responsibilities of the Director of Finance is policy recommendations, accounting, internal controls, financial reporting, external audits, capital assets, grant accounting, cash collection services and local government interface. In addition, the Director of Finance serves as the Chief Fiscal Officer of the County.

CORTLAND COUNTY

Finance - A1310

Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ASSISTANT ACCOUNTANT (HELP PROGRAM)	FT	Yes	CSEA	18
DELINQUENT TAX RECEIVER	FT	Yes	CSEA	11
DEPUTY DIRECTOR OF FINANCE	FT	Yes	MGT	6
DIRECTOR OF FINANCE	FT	Yes	MGT	2
PAYROLL COORDINATOR (HELP PROGRAM)	FT	Yes	MGMC	6H
SENIOR ACCOUNT CLERK	FT	Yes	CSEA	10
SENIOR ACCOUNT CLERK	FT	Yes	CSEA	10

Full-time:	7
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	7

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1310	FINANCE DEPARTMENT								
A13105	42210	GEN SERV	-54,901.56	-66,609.99	-66,609.99	-33,213.54	-33,213.54	.00	-50.1%
A13105	42770	OTH UNC RV	.00	-1,900.00	-1,900.00	.00	.00	.00	-100.0%
A13105	51005	PERS SERV	352,158.46	404,445.06	404,445.06	495,825.60	495,825.60	.00	22.6%
A13105	51035	OTHER COMP	-262.62	.00	.00	.00	.00	.00	.0%
A13105	52060	Comp Equip	5,313.68	.00	.00	.00	.00	.00	.0%
A13105	54000	TELEPHONE	864.24	924.00	924.00	1,195.20	1,195.20	.00	29.4%
A13105	54001	COPY/PRINT	3,208.28	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
A13105	54005	Off Supp	2,088.29	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
A13105	54015	Maint Agmt	103,906.61	108,927.97	108,927.97	292,167.00	292,167.00	.00	168.2%
A13105	54020	POSTAGE	5,694.84	5,500.00	5,500.00	7,500.00	7,500.00	.00	36.4%
A13105	54035	ED & TRAIN	1,104.29	2,000.00	2,000.00	3,000.00	3,000.00	.00	50.0%
A13105	54040	DUES/MEMBE	794.00	1,100.00	1,100.00	1,000.00	1,000.00	.00	-9.1%
A13105	54045	Travel	72.09	100.00	100.00	100.00	100.00	.00	.0%
A13105	54055	PROF SERV	61,358.00	59,700.00	59,700.00	72,700.00	72,700.00	.00	21.8%
A13105	54060	LEGAL ADV	47.88	.00	.00	500.00	500.00	.00	.0%
A13105	54070	Liab Ins	2,506.93	3,243.18	3,243.18	2,852.92	2,852.92	.00	-12.0%
A13105	54087	BOND FEE	.00	.00	.00	15,000.00	15,000.00	.00	.0%
A13105	54213	I/D COPIER	1,109.64	1,110.84	1,110.84	1,110.84	1,110.84	.00	.0%
A13105	54945	OVER/SHORT	-.29	.00	.00	.00	.00	.00	.0%
A13105	54998	SUSPENSE	-47,931.72	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A13105	58020	RETIREMENT	45,925.76	54,413.10	54,413.10	74,373.85	74,373.85	.00	36.7%
A13105	58030	FICA	25,193.02	30,940.05	30,940.05	37,930.66	37,930.66	.00	22.6%
A13105	58040	WRKS COMP	10,259.68	9,184.64	9,184.64	11,200.00	11,200.00	.00	21.9%
A13105	58060	HEALTH INS	77,728.04	100,382.72	100,382.72	107,525.48	113,977.01	.00	7.1%
A13105	58062	DENTAL INS	451.10	541.44	541.44	631.68	631.68	.00	16.7%
A13105	58065	VISION INS	97.50	117.60	117.60	117.60	117.60	.00	.0%
TOTAL FINANCE DEPARTMENT			596,786.14	719,620.61	719,620.61	1,097,017.29	1,103,468.82	.00	52.4%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1325	COUNTY TREASURER									
A132540	41001		R PROP TAX	-37,193,533.73	-40,699,428.00	-40,699,428.00	-41,970,411.66	-43,750,000.00	.00	3.1%
A132541	41116		Cannabis	-54.69	.00	.00	-8,000.00	-12,000.00	.00	.0%
A132542	41230		TREAS FEES	-3,020.00	-4,500.00	-4,500.00	-3,000.00	-3,000.00	.00	-33.3%
A132542	41235		CHGS T RED	-3,326.00	-90,000.00	-90,000.00	-106,000.00	-106,000.00	.00	17.8%
A132542	42610		FINES&FORT	-146.02	-500.00	-500.00	-150.00	-150.00	.00	-70.0%
A132542	42702		PY Refund	-9,554.39	.00	.00	-50.00	-50.00	.00	.0%
A132543	43014		INDIAN GMG	-470,987.43	-400,000.00	-400,000.00	-450,000.00	-450,000.00	.00	12.5%
A132543	43089		GEN GOVERN	.00	.00	.00	.00	.00	.00	.0%
A132543	43389		OTHER PUBL	-511,843.00	-240,000.00	-260,800.00	-335,000.00	-335,000.00	.00	28.5%
A132544	44089	ARP	FED REV	-374,118.64	.00	-155,978.32	.00	.00	.00	.0%
A132544	44808		FED PILOT	-5,584.00	-5,250.00	-5,250.00	-5,800.00	-5,800.00	.00	10.5%
A132545	42401		INT & EARN	-2,396,413.04	-1,500,000.00	-1,500,000.00	-1,000,000.00	-1,100,000.00	.00	-33.3%
A132546	41081		PILOT	-169,635.80	-197,323.08	-197,323.08	-212,572.00	-212,572.00	.00	7.7%
A132546	41090		INT&PEN RP	-429,064.79	-425,000.00	-425,000.00	-425,000.00	-425,000.00	.00	.0%
A132547	41150		OTB SURTAX	-37,632.00	-30,000.00	-30,000.00	-33,000.00	-33,000.00	.00	10.0%
A132547	42652		SALE FORES	-3,229.98	.00	.00	-1,000.00	-1,000.00	.00	.0%
A132547	42690	OPD	COMP LOSS	-47,293.38	-16,574.92	-16,574.92	-16,574.92	-16,574.92	.00	.0%
A132547	42770		OTH UNC RV	-2,370.44	.00	.00	-2,500.00	-2,500.00	.00	.0%
A13255	54055		PROF SERV	.00	90,000.00	90,000.00	106,000.00	106,000.00	.00	17.8%
A13255	54815	OPD	CONT AGNC	137,276.00	.00	18,424.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
TOTAL COUNTY TREASURER	-41,520,531.33	-43,518,576.00	-43,676,930.32	-44,463,058.58	-46,346,646.92	.00	1.8%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1711	LIABILITY INSURANCE RESERVE								
A17115	54765	JUDG&CLAIM	122,465.01	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
TOTAL LIABILITY INSURANCE RE			122,465.01	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1985	SALES TAX									
A198541	41110		S & U TAX	-40,251,950.34	-40,363,636.36	-40,363,636.36	-41,878,129.14	-42,142,520.00	.00	3.8%
A19855	54101		SALES TAX	16,713,377.64	16,853,636.36	16,853,636.36	17,220,704.88	17,333,071.00	.00	2.2%
A19855	54101	SLTX	SALES TAX	725,000.00	635,000.00	635,000.00	577,500.00	577,500.00	.00	-9.1%
A19855	99610	B&G	Approp Res	.00	194,800.00	194,800.00	300,000.00	100,000.00	.00	54.0%
A19855	99610	JAIL	Approp Res	.00	1,000,000.00	1,000,000.00	1,000,000.00	.00	.00	.0%
TOTAL SALES TAX				-22,813,572.70	-21,680,200.00	-21,680,200.00	-22,779,924.26	-24,131,949.00	.00	5.1%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1990	CONTINGENCY								
A19905	91000	APP F/B	.00	-2,503,737.11	-2,503,737.11	.00	-1,999,977.13	.00	-100.0%
TOTAL CONTINGENCY			.00	-2,503,737.11	-2,503,737.11	.00	-1,999,977.13	.00	-100.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
2989	HANDICAPPED PARKING								
A298942	42610	FINES&FORT	-15.00	.00	.00	.00	.00	.00	.0%
TOTAL HANDICAPPED PARKING			-15.00	.00	.00	.00	.00	.00	.0%

- The County's Audit Department is currently comprised of one staff, the Manager of Audit & Financial Projects. The position of Manager of Audit & Financial Projects is appointed by the County Legislature and was formed by the Legislature in 2019 after the County Auditor role had been vacant since 2015. The Audit Department is 100% County funded.

- The Manager of Audit & Financial Projects is responsible for the operations of the County's internal audit function. Key job duties include:
    - Reviews and approves all vendor claims submitted by departments, and verifies that payments are in accordance with vendor contracts
    - Designs and performs examinations of County departments and reports on findings (internal control recommendations, opportunities for efficiency, etc.)
    - Addresses internal control deficiencies identified internally or identified by the Office of the State Comptroller or the County's external auditor
    - Evaluates and monitors the County's fiscal-related policies
    - Coordinates special fiscal-related projects, as applicable

- The Manager of Audit & Financial Projects reports directly to the Legislature's Finance & Administration Committee and also reports to the Chair of the Legislature and Chair of the Finance & Administration Committee in the form of regular meetings.

- Goals for the Audit Department for 2026 include:
    1. Provide reporting that the County Legislature, County Administrator and department heads find valuable and deliver a year-end presentation
    2. Complete scheduled examinations of County departments and contracted agencies per the Audit Department's annual calendar
    3. Continue to increase the number of reviews that focus on program objectives and results
    4. Present additional findings and data to the Legislature and County Administrator that potentially yield a reduction in costs for the County
    5. Improve County-wide outreach to department heads on fiscal processes and recommendations and document key controls of County fiscal processes
    6. Further improve efficiency of the claims audit process, including approval timeline and paperless processing

Organizational Chart

Cortland County Voters

County Legislature

Manager of Audit & Financial Projects
(100% County Funded)

CORTLAND COUNTY
Audit - A1320
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
MANAGER OF AUDIT AND FINANCIAL PROJECTS	FT	Yes	MGT	6

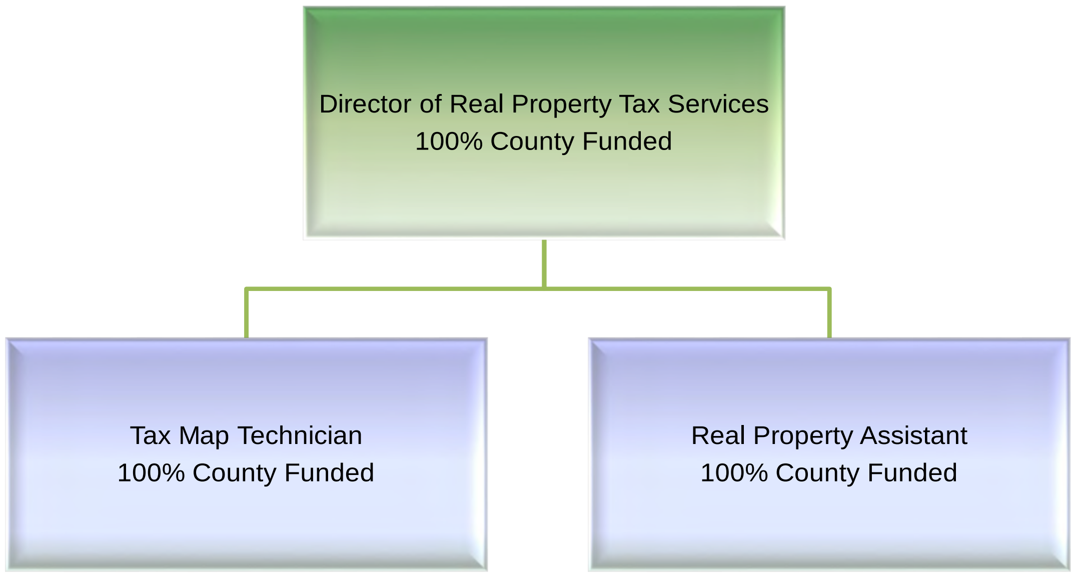
Full-time:	1
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	1

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1320	COUNTY AUDITOR								
A13205	42210	GEN SERV	-27,450.78	-28,305.00	-28,305.00	-30,606.76	-30,606.76	.00	8.1%
A13205	51005	PERS SERV	92,959.96	95,749.00	95,749.00	98,334.00	98,334.00	.00	2.7%
A13205	51035	OTHER COMP	516.00	.00	.00	.00	.00	.00	.0%
A13205	54000	TELEPHONE	132.00	132.00	132.00	132.00	132.00	.00	.0%
A13205	54005	Off Supp	.00	.00	.00	100.00	100.00	.00	.0%
A13205	54015	Maint Agmt	.00	.00	104.00	115.00	115.00	.00	10.6%
A13205	54035	ED & TRAIN	475.00	200.00	196.00	350.00	350.00	.00	78.6%
A13205	54040	DUES/MEMBE	190.00	.00	.00	.00	.00	.00	.0%
A13205	54070	INSURANCE	218.06	282.10	282.10	248.15	248.15	.00	-12.0%
A13205	58020	RETIREMENT	12,123.11	12,881.85	12,881.85	14,750.10	14,750.10	.00	14.5%
A13205	58030	FICA	6,635.11	7,324.80	7,324.80	7,522.55	7,522.55	.00	2.7%
A13205	58040	WRKS COMP	1,709.95	1,530.77	1,530.77	1,400.00	1,400.00	.00	-8.5%
A13205	58060	HEALTH INS	20,881.90	21,717.30	21,717.30	21,717.30	23,020.34	.00	.0%
A13205	58062	DENTAL INS	90.22	90.24	90.24	90.24	90.24	.00	.0%
A13205	58065	VISION INS	19.50	19.60	19.60	19.60	19.60	.00	.0%
TOTAL COUNTY AUDITOR			108,500.03	111,622.66	111,722.66	114,172.18	115,475.22	.00	2.2%

Office of Real Property Tax Services
Organizational Chart



Real Property Tax Services – A1355

The Real Property Tax Service Agency was established by New York State statute in 1970 with the enactment of Article 15-A of the Real Property Tax Law. Real Property taxes are a major element of funding for local municipalities including Cortland County as well as 15 towns, the City of Cortland, 3 villages, and many special districts. Each of these jurisdictions depends on taxes to raise sufficient revenue in order to provide public services. While the property tax is certainly not popular with the public, it is a relatively stable revenue source, lacking the fluctuations of sales tax or income tax.

The Assessment function has only one purpose: to insure that the property tax is fairly and equitably distributed. Politics, favoritism, nor compassion can play a part. Equity is only accomplished when everyone plays by the same rules, everyone is held to the same exemption qualification requirements, everyone is held to the same deadlines and values are determined consistently using the same standards, practices and procedures. This office strives for Consistency, Credibility, Transparency and Accountability in every aspect of our services with other government entities, internal offices and the general public.

This office has the responsibility of creating and maintaining accurate tax maps which conform to State specifications. Cortland County currently has 23,090 parcels mapped on 506 tax maps. In 2024/2025 our office was responsible for equitably raising over $100,000,000 in taxes from county property owners. This amount represents local tax levies for county, town, city, village, school and special districts within Cortland County boundaries. We calculate and apportion the tax rates, print and process approximately 40,000 tax bills yearly along with tax billing for PILOT agreements. We are also responsible for providing orientation and training to local Assessors, as well as support services such as tax rolls/tax bills, assessor reports, RPS support, miscellaneous processing and printing and the processing of corrections/refunds.

INDICATORS:

	2021	2022	2023	2024	2025
PARCEL COUNT	22,896	22,960	23,020	23,050	23,090
DEED TRANSFERS	1,365	1,490	1,407	1,450	1,148*
VALID TRANSFERS	885	781	612	571	507*
SPLIT TRANSFERS	92	94	68	65	27*

*** 2025 Figures are Thru October 1, 2025**

FULL-TIME EMPLOYEE COUNT BY JOB CLASSIFICATION:

	2021	2022	2023	2024	2025
REAL PROPERTY DIRECTOR	1	1	1	1	1
REAL PROPERTY DEPUTY DIRECTOR	1	0	0	0	0
REAL PROPERTY ASSISTANT	0	1	1	1	1
TAX MAP TECHNICIAN	1	1	1	1	1

CORTLAND COUNTY
Real Property Tax Service - A1355
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
DIRECTOR OF REAL PROPERTY TAX SERVICES I	FT	Yes	MGT	6
TAX MAP TECHNICIAN	FT	Yes	CSEA	16
REAL PROPERTY ASSISTANT	FT	Yes	CSEA	10

Full-time:	3
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	3

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

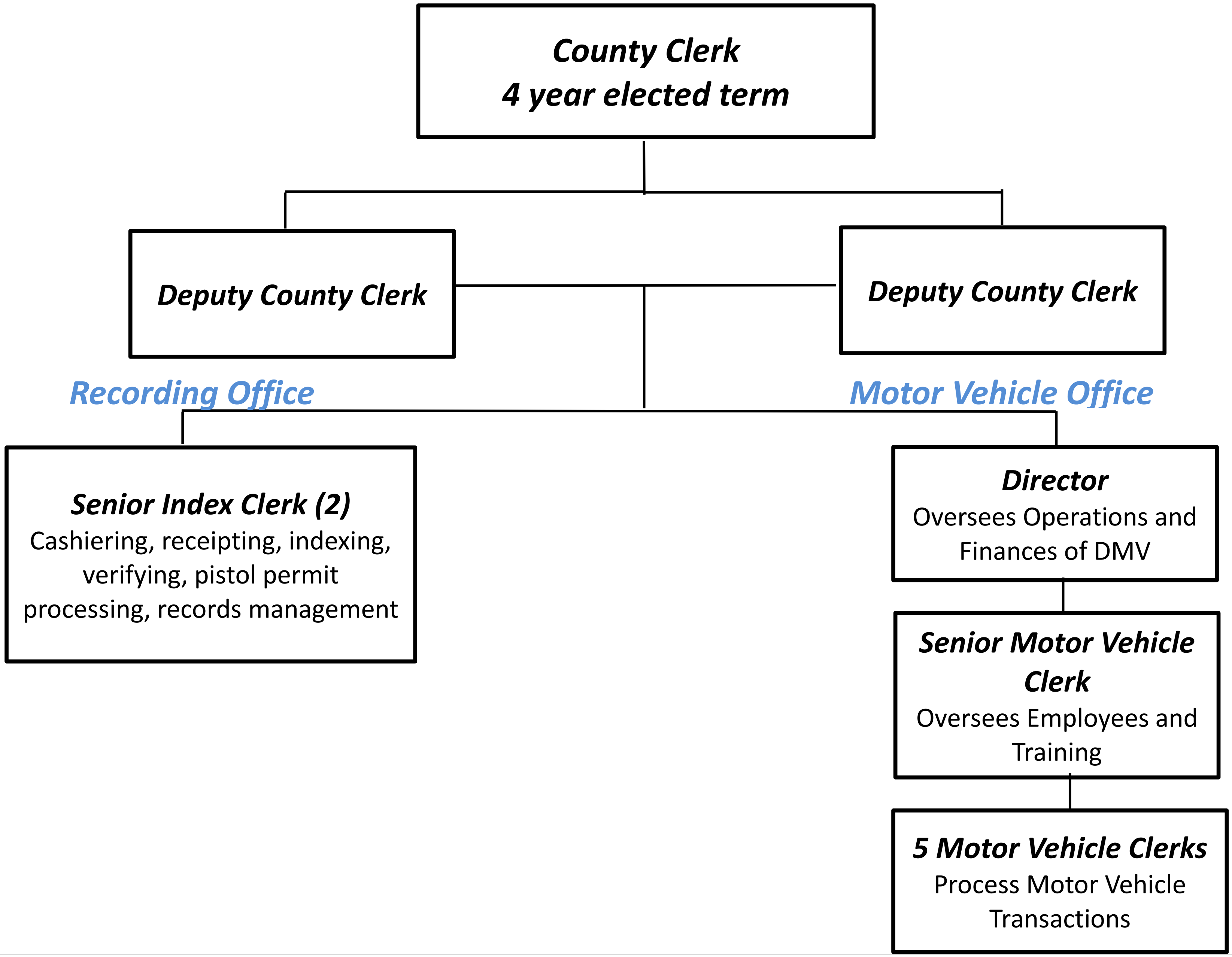
ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1355	REAL PROPERTY TAX SERVICE								
A135542	41289	DEPT FEES	-41,823.05	-37,500.00	-37,500.00	-38,000.00	-38,000.00	.00	1.3%
A135542	42210	GEN SERV	-22,957.40	-21,988.48	-21,988.48	-21,404.38	-21,404.38	.00	-2.7%
A135543	43089	Other	-110.00	.00	.00	.00	.00	.00	.0%
A13555	51005	PERS SERV	176,188.87	197,917.40	197,917.40	203,702.21	203,702.21	.00	2.9%
A13555	51035	OTHER COMP	-22.04	.00	.00	.00	.00	.00	.0%
A13555	54000	TELEPHONE	534.24	528.00	528.00	535.20	535.20	.00	1.4%
A13555	54001	COPY/PRINT	906.00	1,000.00	1,000.00	900.00	900.00	.00	-10.0%
A13555	54005	Off Supp	7,010.05	7,000.00	7,000.00	6,500.00	6,500.00	.00	-7.1%
A13555	54007	Jan Supp	41.09	.00	.00	.00	.00	.00	.0%
A13555	54015	Maint Agmt	8,312.26	10,950.00	10,950.00	36,694.00	36,694.00	.00	235.1%
A13555	54020	POSTAGE	7,467.20	9,000.00	9,000.00	700.00	700.00	.00	-92.2%
A13555	54035	ED & TRAIN	110.00	500.00	500.00	500.00	500.00	.00	.0%
A13555	54040	DUES/SUB	300.00	400.00	360.00	400.00	400.00	.00	11.1%
A13555	54070	INSURANCE	1,569.14	2,030.00	2,030.00	3,307.05	3,307.05	.00	62.9%
A13555	54213	I/D COPIER	818.04	830.00	830.00	818.04	818.04	.00	-1.4%
A13555	54444	FEES/PERMI	14,100.00	14,180.00	14,220.00	14,100.00	14,100.00	.00	-.8%
A13555	58020	RETIREMENT	22,977.18	26,627.35	26,627.35	30,555.33	30,555.33	.00	14.8%
A13555	58030	FICA	12,525.90	15,140.68	15,140.68	15,583.22	15,583.22	.00	2.9%
A13555	58040	WRKS COMP	5,129.84	4,592.32	4,592.32	4,200.00	4,200.00	.00	-8.5%
A13555	58060	HEALTH INS	48,260.94	50,191.36	50,191.36	50,191.36	53,202.84	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A13555	58062	DENTAL INS	270.66	270.72	270.72	270.72	270.72	.00	.0%
A13555	58065	VISION INS	58.50	58.80	58.80	58.80	58.80	.00	.0%
TOTAL REAL PROPERTY TAX SERV			241,667.42	281,728.15	281,728.15	309,611.55	312,623.03	.00	9.9%

County Clerk 2025 Organizational Chart



County Clerk – A1410 and DMV – A1411

The County Clerk, as a mandated State Constitutional Officer, is elected for a four-year term. The County Clerk serves as clerk of the Supreme and County Courts, Register of all land records in the county and as Clerk of the County Corporation. Per section 205 of NYS Vehicle and Traffic Law, the County Clerk acts as an agent for the Commissioner of Motor Vehicles and oversees the operations of the county DMV.

Court Records- All Supreme and County criminal court actions are commenced, filed and accessed at the County Clerk's office. All monies paid to the Courts are received at the Clerk's office and disbursed appropriately.

Land Records- In accordance with NYS Statutes, the County Clerk's Office files and records all documents pertaining to Real Property and collects and disburses all fees associated.

Pistol Permit Issuing Agent- The Cortland County Clerk acts as an agent for the NYS Police regarding applications and issuance of all Pistol and Semi-Automatic Rifle Permits, along with all amendments affecting their permits after issuance.

Passport Agent- The County Clerk's Office is a U.S. Department of State licensed passport agency. The Clerk's Office processes applications, collects associated fees and offers photograph service.

Notary Services- The Cortland County Clerk's Office not only offers free notary services, but also maintains the records and signatures of all notaries that reside in Cortland County. In addition, notary certifications and certifications for Apostilles as authorized by the Hague Convention are issued.

Records Management- The County Clerk is the County's Record Management Officer and is responsible for overseeing the Records Center on Port Watson Street in Cortland. The Clerk is responsible for retaining and disposing of records in accordance with the Record's Management Retention and Disposition Schedule as put forth by the NYS Education Department and the New York State Office of Court Administration.

Motor Vehicles- The Cortland County Clerk is an agent for the New York State Department of Motor Vehicle Commissioner and oversees the personnel and operation of the Cortland County DMV office.

Objectives for 2026

1. Preservation of records and reduction of physical space needs in the office and at the Records Center: As time allows, work will be completed in-house to continue to verify scanned records, and digitize those that are only available in paper form. In addition, an application for funding through the New York State Archives to scan permanent records will be completed.

2. Continue implementation of the Clean Slate Act (CPL 160.50) that takes effect November 16, 2024 and requires the automatic sealing of various criminal records. Full implementation must be completed by November 16, 2027.

3. Identify and utilize staff development opportunities to expand on current skills and develop new ones.

4. Utilize Laserfiche to implement more efficient procedures within the office.

5. Provide information to the public and increase awareness in regards to fraud and how it relates to Real Property.

Progress on Objectives for 2025

1. Preservation of records and reduction of physical space needs in the office and at the Records Center: As time allows, work will be completed in-house to continue to verify scanned records, and digitize those that are only available in paper form. In addition, an application for funding through the New York State Archives to scan permanent records will be completed.	Progress was made in this area, and will continue, but due to the size and/or condition of some documents they are not all able to be scanned in the office. The application for funding through NYS Archives was not awarded.
2. Transition the Clerk's office to a new office location with no or very little interruption to services offered.	The Clerk's office relocated from Suite #105 to #B5 in April 2024 with no interruption to services.
3. Provide education to the public in regards to the REAL ID requirements that take effect May 7, 2025. Utilize Facebook and other media avenues to provide information of the requirements and the differences between identification options at the DMV and passports.	The DMV saw unprecedented numbers of visitors leading up to the implementation of REAL ID requirements. Facebook was utilized to communicate information to the public and to combat misleading information provided by the media.
4. Continue implementation of the Clean Slate Act (CPL 160.50) that takes effect November 16, 2024 and requires the automatic sealing of various criminal records.	The Clean Slate Act begin in November of 2024, but is a phased implementation. County Clerks have started working with New York

	State to discuss implementation at the county level. NYS has until November of 2027 to fully implement.
<u>5. Staff Development:</u> Identify and utilize staff development opportunities to expand on current skills and develop new ones.	This area continues to need work. Regular staff meetings were established in both offices for regular communication, which has been well received.

<u>PERFORMANCE INDICATORS – REVENUE GENERATING ONLY</u>

	2025 Budgeted Goal	**Progress as of August 2025**	**2026 Proposed Goal**
Clerk Fees	$997,526	$773,080 (77%)	$1,012,000
DMV Fees	$681,000	$543,517 (80%)	$715,000

CORTLAND COUNTY
County Clerk - A1410
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
COUNTY CLERK	FT	Yes	MGT	6
DEPUTY COUNTY CLERK	FT	Yes	MGT	10
DEPUTY COUNTY CLERK	FT	Yes	MGT	10
MOTOR VEHICLE CLERK	FT	Yes	CSEA	9
MOTOR VEHICLE CLERK	FT	Yes	CSEA	9
MOTOR VEHICLE CLERK	FT	No	CSEA	9
MOTOR VEHICLE CLERK	FT	Yes	CSEA	9
MOTOR VEHICLE CLERK	FT	Yes	CSEA	9
MOTOR VEHICLE CLERK	FT	Yes	CSEA	9
MOTOR VEHICLE DIRECTOR	FT	Yes	MGT	10
SENIOR INDEX CLERK	FT	No	CSEA	11
SENIOR INDEX CLERK	FT	Yes	CSEA	11
SENIOR INDEX CLERK	FT	Yes	CSEA	11
SENIOR MOTOR VEHICLE CLERK	FT	Yes	CSEA	11

Full-time:	14
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	14

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1410	COUNTY CLERK - CIVIL/RECORDS									
A141042	41255		CC FEE	-1,017,567.39	-995,526.73	-995,526.73	-1,010,000.00	-1,010,000.00	.00	1.5%
A141042	41255	1410	CC FEE	-2,090.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.00	.0%
A14105	51005		PERS SERV	266,012.93	275,419.41	275,419.41	288,278.64	288,278.64	.00	4.7%
A14105	51020		OVERTIME	808.49	.00	.00	.00	.00	.00	.0%
A14105	51035		OTHER COMP	7,460.69	.00	.00	.00	.00	.00	.0%
A14105	54000		TELEPHONE	930.24	930.24	930.24	931.20	931.20	.00	.1%
A14105	54001		COPY SERV	1,114.19	1,300.00	1,000.00	1,400.00	1,400.00	.00	40.0%
A14105	54004		SOFTWARE	.00	.00	399.00	500.00	500.00	.00	25.3%
A14105	54005		Off Supp	5,199.63	6,500.00	51,461.00	5,500.00	5,500.00	.00	-89.3%
A14105	54015		Maint Agmt	79,115.70	109,350.00	101,052.15	109,350.00	109,350.00	.00	8.2%
A14105	54020		POSTAGE	3,872.55	3,500.00	3,800.00	4,100.00	4,100.00	.00	7.9%
A14105	54035		ED & TRAIN	.00	.00	10,890.00	5,275.00	5,275.00	.00	-51.6%
A14105	54040		DUES/SUB	7,995.00	8,250.00	8,250.00	8,488.00	8,488.00	.00	2.9%
A14105	54045		Travel	2,299.06	3,390.00	52.85	500.00	500.00	.00	846.1%
A14105	54055		PROF SERV	9,712.47	43,500.00	214,260.00	43,000.00	43,000.00	.00	-79.9%
A14105	54060		LEGAL ADV	91.31	200.00	200.00	200.00	200.00	.00	.0%
A14105	54070		INSURANCE	5,563.94	7,138.18	7,138.18	7,063.93	7,063.93	.00	-1.0%
A14105	54213		I/D COPIER	1,855.08	1,856.00	1,856.00	1,855.08	1,855.08	.00	.0%
A14105	54444		EasyPass	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	.00	.0%
A14105	58020		RETIREMENT	35,523.74	37,054.29	37,054.29	43,241.80	43,241.80	.00	16.7%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

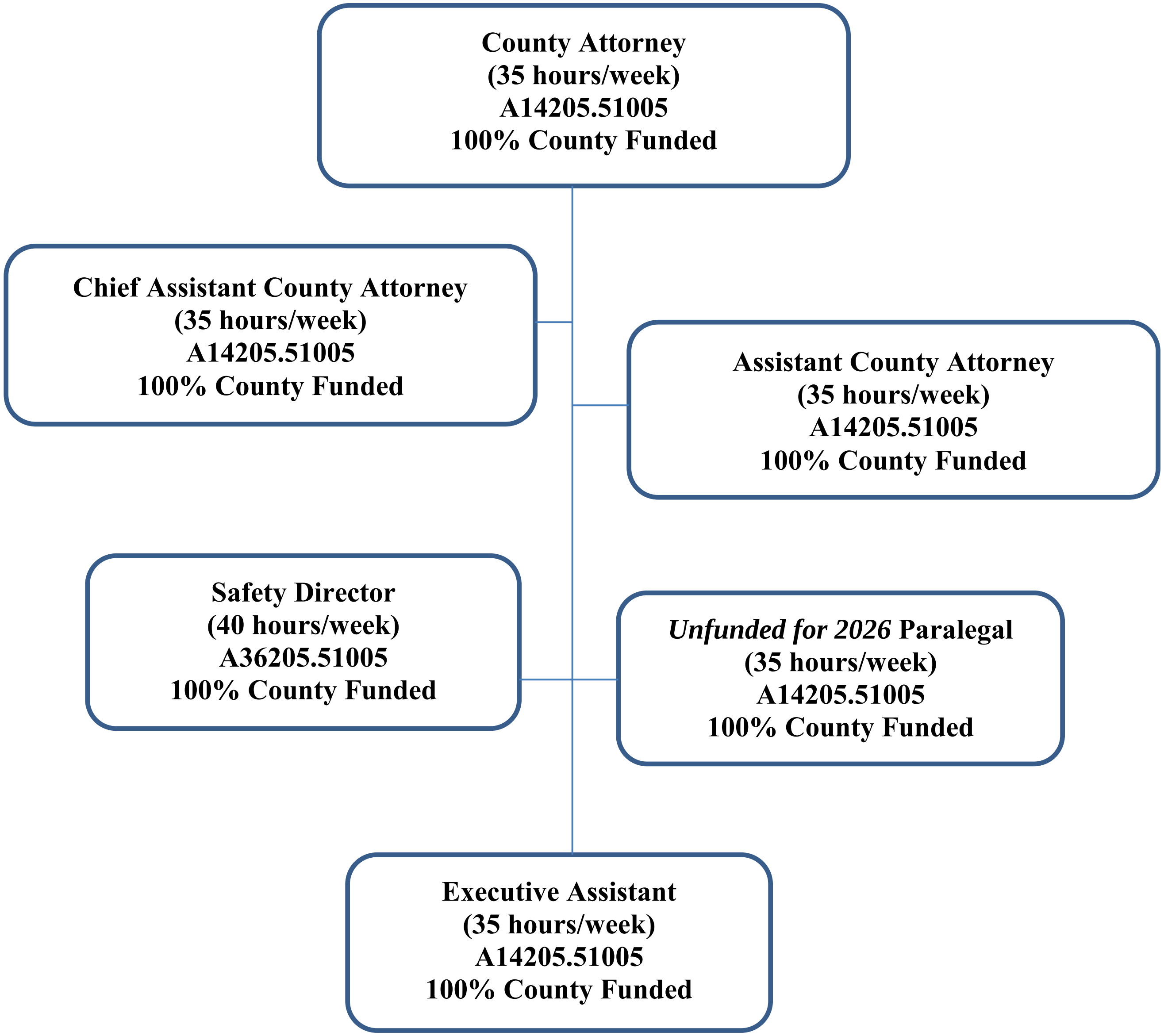
ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A14105	58030	FICA	19,896.17	21,069.58	21,069.58	22,053.32	22,053.32	.00	4.7%
A14105	58040	WRKS COMP	9,832.19	7,653.86	7,653.86	7,000.00	7,000.00	.00	-8.5%
A14105	58060	HEALTH INS	49,555.86	58,226.98	58,226.98	58,226.98	61,720.60	.00	.0%
A14105	58062	DENTAL INS	329.00	390.96	390.96	360.96	360.96	.00	-7.7%
A14105	58065	VISION INS	66.56	78.40	78.40	78.40	78.40	.00	.0%
		TOTAL COUNTY CLERK - CIVIL/R	-510,847.59	-410,143.83	-194,768.83	-403,021.69	-399,528.07	.00	106.9%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1411	COUNTY CLERK - MOTOR VEHICLES								
A141142	41255	DMV FEES	-677,655.54	-681,000.00	-681,000.00	-715,000.00	-715,000.00	.00	5.0%
A14115	51005	PERS SERV	353,032.58	350,159.38	350,159.38	370,007.68	366,307.68	.00	5.7%
A14115	51020	OVERTIME	.00	.00	.00	.00	3,700.00	.00	.0%
A14115	51035	OTHER COMP	5,524.75	2,500.00	2,500.00	3,000.00	3,000.00	.00	20.0%
A14115	54000	CELL/L/DIS	2,228.89	2,241.24	2,241.24	2,407.12	2,407.12	.00	7.4%
A14115	54005	Off Supp	854.65	1,000.00	1,100.00	1,000.00	1,000.00	.00	-9.1%
A14115	54020	POSTAGE	608.88	1,000.00	750.00	800.00	800.00	.00	6.7%
A14115	54035	ED & TRAIN	.00	.00	.00	1,975.00	1,975.00	.00	.0%
A14115	54045	Travel	.00	1,000.00	1,150.00	500.00	500.00	.00	-56.5%
A14115	54050	Equip R&M	197.50	.00	.00	500.00	500.00	.00	.0%
A14115	54055	PROF SERV	499.92	499.00	499.00	699.00	699.00	.00	40.1%
A14115	54070	LIAB INS	5,719.91	7,307.18	7,307.18	6,728.26	6,728.26	.00	-7.9%
A14115	54213	I/D COPIER	785.76	785.76	785.76	785.76	785.76	.00	.0%
A14115	58020	RETIREMENT	46,790.30	47,445.97	47,445.97	55,951.15	55,951.15	.00	17.9%
A14115	58030	FICA	25,326.30	26,978.44	26,978.44	28,535.09	28,535.09	.00	5.8%
A14115	58040	WRKS COMP	14,107.05	10,715.41	10,715.41	9,800.00	9,800.00	.00	-8.5%
A14115	58060	HEALTH INS	97,367.14	96,522.38	96,522.38	94,736.66	100,420.86	.00	-1.9%
A14115	58062	DENTAL INS	602.11	541.44	541.44	541.44	541.44	.00	.0%
A14115	58065	VISION INS	110.69	98.00	98.00	98.00	98.00	.00	.0%
TOTAL COUNTY CLERK - MOTOR V			-123,899.11	-132,205.80	-132,205.80	-136,934.84	-131,250.64	.00	3.6%

County Attorney's Office
2026 Organizational Chart



County Attorney's Office
Department Narrative
2026 Budget Request

The County Attorney is required by County Law §501 and the Rules of Order of the Cortland County Legislature to act as the legal advisor to the County Legislature and every officer whose compensation is paid from county funds in all matters involving an official act of a civil nature.

The County Attorney must be present at all County Legislative sessions, and must approve all resolutions on the agenda for Legislative sessions prior to said session for form and legal content. The County Attorney reviews documents and provides legal advice on a regular basis for all departments of the County; this includes the review and/or preparation of all contracts and agreements undertaken by the County of Cortland for form and legal content, the rendering of advice to the County Legislators and preparation of proposed legislation. The County Attorney's Office assists with correspondence and legal proceedings related to the collection of debts owed to the County including but not limited to property tax arrears, occupancy tax arrears, landfill accounts, 722(d) Court Orders, airport hangar rentals, administrative hearings, and like matters.

The County Attorney prosecutes and/or defends all civil actions and proceedings brought by or against Cortland County, the County Legislature, or its officers, including but not limited to writs of habeas corpus, extreme risk protection orders (ERPO), return of firearms applications, person in need of supervision (PINS) proceedings, juvenile delinquency (JD) proceedings, and probation violations related to PINS, JD or non-payment of child support. The County Attorney's Office is responsible for compliance with mandatory discovery relative to the prosecution of JD matters in Family Court, the preparation of all court documents related thereto and the preparation of all required court orders. The County Attorney's Office must appear relative to Raise the Age (RTA) proceedings where the charged offense is a violent felony offense and the District Attorney makes a motion pursuant to Criminal Procedure Law Section 722.23 to retain the matter in Youth Part and to prevent the matter from being moved to Family Court. The proceedings related to such a motion include arraignment and a hearing to determine whether extraordinary circumstances exist that should prevent the transfer of the action to Family Court.

The County Attorney's Office also has a Safety Division which has the responsibility of determining risks for potential loss to which the County's assets are exposed and analyzing such risks to determine whether they can be eliminated or minimized, participates in the investigation of accidents and injuries, overseeing the preparing of material and evidence for County use in hearings, lawsuits, and insurance investigations, supervising, identifying and developing training programs and County procedures which will promote safety and consciousness and reduce insurance costs. Our Safety Director completed a six (6) week training for Code Enforcement which permits him to administer and enforce the New York State Uniform Fire Prevention and Building Code in the County of Cortland, pursuant to Local Law No. 9 of 2025, with respect County-owned buildings. A significant portion of the Safety Director's time is devoted to employee safety and security, meeting regularly with departments that have more interaction with the public, including (but not limited to): DSS, Mental Health, Health Department (especially Environmental Health which is required to do onsite inspections), Landfill and Recycling.

Office efforts are presently supported by two (2) Attorneys, one (1) Safety Director, and one (1) Executive Assistant. (In 2025, the part-time attorney and paralegal positions were not funded, on consent with the understanding that this was temporary.)

CORTLAND COUNTY ATTORNEY VICTORIA J. MONTY
CORTLAND COUNTY OFFICE BUILDING
60 CENTRAL AVENUE, SUITE 314
CORTLAND, NY 13045
PHONE: (607) 753-5095

Jeri A. DuVall
Chief Assistant County Attorney

Nicole M. Compton
Executive Assistant

Objectives for 2026:

Tasks Directly Related to Legislature

- Revision and updating of outdated local laws
- Review and revision of County policies
- Review and revision of County procedures (e.g., procurement, contracts, incident reporting, etc.)
- Regular attendance at legislative sessions
- Attendance at committee meetings when requested and/or deemed appropriate by County Attorney
- Increase communication with Committee Chairs to ensure Legislature is receiving the support it needs from the County Attorney's Office
- Review resolutions within 24 hours of being placed on dashboard in CivicPlus
- Review agendas within 24 hours of being published
- Regular meetings with County Administrator
- Review of proposed legislation at the state and federal levels in an effort to assist with determining Cortland County's response moving forward in light of anticipated developments

Office Organization

- Increased use of Laserfiche
    - Continued improvement of filing system by organizing the same in a more "common sense" manner allowing for easier location of information (both paper and electronic files) and paperless files are kinder to the environment

  - Free up physical space by scanning paper files and eliminating unsightly boxes
- Additional full time attorney
  - Assist with currently overwhelming and increasing workload
  - Allow for coverage of court and meetings which often conflict
  - Will permit each department to have an attorney assigned to it, resulting in increased efficiencies and allowing for better service from within the County Attorney's Office by having a "go to" person that is able to keep abreast of new developments in the law affecting those departments
  - Increased access to legal advice by the departments
  - Increase responsiveness of County Attorney's Office to non-emergency issues that have inevitably been relegated to the bottom of the pile with inadequate staff
  - County Attorney's Office will be able to take a more proactive and less reactive approach, hopefully avoiding situations that result in litigation by having greater ability to counsel departments in advance of potential pitfalls

<u>JD/PINS/Probation Violations</u>

- Timely delivery of discovery and files
- Timely completion and submission of petitions and orders
  - Continued use of a shared calendar system and task reminders to ensure timeliness of same
- Facilitation of relationships with other involved agencies (e.g., Law Enforcement, DSS, Probation, District Attorney, Courts, etc.) during times when we are not under the pressure of having a case and emotions are running higher
  - Meetings to discuss "hot topics" during cooler times to permit open sharing of problems/concerns and ideas about solutions
  - Communication with other County Attorney Offices to share experiences and ideas
- Continue to be an active member of the Multi-Disciplinary Team (MDT) which allows the office to take part in discussion with other team members such as Child Advocacy Center, Law Enforcement, Probation, Department of Social Services, and Mental Health Professionals concerning families who may end up with involvement in the Family Court system, such as Person in Need of Supervision (PINS) or Juvenile Delinquent (JD). Ultimately, this allows the office to be part of the solution and safeguard the community before Family Court involvement takes place.

<u>Contracts</u>

- Review current procedures with County Administrator, Finance Director and Auditor to identify areas of improvement for workflow and ensure compliance with purchasing and procurement requirements
  - Update flow chart and contract cover sheet to reflect any changes made as a result of said review
- Establish timeline for submission of annual contracts to County Attorney's Office to ensure continuity of services
- Establish improved procedures relative to contract development, recognizing that contracts are a legal document that

should in most cases be drafted by the legal department rather than department heads

    - Work with individual departments to develop contract templates to address actual needs of County and departments
- Ensure that all contracts address actual needs and goals of parties to said contract
- Update current list of attachments to ensure compliance with State and Federal requirements
- Review contracts within 14 days of delivery (with all required documentation) to the County Attorney's Office

Staff Development and Oversight

- Continued oversight and support of Safety Director (specific safety objectives outlined separately)
- Continued monitoring of staff stress level and potential burnout
    - Communication
    - Observation
    - Encouragement of time away to recharge
    - Encouragement of fun activities – mocktail Fridays, office lunches, group outings, etc.
- Training and education to develop or enhance existing skill sets, as appropriate
- Keeping an open mind with respect to potential ways to improve the office and make the most of what we have available even when the situation is less than ideal

CORTLAND COUNTY
DEPARTMENT OF SAFETY

60 CENTRAL AVENUE
CORTLAND, NY, 13045
607-753-5081
Jason DeRaiche SAFETY DIRECTOR

Objectives for 2026:

- To continue to work towards improving safety for all employees and the public entering and leaving all county owned and rented properties.
  - The process will be achieved through inspections and follow up on items reported.
- New York State Code enforcement inspections for county owned buildings per New York State regulations
- To continue collaboration with the Personnel Office and County Attorney's Office on updating policies related to work place safety.

- Safety Director follow up on incident, accident, and threat reports to track and trend incidents.
  - Quarterly Work Violence Committee
  - Quarterly Safety Committee
  - Quarterly Emergency Notification System Testing (RAVE)
- Improve county regulatory compliance with OSHA, PESH and the NYDEC
  - Work with departments to enforce and improve safety measures and facilities.
- Confined space compliance
  - 2026 training with yearly recertification from outside vendor scheduled and tracked through Safety Office
- New Spill kit training and kits to meet compliance
- Safety Director will develop and provide required training to staff.
- Petroleum for Highway, Landfill, Recycling Center, Building and Grounds.
- Blood, urine, vomit kits

- The training will be conducted by Safety Director, and have yearly refresher course

o Provide opportunity for County employees to receive Adult/Pediatrics CPR AED training

  - Tracked and scheduled through Safety Office

o Provide training for Bloodborne pathogens for employees involved in cleaning incidents required training

  - Tracked and scheduled through Safety Office

CORTLAND COUNTY
County Attorney - A1420
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ASSISTANT COUNTY ATTORNEY	PT	No	MGT	ATTY 2
CHIEF ASSISTANT COUNTY ATTORNEY	FT	Yes	MGT	ATTY 1
COUNTY ATTORNEY	FT	Yes	MGT	ATTY 0
EXECUTIVE ASSISTANT TO THE COUNTY ATTORNEY	FT	Yes	MGT	11
PARALEGAL	FT	No	MGMC	6H
SAFETY DIRECTOR (HELP PROGRAM)	FT	Yes	MGT	9

Full-time:	5
Part-time:	1
Per diem:	0
TOTAL POSITIONS:	6

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1420	COUNTY ATTORNEY								
A14205	51005	PERS SERV	355,505.44	332,434.00	332,434.00	444,110.00	392,760.00	.00	33.6%
A14205	51035	OTHER COMP	22,954.01	11,507.87	11,507.87	14,358.86	14,358.86	.00	24.8%
A14205	54000	TELEPHONE	1,468.08	1,884.00	1,884.00	1,045.20	1,045.20	.00	-44.5%
A14205	54001	COPY/PRINT	.00	50.00	50.00	50.00	50.00	.00	.0%
A14205	54005	Off Supp	3,116.94	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
A14205	54020	POSTAGE	346.21	300.00	300.00	300.00	300.00	.00	.0%
A14205	54035	ED & TRAIN	1,853.14	5,000.00	5,000.00	2,000.00	2,000.00	.00	-60.0%
A14205	54040	DUES/SUB	759.00	2,500.00	2,500.00	1,500.00	1,500.00	.00	-40.0%
A14205	54041	PUBLICATIO	308.10	1,500.00	1,500.00	1,500.00	1,500.00	.00	.0%
A14205	54045	Travel	.00	1,500.00	1,500.00	500.00	500.00	.00	-66.7%
A14205	54055	PROF SERV	142,983.51	37,000.00	128,657.50	50,000.00	50,000.00	.00	-61.1%
A14205	54060	LEGAL ADV	.00	250.00	250.00	250.00	250.00	.00	.0%
A14205	54070	INSURANCE	1,167.24	1,510.04	1,510.04	1,328.34	1,328.34	.00	-12.0%
A14205	54071	MALP INS	.00	12,500.00	12,500.00	.00	.00	.00	-100.0%
A14205	54213	I/D COPIER	1,351.56	1,351.56	1,351.56	1,351.56	1,351.56	.00	.0%
A14205	54215	I/D LX NX	1,885.68	1,961.68	1,961.68	1,986.06	1,986.06	.00	1.2%
A14205	54444	FEES/PERMI	.00	120.00	120.00	120.00	120.00	.00	.0%
A14205	58020	RETIREMENT	49,475.66	44,724.90	44,724.90	68,770.33	61,067.83	.00	53.8%
A14205	58030	FICA	28,117.29	25,431.20	25,431.20	35,072.87	31,144.59	.00	37.9%
A14205	58040	WRKS COMP	9,404.70	4,592.32	4,592.32	5,600.00	5,600.00	.00	21.9%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A14205	58060	HEALTH INS	48,651.72	61,291.56	61,291.56	59,119.84	52,307.87	.00	-3.5%
A14205	58062	DENTAL INS	284.54	360.96	360.96	360.96	315.84	.00	.0%
A14205	58065	VISION INS	42.00	78.40	78.40	58.80	49.00	.00	-25.0%
TOTAL COUNTY ATTORNEY			669,674.82	550,348.49	642,005.99	691,882.82	622,035.15	.00	7.8%

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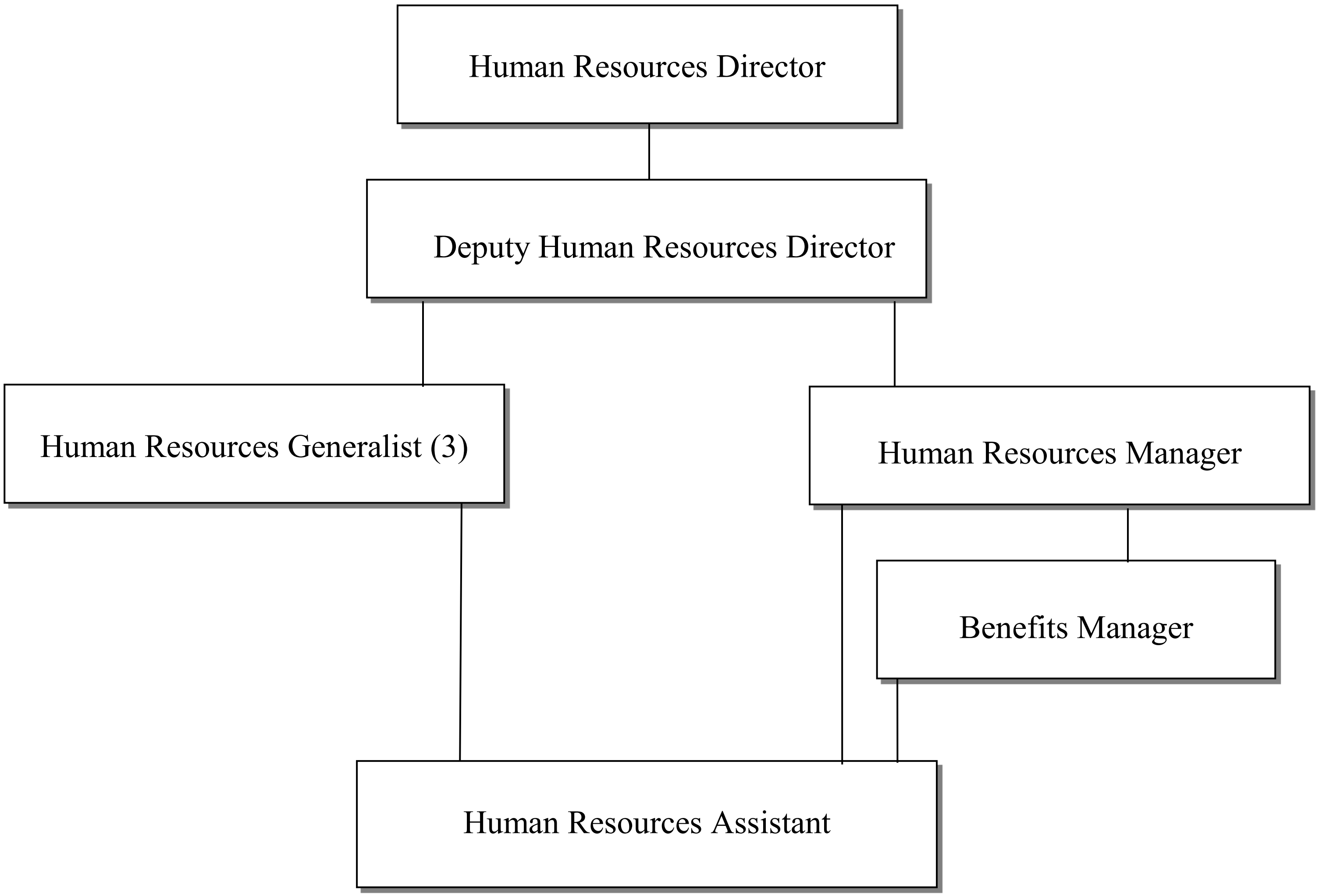
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3620	SAFETY OFFICE								
A36205	51005	PERS SERV	.00	77,074.00	77,074.00	79,155.00	79,155.00	.00	2.7%
A36205	54000	TELEPHONE	420.90	.00	.00	642.00	642.00	.00	.0%
A36205	54013	SAFETY SUP	31,820.22	9,446.72	9,416.72	20,000.00	20,000.00	.00	112.4%
A36205	54035	ED & TRAIN	2,046.58	42,000.00	42,000.00	15,000.00	15,000.00	.00	-64.3%
A36205	54040	DUES/SUB	90.00	30.00	60.00	60.00	60.00	.00	.0%
A36205	54045	Travel	26.13	.00	.00	.00	.00	.00	.0%
A36205	54055	PROF SERV	15,000.00	15,000.00	15,000.00	16,300.00	16,900.00	.00	8.7%
A36205	54074	INS-AUTO	.00	523.52	523.52	575.32	575.32	.00	9.9%
A36205	54078	Fuel	.00	250.00	250.00	500.00	500.00	.00	100.0%
A36205	54301	Veh lease	.00	6,736.32	6,736.32	6,606.84	6,606.84	.00	-1.9%
A36205	58020	RETIREMENT	.00	10,369.36	10,369.36	11,873.25	11,873.25	.00	14.5%
A36205	58030	FICA	.00	5,896.16	5,896.16	6,055.36	6,055.36	.00	2.7%
A36205	58040	WRKS COMP	.00	1,530.77	1,530.77	1,400.00	1,400.00	.00	-8.5%
A36205	58060	HEALTH INS	.00	21,717.30	21,717.30	19,545.58	20,718.31	.00	-10.0%
A36205	58062	DENTAL INS	.00	90.24	90.24	.00	.00	.00	-100.0%
A36205	58065	VISION INS	.00	19.60	19.60	.00	.00	.00	-100.0%
TOTAL SAFETY OFFICE			49,403.83	190,683.99	190,683.99	177,713.35	179,486.08	.00	-6.8%

ORGANIZATIONAL CHART

PERSONNEL/CIVIL SERVICE



Areas of Responsibility: Civil Service Administration, Human Resources, Payroll, Benefits Administration, Labor Relations, Employee Relations

The Cortland County Personnel/Civil Service Department adminsters the provisions of Civil Service Law and Rules for the County and all civil divisions within Cortland County, including school districts, towns, villages and special districts. It is also the central human resources agency for all positions covered by Civil Service including: recruitment, application review, Civil Service exam administration, maintenance of eligible lists, employee rosters and payroll certifications required by Civil Service Law Section 100.

The Personnel/Civil Service Department administers the following for Cortland County employees: payroll, benefits including health insurance and retirement, onboarding, unemployment claims, mandatory training, Family/Medical Leave and various other state and federally mandated labor law, policies and provisions. The department also assists with worker's compensation administration.

The County's five collective bargaining agreements are negotiated by and implemented through this department. Additionally, the Personnel/Civil Service Department advises department heads regarding labor contract interpretation, hiring procedures, discipline and labor contract issues.

The department is 100% County funded.

Cortland County

Personnel/Civil Service

60 Central Avenue
Cortland NY 13045-2746
607-753-5076
www.cortland-co.org/personnel

LAURIE LEONARD
PERSONNEL OFFICER

PAMELA ABBOTT
DEPUTY PERSONNEL OFFICER

The 2025 Budget for the Personnel/Civil Service Department reflects an increase. The increase is a result of the request for one additional FTE, annual salary increases and salary step movements, and increased labor attorney expenses. Most of the expenditures for our department are directly related to the pre-employment and employee expenses. The department is responsible for all pre-employment background checks, drug testing, physicals, agilities and psychological exams. Other ongoing expenses include random quarterly drug/alcohol testing, employee assistance programs, fit for duty exams, grievances and/or arbitrations and additional outside legal counsel for various issues.

<u>2025 Objectives/Goals Completed:</u>

- Negotiated County Police Association of Cortland (CPAC) labor contract
- Transitioned to new web-based personnel roster management system (NeoGov)
- Performed RFP and introduced Medicare Advantage Plan, education of plan
- Increased civil service education to municipalities resulting in 100% collaboration for the first time in decades
- Continued creating department manual for internal processes
- Began implementation of Laserfiche software to improve work flow and decrease paper usage
- Began SHRM certification process for staff members
- Continued to analyze and implement efficiencies within the department
- Made many payroll operational changes

<u>2026 Objectives and Goals:</u>

- Negotiate NYS Nurses' Association (NYSNA) labor contract
- Explore efficiencies within the new web-based personnel roster management system (NeoGov)
- Transition the payroll function to the Finance Department

- Increase training for department heads and supervisors (can only be achieved with additional staff)
- Continue civil service education to municipalities
- Continue creating department manual for internal processes
- Continue implementation of Laserfiche software to improve work flow, decrease paper usage, and create countywide forms
- Continue SHRM certification process for staff members
- Continue to analyze and implement efficiencies within the department

CORTLAND COUNTY
Personnel - A1430
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
BENEFITS MANAGER	FT	Yes	MGT	10
DEPUTY PERSONNEL OFFICER	FT	Yes	MGT	6
HUMAN RESOURCES ASSISTANT (HELP PROGRAM)	FT	Yes	MGMC	4H
HUMAN RESOURCES GENERALIST	FT	Yes	MGMC	6H
HUMAN RESOURCES GENERALIST (HELP PROGRAM)	FT	Yes	MGMC	6H
HUMAN RESOURCES MANAGER	FT	No	MGT	7
PERSONNEL OFFICER	FT	Yes	MGT	3

Full-time:	7
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	7

NEXT YEAR BUDGET COMPARISON REPORT

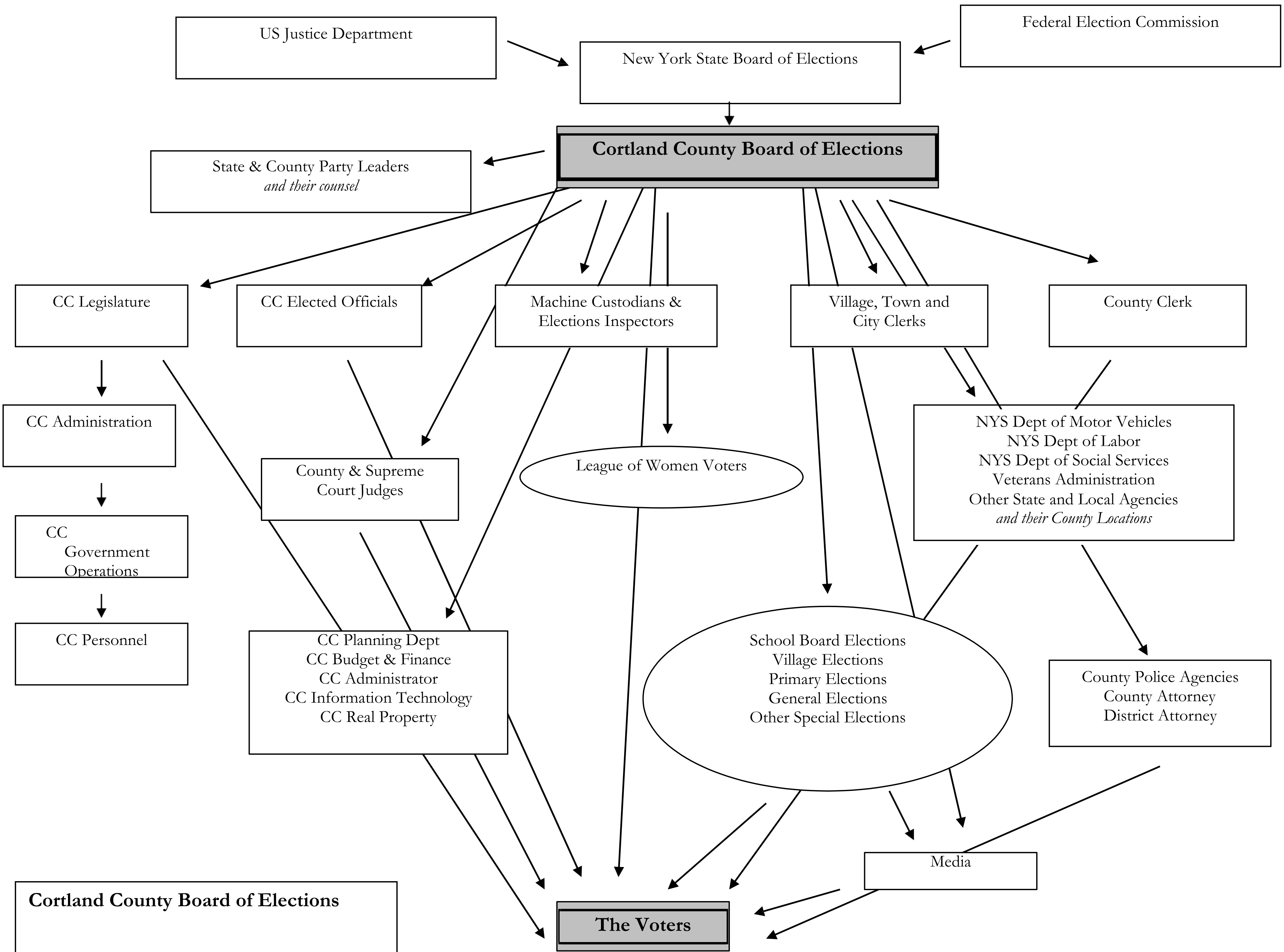
PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1430	PERSONNEL - CIVIL SERVICE								
A143042	41260	PERS FEES	-3,448.75	-3,500.00	-3,500.00	-3,500.00	-3,500.00	.00	.0%
A14305	51005	PERS SERV	370,800.60	402,997.42	402,997.42	473,795.19	386,580.92	.00	17.6%
A14305	51015	TEMP PAY	.00	.00	.00	.00	35,000.00	.00	.0%
A14305	51035	OTHER COMP	23,307.60	23,473.50	23,473.50	21,120.12	21,120.12	.00	-10.0%
A14305	54000	TELEPHONE	1,062.24	924.00	924.00	1,056.00	1,063.20	.00	14.3%
A14305	54001	COPY SERV	.52	100.00	100.00	100.00	100.00	.00	.0%
A14305	54005	Off Supp	4,577.09	2,500.00	3,500.00	3,000.00	3,000.00	.00	-14.3%
A14305	54015	Maint Agmt	.00	.00	.00	.00	22,256.00	.00	.0%
A14305	54020	POSTAGE	4,242.93	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
A14305	54035	ED & TRAIN	1,779.00	2,000.00	2,000.00	2,000.00	27,000.00	.00	.0%
A14305	54040	DUES/SUB	575.00	800.00	800.00	800.00	800.00	.00	.0%
A14305	54045	Travel	2,154.44	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A14305	54055	PROF SERV	10,831.70	46,354.00	46,354.00	36,256.00	52,500.00	.00	-21.8%
A14305	54060	LEGAL ADV	4,949.16	4,000.00	3,500.00	1,200.00	1,200.00	.00	-65.7%
A14305	54063	LEGAL FEES	49,806.44	65,000.00	133,000.00	95,000.00	95,000.00	.00	-28.6%
A14305	54070	INSURANCE	2,226.16	2,880.00	2,880.00	2,533.40	2,533.40	.00	-12.0%
A14305	54213	I/D COPIER	1,820.16	4,160.00	4,160.00	.00	3,640.32	.00	-100.0%
A14305	54444	FEES/PERMI	4,747.50	6,000.00	6,000.00	6,000.00	6,000.00	.00	.0%
A14305	54615	CNTR MEDCL	20,368.17	45,000.00	44,500.00	.00	45,050.00	.00	-100.0%
A14305	58020	RETIREMENT	51,647.86	57,376.41	57,376.41	64,695.65	61,155.15	.00	12.8%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A14305	58030	FICA	28,525.23	32,625.03	32,625.03	32,994.78	33,866.63	.00	1.1%
A14305	58040	WRKS COMP	13,679.57	9,184.64	9,184.64	8,400.00	8,900.00	.00	-8.5%
A14305	58060	HEALTH INS	73,391.00	80,837.14	62,837.14	55,645.50	58,523.60	.00	-11.4%
A14305	58062	DENTAL INS	489.27	541.44	541.44	541.44	496.32	.00	.0%
A14305	58065	VISION INS	78.00	78.40	78.40	98.00	88.20	.00	25.0%
TOTAL PERSONNEL - CIVIL SERV			667,610.89	788,331.98	838,331.98	806,736.08	867,373.86	.00	-3.8%


US Justice Department
Federal Election Commission
New York State Board of Elections
Cortland County Board of Elections
State & County Party Leaders
and their counsel
CC Legislature
CC Elected Officials
Machine Custodians & Elections Inspectors
Village, Town and City Clerks
County Clerk
CC Administration
County & Supreme Court Judges
League of Women Voters
NYS Dept of Motor Vehicles
NYS Dept of Labor
NYS Dept of Social Services
Veterans Administration
Other State and Local Agencies
and their County Locations
CC Government Operations
CC Personnel
CC Planning Dept
CC Budget & Finance
CC Administrator
CC Information Technology
CC Real Property
School Board Elections
Village Elections
Primary Elections
General Elections
Other Special Elections
County Police Agencies
County Attorney
District Attorney
Media
Cortland County Board of Elections
The Voters

A. The Office

The Cortland County Board of Elections is in charge of the supervision, management and certification of all Federal, State, County and Village elections in Cortland County. We are responsible for maintaining the voter registration files for all of Cortland County, issuing all requested absentee, and early mail ballots, training and certification of poll inspectors, maintenance/ certification of the voting machines. In addition, ensure compliance with the Help America Vote Act (HAVA) and the Military Overseas Voter Empowerment (MOVE) Act in the County.

B. Mission

In 2026, our focus will continue to be our defense and protection of our elections process against cyber security threats. We maintain a continuous line of communication with the New York State Board of Elections, as well as the FBI and Department of Homeland Security. In addition, we have joined the Center for Internal Security (CISA), The Elections Infrastructure Information Sharing and Analysis Center (EI-ISAC) for updates and the 2024 NYSBOE Security Awareness Training Program. Our office works closely with our IT Department for guidance and support in maintaining the integrity of our system. We have continued to increase the use of our on demand ballot technology. With increased ability of all registered voters in the county to use our Early Vote poll site at our building, we have expanded it to Election Day also. In addition, the plan is to include this technology in the poll sites in the City of Cortland, Homer and Cortlandville with Vote Centers. We have increased the amount of information on our website to assist our community with elections information. We continue to take advantage of improvements in technology as they become available, to provide voters with the best possible experience. We are proud of our record for running fair and honest elections. Our staff is friendly and helpful to all who seek our assistance. We work diligently to maintain the high level to which the voters of Cortland County have been accustomed. We have kept in mind the present budget crunch in all of our requests and have kept them to a minimum. Training and education will be crucial to continued success with the use of the voting system for all parties involved.

C. Commissioners Duties

The work involves responsibility for administering and ensuring the smooth and accurate execution of all aspects of the election process as outlined in New York State Election Law for local, State, and Federal primaries and general elections. The Commissioners interpret election laws, appoint Election Inspectors, create and maintain a budget and records related to election activities, and conducts hearings related to the election law. The Commissioners consult with the County Administrator and the Government Operations Committee of the County Legislature for county administrative topics.

CORTLAND COUNTY
Board of Elections - A1450
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
DEPUTY ELECTION COMMISSIONER	FT	Yes	MGT	12
DEPUTY ELECTION COMMISSIONER	FT	Yes	MGT	12
ELECTION CLERK	FT	Yes	N/A-Unrepresented	
ELECTION CLERK	FT	Yes	N/A-Unrepresented	
ELECTION CLERK	PT	Yes	N/A-Unrepresented	
ELECTION CLERK	PT	Yes	N/A-Unrepresented	
ELECTION COMMISSIONER	FT	Yes	MGT	10*
ELECTION COMMISSIONER	FT	Yes	MGT	10*
ELECTION WORKER -MACHINE CUSTODIAN	PT	Yes	N/A-Unrepresented	
ELECTION WORKER -MACHINE CUSTODIAN	PT	Yes	N/A-Unrepresented	
VOTING MACHINE SPECIALIST	PT	Yes	N/A-Unrepresented	
VOTING MACHINE SPECIALIST	PT	Yes	N/A-Unrepresented	

* Salaries set by the Legislature annually

Full-time:	6
Part-time:	6
Per diem:	0
TOTAL POSITIONS:	12

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

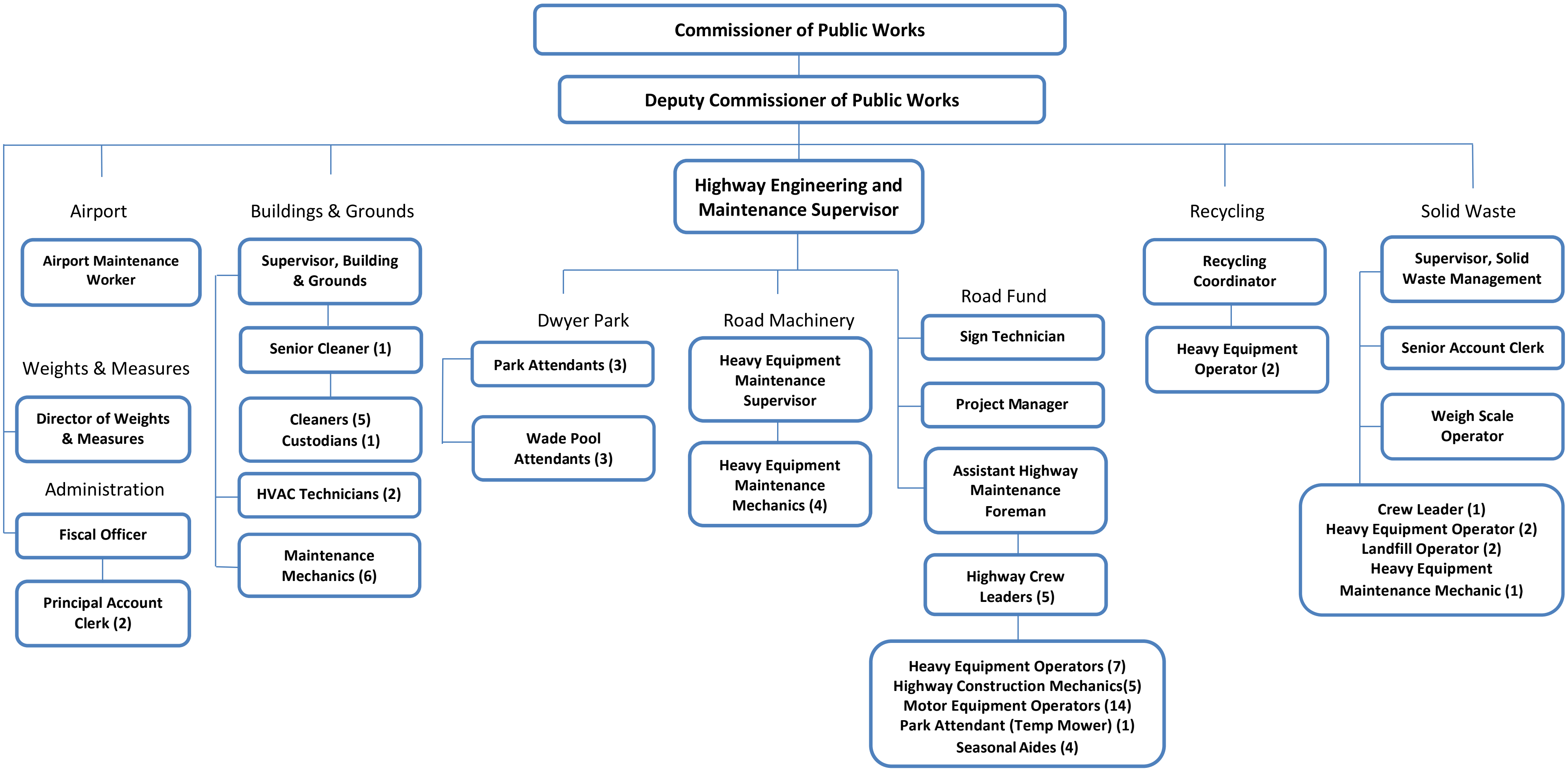
ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1450	ELECTIONS									
A145042	41289		ELECT FEES	.00	-300.00	-300.00	-300.00	.00	.00	.0%
A145042	41289	SCH	DEPT FEES	.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	.00	.0%
A145042	42705		GIFTS/DONA	.00	.00	-50,000.00	.00	.00	.00	.0%
A14505	43089		GEN GOVERN	-105,919.85	.00	-77,555.26	-229,836.31	-229,836.31	.00	196.4%
A14505	51005		PERS SERV	221,989.36	229,129.14	229,129.14	250,554.22	250,554.22	.00	9.4%
A14505	51010		PT PAY	97,304.52	75,000.00	63,500.00	75,000.00	75,000.00	.00	18.1%
A14505	51015		TEMP PAY	53,405.70	43,000.00	43,000.00	45,000.00	45,000.00	.00	4.7%
A14505	51020		OVERTIME	2,757.50	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A14505	51035		OTHER COMP	1,332.76	.00	.00	.00	.00	.00	.0%
A14505	52060		Comp Equip	116,934.35	.00	40,152.58	.00	.00	.00	.0%
A14505	54000		TELEPHONE	9,519.12	6,750.00	9,309.64	6,750.00	9,530.00	.00	-27.5%
A14505	54001		COPY/PRINT	55,765.59	57,500.00	53,583.00	98,200.00	98,200.00	.00	83.3%
A14505	54005		Off Supp	7,247.64	2,500.00	10,560.01	2,500.00	2,500.00	.00	-76.3%
A14505	54015		Maint Agmt	35,020.00	43,374.20	129,174.20	57,448.38	57,448.38	.00	-55.5%
A14505	54020		POSTAGE	15,158.97	25,000.00	25,000.00	32,500.00	32,500.00	.00	30.0%
A14505	54035		ED & TRAIN	1,823.06	4,850.00	6,750.00	7,850.00	7,850.00	.00	16.3%
A14505	54040		DUES/SUB	140.00	260.00	260.00	300.00	300.00	.00	15.4%
A14505	54041		PUBLICATIO	.00	350.00	350.00	400.00	400.00	.00	14.3%
A14505	54045		Travel	140.70	250.00	250.00	250.00	250.00	.00	.0%
A14505	54050		Equip R&M	.00	300.00	300.00	300.00	300.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A14505	54060	LEGAL ADV	8,622.51	8,500.00	8,500.00	9,000.00	9,000.00	.00	5.9%
A14505	54065	RENT/LEASE	64,420.41	62,895.00	67,395.03	67,500.00	67,500.00	.00	.2%
A14505	54070	INSURANCE	5,719.91	7,628.74	7,628.74	6,728.26	6,728.26	.00	-11.8%
A14505	54078	Fuel	373.72	500.00	500.00	500.00	500.00	.00	.0%
A14505	54213	I/D COPIER	1,655.64	1,655.64	1,655.64	1,655.64	1,655.64	.00	.0%
A14505	58020	RETIREMENT	28,470.60	30,826.50	30,826.50	37,583.14	37,583.14	.00	21.9%
A14505	58030	FICA	28,325.78	17,528.38	17,528.38	19,167.40	22,609.90	.00	9.4%
A14505	58040	WRKS COMP	6,839.78	6,123.09	6,123.09	6,600.00	6,600.00	.00	7.8%
A14505	58060	HEALTH INS	38,052.30	39,574.26	39,574.26	39,574.26	41,948.72	.00	.0%
A14505	58062	DENTAL INS	270.66	270.72	270.72	270.72	270.72	.00	.0%
A14505	58065	VISION INS	58.50	58.80	58.80	58.80	58.80	.00	.0%
TOTAL ELECTIONS			695,429.23	662,524.47	662,524.47	534,554.51	543,451.47	.00	-19.3%

ORGANIZATIONAL CHART



CORTLAND COUNTY
Public Works - D3310
Position Summary Information

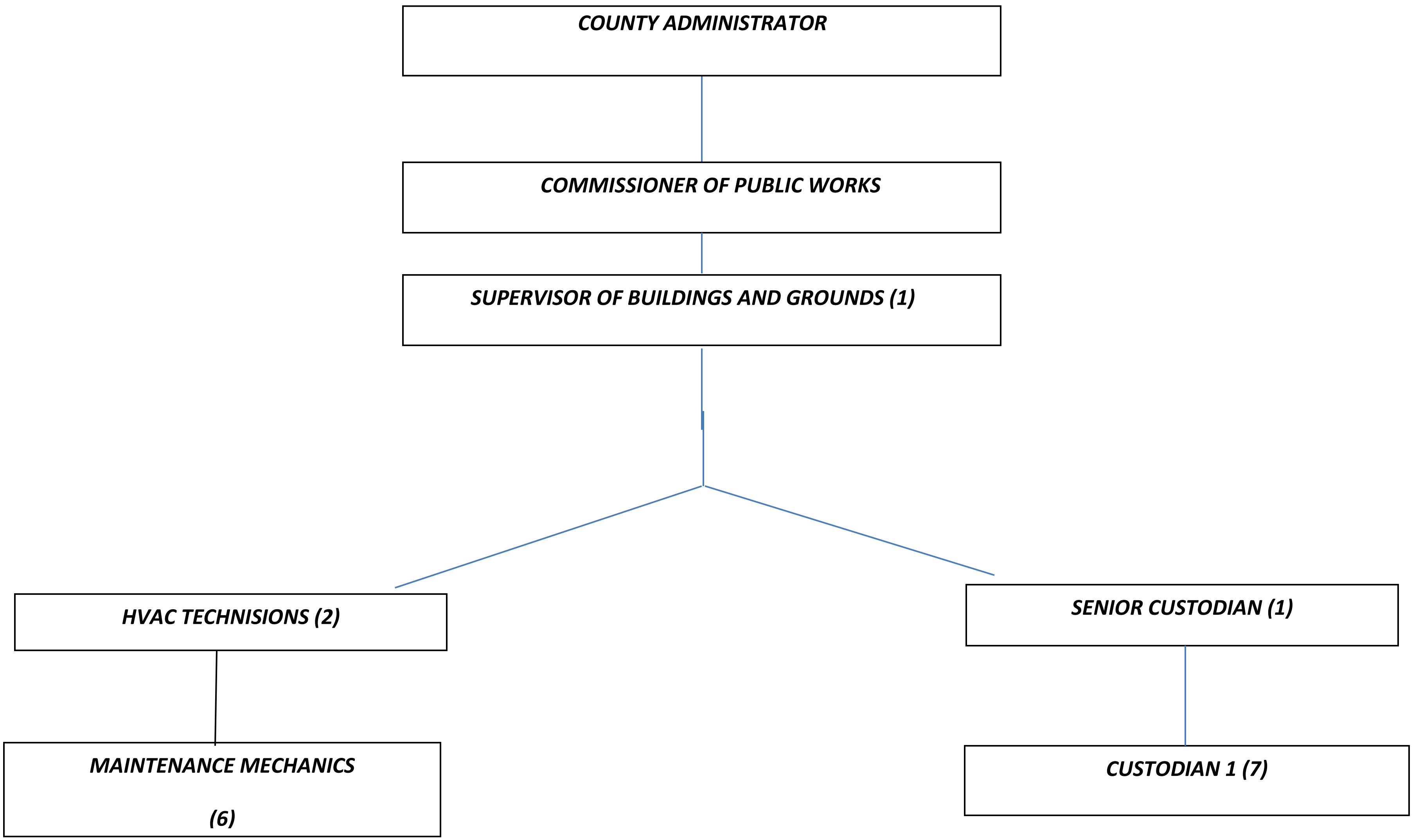
Title of Position	Job Type	Funded	Union	Grade
AIRPORT MAINTENANCE WORKER	FT	Yes	CSEA	15
ASSISTANT HIGHWAY MAINTENANCE SUPERVISOR	FT	Yes	CSEA	23
ASSISTANT LANDFILL SUPERVISOR	FT	Yes	MGT	11
BUILDING MAINTENANCE MECHANIC	FT	Yes	CSEA	10
BUILDING MAINTENANCE MECHANIC	FT	Yes	CSEA	10
BUILDING MAINTENANCE MECHANIC	FT	Yes	CSEA	10
BUILDING MAINTENANCE MECHANIC	FT	Yes	CSEA	10
BUILDING MAINTENANCE MECHANIC	FT	Yes	CSEA	10
BUILDING MAINTENANCE MECHANIC	FT	Yes	CSEA	10
CLEANER	FT	Yes	CSEA	5
CLEANER	FT	Yes	CSEA	5
CLEANER	FT	Yes	CSEA	5
CLEANER	FT	Yes	CSEA	5
CLEANER	FT	No	CSEA	5
CLEANER	FT	Yes	CSEA	5
CLEANER	FT	Yes	CSEA	5
COMMISSIONER OF PUBLIC WORKS	FT	Yes	MGT	1
CREW LEADER	FT	Yes	CSEA	17
CREW LEADER	FT	Yes	CSEA	17
CREW LEADER	FT	Yes	CSEA	17
CREW LEADER	FT	Yes	CSEA	17
CREW LEADER	FT	Yes	CSEA	17
CUSTODIAN	FT	Yes	CSEA	5
DEPUTY COMMISSIONER OF PUBLIC WORKS	FT	Yes	MGT	4
DIRECTOR OF WEIGHTS & MEASURES I	FT	Yes	MGT	10
EXECUTIVE ADMINISTRATIVE OFFICER (HELP PROGRAM)	FT	Yes	MGT	11
HEAVY EQUIPMENT MAINTENANCE MECHANIC	FT	Yes	CSEA	17
HEAVY EQUIPMENT MAINTENANCE MECHANIC	FT	Yes	CSEA	17
HEAVY EQUIPMENT MAINTENANCE MECHANIC	FT	Yes	CSEA	17
HEAVY EQUIPMENT MAINTENANCE MECHANIC	FT	Yes	CSEA	17

HEAVY EQUIPMENT MAINTENANCE MECHANIC TRAINEE	FT	Yes	CSEA	13
HEAVY EQUIPMENT MAINTENANCE SUPERVISOR	FT	Yes	CSEA	20
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HEAVY EQUIPMENT OPERATOR	FT	Yes	CSEA	15
HIGHWAY CONSTRUCTION MECHANIC	FT	Yes	CSEA	15
HIGHWAY CONSTRUCTION MECHANIC	FT	Yes	CSEA	15
HIGHWAY CONSTRUCTION MECHANIC	FT	Yes	CSEA	15
HIGHWAY CONSTRUCTION MECHANIC	FT	Yes	CSEA	15
HIGHWAY CONSTRUCTION MECHANIC	FT	Yes	CSEA	15
HIGHWAY ENGINEERING AND MAINTENANCE SUPERVISOR	FT	Yes	MGT	7
HVAC SYSTEMS TECHNICIAN	FT	Yes	CSEA	15
HVAC SYSTEMS TECHNICIAN	FT	Yes	CSEA	15
LANDFILL EQUIPMENT OPERATOR	FT	Yes	CSEA	13
LANDFILL EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	Yes	CSEA	13
MOTOR EQUIPMENT OPERATOR	FT	No	CSEA	13

PARK ATTENDANT	FT	Yes	N/A- Unrepresented	
PARK ATTENDANT	FT	Yes	N/A- Unrepresented	
PARK ATTENDANT	FT	No	N/A- Unrepresented	
PARK ATTENDANT	PT	Yes	N/A- Unrepresented	
PARK ATTENDANT	PT	No	N/A- Unrepresented	
PARTS CHASER	FT	Yes	CSEA	5
PRINCIPAL ACCOUNT CLERK	FT	Yes	CSEA	13
PRINCIPAL ACCOUNT CLERK (HELP PROGRAM)	FT	Yes	CSEA	13
PROJECT MANAGER (HELP PROGRAM)	FT	Yes	CSEA	25
RECYCLING COORDINATOR	FT	Yes	MGT	11
SEASONAL AIDE	FT	Yes	N/A- Unrepresented	
SEASONAL AIDE	FT	No	N/A- Unrepresented	
SEASONAL AIDE	FT	Yes	N/A- Unrepresented	
SEASONAL AIDE	PT	No	N/A- Unrepresented	
SEASONAL AIDE	PT	No	N/A- Unrepresented	
SENIOR ACCOUNT CLERK	FT	Yes	CSEA	10
SENIOR CLEANER	FT	Yes	CSEA	7
SIGN TECHNICIAN	FT	Yes	CSEA	13
SOLID WASTE FLOW CONTOL OFFICER	PER DIEM	Yes	N/A- Unrepresented	
SOLID WASTE FLOW CONTOL OFFICER	PER DIEM	Yes	N/A- Unrepresented	
SUPERVISOR SOLID WASTE MANAGEMENT	FT	Yes	MGT	9
SUPERVISOR OF BUILDINGS AND GROUNDS	FT	Yes	MGT	9
WADE POOL ATTENDANT	FT	Yes	N/A- Unrepresented	
WADE POOL ATTENDANT	FT	Yes	N/A- Unrepresented	
WADE POOL ATTENDANT	FT	No	N/A- Unrepresented	
WADE POOL ATTENDANT	PT	No	N/A- Unrepresented	
WADE POOL ATTENDANT	PT	No	N/A- Unrepresented	
WEIGH SCALE OPERATOR	FT	Yes	CSEA	9

Full-time:	87
Part-time:	6
Per diem:	2
TOTAL POSITIONS:	95

BUILDINGS AND GROUNDS



DEPARTMENT DESCRIPTION AND PERFORMANCE INDICATORS

DEPARTMENT: *Buildings and Grounds*

DIVISIONS:

Administration –	*(1) Buildings and Grounds Supervisor*
Custodial –	*(1) Senior Cleaner*
	(7) Cleaners
Maintenance & Grounds –	*(6) Building Maintenance Mechanics*
HVAC –	*(2) Heating Ventilating, Air Conditioning Technicians*
	(18) –Total of Employees in the Buildings & Grounds Department

DESCRIPTION:

The Buildings and Grounds Department is responsible for the general upkeep and maintenance of County facilities and property. The Department undertakes minor to mid-size renovation, repairs and improvement projects, maintenance, and HVAC repairs. Custodial and maintenance services are provided for approximately 270,000+ square feet of building area on a regular basis. These include Highway Offices, HB-1, and garage HB4 County Office Building, County Court House, Mental Health, Public Safety Building/Jail, Board of Elections/Motor Vehicle Bureau, 37 Church Street, Dwyer Park, Solid Waste, Recycling Center, Airport as well as the new Age Well Center and the new 911 Center.

INDICATORS:	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	**2023 Estimated**	**2024 Estimated**	**2025 Estimated**
Sq. Ft. Maintained	**248,288+**	**250,551+**	**250,551+**	**250,001+**	**250,001+**	**270,000+**	**270,000+**	**270,000**

VANESKY REPORT CALCULATIONS (Operating costs per square foot)

County Office Building	**$16.55**	**$16.15**	**$16.74**	**$16.74**	**$16.13**	**$16.64**	**Venesky calculations current to 2023 SOCA report**
Court House	**$10.97**	**$11.16**	**$11.16**	**$ 19.31**	**$20.25**	**$21.23**	
37 Church St.			**$18.41**	**$ 45.97**	**$42.87**	**$53.50**	
Public Safety Building				**$10.84**	**$12.81**	**$12.31**	
49 Grant St. (Leased)			**$2.82**				
22 West Court			**$ 2.40**	**$2.64**			
% CHANGE	**av. -8.85%**	**av. -.99%**	**av. +21%**	**+15.98%**	**+18.17%**	**+3.68%**	

BUILDINGS AND GROUNDS DEPARTMENT NARRATIVE

A) OBJECTIVE FOR 2026:

The Buildings & Grounds Department will continue to provide custodial, maintenance and HVAC services to County facilities within the jurisdiction of the Department to the best of its ability as provided by budgetary means. Continue assisting with repairs at Dwyer Park as well as PSB, Jail, County Office Building, Age Well Center, Mental Health and Court House. The Grant for the Court House exterior has been a factor in major repairs taking place there as well. We are actively moving forward on many issues we have discussed for years, Court House, Jail, Elevator restorations and repairs, and many roofing projects and making progress on all fronts.

We are also addressing critical equipment that has gone past its useful life. Many gate operating systems still need addressing. They can no longer be ignored as they had been because when this was brought up several years ago, the County at that point was moving to construct a new Jail. Many of these items were place on hold and now must be addressed regardless of the County's movement on a possible new facility.

B) PROGRESS ON 2025 OBJECTIVES:

The Department has continued to complete repairs, renovations, upgrades, rebuilds in house, inspections and quarterly fire drills as allowed. Many of the County office building roofs were repaired and maintenance with continued scheduling of replacements and maintenance. Safety is consistently addressed at Dwyer Memorial Park as well as renovations to the main pavilion and out buildings. Additional upgrades were made to the HVAC and electrical for many of the buildings. Various cosmetic upgrades were completed throughout the complex. Alarm monitoring and system upgrades were also made to Mental Health, County Office Building, Court House, Jail and Public Safety. Many more security measures at the County Office Building were installed and implemented as well. Major HVAC replacements and repairs were made to the Court House due to aging equipment. In 2024 we surpassed 15,000 work orders on the Facility Dude program which continues to aid us in forecasting replacements, budgeting, and has proven to be extremely useful in documenting more work for reimbursements for the State Court System. Elevators in County Office Building as well as County Court House and, Dwyer Park.

C) INTERNAL AND EXTERNAL FORCES IMPACTING 2025 SERVICES AND OPERTION:

The continued work and upgrading to County facilities will affect not only this budget also the budgets in years to come. We are working with an account of revenues that has been set aside for aging equipment replacement, such as boilers, water heaters, etc. In the years to come to minimize the impact of these necessary replacements and repairs. We have begun this process and are attending to the most critical areas first and updating and replacing where necessary. We have started a maintenance agreement process. This is a huge step in the right direction.

We are also adding more than 18,000 square feet to maintain this year. Along with the opening of the Age Well Center, the new 911 Center, and the new Mental Health building project.

The additional responsibilities, as they are assigned by the Legislature, continue to have a significant impact on the Budget with additional materials and services needed to complete those assigned tasks that are not forecasted in our budget. Much of what we repair is not actually budgeted for, but our forecast is an indication of what might be. ***We will do our best to accommodate those tasks assigned to us that are not budgeted for to the best of our ability.***

There are normally few external impacts upon the budget other than that of weather and energy costs. Rising energy costs will have a significant impact on the budget.

D) COST CONTAINMENT:

We are doing much more in house repairs, renovations, etc. to reduce the cost of going out to Contractors where ever possible. In house projects are always a large cost savings as we avoid design, prevailing wage, and many other costs tied to certain projects. Whenever possible we do this to reduce impact on the budget.

We also utilize the County Credit Card for purchasing off of the internet; this opens a huge purchasing venue such as Amazon, EBay.

E) NEW PROGRAM PROPOSALS: *There are no new program proposals.*

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1620	BUILDING & GROUNDS								
A162042	42410	RENTAL R.P	-24,987.56	-17,063.00	-17,063.00	-18,063.00	-18,063.00	.00	5.9%
A162042	42450	COMMISSION	-1,473.76	-1,500.00	-1,500.00	-1,500.00	-1,500.00	.00	.0%
A162043	43021	CRT FAC IN	-105,312.00	-142,814.00	-280,946.00	-400,000.00	-400,000.00	.00	42.4%
A162046	42504	CO-OP RENT	-63,723.00	-63,723.00	-63,723.00	-63,723.00	-63,723.00	.00	.0%
A16205	51005	PERS SERV	760,943.56	819,492.80	819,492.80	1,063,099.85	839,498.87	.00	29.7%
A16205	51020	OVERTIME	19,578.24	22,250.00	22,250.00	22,250.00	22,250.00	.00	.0%
A16205	51025	SHIFT PAY	7,647.75	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
A16205	51035	OTHER COMP	30,069.14	3,036.00	3,036.00	3,036.00	3,036.00	.00	.0%
A16205	52030	Vehicles	25,308.81	.00	.00	.00	.00	.00	.0%
A16205	52320	BLDG IMPRV	439,496.31	105,200.00	118,200.00	200,000.00	200,000.00	.00	69.2%
A16205	54000	TELEPHONE	1,466.29	792.00	792.00	792.00	792.00	.00	.0%
A16205	54004	SOFTWARE	3,730.84	5,420.00	5,420.00	5,420.00	5,420.00	.00	.0%
A16205	54005	Off Supp	995.74	500.00	500.00	500.00	500.00	.00	.0%
A16205	54007	Jan Supp	33,089.19	40,000.00	38,500.00	40,000.00	40,000.00	.00	3.9%
A16205	54013	SAFETY SUP	1,877.73	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A16205	54015	Maint Agmt	57,086.22	66,883.52	66,883.52	60,908.00	65,728.00	.00	-8.9%
A16205	54020	POSTAGE	5.12	50.00	50.00	50.00	50.00	.00	.0%
A16205	54025	UTILITIES	354,631.15	330,000.00	330,000.00	350,000.00	350,000.00	.00	6.1%
A16205	54035	ED & TRAIN	590.50	300.00	300.00	900.00	900.00	.00	200.0%
A16205	54050	Equip R&M	2,472.35	4,500.00	14,500.00	5,000.00	5,000.00	.00	-65.5%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A16205	54060		LEGAL ADV	108.19	400.00	400.00	400.00	400.00	.00	.0%
A16205	54065		RENT/LEASE	1,125.00	500.00	500.00	500.00	500.00	.00	.0%
A16205	54070		INSURANCE	45,702.00	61,260.50	61,260.50	51,787.62	51,787.62	.00	-15.5%
A16205	54074		INS-AUTO	1,630.85	1,269.19	1,269.19	1,725.98	1,725.98	.00	36.0%
A16205	54076		Bldg R&M	246,986.17	160,000.00	275,132.00	160,000.00	260,000.00	.00	-41.8%
A16205	54077		C&M Supp	9,987.47	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
A16205	54078		Fuel	7,694.13	8,000.00	8,000.00	8,000.00	8,000.00	.00	.0%
A16205	54085		UNIFORM AL	4,700.39	7,000.00	7,000.00	7,625.52	7,625.52	.00	8.9%
A16205	54100		TAXES	7,364.53	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
A16205	54213		I/D COPIER	746.88	746.88	746.88	746.88	746.88	.00	.0%
A16205	54300		Veh. R&M	8,646.98	3,600.00	5,100.00	5,000.00	5,000.00	.00	-2.0%
A16205	54301		Veh lease	30,703.92	46,311.60	46,311.60	46,311.60	46,311.60	.00	.0%
A16205	54444		FEES/PERMI	.00	600.00	600.00	.00	.00	.00	-100.0%
A16205	54625		GARBAGE	15,050.76	16,850.00	16,850.00	16,850.00	16,850.00	.00	.0%
A16205	58020		RETIREMENT	106,698.17	110,252.66	110,252.66	126,312.85	131,217.73	.00	14.6%
A16205	58030		FICA	59,387.26	62,691.20	62,691.20	64,419.56	66,921.04	.00	2.8%
A16205	58040		WRKS COMP	32,488.97	27,553.91	27,553.91	23,800.00	23,800.00	.00	-13.6%
A16205	58060		HEALTH INS	140,134.15	119,963.92	119,963.92	191,161.94	244,068.29	.00	59.3%
A16205	58062		DENTAL INS	877.91	812.18	812.18	1,082.88	1,263.36	.00	33.3%
A16205	58065		VISION INS	183.75	176.40	176.40	235.20	274.40	.00	33.3%
A16205	97100	SMWT	BOND PRINC	265,000.00	270,000.00	270,000.00	270,000.00	275,000.00	.00	.0%
A16205	97110	SMWT	BOND INT	93,537.50	88,187.50	88,187.50	88,187.50	82,737.50	.00	.0%

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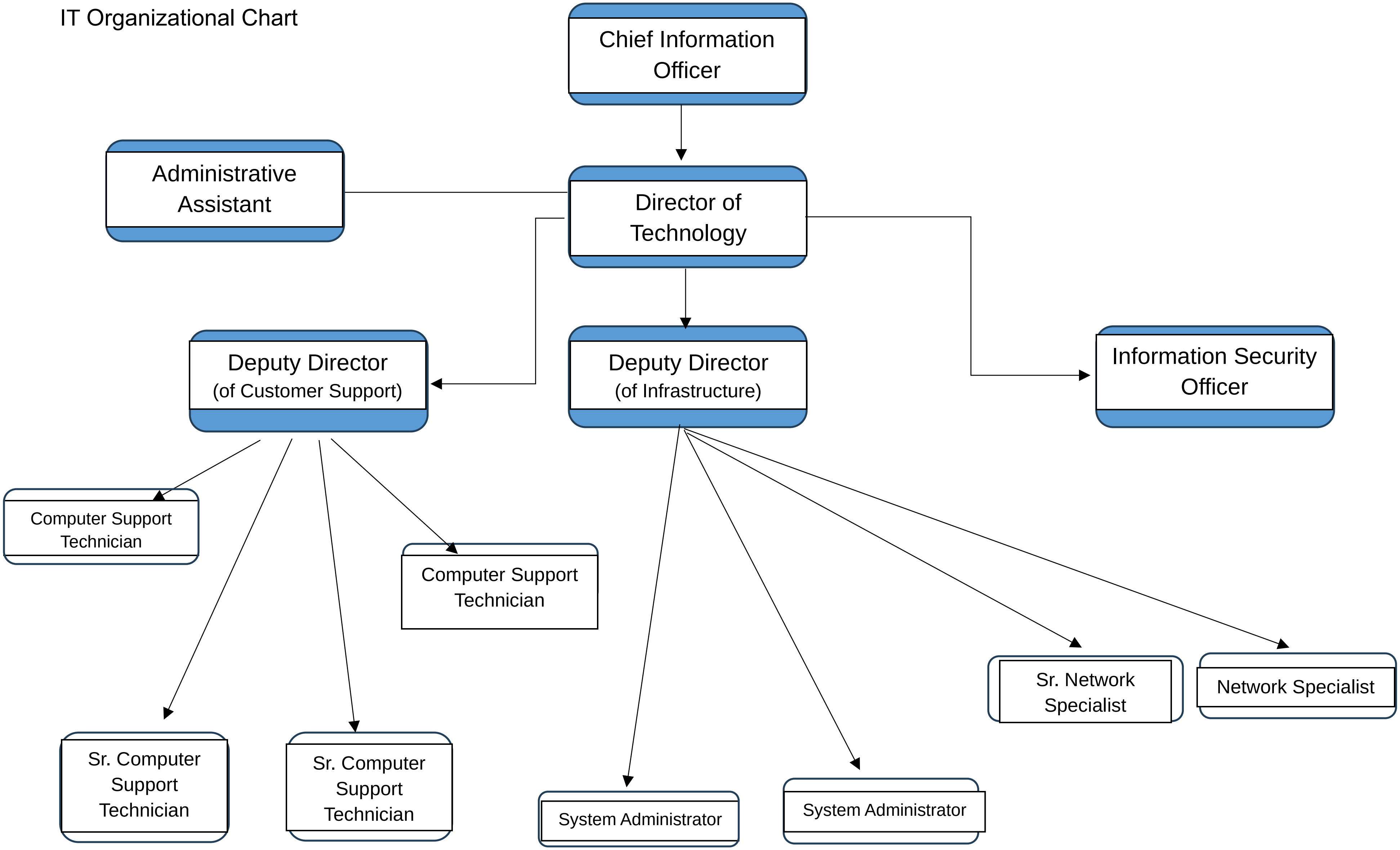
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
TOTAL BUILDING & GROUNDS	2,622,247.60	2,191,500.26	2,191,500.26	2,364,817.38	2,306,118.79	.00	7.9%

IT Organizational Chart



Information Technology – A1680

Mission:

The mission of Cortland County’s Information Technology Department is to provide efficient, innovative, reliable, and secure Information Technology Services. To support all users, and align Information Technology services with organizational goals to enable productivity and success.

Director’s Responsibilities:

The Director of Technology is responsible for overseeing the planning, development, and the day to day management of the Cortland County's Information Technology services. To ensure the effective implementation of IT strategies, maintain system security and integrity, and support the technological needs of all departments. The Director also leads digital innovation initiatives, manages IT staff, and ensures the delivery of reliable, efficient, and secure technology solutions that support the county's mission and operational goals.

Currently the Director of Technology position is vacant as are two staff positions. Proposals have been made to create additional managerial and staff positions, and to redefine position descriptions.

CORTLAND COUNTY
Information Technology - A1680
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
CHIEF INFORMATION OFFICER	FT	Yes	MGT	Offscale
COMPUTER PROGRAMMER	FT	Yes	CSEA	24
COMPUTER SUPPORT SPECIALIST	FT	Yes	CSEA	9
DEPUTY DIRECTOR OF INFORMATION TECHNOLOGY	FT	Yes	MGT	5
DIRECTOR OF INFORMATION TECHNOLOGY	FT	Yes	MGT	3
INFORMATION SYSTEMS ADMINISTRATOR	FT	Yes	CSEA	25
INFORMATION SYSTEMS ADMINISTRATOR	FT	Yes	CSEA	25
INFORMATION SYSTEMS ADMINISTRATOR	FT	Yes	CSEA	25
NETWORK TECHNICIAN	PER DIEM	Yes	CSEA	18
NETWORK TECHNICIAN	FT	Yes	CSEA	18
NETWORK TECHNICIAN	FT	Yes	CSEA	18

Full-time:	10
Part-time:	0
Per diem:	1
TOTAL POSITIONS:	11

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1680	INFORMATION TECHNOLOGY									
A168042	41289		DEPT FEES	-38,028.28	-39,000.00	-39,000.00	-38,509.72	-38,509.72	.00	-1.3%
A168047	42701		REF.APPR.E	-1,818.34	.00	.00	.00	.00	.00	.0%
A16805	42705		GIFTS/DONA	.00	.00	-100,000.00	.00	.00	.00	.0%
A16805	44389	DHSES	OTHER P/S	.00	.00	-43,666.00	.00	.00	.00	.0%
A16805	51005		PERS SERV	660,670.02	681,539.34	662,539.34	1,132,722.50	987,851.09	.00	71.0%
A16805	51015		TEMP PAY	.00	.00	19,000.00	.00	23,910.87	.00	-100.0%
A16805	51020		OVERTIME	2,685.85	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
A16805	51025		SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
A16805	51035		OTHER COMP	16,622.54	22,950.00	22,950.00	22,950.00	22,950.00	.00	.0%
A16805	52015		Dept Equip	35,328.01	5,000.00	5,000.00	16,000.00	16,000.00	.00	220.0%
A16805	52060		Comp Equip	76,309.25	100,000.00	228,206.00	200,000.00	300,000.00	.00	-12.4%
A16805	54000		TELEPHONE	1,188.00	1,600.00	1,600.00	.00	1,848.00	.00	-100.0%
A16805	54004		SOFTWARE	29,764.00	35,000.00	34,350.00	230,500.00	230,500.00	.00	571.0%
A16805	54005		Off Supp	524.26	600.00	600.00	600.00	600.00	.00	.0%
A16805	54015		Maint Agmt	174,602.38	239,280.00	239,280.00	383,480.19	383,480.19	.00	60.3%
A16805	54020		POSTAGE	.64	100.00	100.00	25.00	25.00	.00	-75.0%
A16805	54035		ED & TRAIN	144.76	.00	1,310.00	15,000.00	15,000.00	.00	1045.0%
A16805	54040		DUES/SUB	50.00	50.00	50.00	50.00	50.00	.00	.0%
A16805	54045		Travel	585.38	200.00	.00	200.00	200.00	.00	.0%
A16805	54048	ARP	Prog Supp	28,240.00	.00	42,001.90	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A16805	54050	Equip R&M	3,726.13	2,500.00	2,500.00	4,500.00	4,500.00	.00	80.0%
A16805	54055	PROF SERV	39,384.98	2,500.00	17,500.00	48,460.00	48,460.00	.00	176.9%
A16805	54060	LEGAL ADV	.00	500.00	500.00	250.00	250.00	.00	-50.0%
A16805	54065	RENT/LEASE	.00	3,500.00	3,500.00	.00	.00	.00	-100.0%
A16805	54070	INSURANCE	3,305.04	4,665.46	4,665.46	3,761.18	3,761.18	.00	-19.4%
A16805	58020	RETIREMENT	89,063.87	95,183.97	95,183.97	151,463.62	129,732.91	.00	59.1%
A16805	58030	FICA	49,509.49	54,122.94	54,122.94	90,467.64	79,384.98	.00	67.2%
A16805	58040	WRKS COMP	15,389.51	13,776.95	13,776.95	20,100.00	17,300.00	.00	45.9%
A16805	58060	HEALTH INS	115,211.93	152,262.70	152,262.70	244,754.30	218,002.93	.00	60.7%
A16805	58062	DENTAL INS	367.82	721.92	721.92	1,263.36	1,082.88	.00	75.0%
A16805	58065	VISION INS	78.00	156.80	156.80	235.20	196.00	.00	50.0%
TOTAL INFORMATION TECHNOLOGY			1,302,905.24	1,380,210.08	1,422,211.98	2,531,273.27	2,449,576.31	.00	78.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1610	TELEPHONE SHARED SERVICE								
A161042	41291	POSTAGE	-86,221.15	-80,000.00	-80,000.00	-90,000.00	-100,000.00	.00	12.5%
A161042	41292	I/D PHONE	-69,394.99	-70,000.00	-70,000.00	-71,500.00	-71,500.00	.00	2.1%
A161042	41295	I/D COPIER	-65,448.29	-70,000.00	-70,000.00	-70,000.00	-70,000.00	.00	.0%
A16105	54000	TELEPHONE	70,102.12	70,000.00	70,000.00	70,000.00	70,000.00	.00	.0%
A16105	54001	COPY/PRINT	59,324.74	65,000.00	65,000.00	60,000.00	60,000.00	.00	-7.7%
A16105	54005	Off Supp	1,155.56	1,000.00	1,000.00	1,200.00	1,200.00	.00	20.0%
A16105	54015	Maint Agmt	14,361.44	25,200.00	25,200.00	55,000.00	55,000.00	.00	118.3%
A16105	54020	POSTAGE	93,419.84	79,750.00	79,750.00	100,000.00	100,000.00	.00	25.4%
A16105	54065	RENT/LEASE	5,820.84	6,000.00	6,000.00	6,000.00	6,000.00	.00	.0%
	TOTAL TELEPHONE SHARED SERVI		23,120.11	26,950.00	26,950.00	60,700.00	50,700.00	.00	125.2%

A – Education

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
2490	COMMUNITY COLLEGE								
A24905	54110	CHARGEBACK	355,383.24	350,000.00	350,000.00	360,000.00	360,000.00	.00	2.9%
TOTAL COMMUNITY COLLEGE			355,383.24	350,000.00	350,000.00	360,000.00	360,000.00	.00	2.9%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
2495	CONTRIBUTIONS TC3								
A24955	54780	CONTRIB TC	2,044,136.88	1,944,415.00	2,086,915.00	1,944,415.00	1,948,415.00	.00	-6.8%
TOTAL CONTRIBUTIONS TC3			2,044,136.88	1,944,415.00	2,086,915.00	1,944,415.00	1,948,415.00	.00	-6.8%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
2497	DEBT SERVICE TOMPKINS CO/TC3									
A249747	42770	TC07	07/08 PRIN	-146,250.00	-146,250.00	-146,250.00	.00	.00	.00	-100.0%
A249747	42770	TC12	2012 PRINC	-48,750.00	-48,750.00	-48,750.00	.00	.00	.00	-100.0%
A24975	97100	TC07	2007 PRINC	270,145.00	284,476.00	284,476.00	298,817.00	298,817.00	.00	5.0%
A24975	97100	TC08	2008 PRINC	66,000.00	69,000.00	69,000.00	72,000.00	72,000.00	.00	4.3%
A24975	97100	TC12	2012 PRINC	63,000.00	66,000.00	66,000.00	67,000.00	67,000.00	.00	1.5%
A24975	97110	TC07	2007 INT	53,864.94	39,999.44	39,999.44	25,417.14	25,417.14	.00	-36.5%
A24975	97110	TC08	2008 INT	22,953.76	19,578.76	19,578.76	16,053.76	16,053.76	.00	-18.0%
A24975	97110	TC12	2012 INT	26,437.50	24,705.00	24,705.00	22,890.00	22,890.00	.00	-7.3%
TOTAL DEBT SERVICE TOMPKINS				307,401.20	308,759.20	308,759.20	502,177.90	502,177.90	.00	62.6%

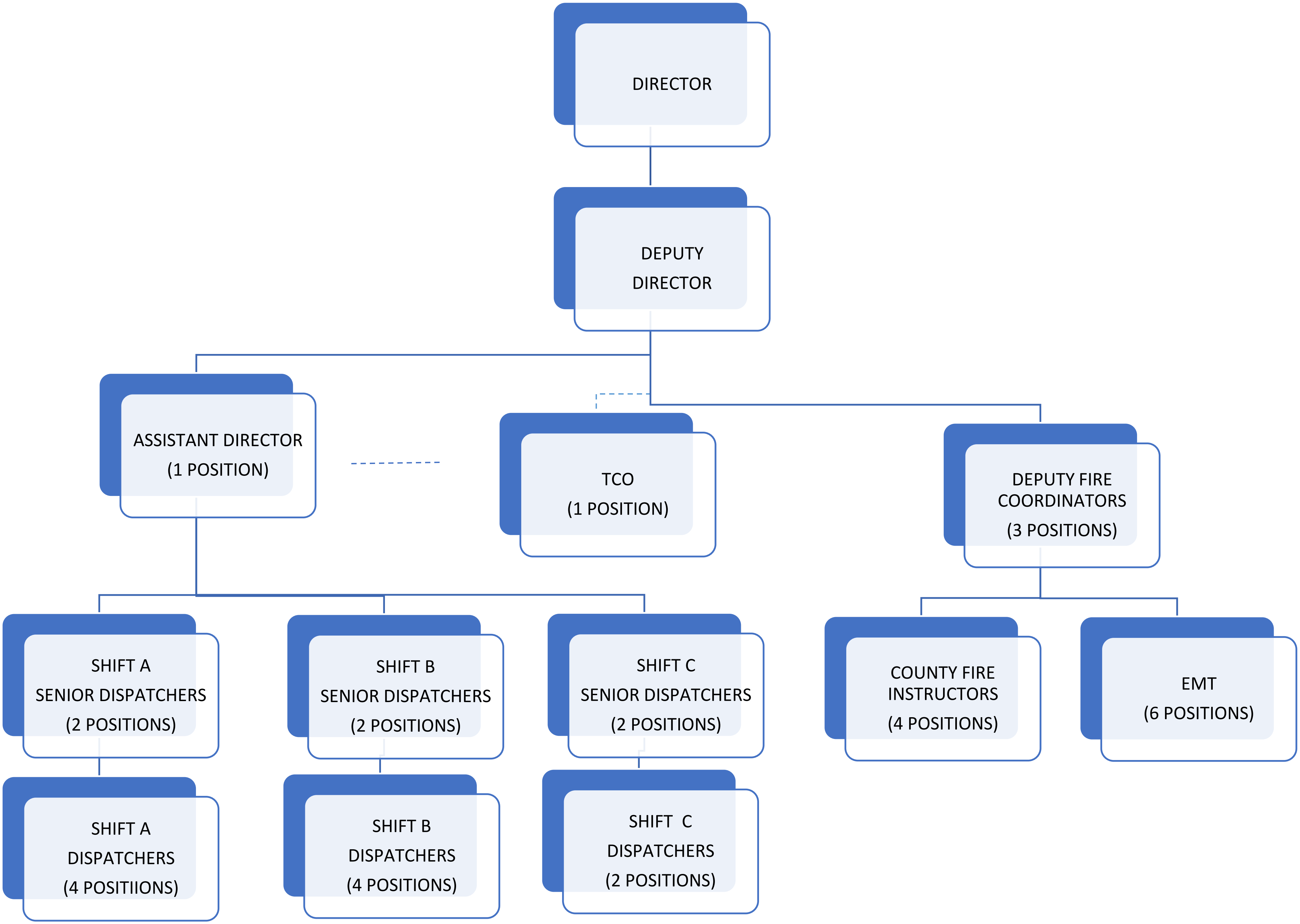
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6293	Title V WI(O)A									
A62935	54048	ARP	Prog Supp	20,449.66	.00	76,340.46	.00	.00	.00	.0%
TOTAL Title V WI(O)A				20,449.66	.00	76,340.46	.00	.00	.00	-100.0%

A – Public Safety

DEPARTMENT OF EMERGENCY RESPONSE AND COMMUNICATIONS



Department of Emergency Response & Communications – A3020

See also A3410. Emergency Management Office is under the supervision of the Director and of Emergency Response & Communications.

The **Cortland County Department of Emergency Response & Communications** consists of four primary divisions: **Emergency Management**, **Fire Coordinator**, **EMS Coordinator**, and **911 Communications.** Appropriation **A3020** funds the 911 Communications Division.

Although personnel are assigned to specific divisions, staff regularly collaborate across divisions on shared projects, emergency operations, and training. The Department was established by the **County Legislature in 2013**, consolidating functions previously managed by the Sheriff's Department, the independent Emergency Management Office, and the Fire Coordinator's Office.

The Department operates under a single Director and includes the following positions within the 911 communications division:

- 1 Director
- 1 Assistant Director/911
- 1 Technical Communications Officer
- 16 full-time dispatchers (including supervisory staff)

Emergency Communications – 911 (NYS County Law §301)

The Department operates and maintains Cortland County's **911 Center**, including the **Computer-Aided Dispatch (CAD) and Records Management System**, **911 telephone network**, and the **Countywide Land Mobile Radio (LMR) system**. Operations are continuous, **24 hours a day, 7 days a week, 365 days a year**, supported by a fully functional backup facility.

Each shift requires a **minimum of four dispatchers**, across three shifts per day, to manage emergency and non-emergency calls for public safety and service agencies within and around Cortland County. In **2024**, the 911 Center handled approximately:

- **99,380 incidents** for Cortland County's first responders
- **99,393 incoming phone calls** (911 and ten digit direct dials)
- **295 text-to-911 requests.** *Call when you can, text when you can't*.

Outside normal business hours, the 911 Center also serves as the **after-hours answering point** for several County departments, including the **Department of Social Services (DSS)** and the **Health Department**.

The 911 Communications Division is responsible for the **maintenance and operation** of its facilities, network infrastructure, IT systems, and other critical public safety communications infrastructure. As communications technology continues to evolve rapidly, the Department remains committed to maintaining modern, interoperable, and resilient systems.

Cortland County's radio system is part of the **Central New York Interoperable Communications Consortium (CNYICC)**, a network that supports coordinated emergency and non-emergency communications across **11 counties** in Central New York.

Cortland County Public Safety Radio System Users

The County's public safety radio network supports communications for:

- **12 fire departments**
- **3 paid ambulance services**
- **2 volunteer ambulance services**
- **Guthrie Cortland Medical Center**
- **7 police agencies**
- **County Corrections**
- Numerous **state and federal agencies**, including the **NYS Department of Environmental Conservation**, **NYS Park Police**, and the **NYS Attorney General's Office**

Cortland County Public Service Radio System Users

The County's radio system has also enhanced **productivity, coordination, and safety** across a wide range of public service agencies. It provides radio access to entities that previously lacked dedicated or reliable communication capabilities, including:

- **County Departments:** Public Works, Office Building Security, Courthouse Security, Probation, Health Department, Landfill, Meals on Wheels, Weights & Measures
- **Educational Institutions:** Cortland City School District, Cincinnatus, Homer, Marathon, and McGraw School Districts, as well as SUNY Cortland Transportation
- **Municipal Partners:** All town highway departments and all village DPWs (except McGraw)
- **Other Entities: SPCA** and other community service organizations

Emergency Management Office & Fire Coordinator– A3410

See also A3020. Emergency Management Office is under the supervision of the Director and of Emergency Response & Communications.

The **Department of Emergency Response and Communications** consists of four primary divisions: **Emergency Management**, **Fire Coordinator**, **EMS Coordinator**, and **911 Communications.** Appropriation **A3410** provides funding for all divisions except 911 communications, which is covered under **A3020.**

Although personnel are assigned to specific divisions, staff are cross-trained and regularly collaborate on projects, planning, and emergency operations. The Department was established by the **Cortland County Legislature in 2013**, consolidating functions previously operated by the **Sheriff's Department**, the **independent Emergency Management Office**, and the **independent Fire Coordinator's Office.**

The Department operates under one Director and includes the following personnel within the Emergency Management Division:

- **1 Director**
- **1 Deputy Director / Emergency Manager**
- **3 Deputy Fire Coordinators (part time)**
- **4 County Fire Instructors (part time)**
- **6 Emergency Medical Technicians (part time)**

Emergency Management *(Authorized under Article 2-B of the New York State Executive Law)*

The Emergency Management Division is responsible for coordinating countywide preparedness, response, recovery, and mitigation activities during disasters and large-scale emergencies. Key responsibilities include:

- **Disaster Assistance and Coordination:** Support all Cortland County municipalities during emergencies and disasters; coordinate federal, state, and local disaster recovery efforts; and facilitate communication and assistance between **FEMA**, the **New York State Office of Emergency Management (OEM)**, and county and municipal governments.
- **Public Safety Coordination:** Direct programs and services related to health, safety, and training for over **600 Fire, Rescue, and EMS personnel** serving Cortland County residents and visitors.
- **Planning and Preparedness:**
  Develop, implement, and maintain critical emergency service operational plans, including:
    - County Mutual Aid Plan
    - Hazardous Materials Response Plan
    - Mass Casualty Incident Plan

- Tier II / SARA Title III Plan
    - Comprehensive Emergency Management Plan (CEMP)
    - Multi-Jurisdictional All Hazards Mitigation Plan (AHMP)
- **Specialized Teams and Facilities:** Provide leadership, guidance, and operational readiness for specialized teams such as the **Fire Investigation Team of Cortland County (FITCC)** and the **County Hazardous Materials Response Team**, while maintaining a fully operational **Emergency Operations Center (EOC)**.
- **Interagency Coordination:** Develop, manage, and coordinate activities among the **County's Fire and EMS Advisory Boards** and with external agencies such as **FEMA**, **NYS OEM**, **NYSEMA**, **NFPA**, and **OSHA**.
- **Training and Grants:** Participate in and support **state-sponsored training programs**; assist with instruction and exercises; and pursue federal and state grant opportunities such as the **Emergency Management Performance Grant (EMPG)**, which helps offset the Deputy Director's salary and supports emergency management initiatives.

Fire Coordinator Division *(Authorized under Section 225-a of the New York State County Law)*

The Fire Coordinator Division provides leadership, coordination, and support to the County's fire service agencies. Core responsibilities include:

- **Incident Response and Support:** Assist at major incidents involving multiple fire departments by supporting the local fire chief with communications, coordination, logistics, and incident stabilization.
- **Recruitment, Retention, and Planning:** Support the development of recruitment and retention programs for fire departments, guide incident pre-planning, assist with the State Fire Reporting System, and act as liaison between **State**, **County**, and **local fire and EMS agencies.**
- **Training and Professional Development:** Work in collaboration with the **NYS Office of Fire Prevention and Control (NYSOFPC)** to identify, schedule, and administer training classes for county fire service personnel. Oversee the **Fire Services Training Division** and operations at the **Cortland County Regional Training Center**.
- **Deputy Fire Coordinators:** Oversee five Deputy Fire Coordinators who respond to multi-agency incidents, assist with emergency mitigation, and provide outreach to individual departments through meetings, training, and committee participation.
- **Regional Coordination:**Serve as **Regional Fire Administrator**, managing the deployment and coordination of emergency resources during regional incidents to ensure effective stabilization and response.

Emergency Medical Services (EMS) Coordinator Division *(Authorized under Section 223 of the New York State County Law)*

The EMS Coordinator Division supports the County's emergency medical services providers by promoting operational efficiency, interagency coordination, and ongoing training. Major functions include:

- **Agency Support and Coordination:** Assist EMS agencies with recruitment and retention efforts, operational planning, and compliance with County and State EMS protocols. Serve as liaison between County government and local EMS agencies.
- **Training and Compliance:** Coordinate with the **NYS Department of Health, Bureau of Emergency Medical Services** to identify, schedule, and oversee training for EMS personnel. Oversee use of the **Regional Training Center** for EMS education and exercises.
- **Incident Response and Resource Deployment:** Direct Deputy EMS Coordinators who respond to major incidents, including **mass casualty events**, and assist host departments with on-scene support and coordination.
- **Regional and State Liaison:** Serve as **Regional EMS Coordinator**, managing the deployment and coordination of emergency medical resources during major incidents.
- **Public Health Coordination:** Collaborate with the **NYS Department of Health** on hospital diversions, pandemic response, and logistical support. Provide ongoing assistance to the **Cortland County Health Department** for health emergencies and pandemic-related operations.

Department of Emergency Response & Communications
Goals for 2026

1. **Integration of New Staff**
   - Onboard two new staff members in the Communications Division.
   - Transition three Deputy Fire Coordinators from volunteer to part-time status.
   - Transition four County Fire Instructors to part-time County employment.
   - Transition six Emergency Medical Technicians (EMTs) to part-time County employment.

2. Enhanced Training and Supervision in 911 Operations
- Increase training opportunities for 911 dispatchers.
- Create an additional Supervisor position within the 911 Center to strengthen operational oversight and support.
- Maintain the required **21 hours of annual educational training per dispatcher** in accordance with **New York State and Department of Homeland Security** grant requirements.
- Continue progress toward **International Academy of Emergency Dispatch (IAED)** accreditation for both medical and fire dispatching disciplines.

3. Completion of Previously Approved Projects
- Complete the **Microwave Radio Replacement Project** for the County's Trunked Land Mobile Radio System. This microwave backbone is critical to the system's overall performance and reliability.
- Continue implementation and refinement of **Emergency Fire Dispatching (EFD)**, a structured system that enhances fire department dispatching efficiency and provides precise caller instructions during emergencies.
- Complete the **RapidSOS integration project**, improving location accuracy and data delivery during emergency calls.
- Remove the **Smart Transcription** feature from the Vesta telephone system.
- Improve **analytical reporting** of Department activities and events to better demonstrate performance, efficiency, and community impact.
- Continue **on-scene support** for multi-agency emergency incidents throughout Cortland County, ensuring coordination and resource management during major events.

4. Backup 911 Center Rehabilitation
- Continue the **upgrade and rehabilitation** of the County's Backup 911 Center, located at the **Cortland County Regional Training Center (RTC)**.
- Pursue additional **funding opportunities** to complete this vital infrastructure project, initially authorized by the previous County administration.

5. Replacement of the First Responder Paging System

- Seek funding and technical solutions to **replace the County's analog paging system**, currently operating from 14 sites across Cortland County.

6. Support for the Regional Training Center (RTC)

- Continue to support and expand **training programs and curriculum development** at the Cortland County Regional Training Center.
- Invest in **infrastructure improvements** that enhance the facility's capacity to serve all County first responders.
- Support **Emergency Management training** for all County employees through use of RTC resources.

7. Countywide Emergency Exercises

- Develop and conduct **operational exercises** for County employees to test and improve their knowledge of emergency roles and responsibilities.
- Ensure every County employee understands **how and when to respond** to emergencies in alignment with the County's Emergency Management Plan.

8. Update of the County's All-Hazard Mitigation Plan

- In 2025, the Department applied for grant funding to **update the County's All-Hazard Mitigation Plan**.
- While not mandated by law, maintaining an updated plan is required by **FEMA** and the **federal government** for eligibility in disaster reimbursement programs following severe weather or other declared emergencies.

CORTLAND COUNTY
Emergency Response & Communication - A3020/A3410
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ASST. DIR OF EMERGENCY RESPONSE AND COMMUNICATIONS	FT	Yes	MGT	9
DEPUTY DIRECTOR OF EMERGENCY RESPONSE & COMMUNICATIONS	FT	Yes	MGT	7
DIRECTOR OF EMERGENCY RESPONSE AND COMMUNICATIONS	FT	Yes	MGT	5
DISPATCHER	FT	Yes	ERAC	6
DISPATCHER	FT	Yes	ERAC	6
DISPATCHER	FT	Yes	ERAC	6
DISPATCHER	FT	Yes	ERAC	6
DISPATCHER	FT	Yes	ERAC	6
DISPATCHER	FT	Yes	ERAC	6
DISPATCHER (HELP PROGRAM)	FT	Yes	ERAC	6
DISPATCHER (HELP PROGRAM)	FT	Yes	ERAC	6
DISPATCHER (HELP PROGRAM)	FT	Yes	ERAC	6
DISPATCHER (HELP PROGRAM)	FT	Yes	ERAC	6
SENIOR DISPATCHER	FT	Yes	ERAC	8
SENIOR DISPATCHER	FT	Yes	ERAC	8
SENIOR DISPATCHER	FT	Yes	ERAC	8
SENIOR DISPATCHER	FT	Yes	ERAC	8
SENIOR DISPATCHER	FT	Yes	ERAC	8
SENIOR DISPATCHER	FT	Yes	ERAC	8
TECHNICAL COMMUNICATIONS OFFICER	FT	Yes	ERAC	9

Full-time:	20
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	20

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3020	EMERGENCY RSP & COMMUNICATION									
A302041	41140		EMG PHN S	-38,284.42	-40,000.00	-40,000.00	-40,000.00	-40,000.00	.00	.0%
A302043	43306	NG911	HOMELD SEC	.00	.00	-1,266,796.00	.00	.00	.00	.0%
A302043	43306	PSP	HOMELD SEC	.00	-100,000.00	-194,635.00	-100,000.00	-100,000.00	.00	-48.6%
A302046	42410		TOWER RENT	-51,182.70	-51,000.00	-51,000.00	-65,800.00	-65,800.00	.00	29.0%
A30205	41111		WSC	-127,314.60	-160,000.00	-160,000.00	-130,000.00	-130,000.00	.00	-18.8%
A30205	43306	22IC	HOMELD SEC	.02	.00	.00	.00	.00	.00	.0%
A30205	44389	27SIC	OTHER P/S	-1,256,579.80	.00	.00	.00	.00	.00	.0%
A30205	44389	SICG	OTHER P/S	-673,783.00	.00	-736,336.00	.00	.00	.00	.0%
A30205	51005		PERS SERV	1,140,439.27	1,301,262.52	1,201,262.52	1,365,220.47	1,267,220.47	.00	13.6%
A30205	51005	PSP	PERS SERV	.00	.00	100,000.00	.00	100,000.00	.00	-100.0%
A30205	51020		OVERTIME	251,047.11	135,000.00	135,000.00	149,600.00	149,600.00	.00	10.8%
A30205	51035		OTHER COMP	27,397.23	28,231.99	28,231.99	29,700.00	29,700.00	.00	5.2%
A30205	52015	27SIC	Dept Equip	1,518,828.99	.00	.00	.00	.00	.00	.0%
A30205	52320	SICG	BLDG IMPRV	93,020.65	.00	.00	.00	.00	.00	.0%
A30205	54000		TELEPHONE	30,813.14	45,000.00	37,500.00	31,000.00	31,000.00	.00	-17.3%
A30205	54001		COPY/PRINT	1,490.40	1,500.00	2,000.00	1,500.00	1,500.00	.00	-25.0%
A30205	54005		Off Supp	7,558.34	7,500.00	7,500.00	8,000.00	8,000.00	.00	6.7%
A30205	54015		Maint Agmt	368,023.10	441,000.00	439,694.78	465,500.00	465,500.00	.00	5.9%
A30205	54015	SICG	Maint Agmt	473,783.00	.00	736,336.00	.00	.00	.00	.0%
A30205	54020		POSTAGE	246.97	300.00	300.00	300.00	300.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A30205	54025		UTILITIES	68,594.71	65,000.00	72,500.00	70,000.00	70,000.00	.00	-3.4%
A30205	54035		ED & TRAIN	23,359.03	16,000.00	16,000.00	17,000.00	17,000.00	.00	6.3%
A30205	54040		DUES/MEMBE	150.00	300.00	300.00	300.00	300.00	.00	.0%
A30205	54045		Travel	2,553.84	2,000.00	2,805.22	3,000.00	3,000.00	.00	6.9%
A30205	54048	NG911	Prog Supp	.00	.00	1,266,796.00	.00	.00	.00	.0%
A30205	54048	PSP	Prog Supp	10,198.00	.00	94,635.00	.00	.00	.00	.0%
A30205	54050		Equip R&M	101,661.09	82,500.00	82,200.00	90,750.00	90,750.00	.00	10.4%
A30205	54055		PROF SERV	9,999.29	.00	.00	.00	.00	.00	.0%
A30205	54067		RP RENT/LE	20.00	30.00	30.00	20.00	20.00	.00	-33.3%
A30205	54070		INSURANCE	62,113.03	63,400.00	63,400.00	80,913.55	80,913.55	.00	27.6%
A30205	54213		I/D COPIER	521.76	550.00	550.00	521.76	521.76	.00	-5.1%
A30205	58020		RETIREMENT	184,679.54	193,231.42	193,231.42	231,978.00	231,978.00	.00	20.1%
A30205	58030		FICA	103,982.41	112,033.83	112,033.83	118,309.00	118,309.00	.00	5.6%
A30205	58040		WRKS COMP	29,069.08	27,553.91	27,553.91	25,200.00	25,200.00	.00	-8.5%
A30205	58060		HEALTH INS	154,784.75	217,921.00	217,921.00	209,888.00	222,481.30	.00	-3.7%
A30205	58062		DENTAL INS	363.03	1,624.32	1,624.32	1,534.08	1,534.08	.00	-5.6%
A30205	58065		VISION INS	57.00	352.80	352.80	313.60	313.60	.00	-11.1%
A30205	97100	2E911	BOND PRINC	119,000.00	119,000.00	119,000.00	119,000.00	125,800.00	.00	.0%
A30205	97110	2E911	BOND INT	66,402.00	62,832.00	62,832.00	62,832.00	59,262.00	.00	.0%
A30205	99610	ECTB	Approp Res	.00	18,168.00	18,168.00	14,938.00	14,938.00	.00	-17.8%
A30205	99610	ETWR	Approp Res	.00	9,300.00	9,300.00	9,300.00	9,300.00	.00	.0%
TOTAL EMERGENCY RSP & COMMUN				2,703,012.26	2,600,591.79	2,600,291.79	2,770,818.46	2,788,641.76	.00	6.6%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3410	FIRE / EMERGENCY MANAGEMENT									
A34105	43306	CREST	HOMELD SEC	.00	.00	-200,000.00	.00	.00	.00	.0%
A34105	43306	DTP	HOMELD SEC	-19,383.77	.00	.00	.00	.00	.00	.0%
A34105	44389	EMPG	OTHER P/S	.00	-46,478.00	-21,478.00	-21,478.00	-21,478.00	.00	.0%
A34105	44389	SHSP	OTHER P/S	.00	.00	-51,215.00	.00	.00	.00	.0%
A34105	44389	SICG	OTHER P/S	.00	.00	-50,000.00	-25,000.00	-25,000.00	.00	-50.0%
A34105	51005		PERS SERV	274,925.35	203,292.00	131,814.00	208,360.00	163,276.00	.00	58.1%
A34105	51005	EMPG	PERS SERV	.00	.00	21,478.00	.00	21,478.00	.00	-100.0%
A34105	51005	SICG	PERS SERV	.00	.00	50,000.00	.00	25,000.00	.00	-100.0%
A34105	51010		PT PAY	.00	.00	.00	21,000.00	21,000.00	.00	.0%
A34105	51035		OTHER COMP	12,601.43	.00	.00	.00	.00	.00	.0%
A34105	52005		Off Equip	359.52	.00	.00	.00	.00	.00	.0%
A34105	52015	CREST	Dept Equip	.00	.00	200,000.00	.00	.00	.00	.0%
A34105	52015	SHSP	Dept Equip	.00	.00	23,215.00	.00	.00	.00	.0%
A34105	54000		TELEPHONE	.00	528.00	528.00	528.00	528.00	.00	.0%
A34105	54001		COPY SERV	471.00	600.00	600.00	600.00	600.00	.00	.0%
A34105	54005		Off Supp	3,538.00	750.00	699.54	1,000.00	1,000.00	.00	43.0%
A34105	54015		Maint Agmt	20,909.04	29,000.00	29,080.53	.00	31,000.00	.00	-100.0%
A34105	54020		POSTAGE	250.00	500.00	500.00	500.00	500.00	.00	.0%
A34105	54025		UTILITIES	2,707.99	5,000.00	5,033.26	5,500.00	5,500.00	.00	9.3%
A34105	54035		ED & TRAIN	18,410.00	15,000.00	20,513.77	1,500.00	1,500.00	.00	-92.7%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A34105	54040		DUES/SUB	345.00	300.00	219.47	300.00	300.00	.00	36.7%
A34105	54045		Travel	4,330.54	6,000.00	758.68	1,000.00	1,000.00	.00	31.8%
A34105	54048		Prog Supp	9,939.67	9,000.00	9,000.00	10,000.00	10,000.00	.00	11.1%
A34105	54048	SHSP	Prog Supp	.00	.00	28,000.00	.00	.00	.00	.0%
A34105	54050		Equip R&M	4,911.73	4,000.00	4,000.00	4,400.00	4,400.00	.00	10.0%
A34105	54074		INS-AUTO	931.92	1,047.04	1,047.04	1,725.98	1,725.98	.00	64.8%
A34105	54078		Fuel	3,316.93	3,000.00	3,000.00	3,300.00	3,300.00	.00	10.0%
A34105	54300		Veh. R&M	2,155.93	3,000.00	3,044.75	3,300.00	3,300.00	.00	8.4%
A34105	58020		RETIREMENT	37,395.62	27,349.59	27,349.59	31,554.00	31,463.10	.00	15.4%
A34105	58030		FICA	21,249.66	15,551.00	15,551.00	.00	17,652.68	.00	-100.0%
A34105	58040		WRKS COMP	3,419.89	3,061.55	3,061.55	9,300.00	9,300.00	.00	203.8%
A34105	58060		HEALTH INS	37,187.57	30,645.00	30,645.00	30,645.78	32,484.53	.00	.0%
A34105	58062		DENTAL INS	261.57	180.48	180.48	180.48	180.48	.00	.0%
A34105	58065		VISION INS	39.00	39.20	39.20	39.20	39.20	.00	.0%
TOTAL FIRE / EMERGENCY MANAG				440,273.59	311,365.86	286,665.86	288,255.44	340,049.97	.00	.6%

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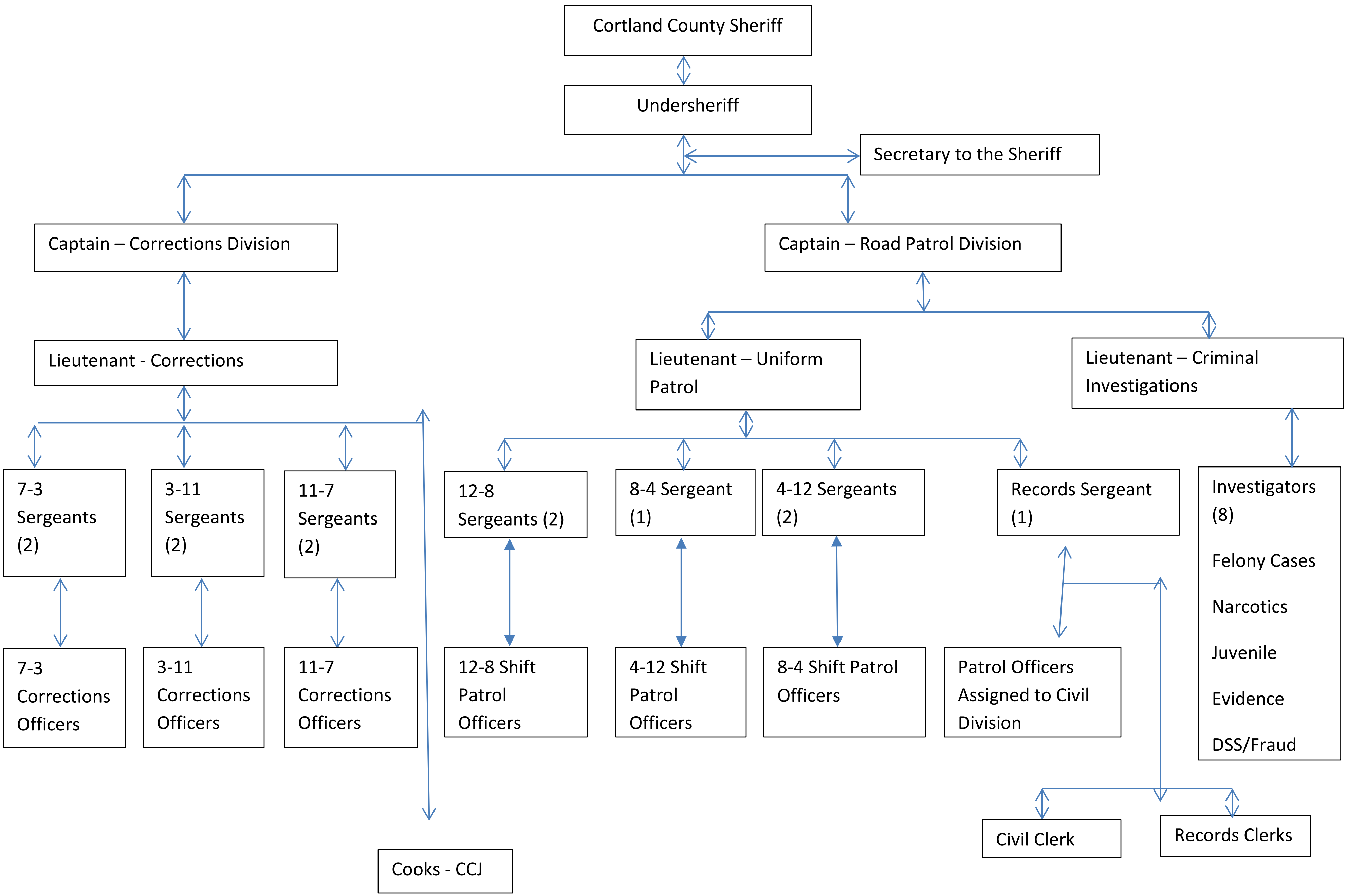
Program ID: bgnyrpts


Cortland County Sheriff
Undersheriff
Secretary to the Sheriff
Captain – Corrections Division
Captain – Road Patrol Division
Lieutenant - Corrections
Lieutenant – Uniform Patrol
Lieutenant – Criminal Investigations
7-3 Sergeants (2)
3-11 Sergeants (2)
11-7 Sergeants (2)
12-8 Sergeants (2)
8-4 Sergeant (1)
4-12 Sergeants (2)
Records Sergeant (1)
Investigators (8)
Felony Cases
Narcotics
Juvenile
Evidence
DSS/Fraud
7-3 Corrections Officers
3-11 Corrections Officers
11-7 Corrections Officers
12-8 Shift Patrol Officers
4-12 Shift Patrol Officers
8-4 Shift Patrol Officers
Patrol Officers Assigned to Civil Division
Civil Clerk
Records Clerks
Cooks - CCJ

The Cortland County Sheriff's Office provides law enforcement coverage for Cortland County, which consists of approximately 502 square miles with an estimated population of 49,000 people. Cortland County has 15 towns, 3 villages, and the City of Cortland. There are 9 lakes and 2 rivers located in the county. And Interstate Route 81 runs through the entire county.

For budget purposes, the Sheriff's office is divided into the 6 divisions listed below:

Administration: Includes the Sheriff, Undersheriff, and the Secretary to the Sheriff

Corrections: This division is responsible for the safekeeping of all the state and local inmates inside the jail. The jail is regulated by the New York State Commission of Corrections (NYSCOC) and is mandated by state law. The Cortland County Jail can hold a total of 83 inmates. This division works 24 hours a day, 7 days a week.

Road Patrol: This division is the primary law enforcement agency in Cortland County responsible for the day to day policing of Cortland County. There are normally 3 patrol officers on duty each shift. I use 4 officers on each shift on Fridays and Saturdays due to increased workload. The Road Patrol handled approximately 22,262 calls for service in 2024.

Criminal Division: this division investigates mostly felony level cases ranging from death investigations, burglaries, larcenies, robberies, rapes, drug cases, etc. This division handled 468 cases in 2024.

Civil Division: This division is responsible for serving all summons, income executions, property executions, evictions, citations, actions for divorce, orders to show cause, subpoenas, pistol permits etc.

Records Management: this division is responsible for all the paperwork (case files, tickets, foil requests, etc.) from the Road Patrol and Criminal Divisions. They also file all the yearly statistical reports to the state.

For general purposes though, the Sheriff's Office is comprised of 3 divisions – Administrative (which includes Civil and Records), Corrections, and the Road Patrol (which includes the Criminal Division.

Goals for the Sheriff's Office for 2026:

- Continue working to increase staffing in all divisions. I currently have several open positions in each division.
- See some movement on the future of our jail
- Find a solution to safely cover the outside recreation area of the jail so that nothing can be dropped in from the sky
- Making major change in the IT for the Sheriff's Office (I have proposed having my own IT with The 911 Center). The current IT is not sufficient for my needs.
- Getting a custodial service for my offices
- Fixing /updating the bathroom in the Sheriff's Office (35 years old and things are worn, damaged, and need replacement)
- Returning the old 911 center into a fully usable training room

Title of Position	Job Type	Funded	Union	Grade
COOK	PER DIEM	Yes	Civil	2
COOK	FT	Yes	Civil	2
COOK	PT	Yes	Civil	2
CORRECTION CAPTAIN	FT	Yes	Corrections	CAPT
CORRECTION LIEUTENANT	FT	Yes	Corrections	LT
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	No	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	No	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR

CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	No	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER	FT	Yes	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION OFFICER (PT)	PT	No	Corrections	COR
CORRECTION SERGEANT	FT	Yes	Corrections	SGT

CORRECTION SERGEANT	FT	Yes	Corrections	SGT
CORRECTION SERGEANT	FT	Yes	Corrections	SGT
CORRECTION SERGEANT	FT	Yes	Corrections	SGT
CORRECTION SERGEANT	FT	Yes	Corrections	SGT
CORRECTION SERGEANT	FT	Yes	Corrections	SGT
COUNTY POLICE CAPTAIN - (DEPUTY SHERIFF)	FT	Yes	CPAC	CAPT
COUNTY POLICE LIEUTENANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	LT
COUNTY POLICE LIEUTENANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	LT
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	No	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	No	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER - (DEPUTY SHERIFF)	FT	Yes	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	No	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	No	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	No	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	No	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	Yes	CPAC	CPO

COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	Yes	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	Yes	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	Yes	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	Yes	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	Yes	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	No	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	No	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	Yes	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	Yes	CPAC	CPO
COUNTY POLICE OFFICER (DEPUTY SHERIFF) (P/T)	PT	Yes	CPAC	CPO
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
COUNTY POLICE SERGEANT - (DEPUTY SHERIFF)	FT	Yes	CPAC	SGT
KEYBOARD SPECIALIST	FT	Yes	Civil	1
KEYBOARD SPECIALIST	FT	Yes	Civil	1
SECRETARY TO THE SHERIFF	FT	Yes	MGMC	5H
SENIOR ACCOUNT CLERK	FT	Yes	Civil	3
SENIOR COOK	FT	Yes	Civil	4
SHERIFF	FT	Yes	MGT	3
SPECIAL PATROL OFFICER	PT	No	N/A- Unrepresented	
SPECIAL PATROL OFFICER	PT	Yes	N/A- Unrepresented	
SPECIAL PATROL OFFICER	PT	Yes	N/A- Unrepresented	
SPECIAL PATROL OFFICER	PT	Yes	N/A- Unrepresented	
SPECIAL PATROL OFFICER	PT	No	N/A- Unrepresented	
SPECIAL PATROL OFFICER	PT	No	N/A- Unrepresented	
UNDERSHERIFF	FT	Yes	MGT	4

Full-time:	100
Part-time:	40
Per diem:	1
TOTAL POSITIONS:	141

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3110	SHERIFF								
A311042	41510	SHF CIVIL	-76,323.40	-100,000.00	-100,000.00	-80,000.00	-80,000.00	.00	-20.0%
A311042	42401	INT & EARN	-42.65	.00	.00	.00	.00	.00	.0%
A311042	42680	INS RECOV	.00	.00	.00	.00	.00	.00	.0%
A311047	42701	REF.APPR.E	.00	.00	.00	.00	.00	.00	.0%
A31105	51005	PERS SERV	690,775.26	739,400.64	739,400.64	784,923.62	784,923.62	.00	6.2%
A31105	51010	PT PAY	19,599.75	74,681.82	74,681.82	.00	.00	.00	-100.0%
A31105	51020	OVERTIME	10,549.37	30,000.00	30,000.00	15,000.00	15,000.00	.00	-50.0%
A31105	51035	OTHER COMP	6,428.85	19,000.00	19,000.00	22,200.00	22,200.00	.00	16.8%
A31105	51040	ALLOWANCES	3,300.00	3,300.00	3,300.00	4,800.00	4,800.00	.00	45.5%
A31105	52015	Dept Equip	3,274.21	10,000.00	10,000.00	5,250.00	5,250.00	.00	-47.5%
A31105	54000	TELEPHONE	3,690.57	4,000.00	4,000.00	3,868.80	3,868.80	.00	-3.3%
A31105	54001	COPY/PRINT	1,073.29	2,800.00	2,800.00	2,400.00	2,400.00	.00	-14.3%
A31105	54005	Off Supp	3,545.08	3,500.00	3,500.00	3,500.00	3,500.00	.00	.0%
A31105	54015	Maint Agmt	3,856.66	2,800.00	2,800.00	3,000.00	3,000.00	.00	7.1%
A31105	54020	POSTAGE	7,070.12	9,000.00	8,250.00	9,000.00	9,000.00	.00	9.1%
A31105	54035	ED & TRAIN	4,963.30	7,000.00	6,610.00	7,000.00	7,000.00	.00	5.9%
A31105	54040	DUES/SUB	950.00	1,000.00	1,230.00	2,000.00	2,000.00	.00	62.6%
A31105	54041	PUBLICATIO	250.00	.00	390.00	.00	.00	.00	.0%
A31105	54045	Travel	.00	500.00	500.00	500.00	500.00	.00	.0%
A31105	54060	LEGAL ADV	.00	.00	750.00	2,500.00	2,500.00	.00	233.3%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A31105	54070	INSURANCE	24,605.23	32,551.00	32,551.00	32,540.11	32,540.11	.00	.0%
A31105	54072	INS LAW EN	11,601.52	9,915.00	9,915.00	14,574.37	14,574.37	.00	47.0%
A31105	54078	Fuel	5,979.81	7,200.00	7,200.00	9,000.00	9,000.00	.00	25.0%
A31105	54213	I/D COPIER	1,856.76	2,920.00	2,690.00	1,856.76	1,856.76	.00	-31.0%
A31105	54300	Veh. R&M	4,365.13	4,900.00	4,900.00	4,900.00	4,900.00	.00	.0%
A31105	54301	Veh lease	44,000.00	55,200.00	55,200.00	50,200.00	50,200.00	.00	-9.1%
A31105	54444	FEES/PERMI	60.00	250.00	250.00	250.00	250.00	.00	.0%
A31105	58020	RETIREMENT	95,679.63	107,423.75	107,423.75	124,038.54	124,788.54	.00	15.5%
A31105	58030	FICA	47,972.67	66,795.80	66,795.80	63,259.66	63,642.16	.00	-5.3%
A31105	58040	WRKS COMP	16,244.49	14,542.34	14,542.34	12,600.00	12,600.00	.00	-13.4%
A31105	58060	HEALTH INS	106,039.61	99,080.10	99,080.10	116,453.96	123,441.20	.00	17.5%
A31105	58062	DENTAL INS	453.93	451.20	451.20	451.20	451.20	.00	.0%
A31105	58065	VISION INS	79.30	78.40	78.40	98.00	98.00	.00	25.0%
TOTAL SHERIFF			1,041,898.49	1,208,290.05	1,208,290.05	1,216,165.02	1,224,284.76	.00	.7%

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NEXT YEAR BOLDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3120	SHERIFF ROAD PATROL									
A312042	41510		SHFDWIOT	-34,673.45	-18,000.00	-18,000.00	-18,000.00	-18,000.00	.00	.0%
A312042	42260		PUB SAFETY	-65,293.75	-62,500.00	-62,500.00	-60,000.00	-60,000.00	.00	-4.0%
A312042	42260	SRO	PUB SAFETY	-226,249.51	-311,600.00	-311,600.00	-330,000.00	-330,000.00	.00	5.9%
A312042	42272		JD TRNSPRT	.00	-6,000.00	-6,000.00	-3,000.00	-3,000.00	.00	-50.0%
A312042	42274		SECURE REV	-5,015.00	-3,500.00	-3,500.00	-6,000.00	-6,000.00	.00	71.4%
A312042	42356		DSS FRAUD	-92,845.82	-156,000.00	-156,000.00	-164,752.00	-164,752.00	.00	5.6%
A312042	42357		DSS SECURT	-133,495.86	-146,000.00	-146,000.00	-162,594.00	-162,594.00	.00	11.4%
A312042	42358		CPS HOTLNE	-8,000.00	-8,000.00	-8,000.00	-8,000.00	-8,000.00	.00	.0%
A312042	42680		INS RECOV	-15,795.87	.00	.00	.00	.00	.00	.0%
A312042	42705		GIFTS/DONA	-1,000.00	.00	.00	.00	.00	.00	.0%
A312043	43153		SNOW ENFOR	-548.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.00	.0%
A312043	43315		NAV LW ENF	1,591.80	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.00	.0%
A312044	44389	24BJA	OTHER P/S	.00	.00	-76,106.00	.00	.00	.00	.0%
A312044	44389	24BVP	OTHER P/S	-6,290.90	.00	.00	.00	.00	.00	.0%
A312044	44589	CPS	Trans -Fed	.00	.00	-1,000.00	.00	.00	.00	.0%
A312044	44589	PTS	Trans -Fed	.00	.00	-9,145.00	.00	.00	.00	.0%
A312047	42701		REF.APPR.E	.00	.00	.00	.00	.00	.00	.0%
A31205	51005		PERS SERV	2,668,446.34	3,050,479.00	3,004,479.00	3,502,450.72	3,361,258.90	.00	16.6%
A31205	51010		PT PAY	207,756.49	367,000.00	367,000.00	325,522.20	325,522.20	.00	-11.3%
A31205	51020		OVERTIME	423,414.54	300,000.00	309,145.00	.00	321,157.90	.00	-100.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A31205	51025		SHIFT PAY	34,520.32	35,000.00	35,000.00	.00	50,210.54	.00	-100.0%
A31205	51035		OTHER COMP	170,459.38	160,000.00	160,000.00	.00	171,789.48	.00	-100.0%
A31205	51040		ALLOWANCES	31,717.00	36,300.00	36,300.00	37,400.00	37,400.00	.00	3.0%
A31205	52015		Dept Equip	185,878.99	88,500.00	88,500.00	91,300.00	91,300.00	.00	3.2%
A31205	52015	24BJA	Dept Equip	.00	.00	.00	.00	.00	.00	.0%
A31205	52015	CPS	Dept Equip	.00	.00	500.00	.00	.00	.00	.0%
A31205	52030		Vehicles	.00	.00	.00	.00	.00	.00	.0%
A31205	52060		Comp Equip	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00	.0%
A31205	54000		TELEPHONE	12,044.01	13,000.00	13,000.00	11,268.00	11,268.00	.00	-13.3%
A31205	54001		COPY/PRINT	1,603.00	1,700.00	1,700.00	2,000.00	2,000.00	.00	17.6%
A31205	54005		Off Supp	3,810.25	3,500.00	3,500.00	3,500.00	3,500.00	.00	.0%
A31205	54013		SAFETY SUP	6,622.00	9,600.00	9,600.00	6,000.00	6,000.00	.00	-37.5%
A31205	54015		Maint Agmt	24,076.70	95,317.00	95,317.00	98,000.00	98,000.00	.00	2.8%
A31205	54035		ED & TRAIN	24,762.46	34,000.00	33,500.00	34,000.00	34,000.00	.00	1.5%
A31205	54035	CPS	ED & TRAIN	.00	.00	500.00	.00	.00	.00	.0%
A31205	54040		DUES/MEMBE	5,178.75	2,400.00	2,625.00	2,800.00	2,800.00	.00	6.7%
A31205	54041		PUBLICATIO	423.99	3,000.00	3,138.95	3,000.00	3,000.00	.00	-4.4%
A31205	54045		Travel	727.80	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A31205	54048		Prog Supp	21,382.32	45,000.00	44,775.00	65,000.00	65,000.00	.00	45.2%
A31205	54050		Equip R&M	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	.00	.0%
A31205	54065	ARP	RENT/LEASE	.00	.00	19,727.96	.00	.00	.00	.0%
A31205	54072		INS LAW EN	61,354.18	52,357.00	52,357.00	69,999.70	69,999.70	.00	33.7%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A31205	54074		INS-AUTO	13,524.87	15,444.00	15,444.00	17,398.82	17,398.82	.00	12.7%
A31205	54078		Fuel	88,364.42	100,000.00	100,000.00	100,000.00	100,000.00	.00	.0%
A31205	54085		CLOTHING U	32,197.56	42,000.00	42,361.05	42,000.00	42,000.00	.00	-.9%
A31205	54213		I/D COPIER	2,713.20	3,000.00	3,000.00	2,713.20	2,713.20	.00	-9.6%
A31205	54300		Veh. R&M	79,692.39	60,000.00	60,000.00	60,000.00	60,000.00	.00	.0%
A31205	54301		Veh lease	348,362.64	402,650.00	402,650.00	422,100.00	422,100.00	.00	4.8%
A31205	54400		Food Supp	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
A31205	54765		JUDG&CLAIM	12,293.35	10,000.00	56,000.00	10,000.00	10,000.00	.00	-82.1%
A31205	54800		PROG EXP	10,326.26	9,000.00	9,000.00	9,000.00	9,000.00	.00	.0%
A31205	58020		RETIREMENT	461,067.33	481,881.72	481,881.72	.00	591,272.52	.00	-100.0%
A31205	58030		FICA	263,647.17	302,080.17	302,080.17	.00	326,451.44	.00	-100.0%
A31205	58040		WRKS COMP	73,527.67	64,292.45	64,292.45	57,700.00	54,900.00	.00	-10.3%
A31205	58060		HEALTH INS	387,069.52	419,340.32	419,340.32	.00	456,291.82	.00	-100.0%
A31205	58062		DENTAL INS	1,971.15	2,166.12	2,166.12	.00	2,346.24	.00	-100.0%
A31205	58065		VISION INS	427.55	470.40	470.40	.00	490.00	.00	-100.0%
A31205	99610	DATDP	Approp Res	.00	.00	.00	.00	-175,000.00	.00	.0%
TOTAL SHERIFF ROAD PATROL				5,074,447.24	5,499,578.18	5,443,200.14	4,222,506.64	5,823,524.76	.00	-22.4%

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Cortland County

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3150	JAIL								
A315042	41350	MEALS	-165.00	-300.00	-300.00	-200.00	-200.00	.00	-33.3%
A315042	42262	PRISONER	-7,085.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	.00	.0%
A315042	42270	INM FINES	-6,572.70	.00	.00	.00	.00	.00	.0%
A315042	42271	JAIL INRV	-41,999.23	.00	-15,813.03	.00	.00	.00	.0%
A315042	42680	INS RECOV	-8,195.91	.00	.00	.00	.00	.00	.0%
A315042	42701	REF.APPR.E	-6.00	.00	.00	.00	.00	.00	.0%
A315043	43492	OASAS	.00	.00	.00	.00	.00	.00	.0%
A315044	44389	OTHER P/S	-1,000.00	.00	.00	.00	.00	.00	.0%
A31505	51005	PERS SERV	2,947,942.75	3,937,501.53	3,937,501.53	4,356,841.64	4,168,197.53	.00	10.6%
A31505	51010	PT PAY	1,038.44	10,000.00	10,000.00	10,310.74	10,310.74	.00	3.1%
A31505	51020	OVERTIME	666,129.52	500,000.00	500,000.00	.00	700,000.00	.00	-100.0%
A31505	51035	OTHER COMP	45,997.67	40,000.00	40,000.00	.00	60,169.83	.00	-100.0%
A31505	51040	ALLOWANCES	33,183.32	40,700.00	40,700.00	39,700.00	39,700.00	.00	-2.5%
A31505	52015	Dept Equip	30,978.52	7,700.00	8,225.00	5,500.00	5,500.00	.00	-33.1%
A31505	52030	Vehicles	.00	90,395.00	90,395.00	.00	.00	.00	-100.0%
A31505	52060	Comp Equip	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
A31505	52320	BLDG IMPRV	20,998.00	.00	.00	20,000.00	20,000.00	.00	.0%
A31505	54000	TELEPHONE	2,663.46	3,700.00	3,700.00	3,000.00	3,000.00	.00	-18.9%
A31505	54001	COPY/PRINT	1,995.00	2,000.00	2,000.00	2,500.00	2,500.00	.00	25.0%
A31505	54005	Off Supp	3,515.63	3,500.00	3,500.00	3,500.00	3,500.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A31505	54006		Med Supp	267,887.85	250,000.00	250,000.00	265,000.00	265,000.00	.00	6.0%
A31505	54006	OPD	Med Supp	.00	.00	150,000.00	185,000.00	185,000.00	.00	23.3%
A31505	54007		Jan Supp	31,312.99	39,000.00	39,000.00	39,000.00	39,000.00	.00	.0%
A31505	54013		SAFETY SUP	5,108.40	5,200.00	5,200.00	6,200.00	6,200.00	.00	19.2%
A31505	54015		Maint Agmt	54,639.19	53,873.00	88,308.00	58,000.00	58,000.00	.00	-34.3%
A31505	54035		ED & TRAIN	11,777.40	10,000.00	11,005.00	15,000.00	15,000.00	.00	36.3%
A31505	54045		Travel	1,586.83	4,000.00	2,995.00	2,000.00	2,000.00	.00	-33.2%
A31505	54048		Prog Supp	49,919.48	44,500.00	62,176.35	53,100.00	53,100.00	.00	-14.6%
A31505	54070		INSURANCE	34,898.59	44,583.00	44,583.00	41,050.80	41,050.80	.00	-7.9%
A31505	54071		MALP INS	.00	252.00	252.00	7,521.25	7,521.25	.00	2884.6%
A31505	54072		INS LAW EN	71,218.30	61,739.00	61,739.00	73,096.63	73,096.63	.00	18.4%
A31505	54076		Bldg R&M	.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
A31505	54078		Fuel	5,174.89	7,000.00	7,000.00	7,000.00	7,000.00	.00	.0%
A31505	54085		UNIFORM AL	4,344.44	20,000.00	20,000.00	27,000.00	27,000.00	.00	35.0%
A31505	54213		I/D COPIER	1,018.56	1,300.00	1,300.00	1,018.56	1,018.56	.00	-21.6%
A31505	54300		Veh. R&M	2,716.91	5,000.00	4,475.00	5,000.00	5,000.00	.00	11.7%
A31505	54301		Veh lease	23,786.78	29,400.00	29,400.00	33,800.00	33,800.00	.00	15.0%
A31505	54350		HOUSE INMT	102,885.00	100,000.00	100,000.00	200,000.00	200,000.00	.00	100.0%
A31505	54400		Food Supp	150,406.78	160,000.00	159,500.00	160,000.00	160,000.00	.00	.3%
A31505	54444		FEES/PERMI	310.00	400.00	900.00	1,400.00	1,400.00	.00	55.6%
A31505	54615		CNTR MEDCL	255,228.89	410,000.00	410,000.00	510,000.00	510,000.00	.00	24.4%
A31505	58020		RETIREMENT	480,300.39	598,450.66	598,450.66	.00	760,210.12	.00	-100.0%

NEXT YEAR BUDGET COMPARISON REPORT

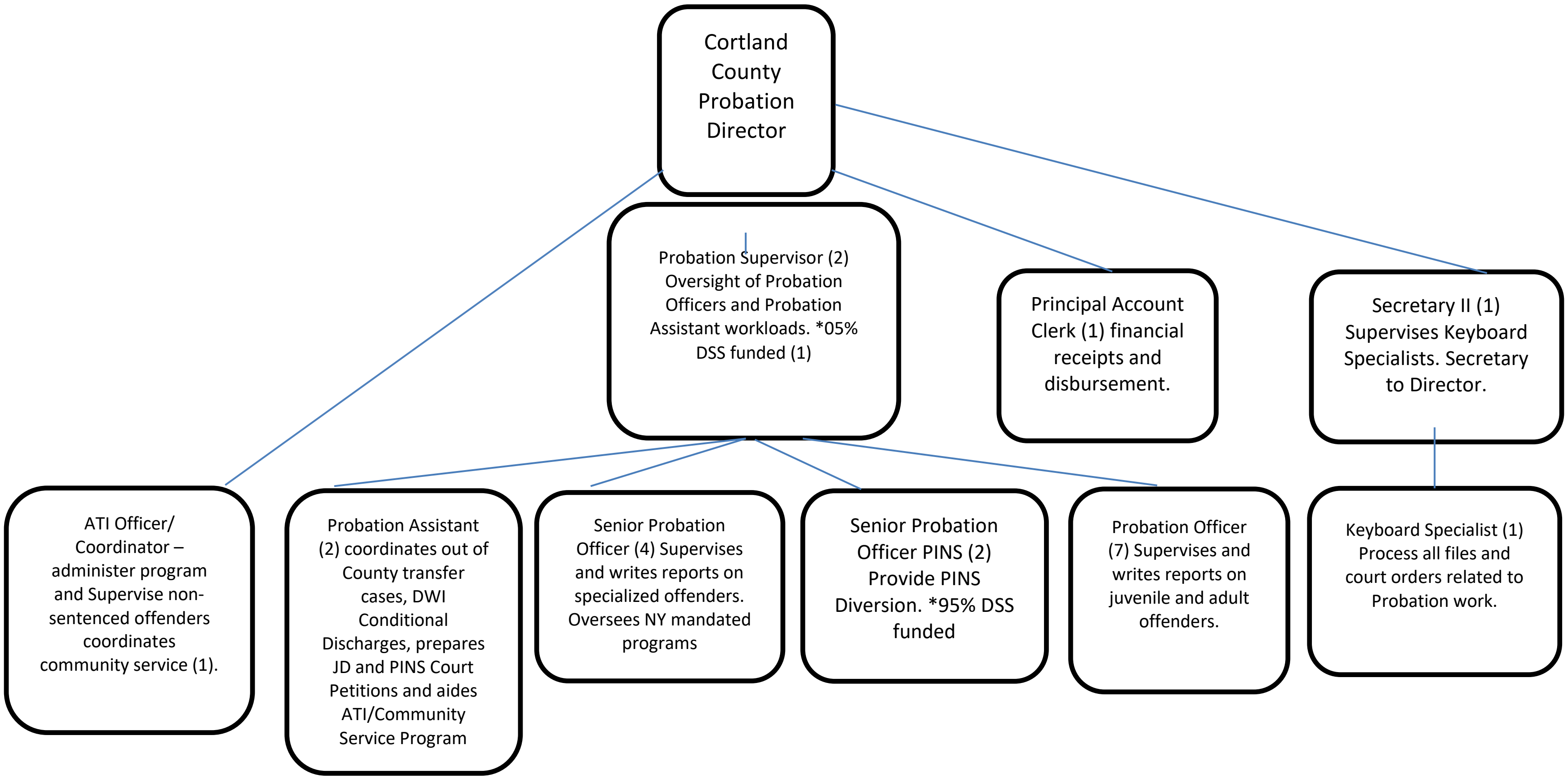
PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A31505	58030		FICA	270,728.61	346,407.40	346,407.40	.00	388,495.93	.00	-100.0%
A31505	58040		WRKS COMP	81,222.43	77,304.02	77,304.02	75,100.00	70,500.00	.00	-2.9%
A31505	58060		HEALTH INS	540,796.83	637,673.70	637,673.70	.00	728,828.31	.00	-100.0%
A31505	58062		DENTAL INS	3,518.58	4,060.80	4,060.80	.00	4,060.80	.00	-100.0%
A31505	58065		VISION INS	622.50	744.80	744.80	.00	744.80	.00	-100.0%
A31505	99610	OPD	Approp Res	.00	.00	.00	-185,000.00	-185,000.00	.00	.0%
A31505	99610	SHFPH	Approp Res	.00	-90,395.00	-90,395.00	.00	.00	.00	-100.0%
TOTAL JAIL				6,140,829.09	7,456,689.91	7,642,988.23	6,022,439.62	8,471,705.30	.00	-21.2%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3315	STOP DWI									
A331542	42615		STOP DWI	-58,789.00	-70,400.00	-70,400.00	-70,400.00	-70,400.00	.00	.0%
A331542	42705		DARE PROG	-250.00	.00	.00	.00	.00	.00	.0%
A33155	44389	25DWI	OTHER P/S	-7,271.74	.00	-17,228.26	.00	.00	.00	.0%
A33155	51035		OTHER COMP	869.60	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
A33155	52015		Dept Equip	1,850.00	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
A33155	54035		ED & TRAIN	927.00	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
A33155	54040		DUES/SUB	167.36	400.00	400.00	400.00	400.00	.00	.0%
A33155	54048		Prog Supp	299.95	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
A33155	54048	DWINY	Prog Supp	10,975.23	.00	5,524.77	.00	.00	.00	.0%
A33155	54060		LEGAL ADV	2,700.00	4,000.00	4,000.00	4,000.00	4,000.00	.00	.0%
A33155	54800		PROG EXP	39,467.98	50,000.00	50,000.00	50,000.00	50,000.00	.00	.0%
A33155	54800	25DWI	PROG EXP	7,271.74	.00	17,228.26	.00	.00	.00	.0%
A33155	58030		FICA	49.44	.00	.00	.00	.00	.00	.0%
A33155	58060		HEALTH INS	42.60	.00	.00	.00	.00	.00	.0%
A33155	58062		DENTAL INS	.45	.00	.00	.00	.00	.00	.0%
A33155	58065		VISION INS	.15	.00	.00	.00	.00	.00	.0%
TOTAL STOP DWI				-1,689.24	.00	5,524.77	.00	.00	.00	-100.0%


Cortland County Probation Director
Probation Supervisor (2) Oversight of Probation Officers and Probation Assistant workloads. *05% DSS funded (1)
Principal Account Clerk (1) financial receipts and disbursement.
Secretary II (1) Supervises Keyboard Specialists. Secretary to Director.
ATI Officer/ Coordinator – administer program and Supervise non-sentenced offenders coordinates community service (1).
Probation Assistant (2) coordinates out of County transfer cases, DWI Conditional Discharges, prepares JD and PINS Court Petitions and aides ATI/Community Service Program
Senior Probation Officer (4) Supervises and writes reports on specialized offenders. Oversees NY mandated programs
Senior Probation Officer PINS (2) Provide PINS Diversion. *95% DSS funded
Probation Officer (7) Supervises and writes reports on juvenile and adult offenders.
Keyboard Specialist (1) Process all files and court orders related to Probation work.

*Mission: The Cortland County Probation Department is dedicated to the safety of the community and aiding in the reduction of incidents of violence and crime through: the rehabilitation of offenders whenever possible; outreach to victims; and communication with County, Family and Local Court systems to ensure offender compliance and continued accountability.

DIVISIONS: Intake/Supervision/Investigations/Restitution
Alternatives to Incarceration (ATI) Program

DESCRIPTION: The **Probation Department** provides a range of services for adults and juveniles that are mandated under the NYS Executive Law, Criminal Procedure Law, Penal Law, Correction Law and Family Court Law. These services include **investigation, supervision, Family Court intake**, and **restitution/fee collection**. **Probation investigations** are court-ordered and consist of gathering information regarding the offense, the victim impact, the defendant's/respondent's history of delinquency or criminality, the social history of the defendant/respondent, an analysis of dispositional alternatives available to the court, and a specific recommendation for disposition. **Investigations** regarding custody are also conducted by the Probation Department as ordered by Family Court Judges. **Probation supervision** permits the offender/respondent to remain in the community under conditions specified by a court to be supervised by a Probation Officer. In both investigation and supervision the primary responsibility of the Probation Department is to ensure the safety of the community including collection of DNA samples and monitoring of Ignition Interlock Device (IID) compliance. The length of a Probation sentence is set by law and determined by the adjudication or category of criminal conviction. The terms range from one year to ten years. **Family Court intake** allows juveniles and their families involved in Juvenile Delinquent (JD) and Persons In Need of Supervision (PINS) matters the opportunity to be diverted from the Family Court process. Juvenile Delinquent Diversion is limited to four months. The law requires counties to provide a wide range of services to the PINS cases and does not restrict the length of time a case can remain open in the PINS Diversion Program. Two Senior Probation Officers along with one Senior Caseworker from the Department of Social Services (DSS) stationed at the Probation Department are a strong team of workers committed to assisting children and their families to resolve problems and promoting healthy family lifestyles. Finally, the Probation Department has been designated as the County's collection agency for **restitution**; also collected are **custody investigation fees and DWI Supervision fees**.

The **ATI Program**, consisting of **Pretrial Release (PTR)** and **Community Service (CS)**, is designed to provide judges, the community, and offenders with viable alternatives to both pretrial detention and sentences of incarceration. The **PTR Program** interviews jail inmates to assess release eligibility and/or substance abuse treatment necessity. Verified interview information/release recommendations are provided in a timely manner to the Court for consideration in any release/bail decisions. Reporting conditions ordered range from 1-5x/week contact. If release to treatment is more appropriate, the individual is referred for diagnostic evaluation(s). Per those recommendations, a referral is completed and defendants are assisted in being released to a program. While in the program, emphasis is placed on Court attendance, reminders are given and transportation can be arranged. The PTR Program also provides information and referral services regarding programs such as education/vocational training and other counseling as the Court may require. The **CS Program** assists those who, absent such a program, could face at least thirty days of incarceration. Upon interview, an appropriate supervisory level is determined and a work site assigned for each client with a not-for-profit or government agency.

POSITIONS:

Probation Director – Mandated, Oversees all aspects of department.

Probation Supervisor – Mandated on a ratio of 1 supervisor per 4-7 Probation Officers, directly assigns and supervises all work generated by Probation Officers, Senior Probation Officers and Probation Assistant.

Senior Probation Officer/Probation Officer– Mandated, directly supervises individuals on Probation, writes detailed narrative reports to Criminal and Family Courts, provides diversion services to youth, over sees various NYS mandates and programs to ensure compliance with laws and regulations.

Probation Assistants – Non-mandated, oversees Conditional Discharge Ignition Interlock program compliance, coordinates transfer of supervision and out of County investigations/reports with other NYS counties or other States, provides Alternative to Incarceration services including community service program oversight, sets up new Probation cases.

Alternatives to Incarceration Officer/Coordinator – Mandated, screens candidates for pre-trial release under supervision, supervises pre-trial non-sentenced offenders, coordinates referrals for services and coordinates work sites and the performance of Court ordered community service.

Principal Account Clerk – Restitution Collection – Mandated, collection of monies owed to victims of an offense by the offender as ordered by Courts and disburse money to victims. Non-mandated, maintains records relative to and collects and disburses restitution from offenders to victims, collects DWI Supervision fees, assists with all budget processes, maintains department employee payroll and accrual time.

Administrative Assistant – Non-mandated, secretary to the Probation Director, aides in the performance of administrative tasks, sets up new cases, maintains Probation records, collects restitution, maintains notary ability, ensures Court reports are completed as per Court orders, and trains and supervises other support staff.

Key Board Specialist – Non-mandated, maintains files and electronic documents on all matters related to Probation functions, process investigations and prepares Court ordered reports for assignment and disbursal to Courts, reception, answer phones.

Probation/Alternatives to Incarceration – A3140/A3141

PROBATION INDICATORS:	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Investigations	255	307	387	339	317	330
Supervision(As of 12/31)						
Criminal Court	414	381	353	340	344	350
Family Court	32	28	33	34	35	34
Total	446	409	386	374	379	384
Intake - PINS	31	40	39	37	31	30
Juvenile Delinquency	17	31	29	48		
Restitution **	$48,803	$63032	$38332	$27,753	$42,616	$40,000
DWI Supervision Fees	$4230	$7960	$9520	$8210	$5780	$6000
ATI- INDICATORS:	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025
Pretrial Released (50/year required)	133	154	198	151	103	120
New Clients Community Service	48	75	105	134	177	180
Hours Ordered	1790	2745	3470	4060	4304	4300

***A 5%surcharge is collected on most criminal court orders of restitution and placed is into the County general fund.*

OBJECTIVES 2025-26:

- Efforts to hire and retain staff at the Probation Department are proving successful. Now the objective will progress into a push to meet the updated mandatory training requirements for new Probation employees.

- Raise the Age (RTA) and Bail Reform legislation requirements have been incorporated into policy and procedure. Current staffing seems to be optimal at this point in time to maintain compliance. Staffing needs as well as best practices will continually be evaluated and adjusted with an eye towards the future. It is necessary for Probation and ATI to have enough professional staff to ensure the workload is distributed properly and all NYS rules and regulations are adhered to.

- Ensure the collaborative partnership with the Department of Social Services continues. Continue to enhance our Person in Need of Supervision Program (PASS) and strive to make sure Probation juvenile criminal justice work is in line with Federal Families First Legislation and Office of Families and Children Services (OFCS) expectations and best practices. This will allow Cortland County to take full advantage of this funding stream. Further, our intensive juvenile programs enable Cortland County to prevent placement of youth in foster care and detention settings. Not only is this mandated but it is what is best for the youth and families we work with. This further saves the County the incredible costs associated with removing children from their families. This has been and will continue to be a priority. Through this specific program we have been able to reduce Juvenile Delinquency proceedings, saving the Court and County Attorney time and expense. I will also state that intensive work in this area has prevented tragedy in our County.

- Continue our intensive work with high risk Probationers as a means of protecting the community, as well as, assisting Probationers of all ages to get the services they need to become productive community members. Probation is the ultimate alternative to incarceration and results in keeping the incarceration rate lower and is a major cost containment tool.

- Alternatives to Incarceration will continue to adhere to best practices, to be of full use to local Courts, while aiding alleged offenders in meeting Court expectations. This will allow more alleged offenders to remain in the Community while working on successful resolution of pending Court matters thus saving money while providing the best chance of allowing individuals to make needed changes.

INTERNAL AND EXTERNAL FORCES IMPACTING 2023/2024 SERVICES AND OPERATIONS:

***INTERNAL FORCES*:**

1. The Probation Department will be going through significant change in 2025 to 2026 as the Director and a Supervisor are scheduled to retire. There will also likely be a retirement of a senior Probation Officer.
2. Cortland County Probation's budget has seen savings in the recent past due to the loss of three Probation positions. One Probation Assistant position was added back in 2023 as Alternatives to Incarceration has continued to be a major resource used extensively and valued by the local courts. Increased funding of this program by New York State showed an improved commitment to these services and helped offset expense to the County. Further, we saw savings by downsizing of our available cars from 4 to 3 in recent years and have better coordinated home visits to continue to meet needs.

***EXTERNAL FORCES*:**

1. The negative impact of serious heavy drug use and resultant denigration in the mental health of our most needy populations has been significant. Increased drug use in the adult population has also resulted in significant negative impacts on the youth of our community. School absenteeism and dropout rates are an on-going problem.
2. The New York State Fiscal Year 2025-2026 block grant funding has not been announced but indicators are that it will remain at $196,746.00 as it has for over the last ten years. Matthew Charlton has recently been announced as the new Commissioner, Office of Probation and Correctional Alternatives. The funding for Probation is received as a block grant for Probation Aid to Localities and already includes money received for specialized programs (in Cortland County this includes Enhanced Supervision of Sexual Offenders). Mandatory Fundamentals of Probation Practices training is over three weeks long and now another 9 week Peace Officer training has been mandated for all NYS Peace Officers. This will be a significant cost as this must be accomplished through travel and overtime.
3. Funding to Alternatives to Incarceration and Community Service had been $14,477 for several years. Increased expectations and duties of this program resulted in Cortland County receiving a significant grant in the 2024 to 2025 state funding year. It will, hopefully, be renewed for 2025 to 2026, offsetting local share.
4. The NYS Office of Traffic and Safety significantly reduced the initial funding for the monitoring of Ignition Interlock Devices. Previously, funding was $135 per individual served which amounted to approximately a $10,000 allocation for Cortland County. That was drastically reduced to a year to year allocation regardless of how many individuals were ordered to install the Ignition Interlock Device. These monies are used to help offset the costs of this department's assuming oversight of ignition interlock compliance at pre-sentence and as a condition of sentences of probation or conditional discharge.
5. The duties and responsibilities of the Probation Department are all prescribed by NY State Law and, in fact, Probation functions as a State Department. The Family Court Act refers to County Probation Departments as "the Probation service of the Court" and mandates preliminary intake procedures and investigation and supervision services. New York State Penal Law and Criminal Procedure Law prescribe the form and content of investigation and supervision duties to the criminal courts of the State Unified Court System. State Executive Law mandates

oversight of County Probation Departments by the NYS Division of Criminal Justice Services/Office of Probation and Correctional Alternatives. With the exception of Community Service, all functions of the Cortland County Probation Department are required by the New York State governing bodies; however, the use of Community Service as a pre or post sentencing option has proven to be effective in lowering local jail population, thus saving money and holding offenders accountable to the community.

PROBATION SUCCESSION PLANNING:

The requirements for a Probation Director are set forth in NYS Standard Specifications for Professional Probation Positions (Title 9 NYCRR, Appendix H-10) enacted on May 28, 2019. This specifies one year of permanent competitive status as a Probation Supervisor 1 to be eligible to become a Probation Director. Cortland County has two highly qualified supervisors, however, one of these will be retiring in 2025. Fortunately, we also have several highly qualified Senior Probation Officers who have taken the civil service exam recently and are ready and able to move into vacated positions.

CORTLAND COUNTY
Probation - A3140
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ADMINISTRATIVE ASSISTANT	FT	Yes	MGMC	5H
ALTERNATIVES TO INCARCERATION OFFICER	FT	Yes	CSEA	14
KEYBOARD SPECIALIST	FT	Yes	CSEA	5
KEYBOARD SPECIALIST	FT	Yes	CSEA	5
PRINCIPAL ACCOUNT CLERK	FT	Yes	CSEA	13
PROBATION ASSISTANT	FT	Yes	CSEA	12
PROBATION ASSISTANT	FT	Yes	CSEA	12
PROBATION DIRECTOR (GROUP A)	FT	Yes	MGT	6
PROBATION OFFICER I	FT	Yes	CSEA	18
PROBATION OFFICER I	FT	Yes	CSEA	18
PROBATION OFFICER I	FT	Yes	CSEA	18
PROBATION OFFICER I	FT	Yes	CSEA	18
PROBATION OFFICER I	FT	Yes	CSEA	18
PROBATION OFFICER I	FT	Yes	CSEA	18
PROBATION OFFICER I TRAINEE	FT	Yes	CSEA	15
PROBATION OFFICER II / SENIOR PROBATION OFFICER	FT	Yes	CSEA	20
PROBATION OFFICER II / SENIOR PROBATION OFFICER	FT	Yes	CSEA	20
PROBATION OFFICER II / SENIOR PROBATION OFFICER	FT	Yes	CSEA	20
PROBATION OFFICER II / SENIOR PROBATION OFFICER	FT	Yes	CSEA	20
PROBATION OFFICER II / SENIOR PROBATION OFFICER	FT	Yes	CSEA	20
PROBATION OFFICER II / SENIOR PROBATION OFFICER	FT	Yes	CSEA	20
PROBATION SUPERVISOR I	FT	Yes	CSEA	22
PROBATION SUPERVISOR I	FT	Yes	CSEA	22
PROBATION SUPERVISOR I	FT	Yes	CSEA	22

Full-time:	24
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	24

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3140	PROBATION								
A314042	41580	REP SURCHG	-2,023.33	-2,000.00	-2,000.00	-1,500.00	-1,500.00	.00	-25.0%
A314042	41588	DWI REFUND	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	.00	.0%
A314042	41589	DSS PINS	-226,335.73	-225,439.00	-225,439.00	-246,914.00	-246,914.00	.00	9.5%
A314042	41590	DWI SUPVR	-5,780.00	-5,500.00	-5,500.00	-5,500.00	-5,500.00	.00	.0%
A314042	42311	ATI BAIL	.00	.00	.00	.00	.00	.00	.0%
A314043	43310	SA-PROBTN	-196,746.00	-227,080.25	-227,080.25	-331,223.00	-331,223.00	.00	45.9%
A314043	43389	OTHER PUBL	-5,265.75	-5,800.00	-5,800.00	-4,000.00	-4,000.00	.00	-31.0%
A31405	51005	PERS SERV	1,324,990.33	1,426,800.35	1,423,800.35	1,426,766.94	1,378,936.67	.00	.2%
A31405	51015	TEMP PAY	.00	.00	.00	.00	.00	.00	.0%
A31405	51020	OVERTIME	1,572.56	1,050.00	4,050.00	4,500.00	4,500.00	.00	11.1%
A31405	51025	SHIFT PAY	.00	175.00	175.00	175.00	175.00	.00	.0%
A31405	51035	OTHER COMP	9,619.86	40,250.00	40,250.00	26,000.00	.00	.00	-35.4%
A31405	54000	TELEPHONE	3,672.69	4,428.00	4,428.00	4,507.20	4,507.20	.00	1.8%
A31405	54001	COPY/PRINT	398.67	1,800.00	1,800.00	1,800.00	1,800.00	.00	.0%
A31405	54005	Off Supp	1,285.41	3,300.00	3,300.00	3,800.00	3,800.00	.00	15.2%
A31405	54006	Med Supp	434.72	750.00	750.00	750.00	750.00	.00	.0%
A31405	54015	Maint Agmt	5,696.02	12,075.56	12,075.56	12,437.82	12,437.82	.00	3.0%
A31405	54020	POSTAGE	1,152.18	1,530.00	1,530.00	1,530.00	1,530.00	.00	.0%
A31405	54035	ED & TRAIN	2,470.00	5,200.00	5,200.00	5,500.00	5,500.00	.00	5.8%
A31405	54040	DUES/SUB	750.00	750.00	750.00	750.00	750.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A31405	54041	PUBLICATIO	372.79	425.00	425.00	1,000.00	1,000.00	.00	135.3%
A31405	54045	Travel	1,524.07	2,500.00	2,500.00	3,000.00	3,000.00	.00	20.0%
A31405	54048	Prog Supp	192.25	300.00	300.00	300.00	300.00	.00	.0%
A31405	54055	PROF SERV	73.86	170.00	170.00	170.00	170.00	.00	.0%
A31405	54070	INSURANCE	3,517.52	4,942.03	4,942.03	4,994.23	4,994.23	.00	1.1%
A31405	54072	INS LAW EN	.00	22,744.31	22,744.31	.00	.00	.00	-100.0%
A31405	54074	INS-AUTO	698.94	785.28	785.28	862.98	862.98	.00	9.9%
A31405	54078	Fuel	1,204.44	1,500.00	1,500.00	1,500.00	1,500.00	.00	.0%
A31405	54213	I/D COPIER	1,847.52	2,013.00	2,013.00	1,847.52	1,847.52	.00	-8.2%
A31405	54300	Veh. R&M	6,105.51	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
A31405	54301	Veh lease	11,897.28	12,797.28	12,797.28	14,797.28	14,797.28	.00	15.6%
A31405	54444	FEES/PERMI	60.00	.00	.00	120.00	120.00	.00	.0%
A31405	54615	CNTR MEDCL	512.50	1,200.00	1,200.00	1,200.00	1,200.00	.00	.0%
A31405	54800	PROG EXP	145.93	500.00	500.00	500.00	500.00	.00	.0%
A31405	58020	RETIREMENT	174,405.92	197,538.35	197,538.35	218,590.04	207,541.75	.00	10.7%
A31405	58030	FICA	96,691.26	112,323.06	112,323.06	111,480.92	105,846.29	.00	-.7%
A31405	58040	WRKS COMP	35,908.86	33,677.00	33,677.00	30,800.00	29,400.00	.00	-8.5%
A31405	58060	HEALTH INS	289,518.37	305,081.84	305,081.84	270,478.62	265,989.02	.00	-11.3%
A31405	58062	DENTAL INS	1,136.34	1,353.60	1,353.60	1,443.84	1,353.60	.00	6.7%
A31405	58065	VISION INS	159.00	235.20	235.20	274.40	254.80	.00	16.7%
TOTAL PROBATION			1,531,863.99	1,724,875.61	1,724,875.61	1,555,239.79	1,458,727.16	.00	-9.8%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3510	CONTROL OF DOGS								
A35105	54815	CONT AGNC	50,000.00	66,000.00	66,000.00	50,000.00	50,000.00	.00	-24.2%
TOTAL CONTROL OF DOGS			50,000.00	66,000.00	66,000.00	50,000.00	50,000.00	.00	-24.2%

A – Public Health

CORTLAND COUNTY HEALTH DEPARTMENT 2026 ORGANIZATIONAL CHART

NYS COMMISSIONER OF HEATLH

BOARD OF HEALTH
CORTLAND COUNTY HEALTH DISTRICT
Duty to enforce Public Health Law, the State Sanitary Code, and local Sanitary Codes within the County

COUNTY LEGISLATURE
Ron VanDee-Chair of Health and Human Service Committee

COUNTY ADMINISTRATOR
Michael Ponticiello

PUBLIC HEALTH DIRECTOR-Nicole Anjeski

HEALTH DEPARTMENT MEDICAL Consultant/ARTICLE 28 MEDICAL DIRECTOR Dr. Douglas MacQueen (contracted service)

Public Health Programs Manager-
ReBecca Main

DEPUTY PUBLIC HEALTH DIRECTOR Lisa Perfetti

DIRECTOR OF ENVIRONMENTAL HEALTH
Donald Ware

ADMINISTRATION

HEALTH DEPARTMENT MEDICAL ADVISOR
Provides Medical Consultation

FISCAL MANAGER **Lisa McGee**
Fiscal Management Functions

Administrative Assistant
Cheryl Mrozowski
Administrative Support Tasks; Time sheets

PROGRAMS COORDINATOR
Katee Padbury
Oversee Support Staff Operations, program efficiencies

HEALTH EDUCATION

PH PROGRAMS MANAGER
Administer, implement, oversees HE, car seats

PUBLIC HEALTH EDUCATORS
Administer PH Educational Programs.

Rose Walsh
(Tobacco)

NANCY COLASURDO
(CSP and HNP)

Taylor Romanyk-O'Brien
(CSP)

SR PUBLIC HEALTH EDUCATORS
Grant coordinators of PH Educational Programs

Jennifer Hamilton
(Tobacco)

Courtney Maxson
(Cancer Services)

Liz Nichols
(Healthy Neighborhoods and Radon)

HEALTH EDUCATOR .4FTE
Administer PH Educational Programs.

Jen Hillman
(Traffic Safety)

YOUTH BUREAU

PH PROGRAMS MANAGER
Administer, implement, oversees County Youth Programs

EMERGENCY PREPAREDNESS

HEALTH EDUCATOR .6FTE
Jen Hillman
Maintain EP Mandated Programs

DEPUTY PUBLIC HLTH DIR
Supervision within EP Program

NURSING

SUPERVISING PUBLIC HEALTH NURSE
Suzanne Osterhoudt
Supervises PH Programs

EPIDEMIOLOGY MANAGER
Hinal Patel
Preparation of the CHA, Accreditation, Annual Report, etc.

PUBLIC HEALTH NURSE
Lisa Schmitt-Bacani
Performs PH Nursing

REGISTERED NURSE
Pam Stanton
Performs Nursing Tasks

PRINCIPAL MEDICAL SERVICES CLERK
Rhonda Fitzpatrick
Responsible for support of Nursing Staff

CHILDREN WITH SPECIAL NEEDS/PRE-K

CLINICAL TEAM SUPERVISOR **Ianthe Warner**
Supervises EI and PRE-K Programs

EI SERVICE COORDINATOR **Nikki Koekbacker**
Coordinates Intervention Services

EARLY INTERVENTION SPECIALIST
Jeannine Reyngoudt
Coordinates Intervention Services

EARLY INTERVENTION SPECIALIST
Maria Derado, Laura Pforter, Maureen McDermott-Mulherin (PreK)
Provide Developmental Intervention, Screenings/or Evaluations Birth to 3 years

PHYSICAL THERAPIST -Per Diem
PT Treatment to Children **Beth Greene, Paul Gugerty, Sandra Rivera**

OCCUPATIONAL THERAPIST **Anna Bennett, Kelli Bell**
OT Treatment to Children

SPEECH LANGUAGE PATHOLOGIST **Kathleen Jorgensen, Kathy Smith**
Diagnose, Evaluate & Treat Speech Language

PUBLIC HEALTH EDUCATOR **Marisa Mancini**
Responsible for CYSHCN Program/Grant

SENIOR ACCOUNT CLERK **Scarlett Head**
Responsible for EI Admin Duties

PRINCIPAL MEDICAL SERVICES CLERK
Missi Babcock PREK Support staff, CDMS support, Billing Audit lead

ENVIRONMENTAL HEALTH

DIRECTOR OF ENVIRONMENTAL HEALTH
Administers EH Program

PH Engineer
Mike Ryan
Mandated engineering principles of EH programs

Supervising PH Sanitarian
Regina Reinschmidt
Supervises Env. Health Programs/Sanitarians

PUBLIC HEALTH SANITARIANS
Derek Green, Marissa Archer, Courtney Johnson
Performs Env. Investigations, Inspections Ensures Compliance

PUBLIC HEALTH TECHNICIAN
Christopher Quinlan
Performs Env. Investigations, Inspections Ensures Compliance

MEDICAL SERVICES CLERK
Adrienne Nadge
Performs Routine Clerical Work

A. Establishment of Department:

The Cortland County Health Department was established in 1929. The Health Department is overseen by the Cortland County Board of Health, which consists of seven members including a representative of the Cortland County Legislature. In October 2021, the Cortland County Health Department was awarded National Accreditation through the Public Health Accreditation Board. The process required CCHD to submit documentation demonstrating adherence to the 12 accreditation domains, which align with the ten essential public health services, management and administration, and governance.

B. Mission:

The mission of the Cortland County Health Department is to promote health, prevent disease, injury, and disability while enhancing the quality of life within our community.

C. Director's Responsibilities and Reporting Divisions:

The Cortland County Public Health Director is responsible for leading and managing the local health department to improve community health through planning, implementing, and enforcing public health policies and programs. Some of the key duties include ensuring compliance with federal, state, and local laws, regulations and codes, for example but not limited to, NYS Public Health Law including NYSDOH and Cortland County Sanitary Codes. Other key duties include but are not limited to managing the department's budget, overseeing staff and responding to public health emergencies. There are five reporting divisions; these include Administration, Nursing, Health Education, Environmental Health and Children with Special Needs.

In creating the 2026 Budget Request, the following considerations/calculations were used. The increase in costs to the 2026 budget are primarily associated with personnel costs (salary increases, fringe benefits, insurance), vacation payout considerations and an increase in longevity payouts. These increases are not within health department control. Increase costs for Pre-K children with disabilities transportation and tuition costs are also reflected within the 2026 budget, this continued increase is not within the health department control, and is a required by law for the county to fund.

An important health department goal for 2026 is to continue to foster workforce development activities and opportunities; this will not only help facilitate an increase in staff morale, but will help to enhance staff retention efforts. With workforce development activities, emphasis on training and education opportunities will also be provided to staff.

In helping to enhance training and educational opportunities, this action also helps in our strategic efforts in succession planning. Succession planning can be a challenge for any department especially with the amount of turnover that can happen. Fostering effective mentoring is one way that the health department is trying to plan for future key position vacancies. It is also important for continuity of operation, programs and services to foster this movement within current staff.

Another health department goal for 2026, (and this is a continual process at the Health Department) is reviewing upcoming retirements and a potential for open positions to re-evaluate the current staffing patterns, position titles and the needs of the department to fulfill our mandates with a goal of increased efficiency and potential cost savings. The health department will also continue to seek out outside funding sources to help increase public health prevention efforts, programs and services.

Over the next 5-15 years, we are anticipating retirements within that period from key positions such as the Public Health Director, Deputy Public Health Director, Director of Environmental Health, Supervising Public Health Sanitarian, Fiscal Manager, Public Health Programs Manager, and Supervising Public Health Nurse. One way that we hope to secure a successful succession plan for these positions is fostering mentorship, training and educational opportunities for those that have voiced interest in advancing throughout the health department. These opportunities are given to staff that have indicated and who will have the qualifications necessary to move into these positions. Some positions will be harder to fill (ex. Supervising Public Health Nurse) because of the lack of nursing applicants to the department, special recruitment efforts may need to be implemented.

Article Six Base Grant $750,000

Health Administration–Mandated. Initiate, plan, direct local public health programs. Enforce State/County Sanitary Code. 36% Article 6, 64% County

Emergency Preparedness–Mandated. Prepare for, respond to and recover from PH. 60% Federal grant, 36% Article 6, 4% County.

Health Education–Mandated. Grant writing, administration, reporting and public education.

- **Traffic Safety Grant** - 100% State grant
- **Healthy Neighborhoods** – 100% State grant
- **Cancer Services Program** – 100% State grant
- **Advancing Tobacco Free Communities** - 100% State grant
- **Radon** – 100% Federal Grant

Youth Bureau–Non-mandated. Develop/account for countywide system of youth services. 100% State

Communicable Disease–Mandated. Prevent/control infectious disease. 36% Article 6, 64% County

Lead Poisoning Prevention–Mandated. Decrease childhood lead exposure. 50% State grant, 36% Article 6, 14% County

HHP Grant-Non-mandated. Healthy Homes Production Grant. Address multiple housing-related health and safety hazards in homes of low-income families. 100% Federal.

Immunization–Mandated. Reduce vaccine-preventable diseases. Medicaid Reimbursement, 30% State grant, 64% Article 6, 6% County.

Sexually Transmitted Diseases–Mandated. Prevent the spread of STIs. Education and ensure treatment provision. 36% Article 6, 64% County

ChildFind & Early Intervention (birth– 3)–Mandated. Identify/evaluate at risk infants, with suspected or confirmed developmental delay/disability, ensure delivery of intervention for improvement. 10% State grant, 90% County.

Early Intervention Therapy Team-Non-mandated. Provides therapy services and evaluations to EI children. County is required to ensure delivery of services, but not required to provide the services. Evaluations are done by the therapy team to ensure compliance with state mandated timeline. 49% State, 51% County.

Pre-School Special Education (ages 3-5)–Mandated. Identify/provide services, including transportation costs, to children w/disabilities that impact their education. Medicaid reimbursement, 59.5% State, 40.5% County.

Children and Youth with Special Health Care Needs –Non-mandated. Improve system of care for children w/special health care needs. 100% State grant

Environmental Health penalties, fees

- **Rabies Control/Response–Mandated.** Respond to/control rabies exposure. 20% State grant, 36% Article 6, 44% County
- **Public Health Nuisances–Mandated**. Respond to complaints/conditions that exist/may become a detriment/menace to human health. 36% Article 6, 64% County
- **Temporary Residences–Mandated**. Ensure hotels, motels and campgrounds are compliant with PH standards. 36% Article 6, 64% County
- **Vector Surveillance/Control–Mandated**. Education to reduce mosquito-borne illness in humans. 36% Article 6, 64% County
- **Food Service Establishments–Mandated**. Inspect all food operations. 36% Article 6, 64% County
- **Public Water Supplies–Mandated**. Oversee quality of all public water supplies. 64% State grant, 36% Article 6
- **Individual Water Supply–Non-mandated**. Guide remainder of water supplies. 64% State grant, 36% Article 6
- **Well Head Protection & Aquifer Monitoring – Mandated**. Ensure clean potable water. 64% State grant, 36% Article 6
- **Mobile Home Parks–Mandated.** Inspect/issue permits. 36% Article 6, 64% County
- **Individual Sewage System-Non-mandated**. Ensure compliant septic systems. 64% State grant, 36% Art 6
- **Pools/Beaches–Mandated**. Inspect/issue permits - public pools/beaches/waterparks. 36% Article 6, 64% County
- **Children's Camps–Mandated**. Ensure safety/inspect day & overnight camps. 36% Article 6, 64% County
- **Clean Indoor Air Act–Mandated**. Limit indoor smoking. 64% State grant, 36% Article 6
- **Adolescent Tobacco-Use Prevention Act (ATUPA)–Mandated**. Ensure compliance of facilities selling tobacco products. 64% State grant, 36% Article 6
- **Radiation Protection–Mandated**. Respond to radiation emergencies. 36% Article 6, 64% County
- **Environmental Assessment Program–Mandated.** Investigate hazardous waste sites; facilitate remedial action; respond to air quality/chemical exposure 36% A6,64%C
- **Cooling Towers – Mandated**
- **Migrant Farm Workers – Mandated**
- **Agricultural Fairgrounds - Mandated**

Health Administration

Emergency Preparedness

Health Education

Traffic Safety

Healthy Neighborhoods

Cancer Services Program

Advancing Tobacco Free Communities

Radon

Youth Bureau

Nursing Public Health Programs

Communicable Disease Essential statistics: 550 communicable disease reports (excluding RSV and COVID 19).

Lead Poisoning Prevention Essential stats: 66%/68% 1 and 2 year olds tested respectively

Immunization Staffing Essential stats: 34 people attended regular immunization clinics with 84 vaccinations given.

Sexually Transmitted Diseases (STD) Essential stats: 224 reported STD cases.

Early Intervention Services

Children with Special Needs Division (CSN) Essential stats: 150 referrals to EI. 45 referrals to Child Find. 125 Core Evaluations and 3,400 therapy visits provided

Pre-School Special Education (children ages 3-5) Essential stats: 160 Distinct RS/SEIT students**,** 29 Tuition Based students, 289 Related Services, 179 Evaluations

Children and Youth with Special Health Care Needs (CSHCN) & Physically Handicapped Children's Program (PHCP): 70 children

Environmental Health

Rabies Control/Response Essential stats: 237 incidents investigated, 52 human post exposure treatment

Public Health Nuisances Essential stats: 40 complaints investigated

Temporary Residences Essential stats: 20 facilities

Vector Surveillance and Control

Food Service Establishments Essential stats: Approximately 263 permitted facilities and 190 temporary food booths

Public Water Supplies Essential stats: 26 community, 59 non-community public water supplies, 1 bottled and bulk water

Lead in School Drinking Water

Individual Water Supply Essential stats: 43 permits

Well Head Protection and Aquifer Monitoring

Mobile Home Parks Essential stats: 13 permitted facilities

Individual Sewage Systems Essential stats: 54 permits

Pools and Beaches Essential stats: 25 permitted facilities

Children's Camps Essential stats: 4 permitted facilities.

Clean Indoor Air Act (CIAA) Essential stats: 0 complaints received

Lead Poison Control Program Essential stats: 89 lead inspections

Adolescent Tobacco-Use Prevention Act (ATUPA) Essential stats: 43 tobacco retailers

Environmental Assessment Program

Cooling Tower Essential Stats: 38 cooling towers registered

Recreational Campground Essential Stats: 5 permitted facilities

Agricultural Fairground Essential Stats: 1 permitted facility

Migrant Farmworker Housing Essential Stats: 2 permitted facilities

Recreational Aquatic Sprayground: 1 permitted facility

Title of Position	Job Type	Funded	Union	Grade
ADMINISTRATIVE ASSISTANT	FT	Yes	MGMC	5H
CLINICAL TEAM SUPERVISOR	FT	Yes	CSEA	29
DEPUTY PUBLIC HEALTH DIRECTOR	FT	Yes	MGT	6
DIRECTOR OF ENVIRONMENTAL HEALTH	FT	Yes	MGT	7
EARLY INTERVENTION SERVICE COORDINATOR	FT	Yes	CSEA	23
EARLY INTERVENTION SERVICE COORDINATOR	FT	No	CSEA	23
EARLY INTERVENTION SPECIALIST	FT	Yes	CSEA	26
EI SPECIALIST (PER DIEM)	PER DIEM	Yes	CSEA	26
EI SPECIALIST (PER DIEM)	PER DIEM	Yes	CSEA	26
EI SPECIALIST (PER DIEM)	PER DIEM	Yes	CSEA	26
EPIDEMIOLOGY MANAGER	FT	Yes	MGT	8
FISCAL MANAGER	FT	Yes	MGT	11
HEALTH EDUCATOR	FT	Yes	CSEA	18
MEDICAL SERVICES CLERK	FT	Yes	CSEA	8
OCCUPATIONAL THERAPIST	PT	Yes	CSEA	26
OCCUPATIONAL THERAPIST	PT	Yes	CSEA	26
PHYSICAL THERAPIST	PER DIEM	Yes	CSEA	26
PHYSICAL THERAPIST	PT	Yes	CSEA	26
PHYSICAL THERAPIST	PT	Yes	CSEA	26
PRINCIPAL MEDICAL SERVICES CLERK	FT	Yes	CSEA	13
PRINCIPAL MEDICAL SERVICES CLERK	FT	Yes	CSEA	13
PROGRAMS COORDINATOR	FT	Yes	MGT	11
PUBLIC HEALTH DIRECTOR	FT	Yes	MGT	3
PUBLIC HEALTH EDUCATOR	FT	Yes	CSEA	18
PUBLIC HEALTH EDUCATOR (HELP PROGRAM)	FT	Yes	CSEA	18
PUBLIC HEALTH EDUCATOR (HELP PROGRAM)	FT	Yes	CSEA	18
PUBLIC HEALTH EDUCATOR (HELP PROGRAM)	PT	Yes	CSEA	18
PUBLIC HEALTH ENGINEER	PT	Yes	CSEA	28
PUBLIC HEALTH NURSE	FT	Yes	NYSNA	2
PUBLIC HEALTH PROGRAMS MANAGER	FT	Yes	MGT	10

PUBLIC HEALTH SANITARIAN	FT	Yes	CSEA	19
PUBLIC HEALTH SANITARIAN	FT	No	CSEA	19
PUBLIC HEALTH SANITARIAN (HELP PROGRAM)	FT	Yes	CSEA	19
PUBLIC HEALTH SANITARIAN (HELP PROGRAM)	FT	Yes	CSEA	19
PUBLIC HEALTH TECHNICIAN	FT	Yes	CSEA	15
REGISTERED PROFESSIONAL NURSE	FT	Yes	NYSNA	1
REGISTERED PROFESSIONAL NURSE	FT	No	NYSNA	1
REGISTERED PROFESSIONAL NURSE	FT	No	NYSNA	1
SENIOR ACCOUNT CLERK	FT	Yes	CSEA	10
SENIOR PUBLIC HEALTH EDUCATOR (HELP PROGRAM)	FT	Yes	CSEA	20
SENIOR PUBLIC HEALTH EDUCATOR (HELP PROGRAM)	FT	Yes	CSEA	20
SENIOR PUBLIC HEALTH EDUCATOR (HELP PROGRAM)	FT	Yes	CSEA	20
SPEECH/LANGUAGE PATHOLOGIST	FT	Yes	CSEA	28
SPEECH/LANGUAGE PATHOLOGIST	FT	Yes	CSEA	28
SUPERVISING EARLY INTERVENTION SERVICE COORD.	FT	No	CSEA	25
SUPERVISING PUBLIC HEALTH NURSE	FT	Yes	NYSNA	4
SUPERVISING PUBLIC HEALTH SANITARIAN	FT	Yes	CSEA	22

Full-time:	37
Part-time:	6
Per diem:	4
TOTAL POSITIONS:	47

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
4010	HEALTH DEPARTMENT ADMIN									
A401042	41689	DSRIP	OTHER HLTH	-2,010.72	.00	-187,329.54	.00	.00	.00	.0%
A40105	43401	4000	PUB HEALTH	-981,735.87	-1,031,044.00	-1,051,330.00	-1,043,961.00	-1,043,961.00	.00	-.7%
A40105	44401	BTE	HLTH FED	-47,722.69	-52,099.00	-33,228.01	-52,099.00	-52,099.00	.00	56.8%
A40105	44401	HIWDS	HLTH FED	-112,004.93	-68,550.00	-451,406.07	-71,676.00	-71,276.46	.00	-84.1%
A40105	51005	4000	PERS SERV	396,466.34	424,805.00	424,805.00	452,508.00	452,509.00	.00	6.5%
A40105	51005	HIWDS	PERS SERV	42,807.21	44,175.00	289,830.54	46,331.00	46,331.00	.00	-84.0%
A40105	51010	4000	PT PAY	4,387.50	.00	.00	.00	.00	.00	.0%
A40105	51035		OTHER COMP	623.37	.00	.00	.00	.00	.00	.0%
A40105	51035	4000	OTHER COMP	4,621.60	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
A40105	51035	HIWDS	OTHER COMP	4,296.00	4,000.00	4,000.00	4,000.00	4,000.00	.00	.0%
A40105	52005	HIWDS	Off Equip	.00	.00	1,500.00	.00	.00	.00	.0%
A40105	52060	4000	Comp Equip	.00	4,500.00	500.00	.00	.00	.00	-100.0%
A40105	54000	4000	TELEPHONE	3,642.53	4,897.00	4,897.00	4,963.00	4,963.20	.00	1.3%
A40105	54005	4000	Off Supp	474.41	300.00	300.00	300.00	300.00	.00	.0%
A40105	54005	HIWDS	Off Supp	15.50	.00	19,492.19	.00	.00	.00	.0%
A40105	54015	4000	Maint Agmt	706.98	4,488.00	4,488.00	3,338.00	3,338.00	.00	-25.6%
A40105	54020	4000	POSTAGE	56.57	75.00	75.00	100.00	100.00	.00	33.3%
A40105	54035	4000	ED & TRAIN	3,696.31	4,000.00	8,000.00	4,000.00	4,000.00	.00	-50.0%
A40105	54035	DSRIP	ED & TRAIN	1,592.00	.00	.00	.00	.00	.00	.0%
A40105	54035	HIWDS	ED & TRAIN	.00	.00	10,181.29	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40105	54040	4000	DUES/MEMBE	3,035.96	3,144.00	3,144.00	3,220.00	3,220.00	.00	2.4%
A40105	54045		Travel	.00	.00	5,000.00	.00	.00	.00	.0%
A40105	54045	4000	Travel	7,202.57	5,000.00	4,800.00	2,000.00	2,000.00	.00	-58.3%
A40105	54045	HIWDS	Travel	309.79	.00	7,133.93	.00	.00	.00	.0%
A40105	54048	4000	Prog Supp	.00	.00	1,500.00	.00	.00	.00	.0%
A40105	54048	DSRIP	Prog Supp	1,247.32	.00	187,329.54	.00	.00	.00	.0%
A40105	54048	HIWDS	Prog Supp	9,736.59	.00	62,617.94	.00	.00	.00	.0%
A40105	54060	4000	LEGAL ADV	.00	50.00	18,836.00	50.00	50.00	.00	-99.7%
A40105	54065	4000	RENT/LEASE	76.60	200.00	.00	200.00	200.00	.00	.0%
A40105	54070	4000	INSURANCE	10,016.29	10,132.00	10,132.00	11,398.68	11,398.68	.00	12.5%
A40105	54071	4000	MALP INS	16,680.83	1,416.00	1,416.00	15,042.50	15,042.50	.00	962.3%
A40105	54074	4000	INS-AUTO	698.94	785.00	785.00	862.98	862.98	.00	9.9%
A40105	54078	4000	Fuel	198.43	300.00	300.00	200.00	200.00	.00	-33.3%
A40105	54213	4000	I/D COPIER	1,030.32	1,031.00	1,031.00	1,031.00	1,031.00	.00	.0%
A40105	54444	4000	FEES/PERMI	5,600.00	6,180.00	6,180.00	6,180.00	6,180.00	.00	.0%
A40105	54815	4000	CONT AGNC	30,500.00	36,600.00	37,000.00	36,600.00	36,600.00	.00	-1.1%
A40105	58020	4000	RETIREMENT	52,878.95	58,497.94	58,497.94	69,376.00	69,376.00	.00	18.6%
A40105	58020	HIWDS	RETIREMENT	6,142.83	6,481.83	7,356.79	7,550.00	7,550.00	.00	2.6%
A40105	58030	4000	FICA	28,544.12	33,263.00	33,263.00	35,382.00	35,382.00	.00	6.4%
A40105	58030	HIWDS	FICA	3,445.25	3,685.00	22,478.04	3,850.00	3,850.00	.00	-82.9%
A40105	58040	4000	WRKS COMP	10,829.66	8,419.25	8,419.25	7,000.00	7,000.00	.00	-16.9%
A40105	58040	HIWDS	WRKS COMP	.00	1,530.77	3,600.00	1,400.00	1,400.00	.00	-61.1%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40105	58060	4000	HEALTH INS	105,766.48	95,796.00	95,796.00	95,797.68	101,545.54	.00	.0%
A40105	58060	HIWDS	HEALTH INS	8,051.78	8,035.00	16,071.24	8,035.62	8,517.76	.00	-50.0%
A40105	58062	4000	DENTAL INS	510.22	450.00	450.00	451.20	451.20	.00	.3%
A40105	58062	HIWDS	DENTAL INS	94.02	90.00	180.48	90.24	90.24	.00	-50.0%
A40105	58065	4000	VISION INS	90.88	80.00	80.00	78.40	78.40	.00	-2.0%
A40105	58065	HIWDS	VISION INS	20.32	20.00	39.20	19.60	19.60	.00	-50.0%
TOTAL HEALTH DEPARTMENT ADMI				-377,379.74	-369,266.21	-351,787.25	-336,380.10	-329,749.36	.00	-4.4%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
4011	NURSING ADMINISTRATION									
A40115	41601	4037	PUB HLTH F	-554.61	-500.00	-500.00	-500.00	-500.00	.00	.0%
A40115	42705		GIFTS/DONA	-10,000.00	.00	.00	.00	.00	.00	.0%
A40115	43450	IAP	OTHER HLTH	-31,050.00	-31,050.00	.00	-31,050.00	-31,050.00	.00	.0%
A40115	43450	LED	OTHER HLTH	-42,336.15	-44,200.00	-33,150.00	-44,200.00	-44,200.00	.00	33.3%
A40115	44401	HUD	HLTH FED	.00	.00	-1,933,255.30	-29,297.00	.00	.00	-98.5%
A40115	51005	4037	PERS SERV	364,764.80	378,124.00	378,124.00	379,246.00	379,246.00	.00	.3%
A40115	51005	HUD	PERS SERV	.00	.00	62,131.48	.00	.00	.00	.0%
A40115	51020	4037	OVERTIME	26.52	.00	.00	.00	.00	.00	.0%
A40115	51025	4037	SHIFT PAY	.00	40.00	40.00	40.00	40.00	.00	.0%
A40115	51035		OTHER COMP	-381.98	.00	.00	.00	.00	.00	.0%
A40115	51035	4037	OTHER COMP	3,000.00	.00	.00	.00	.00	.00	.0%
A40115	54000	4032	TELEPHONE	132.00	132.00	132.00	132.00	132.00	.00	.0%
A40115	54000	4033	TELEPHONE	132.00	132.00	132.00	132.00	132.00	.00	.0%
A40115	54000	4037	TELEPHONE	930.24	402.00	402.00	667.00	667.00	.00	65.9%
A40115	54005	4032	Off Supp	.00	50.00	50.00	50.00	50.00	.00	.0%
A40115	54005	4033	Off Supp	39.36	100.00	100.00	100.00	100.00	.00	.0%
A40115	54005	4037	Off Supp	464.73	300.00	300.00	300.00	300.00	.00	.0%
A40115	54015	4037	Maint Agmt	10,222.99	11,638.00	11,638.00	9,786.00	9,786.00	.00	-15.9%
A40115	54020	4032	POSTAGE	30.77	25.00	25.00	10.00	10.00	.00	-60.0%
A40115	54020	4033	POSTAGE	636.42	350.00	350.00	250.00	250.00	.00	-28.6%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40115	54020	4037	POSTAGE	1.27	50.00	50.00	10.00	10.00	.00	-80.0%
A40115	54045	4032	Travel	40.00	100.00	100.00	100.00	100.00	.00	.0%
A40115	54045	4037	Travel	245.90	500.00	500.00	300.00	300.00	.00	-40.0%
A40115	54048	4032	Prog Supp	185.36	300.00	300.00	300.00	300.00	.00	.0%
A40115	54048	4033	Prog Supp	693.00	500.00	650.00	750.00	750.00	.00	15.4%
A40115	54048	4037	Prog Supp	66,581.90	4,600.00	4,600.00	4,600.00	4,600.00	.00	.0%
A40115	54060	4037	LEGAL ADV	22,001.06	.00	.00	.00	.00	.00	.0%
A40115	54065	4037	RENT/LEASE	.00	75.00	75.00	75.00	75.00	.00	.0%
A40115	54070	4037	Liab Ins	2,331.62	5,843.00	5,843.00	2,653.42	2,653.42	.00	-54.6%
A40115	54078	4037	Fuel	.00	25.00	25.00	25.00	25.00	.00	.0%
A40115	54092	4037	NURSE INS	149.00	450.00	450.00	495.00	163.90	.00	10.0%
A40115	54213	4037	I/D COPIER	827.28	827.00	827.00	827.00	827.28	.00	.0%
A40115	54615	4037	CNTR MEDCL	.00	400.00	300.00	400.00	400.00	.00	33.3%
A40115	54815	4033	CONT AGNC	.00	250.00	100.00	700.00	700.00	.00	600.0%
A40115	54815	4037	CONT AGNC	1,100.00	.00	100.00	.00	.00	.00	.0%
A40115	54815	HUD	CONT AGNC	.00	.00	1,843,148.77	.00	.00	.00	.0%
A40115	54815	STD	CONT AGNC	.00	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
A40115	58020	4037	RETIREMENT	47,964.48	50,877.34	50,877.34	56,893.00	56,893.00	.00	11.8%
A40115	58020	HUD	RETIREMENT	.00	.00	8,698.41	.00	.00	.00	.0%
A40115	58030	4037	FICA	26,656.65	28,930.00	28,930.00	29,015.00	29,015.00	.00	.3%
A40115	58030	HUD	FICA	.00	.00	4,753.06	.00	.00	.00	.0%
A40115	58040	4037	WRKS COMP	8,549.73	7,653.86	7,653.86	7,000.00	7,000.00	.00	-8.5%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40115	58060	4037	HEALTH INS	67,519.40	69,325.00	69,325.00	80,837.06	85,687.28	.00	16.6%
A40115	58060	HUD	HEALTH INS	.00	.00	14,523.58	.00	.00	.00	.0%
A40115	58062	4037	DENTAL INS	451.10	450.00	450.00	451.20	451.20	.00	.3%
A40115	58065	4037	VISION INS	78.00	80.00	80.00	58.80	58.80	.00	-26.5%
			TOTAL NURSING ADMINISTRATION	541,432.84	489,279.20	531,379.20	473,656.48	507,472.88	.00	-10.9%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
4012	ENVIRONMENTAL HEALTH									
A40125	41689	EH	OTHER HLTH	-130,425.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	.00	.0%
A40125	43450	ATU	OTHER HLTH	-30,256.54	-29,320.00	-7,761.46	-30,900.00	-30,900.00	.00	298.1%
A40125	43450	DW	OTHER HLTH	-96,623.00	-97,241.00	-24,310.25	-103,905.00	-103,905.00	.00	327.4%
A40125	43450	EFC	OTHER HLTH	-8,000.40	.00	.00	.00	.00	.00	.0%
A40125	43450	RAB	OTHER HLTH	-17,588.55	-14,852.00	-14,896.72	-14,852.00	-14,852.00	.00	-.3%
A40125	43486	EH	ADDIC CONT	.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	.00	.0%
A40125	51005	EH	PERS SERV	340,596.25	351,702.00	351,702.00	375,046.00	375,046.00	.00	6.6%
A40125	51010		PT PAY	.00	42,889.00	42,889.00	.00	.00	.00	-100.0%
A40125	51010	EH	PT PAY	24,282.14	.00	.00	44,047.00	44,047.00	.00	.0%
A40125	51020	EH	OVERTIME	372.38	100.00	100.00	100.00	100.00	.00	.0%
A40125	51035		OTHER COMP	-642.53	.00	.00	.00	.00	.00	.0%
A40125	51035	EH	OTHER COMP	16,854.00	25,500.00	25,500.00	25,500.00	25,500.00	.00	.0%
A40125	54000	4021	TELEPHONE	702.44	492.00	492.00	708.00	708.00	.00	43.9%
A40125	54000	EH	CELL/L/DIS	1,390.29	1,818.00	1,818.00	1,927.00	1,927.00	.00	6.0%
A40125	54001		COPY SERV	.00	.00	.00	.00	.00	.00	.0%
A40125	54005	4021	Off Supp	50.00	50.00	50.00	50.00	50.00	.00	.0%
A40125	54005	EH	Off Supp	938.08	1,000.00	1,046.07	600.00	600.00	.00	-42.6%
A40125	54015	EH	Maint Agmt	415.72	600.00	600.00	600.00	600.00	.00	.0%
A40125	54020	4021	POSTAGE	1,328.24	800.00	800.00	600.00	600.00	.00	-25.0%
A40125	54020	EH	POSTAGE	1,774.17	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40125	54020	RAB	POSTAGE	.00	1,000.00	.00	.00	.00	.00	.0%
A40125	54035	4021	ED & TRAIN	.00	300.00	300.00	300.00	300.00	.00	.0%
A40125	54035	EH	ED & TRAIN	500.00	1,500.00	1,056.50	1,000.00	1,000.00	.00	-5.3%
A40125	54040	EH	DUES/MEMBE	.00	.00	143.50	144.00	144.00	.00	.3%
A40125	54045	4021	Travel	186.71	150.00	150.00	150.00	150.00	.00	.0%
A40125	54045	EH	Travel	1,073.27	1,500.00	1,800.00	1,500.00	1,500.00	.00	-16.7%
A40125	54048	4021	Prog Supp	137.57	250.00	250.00	500.00	500.00	.00	100.0%
A40125	54048	EH	Prog Supp	1,287.67	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A40125	54048	RAB	Prog Supp	7,326.97	8,852.00	4,296.72	9,852.00	9,852.00	.00	129.3%
A40125	54070	EH	LIAB INS	2,224.73	2,878.00	2,878.00	2,531.78	2,531.78	.00	-12.0%
A40125	54078	4021	Fuel	308.68	250.00	250.00	250.00	250.00	.00	.0%
A40125	54078	EH	Fuel	580.11	400.00	425.00	400.00	400.00	.00	-5.9%
A40125	54085	EH	CLOTHING U	119.98	550.00	550.00	550.00	550.00	.00	.0%
A40125	54213	EH	I/D COPIER	1,117.08	1,117.00	1,117.00	1,117.00	1,117.00	.00	.0%
A40125	54300	4021	Veh. R&M	101.34	200.00	200.00	200.00	200.00	.00	.0%
A40125	54300	EH	Veh. R&M	729.48	150.00	150.00	150.00	150.00	.00	.0%
A40125	54301	EH	Veh lease	11,073.59	11,293.00	11,349.50	11,293.00	11,293.00	.00	-.5%
A40125	54615	4021	CNTR MEDCL	3,296.46	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
A40125	54615	EH	CNTR MEDCL	.00	100.00	100.00	100.00	100.00	.00	.0%
A40125	54615	RAB	CNTR MEDCL	11,927.57	5,000.00	10,600.00	5,000.00	5,000.00	.00	-52.8%
A40125	54815	EH	CONT AGNC	.00	600.00	600.00	600.00	600.00	.00	.0%
A40125	58020	EH	RETIREMENT	49,831.13	56,530.81	56,530.81	66,704.00	66,704.00	.00	18.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40125	58030	EH	FICA	28,246.08	32,145.00	32,145.00	34,019.00	34,019.00	.00	5.8%
A40125	58040	EH	WRKS COMP	13,679.57	10,715.41	10,715.41	8,900.00	8,900.00	.00	-16.9%
A40125	58060	EH	HEALTH INS	46,730.86	61,290.00	61,290.00	47,609.88	50,466.47	.00	-22.3%
A40125	58062	EH	DENTAL INS	273.80	450.00	450.00	360.96	360.96	.00	-19.8%
A40125	58065	EH	VISION INS	59.18	80.00	80.00	78.40	78.40	.00	-2.0%
TOTAL ENVIRONMENTAL HEALTH				285,979.52	335,339.22	429,956.08	347,331.02	350,187.61	.00	-19.2%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
4045	HEALTH EDUCATION									
A40455	42690		COMP LOSS	.00	.00	.00	.00	.00	.00	.0%
A40455	43450	CSC	OTHER HLTH	-200,987.99	-210,000.00	-170,430.09	-210,000.00	-210,000.00	.00	23.2%
A40455	43450	GTSC	OTHER HLTH	-74,309.67	-74,596.00	-59,686.26	-77,836.00	-77,836.00	.00	30.4%
A40455	43450	HNP	OTHER HLTH	-154,581.83	-164,000.00	-74,685.51	-164,000.00	-164,000.00	.00	119.6%
A40455	43450	RAD	PH Aid	-7,679.56	-8,075.00	-6,368.00	-8,075.00	-8,075.00	.00	26.8%
A40455	43450	TBC	OTHER HLTH	-321,374.54	-335,000.00	-121,965.44	-335,000.00	-335,000.00	.00	174.7%
A40455	51005		PERS SERV	490,533.35	383,660.00	383,660.00	397,400.00	397,400.00	.00	3.6%
A40455	51010		PT PAY	.00	.00	.00	24,614.00	24,614.00	.00	.0%
A40455	51035		OTHER COMP	9,690.20	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
A40455	54000		TELEPHONE	3,401.08	2,090.00	2,090.00	2,503.00	2,503.00	.00	19.8%
A40455	54001		COPY/PRINT	.00	.00	96.75	.00	.00	.00	.0%
A40455	54005		Off Supp	10,952.54	8,000.00	18,815.86	5,000.00	5,000.00	.00	-73.4%
A40455	54015		Maint Agmt	9,242.27	1,610.00	3,043.00	1,150.00	1,150.00	.00	-62.2%
A40455	54020		POSTAGE	867.41	1,350.00	3,336.15	1,850.00	1,850.00	.00	-44.5%
A40455	54035		ED & TRAIN	5,040.00	.00	.00	.00	.00	.00	.0%
A40455	54040		DUES/SUB	.00	500.00	1,075.00	500.00	500.00	.00	-53.5%
A40455	54041		PUBLICATIO	.00	.00	368.00	.00	.00	.00	.0%
A40455	54045		Travel	20,703.88	14,500.00	26,435.73	16,500.00	16,500.00	.00	-37.6%
A40455	54048		Prog Supp	83,175.91	83,000.00	167,604.92	57,759.00	57,759.00	.00	-65.5%
A40455	54060		LEGAL ADV	42,555.36	57,250.00	78,478.00	39,094.00	39,094.00	.00	-50.2%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40455	54213	I/D COPIER	495.00	495.00	495.00	495.00	495.00	.00	.0%
A40455	54815	CONT AGNC	119,199.16	77,500.00	95,775.02	85,000.00	85,000.00	.00	-11.3%
A40455	58020	RETIREMENT	65,361.79	52,962.68	52,962.68	64,967.00	64,967.00	.00	22.7%
A40455	58030	FICA	36,574.26	30,115.00	30,115.00	33,049.00	33,049.00	.00	9.7%
A40455	58040	WRKS COMP	18,073.18	9,626.86	9,626.86	10,300.00	10,300.00	.00	7.0%
A40455	58060	HEALTH INS	89,318.06	87,083.00	87,083.00	87,084.76	92,309.85	.00	.0%
A40455	58062	DENTAL INS	631.54	540.00	540.00	541.44	541.44	.00	.3%
A40455	58065	VISION INS	136.50	120.00	120.00	137.20	137.20	.00	14.3%
TOTAL HEALTH EDUCATION			247,017.90	28,731.54	538,585.67	43,033.40	48,258.49	.00	-92.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
4046	PRE-K PHCP (4050 AUD)									
A40465	41689	PREK	OTHER HLTH	-243,319.59	-500,000.00	-500,000.00	-550,000.00	-550,000.00	.00	10.0%
A40465	43277	PREK	PreK	-1,096,182.22	-1,413,125.00	-1,413,125.00	-1,710,625.00	-1,710,625.00	.00	21.1%
A40465	51005	PREK	PERS SERV	33,945.00	52,850.00	52,850.00	54,737.00	54,737.00	.00	3.6%
A40465	51010	PREK	PT PAY	16,222.92	36,655.00	36,655.00	38,398.00	38,398.00	.00	4.8%
A40465	54000	PREK	CELL/L/DIS	132.00	132.00	132.00	132.00	132.00	.00	.0%
A40465	54005	PREK	Off Supp	46.25	50.00	50.00	.00	.00	.00	-100.0%
A40465	54015	PREK	Maint Agmt	13,164.00	12,150.00	19,150.00	16,100.00	16,100.00	.00	-15.9%
A40465	54020	PREK	POSTAGE	218.18	150.00	150.00	50.00	50.00	.00	-66.7%
A40465	54045	PREK	Travel	.00	200.00	200.00	100.00	100.00	.00	-50.0%
A40465	54213	PREK	I/D COPIER	348.00	348.00	348.00	348.00	348.00	.00	.0%
A40465	54445	PREK	TUITION	2,210,081.19	2,000,000.00	2,000,000.00	2,500,000.00	2,500,000.00	.00	25.0%
A40465	54800	PREK	PROG EXP	335,678.45	375,000.00	368,000.00	375,000.00	375,000.00	.00	1.9%
A40465	54815	PREK	CONT AGNC	.00	350.00	350.00	350.00	350.00	.00	.0%
A40465	58020	PREK	RETIREMENT	6,542.51	12,042.08	12,042.08	13,970.00	13,970.00	.00	16.0%
A40465	58030	PREK	FICA	1,241.06	6,847.00	6,847.00	7,125.00	7,125.00	.00	4.1%
A40465	58040	PREK	WRKS COMP	2,395.82	2,296.16	2,296.16	1,900.00	1,900.00	.00	-17.3%
A40465	58060	PREK	HEALTH INS	16,358.00	21,717.00	21,717.00	21,717.00	23,020.34	.00	.0%
A40465	58062	PREK	DENTAL INS	.00	90.00	90.00	90.24	90.24	.00	.3%
A40465	58065	PREK	VISION INS	.00	20.00	20.00	19.60	19.60	.00	-2.0%
TOTAL PRE-K PHCP (4050 AUD)				1,296,871.57	607,772.24	607,772.24	769,411.84	770,715.18	.00	26.6%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
4059	EARLY INTERVENTION PROGRAM									
A40595	41621	4052	EIP FEES	-28,529.50	-40,000.00	-40,000.00	-40,000.00	-40,000.00	.00	.0%
A40595	41621	4055	EIP FEES	-208,357.43	-300,000.00	-300,000.00	-275,000.00	-275,000.00	.00	-8.3%
A40595	41689	4052	OTHER HLTH	-259,117.00	-325,000.00	-325,000.00	-300,000.00	-300,000.00	.00	-7.7%
A40595	43450	4052	OTHER HLTH	-52,109.00	-61,250.00	-61,250.00	-83,300.00	-83,300.00	.00	36.0%
A40595	44451	CSH	EIP	-46,557.37	-56,525.00	-48,709.02	-56,525.00	-56,525.00	.00	16.0%
A40595	44451	CSN	EIP	-34,061.69	-34,061.00	-25,545.75	-34,061.00	-34,061.00	.00	33.3%
A40595	51005	4052	PERS SERV	251,884.65	277,239.00	277,239.00	287,929.00	287,929.00	.00	3.9%
A40595	51005	4055	PERS SERV	222,938.52	227,857.00	227,857.00	233,880.00	233,880.00	.00	2.6%
A40595	51010	4055	PT PAY	100,095.62	134,809.00	134,809.00	140,966.00	140,966.00	.00	4.6%
A40595	51035		OTHER COMP	329.89	.00	.00	.00	.00	.00	.0%
A40595	51035	4052	OTHER COMP	228.09	3,500.00	.00	3,500.00	3,500.00	.00	.0%
A40595	51035	4055	OTHER COMP	.00	1,500.00	.00	1,500.00	1,500.00	.00	.0%
A40595	54000	4052	TELEPHONE	931.22	1,586.00	1,685.00	1,320.00	1,320.00	.00	-21.7%
A40595	54000	4055	TELEPHONE	4,354.61	4,732.00	4,732.00	4,404.00	4,404.00	.00	-6.9%
A40595	54005	4052	Off Supp	491.05	200.00	200.00	200.00	200.00	.00	.0%
A40595	54005	4055	Off Supp	378.16	150.00	150.00	150.00	150.00	.00	.0%
A40595	54015	4052	Maint Agmt	8,111.79	10,570.00	9,345.00	9,244.00	9,244.00	.00	-1.1%
A40595	54015	4055	Maint Agmt	11,521.74	11,870.00	9,870.00	10,820.00	10,820.00	.00	9.6%
A40595	54020	4052	POSTAGE	393.24	450.00	450.00	300.00	300.00	.00	-33.3%
A40595	54035	4052	ED & TRAIN	.00	.00	500.00	.00	.00	.00	.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

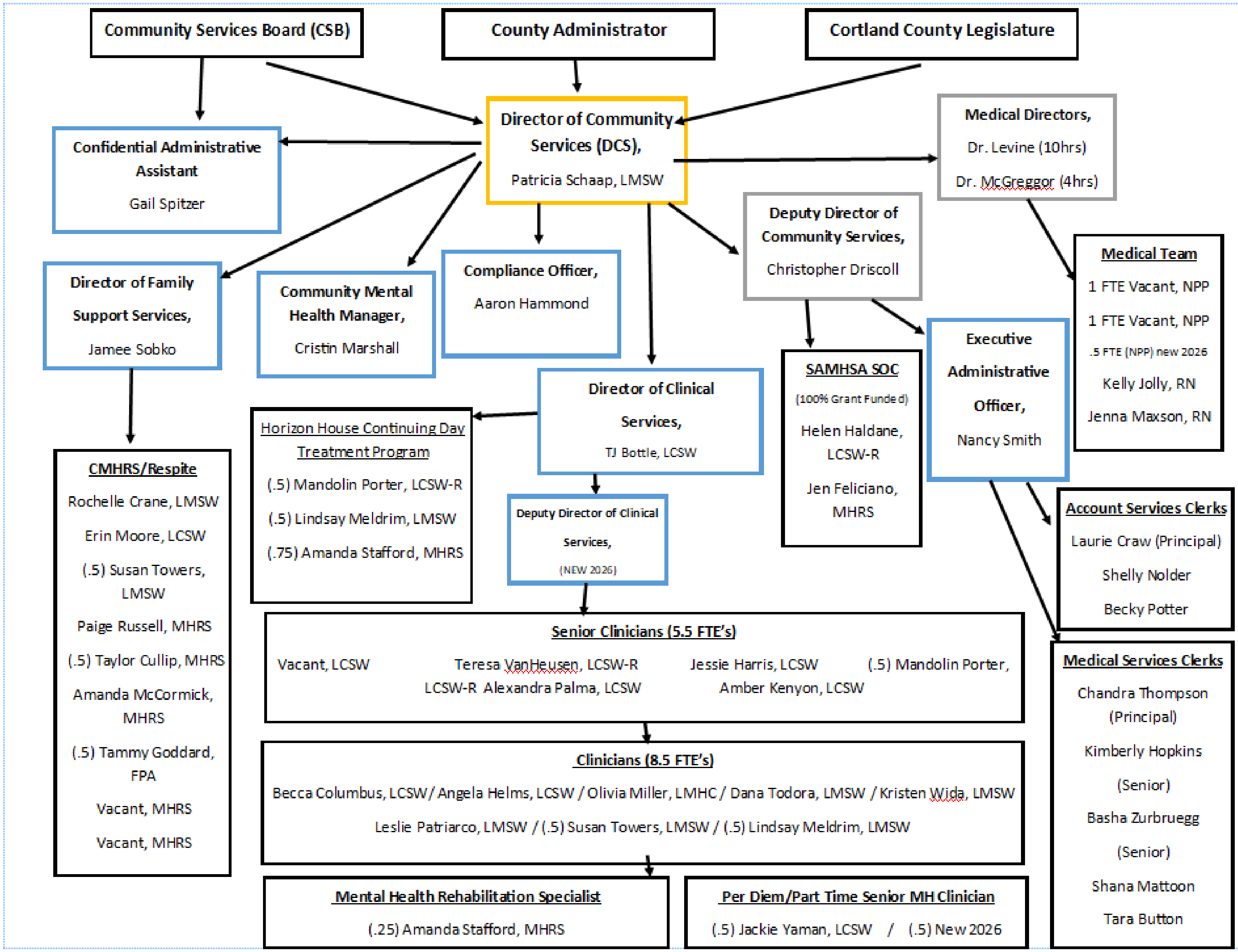
ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40595	54035	4055	ED & TRAIN	1,734.11	450.00	450.00	200.00	200.00	.00	-55.6%
A40595	54045	4052	Travel	626.04	1,750.00	2,000.00	1,300.00	1,300.00	.00	-35.0%
A40595	54045	4055	Travel	12,711.57	11,500.00	11,100.00	11,500.00	11,500.00	.00	3.6%
A40595	54048	4052	Prog Supp	981.08	1,000.00	2,000.00	1,000.00	1,000.00	.00	-50.0%
A40595	54060	4052	LEGAL ADV	.00	500.00	500.00	500.00	500.00	.00	.0%
A40595	54070	4052	INSURANCE	3,038.53	2,141.00	2,141.00	3,457.88	3,457.88	.00	61.5%
A40595	54078	4055	Fuel	.00	25.00	25.00	.00	.00	.00	-100.0%
A40595	54213	4052	I/D COPIER	1,315.68	1,316.00	1,316.00	1,316.00	1,316.00	.00	.0%
A40595	54444	4055	FEES/PERMI	452.00	455.00	455.00	455.00	455.00	.00	.0%
A40595	54615	4052	CNTR MEDCL	126,797.47	125,000.00	134,900.00	170,000.00	170,000.00	.00	26.0%
A40595	54800	4052	PROG EXP	50.92	1,000.00	.00	1,000.00	1,000.00	.00	.0%
A40595	54815	4052	CONT AGNC	3,255.22	2,350.00	2,350.00	2,000.00	2,000.00	.00	-14.9%
A40595	58020	4052	RETIREMENT	32,878.58	37,770.49	37,770.49	43,714.00	43,714.00	.00	15.7%
A40595	58020	4055	RETIREMENT	42,127.59	48,993.82	48,993.82	56,452.00	56,452.00	.00	15.2%
A40595	58030	4052	FICA	20,076.30	21,477.00	21,477.00	22,294.00	22,295.00	.00	3.8%
A40595	58030	4055	FICA	23,985.26	27,859.00	27,859.00	28,790.00	28,790.00	.00	3.3%
A40595	58040	4052	WRKS COMP	7,525.66	6,888.48	6,888.48	7,300.00	7,300.00	.00	6.0%
A40595	58040	4055	WRKS COMP	11,114.65	9,184.64	9,184.64	6,000.00	6,000.00	.00	-34.7%
A40595	58060	4052	HEALTH INS	62,102.98	71,015.00	71,015.00	75,480.04	80,008.84	.00	6.3%
A40595	58060	4055	HEALTH INS	29,797.30	30,645.00	30,645.00	35,110.02	37,216.62	.00	14.6%
A40595	58062	4052	DENTAL INS	444.16	360.00	360.00	315.84	315.84	.00	-12.3%
A40595	58062	4055	DENTAL INS	225.42	270.00	270.00	225.60	225.60	.00	-16.4%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40595 58065 4052 VISION INS	68.12	80.00	80.00	58.80	58.80	.00	-26.5%
A40595 58065 4055 VISION INS	19.50	20.00	20.00	19.60	19.60	.00	-2.0%
TOTAL EARLY INTERVENTION PRO	354,254.73	259,677.43	278,132.66	373,815.78	380,452.18	.00	34.4%

2025 Organizational Chart - Mental Health



Department: Mental Health

The Cortland County Mental Health Department (CCMHD) serves to coordinate the **Local Government Unit (LGU)** as mandated by New York State, to ensure the provision of mental hygiene services to the residents of Cortland County (New York Mental Hygiene Law 41.11). CCMHD operates three outpatient mental health licensed programs directly to support the community needs. In addition to assuring that there is a system of comprehensive care in place to serve special needs populations, the LGU must also have a system in place to provide for involuntary hospitalizations and transports under sections 9.45 and 9.37 of Mental Hygiene Law, and coordinate competency evaluations and habilitation per CPL 730 for the courts. The LGU must provide an Assisted Outpatient Treatment Program (AOT) per section 9.60 and Single Points of Access (SPOA) for children and adult services to manage access to intensive programs and support coordination of care. All programs and services provided by Cortland County Mental Health have seen significant increases in demand for the last six (6) years and we forecast this will continue into 2025.

Mental Health Clinic is the largest of our three programs to assist individuals with mental health needs to enhance abilities in emotional, cognitive, social, educational and/or self-care areas. Currently included in this service is the mandated provision of Jail services, assessment for need of Assisted Outpatient Treatment (AOT) and completion of competency evaluations (730 orders) in addition to outpatient mental health treatment for over 1000 patients annually. The Mental Health Clinic is licensed by the New York State *Office of Mental Health* (OMH) to provide clinical therapeutic services, psychiatric evaluation and treatment, psychosocial evaluation and treatment, psychological services, psychopharmacology, psychotherapy and telehealth for all ages. The clinic has specialized treatment groups for individuals who have engaged in intimate partner violence parenting groups, adult and adolescent dialectical behavior therapy, and *Treatment, Evaluation and Education for Sexual Offenders* (TEESO) group and Individuals can access any program regardless of their ability to pay or type of insurance. In Cortland County the clinic provides significant value added services that are the responsibility of the county to ensure is available to County residents. Jail services, Court Ordered Evaluations, pick-up and hospitalization orders, Assisted Outpatient Treatment Assessments, treatment services for sex offenders, individuals mandated to treatment for intimate partner violence, and those waivered from work requirements and referred to the clinic by DSS to address mental health issues impacting their ability are all ongoing therapeutic requirements currently integrated into the clinic budget.
In addition to clinic services, Cortland County Mental Health Clinic Staff have responded on an emergency basis to the needs of other county departments and employees to provide supportive counseling, postvention support, and linkage to longer term services after traumatic events. The Cortland County Mental Health Clinic continues to serve any Cortland County resident regardless of their ability to pay. Private agencies are no longer under such mandates, and can refuse certain insurance coverages that provide insufficient reimbursement. All behavioral health providers are involved in the ongoing Medicaid Managed Care Transformation with the long range goal to payment models such as Value Based Payments, where providers are networked to care for individuals and paid (or held at risk) for their patients achieving quality outcomes. Cortland County is active in state and regional planning for these changes, and is part of a working group exploring the benefits and viability of inter-municipal agreements where county clinics from across the state would potentially form partnerships to enhance efficiencies and create shared savings in providing services.

The Horizon House Continuing Day Treatment (CDT) Program is an intensive therapeutic program licensed by the New York State Office of Mental Health that provides active treatment and rehabilitative services for highest risk individuals with chronic mental health needs in the community. The program is designed to maintain or enhance current levels of functioning and skills for participants. Required services of the program include: assessment and treatment planning, discharge planning, medication therapy, medication education, case management, health screening and referral, psychiatric rehabilitation, supportive skills training, activity therapy, individual and group therapies, crisis intervention services and clinical support services.

The **Family Support Services** (FSS) Program is a community-based support that provides services to the families parenting children and youth experiencing emotional, behavioral and /or social difficulties. FSS offers flexible, individualized programming that builds on the strengths of families, and strives to empower families. The core services that are available to families include: 1) family peer support; 2) skill-building; 3) licensed evaluation and assessment, psychotherapy and crisis intervention (Other Licensed Practitioner service); 4) community and psychiatric supports and treatment; and 5) respite services. FSS has adapted to the changes in NYS under the early and periodic screening, diagnostic and treatment (EPSDT) federal Medicaid benefits. FSS offers Children and Family Treatment and Support Services (CFTSS) and successfully obtained OMH licensure as a Children's Mental Health Rehabilitation Services Program (CMHRS) in 2021.

The **Children and Youth Respite Program** had previously been an integrated component of Family Support, but was split off into a separate program in 2017 to comply with changing NY State regulations and is supported by state aide. The program serves children and youth with a serious emotional disturbance (SED) and looks to stabilize functioning across environments. The program provides one to one and group opportunities for respite based upon the needs of the individual.

Single Point of Access (SPOA) is a state mandated process that provides county residents integrated access to a range of intensive mental health supports. The program is entirely funded by New York State Aid, and serves as a collaborative process to assess needs, determine eligibility for intensive mental health services, manage waiting lists, and problem solve barriers to access. There are separate SPOA groups for adults and children made up of community leaders from provider agencies and service systems.

The **Prevention Services for Youth** (PSY) Program serves as oversight for the county's Children and Youth System of Care (SOC) with a focus on the needs of the community, data collection, collaboration, creative problem solving, and identification of unmet needs/barriers relating to mental hygiene services. The program also provides technical assistance to schools/youth and community based organizations to find and develop validated programs to promote positive mental health, and provides support and coordination to build and/or strengthen community capacity as it relates to MH and youth development issues through community forums, training, and information sharing.

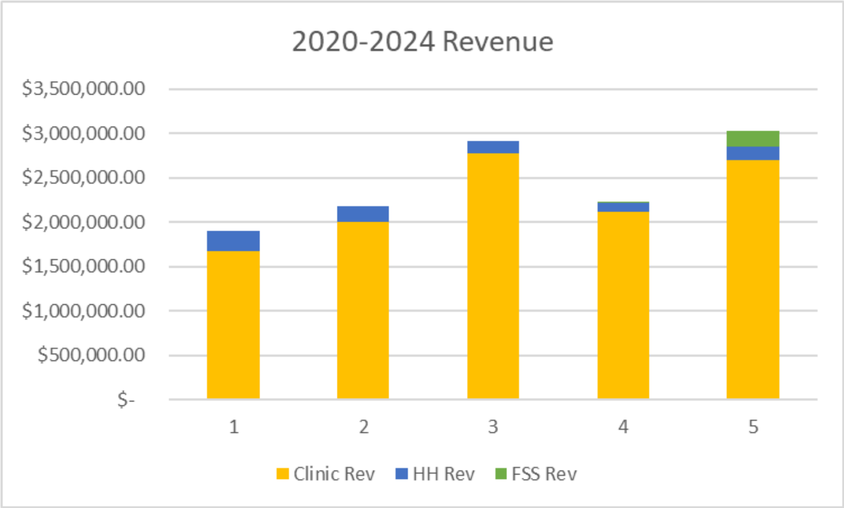
Mandates Overview Behavioral Health

Every county in New York State is required to have a Local Government Unit (LGU), for the purposes of local planning and to receive and manage New York State Aid for Mental Health, Substance Use and Developmental Disability Services. Our Department purposefully contracts out about 90% of that State Aid to our non-profit behavioral health providers in the community to help sustain our providers and offer healthcare choices for our community. Every county must have supports available to their County Jail to assess inmate safety and coordinate around special needs related to the behavioral health of their inmates. The Cortland County Mental Health Department provides staffing and resources for 24 hour on call access to safety evaluation. The County Sheriff would need to provide these services if Mental Health did not. Every county is mandated to have a Single Point of Access (SPOA) to manage access to the highest level mental health services, coordinate planning around mental health needs, and transition planning for individuals re-entering the community. The county must also have a designated Assisted Outpatient Treatment (AOT) Coordinator and provide specialized assessments to the county court systems (competency to stand trial, Psychological, AOT). The Mental Health Department also funds drug and alcohol evaluations that support diversion of inmates from County Jail to treatment.

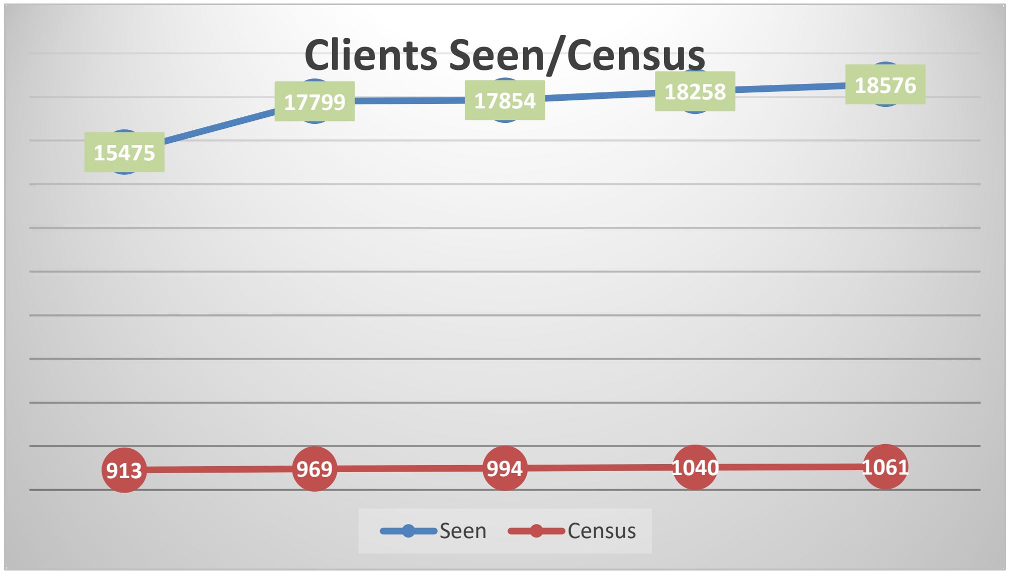
Cortland County Mental Health Department – A4310

		2020	2021	2022	2023	2024
Mental Health Outpatient Clinic						
Total Visits		15,475	17799	17854	18258	18576
Admits		402	494	455	500	488
Discharges		296	412	319	453	468
Patient Census under 18 years old		148	123	141	179	179
Patient Census over 18 years old		708	793	853	1040	811
Horizon House Continuing Day Treatment						
Total Number of Clients Served		*37	38	46	37	28
*Statistics impacted due to COVID						
Jail Services						
Number of Inmates Seen		291	300	484	557	628
Number of Visits				1178	1160	1187
*Some duplicated counts across months						
730 Evaluations						
Number of Evaluations		6	6	8	8	18
Single Point Of Access - Children						
	Applied	13	33	56	51	52
	Eligible	12	33	54	51	52
Single Point of Access-Adults	Applied			47	40	53
	Eligible			46	40	53
Residential Treatment Facility						
	Referred	4	6	2	11	10
	Eligible	4	6	2	6	4
Family Support Services						
Clients Served		88	35	41	67	75
Number of new clients		0	22	20	16	39
Group Respite hours		171		154	190	470
One-on-One Respite hours				126	144	142
Other Licensed Practitioner Hours						436
Family Peer Support Services						4.5

Total Billed Revenue Receipts from 2020 to 2024



Clients Seen and Census: 2020-2024



Mental Health Department
2025-2026 Goals

Training of new staff

In 2025 the Department had transition of 3 Senior Mental Health Clinicians. One is due to retire December 2025, one was promoted to Clinic Director and one was moved into the System of Care Grant work.

In 2026, there is potential of 3 Managers retiring from the Department. These positions will require real time training prior to the managers' departures.

Increase in training to meet the complexity of the cliental

In 2025, we were able to get 7 clinicians trained in Eye Movement Desensitization and Reprocessing (EMDR) to support the level of trauma common in the community. We also have 4 clinicians trained in Dynamic Deconstructive Psychotherapy (DDP) and 3 additional clinicians trained in Functional Family Therapy (FFT).

In 2026, we will focus training efforts on areas of expertise for clinicians (such as eating disorder training, court ordered treatment groups, or other specific modalities).

Provide Clinical Support to Community Agencies

The Department of Mental Health co-leads the County Crisis Intervention Training annually. In 2025, there were two trainings scheduled. The first was specific to Children and Youth response and it was a 3-day training. The second was a 40-Hour training for Crisis Intervention Responses for individuals that are experiencing crisis with mental health, substance use or intellectual or developmental disabilities.

In 2026, the Department will host the same two trainings for the community to better assist first responders with Crisis intervention.

The Department also provides clinical supervision to the Catholic Charities SOS team. This team provides outreach and engagement services to the unhoused population and we are able to provide one hour a week for Clinical Supervision to the team. In 2025, we provided 25 sessions to the clinician on the SOS team (January – June). In 2026, we will continue to provide weekly clinical supervision to this team.

The Department of Mental Health provides free Mental Health First Aid trainings to the community. In 2025, we provided 6 trainings to the community. In 2026, we hope to provide 6 additional trainings.

In 2025, the Department of Mental Health went to the "Grace Space" on 2 occasions to assess situations in which a MHL 9.45 pick up order may have been warranted. In 2026, the department will be accessible to assist with this again based off the need of the Daytime Space.

In 2026, the Department of Mental Health will work with law enforcement to discuss funding options to implement a "Care Team" that consists of an officer partnered with a social worker.

Trauma Response Team

The Department of Mental Health leads the Post-Trauma Response Team for Cortland County. This team consists of volunteer professionals in the community that can assist agencies, schools, and other organizations with de-briefing after a traumatic event occurs. In 2025 the team was activated twice.

Also, in 2025, The Department of Mental Health took lead in getting 3 clinicians trained in the NYS Office of Mental Health Disaster Mental Health training. In 2026, we hope to get an additional 5 clinicians trained to support this effort if the need arises.

CORTLAND COUNTY
Mental Health - A4310
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ADMINISTRATIVE ASSISTANT TO THE MENTAL HEALTH DIRECTOR	FT	Yes	MGMC	5H
CLINICAL DIRECTOR OF MENTAL HEALTH PROGRAMS	FT	Yes	MGT	6
CLINICAL DIRECTOR OF MENTAL HEALTH PROGRAMS	FT	Yes	MGT	6
COMMUNITY MENTAL HEALTH MANAGER	FT	Yes	MGT	10
COMPLIANCE/PRIVACY OFFICER	FT	Yes	MGT	7
DEPUTY DIRECTOR COMMUNITY MENTAL HEALTH SERVICES	FT	Yes	MGT	6
DIRECTOR OF COMM. MENTAL HEALTH SERVICES	FT	Yes	MGT	3
EXECUTIVE ADMINISTRATIVE OFFICER	FT	Yes	MGT	11
FAMILY SUPPORT SERVICES DIRECTOR	FT	Yes	MGT	9
FORENSIC COUNSELOR	FT	Yes	CSEA	22
MEDICAL DIRECTOR/PSYCHIATRIST	PT	Yes	MGT	OFFSCALE
MEDICAL DIRECTOR/PSYCHIATRIST	PT	Yes	MGT	OFFSCALE
MEDICAL DIRECTOR/PSYCHIATRIST	PT	Yes	MGT	OFFSCALE
MEDICAL SERVICES CLERK (HELP PROGRAM)	FT	Yes	CSEA	8
MEDICAL SERVICES CLERK (HELP PROGRAM)	FT	Yes	CSEA	8
MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	26
MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	26
MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	26
MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	26
MENTAL HEALTH CLINICIAN (HELP PROGRAM)	FT	Yes	CSEA	26
MENTAL HEALTH CLINICIAN (HELP PROGRAM)	FT	Yes	CSEA	26
MENTAL HEALTH CLINICIAN (HELP PROGRAM)	FT	Yes	CSEA	26
MENTAL HEALTH CLINICIAN (HELP PROGRAM)	FT	Yes	CSEA	26
MENTAL HEALTH CLINICIAN (HELP PROGRAM)	FT	Yes	CSEA	26
MENTAL HEALTH CLINICIAN (HELP PROGRAM)	FT	Yes	CSEA	26
MENTAL HEALTH PRACTITIONER	FT	Yes	MGT	OFFSCALE
MENTAL HEALTH PRACTITIONER	FT	Yes	MGT	OFFSCALE
MENTAL HEALTH PRACTITIONER	PT	Yes	MGT	OFFSCALE
MENTAL HEALTH REHABILITATION SPECIALIST	FT	Yes	CSEA	16
MENTAL HEALTH REHABILITATION SPECIALIST (HELP PROGRAM)	FT	Yes	CSEA	16

MENTAL HEALTH REHABILITATION SPECIALIST (HELP PROGRAM)	FT	Yes	CSEA	16
MENTAL HEALTH REHABILITATION SPECIALIST (HELP PROGRAM)	FT	Yes	CSEA	16
MENTAL HEALTH REHABILITATION SPECIALIST (HELP PROGRAM)	FT	Yes	CSEA	16
MENTAL HEALTH REHABILITATION SPECIALIST (HELP PROGRAM)	PT	Yes	CSEA	16
PEER SPECIALIST (HELP PROGRAM)	PT	Yes	CSEA	9
PRINCIPAL MEDICAL BILLING CLERK	FT	Yes	CSEA	13
PRINCIPAL MEDICAL BILLING CLERK	FT	Yes	CSEA	13
PRINCIPAL MEDICAL SERVICES CLERK	FT	Yes	CSEA	13
REGISTERED PROFESSIONAL NURSE	FT	Yes	NYSNA	1
SENIOR MEDICAL BILLING CLERK	FT	Yes	CSEA	10
SENIOR MEDICAL SERVICES CLERK	FT	Yes	CSEA	10
SENIOR MEDICAL SERVICES CLERK (HELP PROGRAM)	FT	Yes	CSEA	10
SENIOR MENTAL HEALTH CLINICIAN	PER DIEM	Yes	CSEA	28
SENIOR MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	28
SENIOR MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	28
SENIOR MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	28
SENIOR MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	28
SENIOR MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	28
SENIOR MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	28
SENIOR MENTAL HEALTH CLINICIAN	FT	Yes	CSEA	28
SUPERVISING COMMUNITY HEALTH NURSE	FT	Yes	NYSNA	3

Full-time:	44
Part-time:	6
Per diem:	1
TOTAL POSITIONS:	51

NEXT YEAR BUDGET COMPARISON REPORT

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ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
4310	MENTAL HEALTH									
A431042	42401		INT & EARN	-68.75	.00	.00	.00	.00	.00	.0%
A43105	41620		MH FEES	.00	-3,558,271.00	-3,558,271.00	-3,100,000.00	-3,200,000.00	.00	-12.9%
A43105	41689		OTHER HLTH	.00	.00	.00	.00	.00	.00	.0%
A43105	42690		COMP LOSS	.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	.00	.0%
A43105	42705		GIFTS/DONA	.00	.00	-70,975.00	.00	.00	.00	.0%
A43105	43490		MH PROGRAM	.00	-1,721,049.00	-1,754,372.00	-1,768,261.00	-1,768,261.00	.00	.8%
A43105	43491		OPWDD	.00	-32,130.00	-32,130.00	-32,966.00	-32,966.00	.00	2.6%
A43105	43492		OASAS	.00	-1,588,615.00	-1,678,315.00	-1,747,321.00	-1,747,321.00	.00	4.1%
A43105	43601		MED ASSIST	.00	-47,465.00	-47,465.00	.00	.00	.00	-100.0%
A43105	43640		SAFETY NET	.00	-162,000.00	-162,000.00	-150,000.00	-150,000.00	.00	-7.4%
A43105	44490		MH FEDERAL	.00	-125,000.00	-125,000.00	-125,000.00	-125,000.00	.00	.0%
A43105	44490	ISCEI	MH FEDERAL	-24,207.46	.00	-817,460.77	-725,640.55	-724,109.59	.00	-11.2%
A43105	44601		MED ASSIST	.00	-47,465.00	-47,465.00	.00	.00	.00	-100.0%
A43105	51005		PERS SERV	-3,513.17	2,879,915.31	2,879,915.31	2,923,582.41	2,924,332.41	.00	1.5%
A43105	51005	ISCEI	PERS SERV	15,831.13	.00	191,718.37	139,966.91	139,966.91	.00	-27.0%
A43105	51010		PT PAY	.00	212,401.70	212,401.70	324,492.50	251,092.70	.00	52.8%
A43105	51020		OVERTIME	.00	2,900.00	2,900.00	2,900.00	2,900.00	.00	.0%
A43105	51025		SHIFT PAY	.00	524.00	524.00	700.00	700.00	.00	33.6%
A43105	51025	ISCEI	SHIFT PAY	1.50	.00	50.00	70.00	70.00	.00	40.0%
A43105	51035		OTHER COMP	.00	66,383.23	66,383.23	20,538.79	19,788.79	.00	-69.1%

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A43105	52005		Off Equip	.00	.00	70,000.00	.00	.00	.00	.0%
A43105	52060		Comp Equip	.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
A43105	52060	4200	Comp Equip	3,484.80	.00	.00	.00	.00	.00	.0%
A43105	54000		TELEPHONE	592.91	13,564.00	13,564.00	15,636.00	15,000.00	.00	15.3%
A43105	54001		COPY SERV	.00	500.00	500.00	500.00	500.00	.00	.0%
A43105	54005		Off Supp	.00	7,137.00	7,137.00	7,900.00	7,900.00	.00	10.7%
A43105	54005	ISCEI	Off Supp	4,280.58	.00	43,459.42	4,714.00	4,714.00	.00	-89.2%
A43105	54006		Med Supp	.00	3,000.00	3,000.00	1,500.00	1,500.00	.00	-50.0%
A43105	54007		Jan Supp	.00	690.00	690.00	690.00	690.00	.00	.0%
A43105	54015		Maint Agmt	.00	97,800.00	97,950.00	104,600.00	104,600.00	.00	6.8%
A43105	54020		POSTAGE	.00	1,800.00	1,800.00	2,000.00	2,000.00	.00	11.1%
A43105	54025		UTILITIES	.00	21,956.00	21,956.00	20,100.00	20,100.00	.00	-8.5%
A43105	54035		ED & TRAIN	300.00	8,850.00	9,825.00	8,850.00	8,850.00	.00	-9.9%
A43105	54035	ISCEI	ED & TRAIN	.00	.00	72,000.00	60,000.00	60,000.00	.00	-16.7%
A43105	54040		DUES/SUB	.00	8,365.00	8,365.00	8,850.00	8,850.00	.00	5.8%
A43105	54045		Travel	.00	2,750.00	2,750.00	1,500.00	1,500.00	.00	-45.5%
A43105	54048		Prog Supp	.00	925.00	925.00	925.00	925.00	.00	.0%
A43105	54055		PROF SERV	.00	179,960.00	179,810.00	202,440.00	202,440.00	.00	12.6%
A43105	54055	ISCEI	PROF SERV	.00	.00	.00	4,200.00	4,200.00	.00	.0%
A43105	54060		LEGAL ADV	.00	160.00	160.00	160.00	160.00	.00	.0%
A43105	54067		RP RENT/LE	.00	107,379.93	107,379.93	.00	.00	.00	-100.0%
A43105	54070		INSURANCE	.00	12,499.00	12,499.00	11,160.44	11,160.44	.00	-10.7%

NEXT YEAR BUDGET COMPARISON REPORT

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ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A43105	54071		MALP INS	.00	43,880.00	43,880.00	26,324.38	26,324.38	.00	-40.0%
A43105	54074		INS-AUTO	.00	776.00	776.00	575.32	575.32	.00	-25.9%
A43105	54078		Fuel	.00	1,875.00	1,875.00	1,875.00	1,875.00	.00	.0%
A43105	54213		I/D COPIER	.00	5,470.64	5,470.64	5,468.64	5,468.64	.00	.0%
A43105	54300		Veh. R&M	.00	2,100.00	2,100.00	2,100.00	2,100.00	.00	.0%
A43105	54301		Veh Lease	.00	7,550.00	7,550.00	7,549.00	7,549.00	.00	.0%
A43105	54400		Food Supp	.00	3,100.00	3,100.00	3,100.00	3,100.00	.00	.0%
A43105	54504		CLINIC EXP	.00	47,465.00	47,465.00	.00	.00	.00	-100.0%
A43105	54615		CNTR MEDCL	.00	40,000.00	43,523.00	32,000.00	32,000.00	.00	-26.5%
A43105	54815	4208	CONT AGNC	.00	1,215,421.00	1,239,123.00	1,247,023.00	1,247,023.00	.00	.6%
A43105	54815	4213	CONT AGNC	.00	1,268,672.00	1,356,208.00	1,414,478.00	1,414,478.00	.00	4.3%
A43105	54815	4216	CONT AGNC	.00	162,532.00	165,705.00	166,758.00	166,758.00	.00	.6%
A43105	54815	4219	CONT AGNC	.00	45,603.00	46,493.00	46,789.00	46,789.00	.00	.6%
A43105	54815	4221	CONT AGNC	.00	22,558.00	22,998.00	23,145.00	23,145.00	.00	.6%
A43105	54815	4222	CONT AGNC	.00	15,000.00	15,000.00	10,000.00	10,000.00	.00	-33.3%
A43105	54815	4227	CONT AGNC	.00	11,658.00	11,884.00	11,961.00	11,961.00	.00	.6%
A43105	54815	4228	CONT AGNC	.00	51,420.00	52,422.00	52,757.00	52,757.00	.00	.6%
A43105	54815	427V	CONT AGNC	.00	22,903.00	23,350.00	23,499.00	23,499.00	.00	.6%
A43105	54815	ISCEI	CONT AGNC	56,666.00	.00	439,040.00	457,526.00	457,526.00	.00	4.2%
A43105	54815	OPD	CONT AGNC	.00	150,000.00	150,000.00	150,000.00	150,000.00	.00	.0%
A43105	54815	VET	CONT AGNC	.00	106,953.00	109,037.00	109,733.00	109,733.00	.00	.6%
A43105	58020		RETIREMENT	.00	425,424.86	425,424.86	490,842.59	479,832.62	.00	15.4%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A43105	58020	ISCEI RETIREMENT	2,064.77	.00	17,199.23	20,995.00	20,995.03	.00	22.1%
A43105	58030	FICA	-243.02	241,902.51	241,902.51	250,330.17	244,714.62	.00	3.5%
A43105	58030	ISCEI FICA	1,128.85	.00	10,314.15	10,707.00	10,707.47	.00	3.8%
A43105	58040	WRKS COMP	.00	65,057.84	65,057.84	61,800.00	61,300.00	.00	-5.0%
A43105	58040	ISCEI WRKS COMP	.00	.00	3,600.00	2,800.00	2,800.00	.00	-22.2%
A43105	58060	HEALTH INS	-1,156.54	523,945.72	523,945.72	589,829.46	604,500.91	.00	12.6%
A43105	58060	ISCEI HEALTH INS	2,951.24	.00	39,873.76	21,717.30	23,020.34	.00	-45.5%
A43105	58062	DENTAL INS	-5.55	3,338.88	3,338.88	3,440.53	3,350.29	.00	3.0%
A43105	58062	ISCEI DENTAL INS	12.76	.00	167.24	90.24	90.24	.00	-46.0%
A43105	58065	VISION INS	-1.20	725.20	725.20	727.68	708.08	.00	.3%
A43105	58065	ISCEI VISION INS	1.40	.00	38.60	19.60	19.60	.00	-49.2%
A43115	54035	DSHP ED & TRAIN	8,681.30	25,000.00	25,000.00	25,000.00	25,000.00	.00	.0%
A43115	99610	DSHP Approp Res	.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.00	.0%
TOTAL MENTAL HEALTH			66,801.55	687,796.82	687,796.82	1,319,748.41	1,145,983.20	.00	91.9%

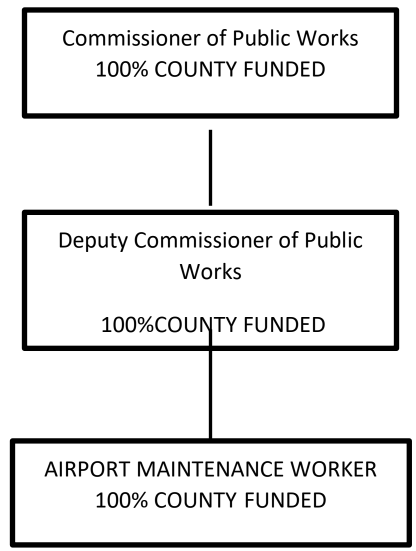
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
4314 FAMILY SUPPORT SERVICES							
A43145 54300 4204 Veh. R&M	266.92	.00	.00	.00	.00	.00	.0%
A43145 54800 42RS PROG EXP	212.18	.00	.00	.00	.00	.00	.0%
TOTAL FAMILY SUPPORT SERVICE	479.10	.00	.00	.00	.00	.00	.0%

A – Transportation

AIRPORT ORGANIZATIONAL CHART



Cortland County Airport (Chase Field) has a 3,400-ft. long runway and taxiway. There are three main hangars, 43 T-hangars, and 11 tie down spaces that are leased or available for lease.

The highway manages the airport functions utilizing Highway administration staff and one Airport Maintenance Worker.

Work includes repairs to buildings, navigational aids, AWOS, fences, and other related equipment. Other maintenance tasks include mowing grass, plowing snow, maintaining aviation fuel system, ensuring FAA requirements are met, and managing various Capital Projects.

OBJECTIVES FOR 2026

The County is working as a business partner at the airport to assure the long-term viability of any business, FBO or aircraft owner located at the airport. By doing so, the County realizes revenues from hangar rentals and aviation fuel sales as well as providing for the Airport as a long-term, viable General Aviation/Business facility.

This approach has led to an increase in the number of aircraft based at the airport and provides for an increase in revenue from hangar rentals and fuel sales derived from these new aircraft. In addition, this helps to maintain the general economic benefits afforded the community by having a well maintained, viable General Aviation Airport. A recent NYSDOT study shows that the Airport generates roughly 3.1 Million dollars per year in total economic activity within the community.

Federal & State Grant funding for projects will continue to be offered at 90%. NYSDOT funded projects include the Replacement and Relocation of the Aviation Gas Fuel System with 10% local funding share.

PROGRESS ON 2025 OBJECTIVES

A Flight School Business provides pilot training. A Corporate Aviation tenant continued their use of the Airport during 2025. General Aviation use is increasing at the airport, along with new student pilots at the flight school. There are steady fuel sales and steady rent revenues.

The local Pilot club meets at the airport for fly-in picnics, holds business meetings and produces/sponsors the annual Air Fest event.

Relocation of Aviation Gas Fuel System will be completed in 2025.

SERVICES AND OPERATIONS

Impacts to services and operations include:

Revenue from rent and fuel sales are expected to remain steady in 2026.

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
5610	AIRPORT								
A561042	41770	RENTAL/FEE	-176,982.00	-178,350.00	-178,350.00	-178,350.00	-178,350.00	.00	.0%
A561042	41776	SL OF SUPP	-171,381.89	-175,000.00	-175,000.00	-175,000.00	-175,000.00	.00	.0%
A561043	43589	MISC TRANS	.00	.00	-7,906.00	.00	.00	.00	.0%
A561044	44589	Trans -Fed	.00	.00	-300,411.00	.00	.00	.00	.0%
A56105	51005	PERS SERV	53,206.47	55,764.22	55,764.22	58,314.20	58,314.20	.00	4.6%
A56105	51020	OVERTIME	1,295.47	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
A56105	51025	SHIFT PAY	2.70	30.00	30.00	30.00	30.00	.00	.0%
A56105	51035	OTHER COMP	62.02	.00	.00	.00	.00	.00	.0%
A56105	52015	Dept Equip	.00	2,000.00	291,500.00	2,000.00	2,000.00	.00	-99.3%
A56105	54000	TELEPHONE	1,778.13	1,700.00	1,700.00	1,700.00	1,700.00	.00	.0%
A56105	54005	Off Supp	.00	50.00	50.00	50.00	50.00	.00	.0%
A56105	54007	Jan Supp	1,242.79	1,800.00	1,800.00	1,800.00	1,800.00	.00	.0%
A56105	54015	Maint Agmt	4,610.00	5,440.00	5,440.00	5,440.00	5,440.00	.00	.0%
A56105	54025	UTILITIES	16,378.81	16,500.00	16,500.00	16,500.00	16,500.00	.00	.0%
A56105	54050	Equip R&M	1,713.87	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
A56105	54055	PROF SERV	923.94	.00	26,723.00	.00	.00	.00	.0%
A56105	54060	LEGAL ADV	35.67	100.00	100.00	100.00	100.00	.00	.0%
A56105	54070	INSURANCE	21,152.97	19,737.77	19,737.77	24,881.99	24,881.99	.00	26.1%
A56105	54073	INS-AVIATN	4,596.00	5,055.60	5,055.60	5,055.60	5,055.60	.00	.0%
A56105	54074	INS-AUTO	465.96	725.25	725.25	287.66	287.66	.00	-60.3%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A56105	54076	Bldg R&M	4,026.33	25,000.00	25,000.00	25,000.00	25,000.00	.00	.0%
A56105	54077	C&M Supp	207.35	300.00	300.00	300.00	300.00	.00	.0%
A56105	54078	Fuel	151,218.76	175,000.00	175,000.00	175,000.00	175,000.00	.00	.0%
A56105	54089	PROP TX/AM	6,833.12	7,000.00	7,000.00	8,000.00	8,000.00	.00	14.3%
A56105	54300	Veh. R&M	893.26	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
A56105	58020	RETIREMENT	7,108.07	7,842.77	7,842.77	9,126.63	9,126.63	.00	16.4%
A56105	58030	FICA	3,755.84	4,459.51	4,459.51	4,654.58	4,654.58	.00	4.4%
A56105	58040	WRKS COMP	1,709.95	1,530.77	1,530.77	1,400.00	1,400.00	.00	-8.5%
A56105	58060	HEALTH INS	18,864.80	19,545.58	19,545.58	19,545.58	20,718.31	.00	.0%
A56105	58062	DENTAL INS	90.53	90.24	90.24	90.24	90.24	.00	.0%
A56105	58065	VISION INS	19.57	19.60	19.60	19.60	19.60	.00	.0%
TOTAL AIRPORT			-46,171.51	4,841.31	12,747.31	14,446.08	15,618.81	.00	13.3%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
5630	BUS OPERATIONS									
A563042	41289		DEPT FEES	-225,066.02	-176,700.00	-176,700.00	.00	.00	.00	-100.0%
A563042	41289	BUS	DEPT FEES	-11,580.00	.00	.00	.00	.00	.00	.0%
A563043	43594	RESC	BUSES/OTHE	-368,241.00	.00	.00	.00	.00	.00	.0%
A563043	43597		TRANSP CAP	-83,985.11	.00	.00	.00	.00	.00	.0%
A563044	43589		MISC TRANS	-749,624.59	-286,837.00	-588,879.50	.00	.00	.00	-100.0%
A563044	43597	MOBM	TRANSP CAP	-13,764.44	-21,044.87	-2,180.07	-19,541.63	-19,640.15	.00	796.4%
A563044	44590		OPASST REV	-482,427.00	.00	.00	.00	.00	.00	.0%
A563044	44597		TRANSP CAP	-671,880.88	.00	.00	.00	.00	.00	.0%
A563044	44597	MOBM	TRANSP CAP	-110,114.46	-168,358.93	-19,620.59	-156,333.02	-157,121.16	.00	696.8%
A56305	42690		COMP LOSS	.00	.00	.00	.00	.00	.00	.0%
A56305	44589	NADTC	Trans -Fed	-5,147.07	.00	-28,707.62	.00	.00	.00	.0%
A56305	44589	RTAP	Trans -Fed	-8,780.68	-12,000.00	-12,000.00	-12,000.00	-12,000.00	.00	.0%
A56305	51005	MOBM	PERS SERV	89,587.50	123,468.66	123,468.66	121,344.92	121,344.92	.00	-1.7%
A56305	51005	NADTC	PERS SERV	4,627.32	.00	24,081.62	.00	.00	.00	.0%
A56305	51035	MOBM	OTHER COMP	1,006.86	.00	.00	.00	.00	.00	.0%
A56305	54000	MOBM	TELEPHONE	132.00	264.00	.00	264.00	264.00	.00	.0%
A56305	54004	MOBM	COMP SOFT	1,384.40	1,000.00	.00	1,100.00	1,100.00	.00	.0%
A56305	54005	MOBM	Off Supp	401.88	1,500.00	1,242.74	750.00	750.00	.00	-39.6%
A56305	54020	MOBM	POSTAGE	5.85	1,000.00	.00	300.00	300.00	.00	.0%
A56305	54035	MOBM	ED & TRAIN	212.50	1,000.00	.00	1,000.00	1,000.00	.00	.0%

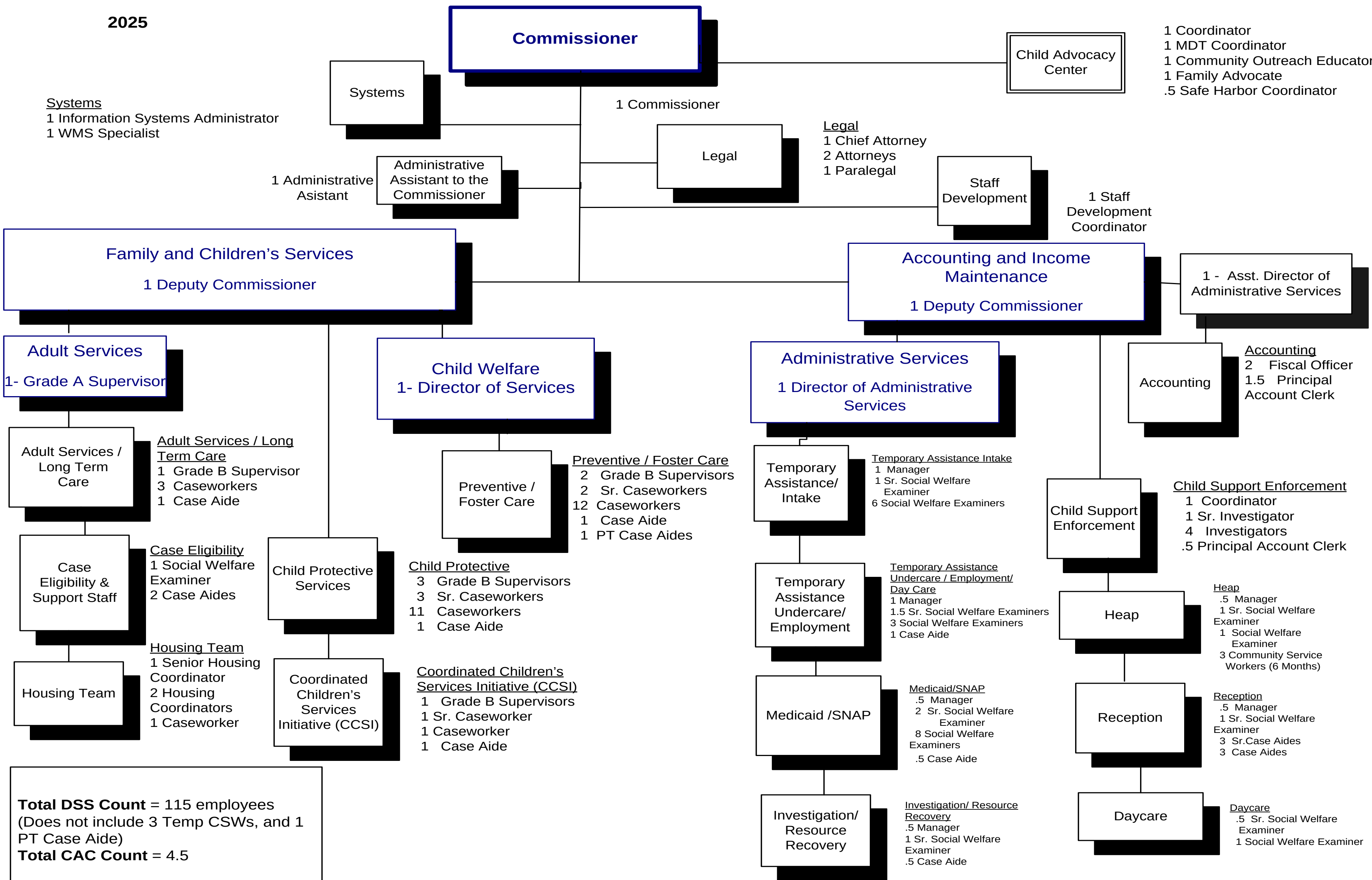
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A56305	54035	NADTC	ED & TRAIN	1,373.79	.00	.00	.00	.00	.00	.0%
A56305	54035	RTAP	ED & TRAIN	8,480.54	12,000.00	12,000.00	12,000.00	12,000.00	.00	.0%
A56305	54040	MOBM	DUES/MEMBE	500.00	2,200.00	151.36	1,500.00	1,500.00	.00	891.0%
A56305	54045	MOBM	Travel	48.64	1,000.00	.00	1,000.00	1,000.00	.00	.0%
A56305	54048	MOBM	Prog Supp	1,206.30	6,000.00	2,152.94	6,000.00	6,000.00	.00	178.7%
A56305	54048	NADTC	Prog Supp	468.00	.00	4,626.00	.00	.00	.00	.0%
A56305	54060	MOBM	LEGAL ADV	75.14	200.00	.00	200.00	200.00	.00	.0%
A56305	54213	MOBM	I/D COPIER	165.00	1,000.00	.00	900.12	900.12	.00	.0%
A56305	54815		CONT AGNC	2,239,289.10	718,928.19	718,928.19	.00	.00	.00	-100.0%
A56305	54815	RESC	CONT AGNC	368,241.00	.00	.00	37,622.52	37,622.52	.00	.0%
A56305	58020	MOBM	RETIREMENT	12,401.57	16,611.56	16,611.56	18,201.74	18,201.74	.00	9.6%
A56305	58030	MOBM	FICA	6,387.88	9,446.00	9,446.00	9,282.89	9,282.89	.00	-1.7%
A56305	58030	NADTC	FICA	.00	.00	.00	.00	.00	.00	.0%
A56305	58040	MOBM	WRKS COMP	3,419.89	3,061.55	3,061.55	2,800.00	2,800.00	.00	-8.5%
A56305	58060	MOBM	HEALTH INS	32,447.34	41,263.00	41,263.00	29,752.92	31,538.10	.00	-27.9%
A56305	58060	NADTC	HEALTH INS	.00	.00	.00	.00	.00	.00	.0%
A56305	58062	MOBM	DENTAL INS	138.80	181.00	181.00	180.48	180.48	.00	-.3%
A56305	58065	MOBM	VISION INS	31.50	40.00	40.00	39.20	39.20	.00	-2.0%
A56305	58065	NADTC	VISION INS	.00	.00	.00	.00	.00	.00	.0%
TOTAL BUS OPERATIONS				41,421.55	275,223.16	129,166.84	56,364.14	57,262.66	.00	-56.4%

A – Economic Assistance & Opportunity

Cortland County Department of Social Services



Total DSS Count = 115 employees (Does not include 3 Temp CSWs, and 1 PT Case Aide)
Total CAC Count = 4.5

Updated: 7/21/2025

Description:

The County Social Services Department is part of a state-supervised, locally administered system for the delivery of social services. It operates under the authority of the New York State Social Services Law and Part 18 of the New York Code of Rules and Regulations (NYCRR) to implement both state and federally mandated services. Functions are all mandated and carried out under the supervision of several state departments including the Office of Temporary and Disability Assistance, the Office of Children and Family Services, and the Department of Health.

The Department is comprised of three major divisions. The first of these divisions is the Income Maintenance Division, which administers the following programs based on eligibility and income guidelines:

- Temporary Assistance includes the federally funded program called Temporary Assistance to Needy Families (TANF), the partially state funded program called Safety Net (SN), emergency assistance programs, and programs related to employment requirements. These services are required pursuant to Social Services Law (SSL) Sections 131-370.
  Reimbursement:
  - TANF program is 100% and administration is approx. 56%
  - SN program is 29% and administration is 0%.
  - Emergency Aid to Adults program is 50% and administration is 0%.
- The Supplemental Nutrition Assistance Program (SNAP) provides for food purchases and is required pursuant to SSL Section 95.
  Reimbursement: SNAP program is 100% federal (we don't pay money out) and administration is reimbursed by 50% federal money until October 2026 when it reduces to 25%.
- The Medicaid program provides health insurance for low-income individuals. The Department is responsible for determining eligibility for Medicaid services pursuant to SSL Sections 363-369.
  Reimbursement: Medicaid program is 0% up to our required county share amount and administration is 100% up to our administrative cap. The cap continues to cover all administration costs.
- The Home Energy Assistance Program (HEAP) provides heating and cooling assistance for low-income individuals and is required pursuant to SSL Section 97.
  Reimbursement: HEAP program is 100% and administration is up to our allocation which covers 82% of our costs.
- The Child Care Assistance Program programs are required under SSL Section 410u-z to provide daycare subsidy assistance to income qualifying families and families needing daycare due to Temporary Assistance employment requirements.
  Reimbursement: CCBG program and administrative costs are 95%.
- The Child Support program operates under SSL Section 111-c to establish paternity, support obligations, and enforcement of support orders. There are no income eligibility guidelines.
  Reimbursement: There are no program costs and administration is 68%.

The Services Division is the second large division within the Department. Most of the services provided in this area are related to the protection and safety of individuals without regard to income. The following services are provided:

- Child Protective Services (CPS) require the investigation of alleged maltreatment and abuse of children pursuant to SSL Sections 423 and 424.
  Reimbursement: There are no program costs and administration is approximately 50-65%.
- Foster Care services provide care for any child who is temporarily taken into protective custody or placed in the care and custody of the Commissioner of Social Services by the Family Court. Such services are required pursuant to SSL Sections 358-a, 376, 384, 384-a, 397, and 398, as well as Section 1055 of the Family Court Act.
  Reimbursement: Program costs can be anywhere from 0% in the JD account to 50-60% in the Child Care and Family Assistance accounts while administration is approximately 50-65%.
- Child Preventive services are provided to families when it is reasonable to believe that by providing such services the child will be able to remain with or be returned to his or her family. Such mandated preventive services are provided pursuant to SSL Section 409-a.
  Reimbursement: Program costs can be anywhere from 62% in the Purchase of Services account to 90% in the Family Assistance account while administration is approximately 50-65%.
- Juvenile Delinquent State Secure Facility or Detention Placement and Persons In Need of Supervision (PINS) services are provided to qualifying juveniles pursuant to the Family Court Act Sections 320.5(3) and 735.
  Reimbursement: Program costs are approximately 49% for Juvenile Delinquent (JD) youths in non- secure detention, 0% for secure facility placements and $0 for PINS youths who enter any type of foster care placement. The contract with Probation is reimbursed at 62%.
- Coordinated Children's Services Initiative (CCSI) services are provided to cross-systems families whose children are at risk of out of home placement. Such services are provided pursuant to SSL Section 409-a.
  Reimbursement: Program costs and administration costs are approximately 60-70% except for the contract with Catholic Charities which is 62%.
- Adoption services are provided in accordance with SSL 372-b for each child in the Commissioner's care who is freed for adoption. Adoption subsidies are provided for most children who are adopted pursuant to NYCRR 421.24.
  Reimbursement: Program costs are approximately 80% and administration costs are approximately 50-65%.
- Adult Protective Services (APS) are provided to adults unable to manage their own resources, carry out the activities of daily living, or protect themselves from abuse, financial exploitation or other hazardous situations because of mental or physical impairments, and have no one willing and able to assist. These services are provided pursuant to SSL Section 473 and18NYCRR 457.5(c)(3)(iii) for Representative Payee.
  Reimbursement: Program reimbursement is 49% and administration is 50-65%.
- Long Term Care Services are in-home aide services that must be provided to those who have a qualifying medical condition and are in receipt of Medicaid. They are provided in accordance with 18 NYCRR Part 505.14 and SSL Sections 363-369 (Medicaid).

Reimbursement: There are no separate program costs and administration costs are currently 100% under the Medicaid administrative cap.

- Domestic Violence services are provided to anyone who qualifies for residential or non-residential services under SSL 62 and 404.

  Reimbursement: Program costs are approximately 60% reimbursed and administration costs are blended in with other duties listed above.

The Administrative Division is the last main division. This encompasses the following functions: Investigation/Resource Recovery, Reception, Systems, Security, Legal Services, Accounting, Staff Development, and Administration. These units provide various supportive services to the program units that allow for mandated service delivery, produce revenue or lessen program expenditures.

Reimbursement: Approximately 55%

Budget Goals

1. Administer essential state and federal mandated social services in efficient and effective ways to meet the time-sensitive basic needs of county citizens including food, shelter and protection.
2. Obtain resources needed to maintain minimal staffing levels to achieve positive outcomes for the vulnerable populations served. Those we serve have complex needs and our employees find themselves addressing daily urgent needs for the safety and well-being of individuals. DSS is always the last resort that must react and cannot waitlist people when other systems will not or cannot serve them. DSS must always find a way to serve the most challenging people because no one can be refused service who is unsafe.
3. Keep county leadership informed of emerging client and staff trends, policy changes and budget impacts. Part of this goal is to do everything possible to mitigate unpredictable changes that negatively impact the county budget.
4. Analyze systemic problems and inefficiencies in our state governed county-administered social services system to advocate for positive change.
5. Assess and adjust service delivery strategies on an on-going basis due to many changing variables including client needs and changes in state and federal rules and regulations.

CORTLAND COUNTY
Department of Social Services - A6010
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ADMINISTRATIVE ASSISTANT TO COMMISSIONER OF SOCIAL SERVICES	FT	Yes	MGMC	5H
ASSISTANT DIRECTOR OF ADMINISTRATIVE SERVICES	FT	Yes	MGT	10
ASSOCIATE SOCIAL SERVICES ATTORNEY	FT	Yes	MGT	ATTY 3
CASE AIDE	FT	Yes	CSEA	8
CASE AIDE	FT	Yes	CSEA	8
CASE AIDE	FT	Yes	CSEA	8
CASE AIDE	FT	Yes	CSEA	8
CASE AIDE	FT	Yes	CSEA	8
CASE AIDE (HELP PROGRAM)	FT	Yes	CSEA	8
CASE AIDE (HELP PROGRAM)	FT	Yes	CSEA	8
CASE AIDE (HELP PROGRAM)	FT	Yes	CSEA	8
CASE AIDE (HELP PROGRAM)	FT	Yes	CSEA	8
CASE AIDE (HELP PROGRAM)	FT	Yes	CSEA	8
CASE AIDE (HELP PROGRAM)	FT	Yes	CSEA	8
CASE AIDE (HELP PROGRAM)	PT	Yes	CSEA	8
CASE SUPERVISOR GRADE A	FT	Yes	CSEA	24
CASE SUPERVISOR GRADE B	FT	Yes	CSEA	22
CASE SUPERVISOR GRADE B	FT	Yes	CSEA	22
CASE SUPERVISOR GRADE B	FT	Yes	CSEA	22
CASE SUPERVISOR GRADE B	FT	Yes	CSEA	22
CASE SUPERVISOR GRADE B	FT	Yes	CSEA	22
CASE SUPERVISOR GRADE B	FT	Yes	CSEA	22
CASE SUPERVISOR GRADE B	FT	Yes	CSEA	22
CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	Yes	CSEA	18

CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	No	CSEA	18
CASE WORKER	FT	No	CSEA	18
CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	Yes	CSEA	18
CASE WORKER	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	No	CSEA	18
CASEWORKER (HELP PROGRAM)	FT	Yes	CSEA	18
CHIEF SOCIAL SERVICES ATTORNEY	FT	Yes	MGT	ATTY 1
Child Advocacy Center Assistant Director	FT	Yes	MGT	12
CHILD ADVOCACY DIRECTOR	FT	Yes	MGT	10
COMMISSIONER OF SOCIAL SERVICES	FT	Yes	MGT	2
COMMUNITY OUTREACH EDUCATOR	FT	Yes	CSEA	15
COMMUNITY SERVICES WORKER	PT	Yes	CSEA	5
COMMUNITY SERVICES WORKER	PT	Yes	CSEA	5
COMMUNITY SERVICES WORKER	PT	Yes	CSEA	5
COORDINATOR OF CHILD SUPPORT ENFORCEMENT	FT	Yes	CSEA	20
DEPUTY COMMISSIONER OF SOCIAL SERVICES	FT	Yes	MGT	5
DEPUTY COMMISSIONER OF SOCIAL SERVICES	FT	Yes	MGT	5
DIRECTOR OF ADMINISTRATIVE SERVICES	FT	Yes	MGT	6
DIRECTOR OF SOCIAL SERVICES	FT	Yes	MGT	7

FAMILY ADVOCATE (HELP PROGRAM)	FT	Yes	CSEA	12
FISCAL OFFICER	FT	Yes	CSEA	17
FISCAL OFFICER	FT	Yes	CSEA	17
HOUSING COORDINATOR	FT	Yes	CSEA	16
HOUSING COORDINATOR	FT	Yes	CSEA	16
INFORMATION SYSTEMS ADMINISTRATOR	FT	Yes	CSEA	25
MULTI DISCIPLINARY TEAM COORDINATOR	FT	Yes	CSEA	13
PARALEGAL (HELP PROGRAM)	FT	Yes	MGMC	6H
PRINCIPAL ACCOUNT CLERK	FT	Yes	CSEA	13
PRINCIPAL ACCOUNT CLERK	FT	Yes	CSEA	13
SENIOR CASE AIDE (HELP PROGRAM)	FT	Yes	CSEA	10
SENIOR CASE AIDE (HELP PROGRAM)	FT	Yes	CSEA	10
SENIOR CASE AIDE (HELP PROGRAM)	FT	Yes	CSEA	10
SENIOR CASEWORKER	FT	Yes	CSEA	20
SENIOR CASEWORKER	FT	Yes	CSEA	20
SENIOR CASEWORKER	FT	Yes	CSEA	20
SENIOR CASEWORKER	FT	Yes	CSEA	20
SENIOR CASEWORKER	FT	Yes	CSEA	20
SENIOR CASEWORKER	FT	Yes	CSEA	20
SENIOR HOUSING COORDINATOR	FT	Yes	CSEA	19
SENIOR SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	15
SENIOR SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	15
SENIOR SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	15
SENIOR SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	15
SENIOR SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	15
SENIOR SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	15
SENIOR SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	15
SENIOR SOCIAL WELFARE EXAMINER (HELP PROGRAM)	FT	Yes	CSEA	15
SENIOR SUPPORT INVESTIGATOR	FT	Yes	CSEA	15
SOCIAL SERVICES ATTORNEY	FT	Yes	MGT	ATTY 2
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12

SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER (HELP PROGRAM)	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER (HELP PROGRAM)	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER (HELP PROGRAM)	FT	Yes	CSEA	12
SOCIAL WELFARE EXAMINER TRAINEE (HELP PROGRAM)	FT	Yes	CSEA	10
SOCIAL WELFARE EXAMINER TRAINEE (HELP PROGRAM)	FT	Yes	CSEA	10
SOCIAL WELFARE EXAMINER TRAINEE (HELP PROGRAM)	FT	Yes	CSEA	10
SOCIAL WELFARE MANAGER	FT	Yes	CSEA	20
SOCIAL WELFARE MANAGER	FT	Yes	CSEA	20
SOCIAL WELFARE MANAGER	FT	Yes	CSEA	20
SOCIAL WELFARE MANAGER	FT	Yes	CSEA	20
STAFF DEVELOPMENT COORDINATOR	FT	Yes	CSEA	20
SUPPORT INVESTIGATOR (HELP PROGRAM)	FT	Yes	CSEA	12
SUPPORT INVESTIGATOR (HELP PROGRAM)	FT	Yes	CSEA	12
SUPPORT INVESTIGATOR (HELP PROGRAM)	FT	Yes	CSEA	12
SUPPORT INVESTIGATOR (HELP PROGRAM)	FT	Yes	CSEA	12
WELFARE MANAGEMENT SYSTEMS SPECIALIST	FT	Yes	CSEA	13

Full-time:	123
Part-time:	4
Per diem:	0
TOTAL POSITIONS:	127

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6010	DEPT.OF SOCIAL SERVICES ADMIN									
A601042	41801		REPAY MED	-15,010.67	-10,000.00	-10,000.00	-10,000.00	-10,000.00	.00	.0%
A601042	41809		REPAY FAM.	-248,202.38	-225,365.00	-225,365.00	-261,597.00	-261,597.00	.00	16.1%
A601042	41811		INC.EARNIN	-31,910.65	-35,000.00	-35,000.00	-35,000.00	-35,000.00	.00	.0%
A601042	41819		REPAY CHIL	-300,574.46	-415,770.00	-415,770.00	-330,787.00	-330,787.00	.00	-20.4%
A601042	41840		REPAY SAFE	-356,294.25	-270,000.00	-270,000.00	-270,305.00	-270,305.00	.00	.1%
A601042	41841		HEAP REIMB	-48,203.98	-40,000.00	-40,000.00	-35,000.00	-35,000.00	.00	-12.5%
A601042	41855		REPAY DAYC	-1,212.00	.00	.00	.00	.00	.00	.0%
A601042	42680		INS RECOV	-1,220.73	.00	.00	.00	.00	.00	.0%
A601043	43089	RTA	GEN GOVERN	.00	-792,000.00	-792,000.00	-792,000.00	-792,000.00	.00	.0%
A601043	43601		MED ASSIST	9,650.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
A601043	43609		FAM ASSIST	-3,054.00	-550.00	-550.00	-3,536.00	-3,536.00	.00	542.9%
A601043	43610		DSS ADMIN	-2,536,573.00	-3,490,092.00	-3,490,092.00	-4,053,014.00	-4,936,961.90	.00	16.1%
A601043	43619		CHILD CARE	-2,139,243.00	-2,086,018.00	-2,086,018.00	-2,002,496.00	-2,002,496.00	.00	-4.0%
A601043	43623		JD AID	-182.91	-7,840.00	-7,840.00	-6,370.00	-6,370.00	.00	-18.8%
A601043	43640		SAFETY NET	-880,118.00	-935,785.00	-935,785.00	-1,467,375.00	-1,467,375.00	.00	56.8%
A601043	43642		EAA	-10,024.00	-15,000.00	-15,000.00	-20,000.00	-20,000.00	.00	33.3%
A601043	43655		DAY CARE	-1,815,553.00	-2,026,578.00	-2,026,578.00	-2,546,578.00	-2,546,578.00	.00	25.7%
A601043	43670		SERV/RECIP	-278,820.00	-665,000.00	-665,000.00	-798,979.00	-1,066,728.68	.00	20.1%
A601043	43689	4696	Code Blue	-305,183.00	-320,000.00	-382,668.66	-323,648.00	-323,648.00	.00	-15.4%
A601043	43689	RSP	OtherDSS	-57,352.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A601043	43689	SAEF	OtherDSS	.00	-43,818.00	-43,818.00	-60,000.00	-60,000.00	.00	36.9%
A601044	44601		MED ASSIST	-66,404.00	-25,000.00	-25,000.00	-40,000.00	-40,000.00	.00	60.0%
A601044	44609		FAMLY ASST	-1,246,252.00	-1,223,441.00	-1,223,441.00	-1,488,714.00	-1,488,714.00	.00	21.7%
A601044	44610		DSS ADMIN	-2,205,386.00	-2,315,494.00	-2,315,494.00	-2,880,135.00	-2,940,803.32	.00	24.4%
A601044	44611		FOOD STAMP	-699,131.00	-720,459.00	-720,459.00	-742,423.00	-742,423.00	.00	3.0%
A601044	44615		FFFS FED	-1,803,902.00	-1,921,812.00	-1,921,812.00	-1,920,000.00	-1,920,000.00	.00	-.1%
A601044	44619		CHILD CARE	-2,101,444.00	-2,097,915.00	-2,097,915.00	-2,306,082.00	-2,306,082.00	.00	9.9%
A601044	44640		SAFETY NET	-69,807.00	-87,935.00	-87,935.00	-109,017.00	-109,017.00	.00	24.0%
A601044	44641		HME ENGY	89,086.00	80,000.00	80,000.00	80,000.00	80,000.00	.00	.0%
A601044	44661		Title IV-B	-61,411.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00	.00	.0%
A601044	44670		SERV RECIP	-366,790.00	-205,000.00	-205,000.00	-195,972.00	-195,972.00	.00	-4.4%
A601044	44689	4693	MISC DSS	-22,915.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.00	.0%
A601044	44689	4695	MISC DSS	-24,896.00	-60,000.00	-60,000.00	-60,000.00	-60,000.00	.00	.0%
A601044	44689	FCS	MISC DSS	-37,095.00	-175,342.00	-175,342.00	-120,455.00	-121,166.91	.00	-31.3%
A601047	42701		REF.APPR.E	-90,793.24	-70,000.00	-70,000.00	-70,000.00	-70,000.00	.00	.0%
A601047	42770		OTH UNC RV	-25,574.72	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.00	.0%
A601047	42771		DSS UNCLAS	-1,879.54	-200.00	-200.00	-600.00	-600.00	.00	200.0%
A60105	51005		PERS SERV	6,015,248.83	6,521,628.31	6,481,628.31	6,891,856.15	7,030,017.86	.00	6.3%
A60105	51005	FCS	PERS SERV	18,508.73	57,744.00	57,744.00	65,612.27	65,612.27	.00	13.6%
A60105	51010		PT PAY	635.37	5,918.00	5,918.00	10,227.63	10,227.63	.00	72.8%
A60105	51015		TEMP PAY	12,255.35	47,809.08	47,809.08	49,100.13	49,100.13	.00	2.7%
A60105	51020		OVERTIME	93,465.99	95,000.00	95,000.00	78,210.00	78,210.00	.00	-17.7%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A60105	51020	FCS	OVERTIME	212.75	12,000.00	12,000.00	12,000.00	12,000.00	.00	.0%
A60105	51025		SHIFT PAY	375.16	500.00	500.00	500.00	500.00	.00	.0%
A60105	51035		OTHER COMP	203,473.26	200,000.00	200,000.00	286,611.00	286,611.00	.00	43.3%
A60105	51070		MEALS	884.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
A60105	52060		Comp Equip	10,117.40	24,863.00	27,588.00	15,000.00	15,000.00	.00	-45.6%
A60105	54000		TELEPHONE	45,545.43	47,156.00	47,156.00	47,156.00	47,156.00	.00	.0%
A60105	54000	FCS	TELEPHONE	223.07	700.00	700.00	700.00	700.00	.00	.0%
A60105	54001		COPY SERV	7,514.82	16,000.00	16,000.00	10,500.00	10,500.00	.00	-34.4%
A60105	54005		Off Supp	35,997.31	38,000.00	38,000.00	38,000.00	38,000.00	.00	.0%
A60105	54006		Med Supp	20.93	250.00	350.00	250.00	250.00	.00	-28.6%
A60105	54007		Jan Supp	95.84	200.00	200.00	200.00	200.00	.00	.0%
A60105	54015		Maint Agmt	1,479.56	2,730.00	10,729.00	12,800.00	12,800.00	.00	19.3%
A60105	54020		POSTAGE	31,406.05	33,900.00	33,900.00	36,900.00	36,900.00	.00	8.8%
A60105	54035		ED & TRAIN	22,050.41	34,770.00	34,770.00	34,100.00	34,100.00	.00	-1.9%
A60105	54040		DUES/SUB	6,290.42	6,478.00	6,478.00	6,645.00	6,645.00	.00	2.6%
A60105	54041		PUBLICATIO	5,626.51	4,500.00	4,500.00	4,705.00	4,705.00	.00	4.6%
A60105	54045		Travel	452.05	500.00	500.00	500.00	500.00	.00	.0%
A60105	54045	FCS	Travel	.00	600.00	600.00	600.00	600.00	.00	.0%
A60105	54049		N/R Prog	5,685.14	9,400.00	9,400.00	9,300.00	9,300.00	.00	-1.1%
A60105	54050		Equip R&M	1,319.45	1,350.00	1,350.00	1,350.00	1,350.00	.00	.0%
A60105	54055		PROF SERV	7,000.00	7,000.00	59,000.00	8,000.00	8,000.00	.00	-86.4%
A60105	54060		LEGAL ADV	958.50	2,400.00	2,400.00	2,400.00	2,400.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A60105	54070		INSURANCE	32,544.98	42,101.00	39,376.00	37,043.59	37,043.59	.00	-5.9%
A60105	54071		MALP INS	.00	16,667.00	6,567.00	.00	.00	.00	-100.0%
A60105	54074		INS-AUTO	4,007.64	4,189.00	4,189.00	5,056.90	5,056.90	.00	20.7%
A60105	54076		Bldg R&M	.00	500.00	500.00	.00	.00	.00	-100.0%
A60105	54078		Fuel	13,209.00	16,000.00	16,000.00	16,000.00	16,000.00	.00	.0%
A60105	54078	FCS	Fuel	.00	600.00	600.00	600.00	600.00	.00	.0%
A60105	54110		CHARGEBACK	76,921.00	75,000.00	75,000.00	76,000.00	76,000.00	.00	1.3%
A60105	54213		I/D COPIER	9,609.48	9,700.00	11,700.00	11,783.00	11,700.00	.00	.7%
A60105	54215		I/D LX NX	2,828.52	2,945.00	2,945.00	3,035.00	2,980.00	.00	3.1%
A60105	54300		Veh. R&M	3,860.39	20,000.00	20,000.00	18,000.00	18,000.00	.00	-10.0%
A60105	54300	FCS	Veh. R&M	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
A60105	54301		Veh lease	77,673.95	81,310.00	89,310.00	90,000.00	90,000.00	.00	.8%
A60105	54301	FCS	Veh Lease	1,223.07	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
A60105	54444		FEES/PERMI	326.00	482.00	482.00	472.00	472.00	.00	-2.1%
A60105	54615		CNTR MEDCL	44,780.00	53,000.00	53,000.00	53,000.00	53,000.00	.00	.0%
A60105	54765		JUDG&CLAIM	.00	4,000.00	4,000.00	4,000.00	4,000.00	.00	.0%
A60105	54800		PROG EXP	294,819.41	333,148.00	313,149.00	339,011.00	339,011.00	.00	8.3%
A60105	54800	4693	PROG EXP	24,999.96	25,000.00	25,000.00	25,000.00	25,000.00	.00	.0%
A60105	54800	4695	PROG EXP	29,622.84	60,000.00	60,000.00	60,000.00	60,000.00	.00	.0%
A60105	54800	4696	PROG EXP	262,059.98	320,000.00	382,668.66	540,526.00	540,526.00	.00	41.3%
A60105	54800	FCS	PROG EXP	.00	56,569.00	56,569.00	3,000.00	3,000.00	.00	-94.7%
A60105	54800	RSP	PROG EXP	23,954.83	200,000.00	200,000.00	200,000.00	200,000.00	.00	.0%

Cortland County

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

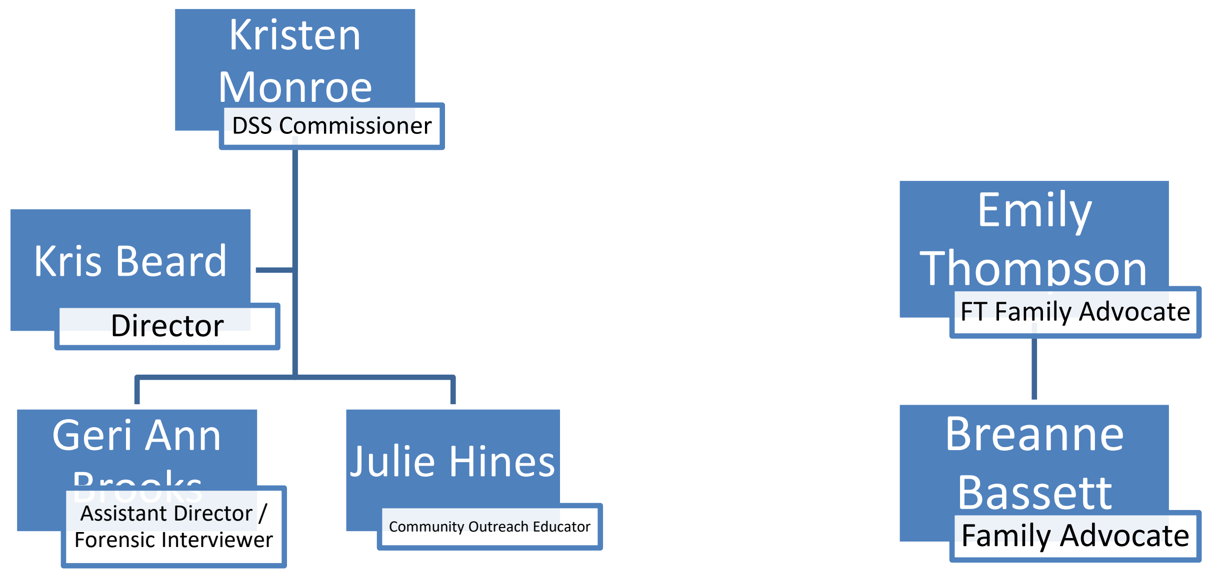
ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A60105	54800	SAEF	PROG EXP	.00	43,818.00	43,818.00	60,000.00	60,000.00	.00	36.9%
A60105	54815		CONT AGNC	471,564.23	561,942.00	561,942.00	594,769.00	594,769.00	.00	5.8%
A60105	56055		DAY CARE	1,911,090.54	2,080,000.00	2,080,000.00	2,600,000.00	2,600,000.00	.00	25.0%
A60105	56070		SERV RECIP	872,214.07	1,246,386.00	1,246,386.00	1,170,966.00	1,170,966.00	.00	-6.1%
A60105	56070	RTA	SERV RECIP	.00	54,000.00	54,000.00	54,000.00	54,000.00	.00	.0%
A60105	56102		MMIS	10,042,592.00	10,251,460.00	10,251,460.00	10,355,510.00	10,355,510.00	.00	1.0%
A60105	56109		FAM ASSIST	2,739,605.79	2,917,548.00	2,917,548.00	3,502,837.00	3,502,837.00	.00	20.1%
A60105	56119		CHILD CARE	6,025,324.24	6,508,222.00	6,508,222.00	7,168,993.00	7,168,993.00	.00	10.2%
A60105	56119	RTA	CHILD CARE	.00	738,000.00	738,000.00	738,000.00	738,000.00	.00	.0%
A60105	56123		JD/PINS	.00	66,000.00	66,000.00	63,000.00	63,000.00	.00	-4.5%
A60105	56129		ST TRAININ	255,289.59	276,430.00	276,430.00	.00	.00	.00	-100.0%
A60105	56140		SAFETY NET	3,606,226.68	3,885,804.00	3,885,804.00	5,376,904.00	5,376,904.00	.00	38.4%
A60105	56141		HEAP	29,318.18	35,000.00	35,000.00	35,000.00	35,000.00	.00	.0%
A60105	56142		EAA	20,039.04	30,000.00	30,000.00	40,000.00	40,000.00	.00	33.3%
A60105	58020		RETIREMENT	827,570.64	932,090.46	932,090.46	1,109,118.00	1,122,652.83	.00	19.0%
A60105	58030		FICA	457,591.72	530,000.00	524,783.00	559,713.00	570,281.99	.00	6.7%
A60105	58030	FCS	FICA	1,297.10	.00	5,217.00	5,937.00	5,937.34	.00	13.8%
A60105	58040		WRKS COMP	196,643.77	179,100.40	179,100.40	163,000.00	165,800.00	.00	-9.0%
A60105	58060		HEALTH INS	1,180,727.83	1,292,480.00	1,270,763.00	1,229,040.13	1,344,219.24	.00	-3.3%
A60105	58060	FCS	HEALTH INS	5,877.22	.00	21,717.00	21,717.30	23,020.34	.00	.0%
A60105	58062		DENTAL INS	6,814.05	7,039.00	7,039.00	6,948.48	7,128.96	.00	-1.3%
A60105	58065		VISION INS	1,227.11	1,294.00	1,294.00	1,234.80	1,274.00	.00	-4.6%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
TOTAL DEPT.OF SOCIAL SERVICE	18,326,620.65	19,682,807.25	19,682,807.25	20,847,355.38	19,915,907.27	.00	5.9%

Cortland County Child Advocacy Center
Organization Chart



Cortland County Child Advocacy Center
Narrative: 2026

The Cortland County Child Advocacy Center (CAC) is a community organization dedicated to the prevention, education and investigation of child abuse. Our Multidisciplinary Team includes Cortland City Police Department, Cortland County Attorney, Cortland County Child Advocacy Center, Cortland County Department of Social Services, Cortland County District Attorney's Office, Cortland County Mental Health Department, Cortland County Sheriff's Office, Cortland County Probation Department, Family and Children's Counseling Services, Guthrie Cortland Medical Center, Homer Police Department, and New York State Police. This team of experts is always ready to help child victims and their families navigate a complex system and address their unique needs. Helping abused children and their families requires an approach that addresses physical, emotional, and legal dimensions of abuse. It requires a coordinated response from experienced professionals to reduce stress throughout the investigation and intervention process.

Child Advocacy Centers are organizations designed to provide a coordinated, multidisciplinary approach to investigations when children have been victims of sexual and/or physical abuse. CACs provide a safe, child-friendly environment to conduct forensic interviews, provide specialized medical examinations, mental health treatment, and victim advocacy support to child victims and their non-offending family members. The CAC provides a full range of specialized services; such as, victim advocacy, medical evaluation, counseling, education, housing, court appearances, out of pocket costs for medical and counseling appointments, transportation, etc. An advocate will continue to work with the family until they no longer want or need the services. CACs provide the most efficient, effective and streamlined process that reduces trauma to families by not having children recount their repeatedly and reduces the number of medical examinations children receive. The staff works tirelessly to build a case strong enough to spare a child from having to testify in the presence of their offender and to hold offenders accountable for the crimes committed against children.

Every six minutes in our country a child is sexually abused. One out of every four girls and one out of every six boys by age eighteen will suffer some form of sexual abuse. Ninety two percent of children are sexually abused by someone they know. In 2024, the Cortland County CAC provided services to 173 child victims with 52% being sexual abuse, 22% physical abuse cases, and 6% drug endangerment.

There are CACs in every county of New York State, with the Cortland County CAC listed as one of thirty-eight accredited by the National Children's Alliance, and over 800 across the country. CACs are proven to be effective at reducing trauma for children. Studies show that children involved with a CAC receive more effective treatment. A study conducted by the University of New Hampshire found that CACs reduce trauma to children suffering from abuse and save a community an average of $1,000 per child. On a per-case basis, traditional investigations are thirty six percent more expensive than CAC investigations. The average per-case cost of a CAC investigation is $2,902 versus $3,949 for a non-CAC investigation.

Erin's Law was passed in NYS in 2019 requiring that all public schools provide lessons on personal body safety and child abuse prevention for grade K-8. The CAC purchased evidence-based curriculum and hired a Community Outreach Educator to administer the lessons in all public schools starting in September, 2020. Since then, the Educator has administered this curriculum to over 3,000 students in grades UPK-8 throughout Cortland County. All schools are continuing to partner with the CAC to provide this curriculum in the 2025-2026 school year. In addition, all school mandated staff members are being provided the *Less is More* training to help improve their response to reported child abuse.

On March 5, 2025, the NYS Office of Children and Family Services (OCFS) conducted a virtual Site Audit, and found that the Cortland County CAC is in compliance with the following Program Standards:

1. **Child-Friendly Site:** Child-focused setting is comfortable, private, and both physically and psychologically safe for diverse populations of children and their non-offending family members.
2. **Multidisciplinary Team:** A multidisciplinary team for response to child abuse allegations includes representation from the following: District Attorney's Office, Law Enforcement, Child Protective Services, Medical (trained in forensic pediatrics), Mental Health, Victim Advocacy, and Children's Advocacy Center.
3. **Organizational Capacity:** A designed legal entity responsible for program and fiscal operations has been established and implements basic sound administrative policies and procedures.
4. **Cultural Competency:** Culturally competent services are routinely made available to all CAC clients and coordinated with the multidisciplinary team response.
5. **Forensic Interviews:** Forensic interviews are conducted in a legally sound truth seeking manner. Interviews are of a child sensitive, unbiased; developmentally and culturally appropriate, fact finding nature; and are coordinated to avoid duplicative interviewing.
6. **Medical Component:** Specialized medical evaluation and treatment services are made available to all children and coordinated with the multidisciplinary team response.
7. **Therapeutic Intervention:** Specialized trauma-focused mental health services, designed to meet the unique needs of the children and non-offending family members, are routinely made available as part of the multidisciplinary team response.
8. **Victim Advocacy:** Victim support and advocacy services are made available to 100% of children and their non-offending caretakers as part of the multidisciplinary team response.
9. **Case Review:** A formal process in which multidisciplinary discussion and information sharing regarding the investigation, case status and services needed by the child and family is to occur on a routine basis.
10. **Database/Case Tracking:** Child Advocacy Centers must monitor case progress and track case outcomes for all MDT components.

Program Goals:

- Ensure that Protocols are in line with the above Program Standards and fully executed in 2025.
- Ensure that there is a joint response between CPS and LE at the onset of the case with coordination between both disciplines.
- Ensure that there are facilitated reviews of specific cases to identify areas in need of improvement and encourage positive working relationships.
- Increase victim referrals to Medical Evaluations and Mental Health Counseling.

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: Child Advocacy Center				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40505	43489	OCFS	OTHER HLTH	-163,377.64	-172,556.00	-147,973.66	-205,032.00	-205,032.00	.00	38.6%
A40505	43489	SF	OTHER HLTH	-28,537.00	-30,000.00	-30,000.00	-16,949.00	-22,599.00	.00	-43.5%
A40505	44089	LATCF	FED REV	.00	.00	.00	.00	-43,032.74	.00	.0%
A40505	44489	MDT	OTHER HLTH	-49,998.85	.00	-66,666.00	.00	.00	.00	-100.0%
A40505	44489	VOCA	OTHER HLTH	-131,735.57	-133,813.26	-123,712.39	-199,220.67	-133,813.26	.00	61.0%
A40505	51005		PERS SERV	.00	6,085.36	17,422.66	.00	.00	.00	-100.0%
A40505	51005	OCFS	PERS SERV	75,557.85	107,120.55	77,694.46	131,318.45	152,928.49	.00	69.0%
A40505	51005	SF	PERS SERV	9,970.82	2,167.31	3,497.16	11,914.96	21,026.39	.00	240.7%
A40505	51005	VOCA	PERS SERV	60,680.18	86,183.81	78,075.01	127,527.07	108,070.72	.00	63.3%
A40505	51010	VOCA	PT PAY	16,193.53	.00	.00	.00	.00	.00	.0%
A40505	51020	VOCA	OVERTIME	487.33	500.00	.00	1,000.00	1,000.00	.00	.0%
A40505	51025	SF	SHIFT PAY	.24	.00	.00	.00	.00	.00	.0%
A40505	51025	VOCA	SHIFT PAY	6.68	.00	.00	.00	.00	.00	.0%
A40505	51035	OCFS	OTHER COMP	-85.17	.00	.00	.00	.00	.00	.0%
A40505	51035	SF	OTHER COMP	-11.24	.00	.00	.00	.00	.00	.0%
A40505	51035	VOCA	OTHER COMP	-68.40	.00	.00	.00	.00	.00	.0%
A40505	54000	OCFS	LONG DISTN	334.02	352.00	390.84	337.00	337.00	.00	-13.8%
A40505	54000	SF	TELEPHONE	347.41	347.40	347.52	347.40	347.40	.00	.0%
A40505	54000	VOCA	LONG DISTN	332.22	439.80	439.80	329.46	329.46	.00	-25.1%
A40505	54001	MDT	COPY/PRINT	.00	.00	3,654.00	.00	.00	.00	.0%
A40505	54001	OCFS	COPY/PRINT	519.00	100.00	982.00	500.00	182.00	.00	-49.1%

Cortland County

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: Child Advocacy Center				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40505	54001	SF	COPY/PRINT	616.79	344.98	800.00	100.00	100.00	.00	-87.5%
A40505	54005	OCFS	Off Supp	841.91	100.00	1,011.00	500.00	200.00	.00	-50.5%
A40505	54005	SF	Off Supp	190.41	100.00	200.00	100.00	100.00	.00	-50.0%
A40505	54005	VOCA	Off Supp	229.77	.00	1,812.55	.00	.00	.00	.0%
A40505	54015	OCFS	Maint Agmt	.00	110.00	.00	150.00	150.00	.00	.0%
A40505	54020	OCFS	POSTAGE	84.70	25.00	1,000.00	50.00	50.00	.00	-95.0%
A40505	54020	VOCA	POSTAGE	47.30	.00	100.00	50.00	50.00	.00	-50.0%
A40505	54035	MDT	ED & TRAIN	.00	.00	2,571.00	.00	.00	.00	.0%
A40505	54035	OCFS	ED & TRAIN	4,240.54	.00	.00	1,414.78	518.04	.00	.0%
A40505	54035	SF	ED & TRAIN	.00	.00	750.00	781.90	.00	.00	4.3%
A40505	54035	VOCA	ED & TRAIN	2,472.38	.00	.00	908.91	248.12	.00	.0%
A40505	54040	OCFS	DUES/MEMBE	1,577.00	1,000.00	1,000.00	1,000.00	800.00	.00	.0%
A40505	54045	OCFS	Travel	690.43	800.00	2,491.00	800.00	800.00	.00	-67.9%
A40505	54045	SF	Travel	.00	.00	250.00	200.00	200.00	.00	-20.0%
A40505	54045	VOCA	Travel	249.65	479.07	130.35	600.00	600.00	.00	360.3%
A40505	54048	OCFS	Prog Supp	10,366.00	.00	15,295.95	.00	.00	.00	.0%
A40505	54055	MDT	PROF SERV	.00	.00	40,925.00	.00	.00	.00	.0%
A40505	54055	SF	PROF SERV	13,339.75	.00	22,345.84	.00	.00	.00	.0%
A40505	54060	VOCA	LEGAL ADV	.00	125.00	125.00	.00	.00	.00	-100.0%
A40505	54070	OCFS	LIAB INS	2,292.53	3,066.91	225.81	1,523.85	1,548.84	.00	574.8%
A40505	54070	VOCA	LIAB INS	1,378.59	2,237.09	2,237.09	2,019.99	1,995.00	.00	-9.7%
A40505	54076	MDT	Bldg R&M	.00	.00	11,365.88	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: Child Advocacy Center				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40505	54213	OCFS	I/D COPIER	273.93	224.00	191.66	216.00	216.00	.00	12.7%
A40505	54213	VOCA	I/D COPIER	229.35	279.47	279.47	286.87	286.87	.00	2.6%
A40505	54800	MDT	PROG EXP	.00	.00	8,150.12	.00	.00	.00	.0%
A40505	54800	OCFS	PROG EXP	13,375.67	2,969.26	12,186.60	616.19	.00	.00	-94.9%
A40505	54800	SF	PROG EXP	1,550.00	.00	760.48	568.01	992.23	.00	-25.3%
A40505	54800	VOCA	PROG EXP	15,431.09	.00	2,302.31	.00	.00	.00	-100.0%
A40505	58020		RETIREMENT	.00	818.71	9,494.64	.00	.00	.00	-100.0%
A40505	58020	OCFS	RETIREMENT	16,006.22	15,539.87	9,483.49	20,938.89	23,921.23	.00	120.8%
A40505	58020	SF	RETIREMENT	459.65	3,200.23	.00	1,787.24	2,172.00	.00	.0%
A40505	58020	VOCA	RETIREMENT	11,580.40	12,065.73	7,373.79	18,732.82	16,360.61	.00	154.0%
A40505	58030		FICA	.00	465.53	1,399.51	.00	.00	.00	-100.0%
A40505	58030	OCFS	FICA	5,107.60	8,491.43	5,852.79	10,678.83	11,699.03	.00	82.5%
A40505	58030	SF	FICA	783.35	1,748.70	247.00	911.49	1,608.52	.00	269.0%
A40505	58030	VOCA	FICA	5,871.75	6,593.06	5,972.74	9,553.74	8,343.91	.00	60.0%
A40505	58040		WRKS COMP	.00	229.62	363.99	.00	.00	.00	-100.0%
A40505	58040	OCFS	WRKS COMP	3,685.10	3,926.40	3,363.07	3,595.00	3,472.00	.00	6.9%
A40505	58040	SF	WRKS COMP	568.22	1,122.25	.00	238.00	420.00	.00	.0%
A40505	58040	VOCA	WRKS COMP	3,419.89	3,844.60	3,844.60	3,667.00	3,108.00	.00	-4.6%
A40505	58060		HEALTH INS	.00	2,931.84	4,759.68	.00	.00	.00	-100.0%
A40505	58060	OCFS	HEALTH INS	17,521.27	28,519.69	16,713.32	27,016.59	28,637.58	.00	61.6%
A40505	58060	SF	HEALTH INS	3,247.67	272.18	798.50	.00	.00	.00	-100.0%
A40505	58060	VOCA	HEALTH INS	13,132.14	20,859.13	20,859.13	30,317.54	11,418.28	.00	45.3%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: Child Advocacy Center				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A40505	58062		DENTAL INS	.00	13.54	15.51	.00	.00	.00	-100.0%
A40505	58062	OCFS	DENTAL INS	40.21	173.26	68.23	112.80	112.80	.00	65.3%
A40505	58062	SF	DENTAL INS	13.60	4.51	1.50	.00	.00	.00	-100.0%
A40505	58062	VOCA	DENTAL INS	99.64	169.65	169.65	157.92	67.68	.00	-6.9%
A40505	58065		VISION INS	.00	2.94	-6.98	.00	.00	.00	-100.0%
A40505	58065	OCFS	VISION INS	9.26	37.63	23.44	39.20	39.20	.00	67.2%
A40505	58065	SF	VISION INS	1.62	.98	2.00	.00	.00	.00	-100.0%
A40505	58065	VOCA	VISION INS	22.56	36.85	36.85	39.20	19.60	.00	6.4%
TOTAL Child Advocacy Center				-58,336.65	-10,143.92	33,494.96	-8,254.57	.00	.00	-124.6%
GRAND TOTAL				-58,336.65	-10,143.92	33,494.96	-8,254.57	.00	.00	-124.6%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6410	PUBLICITY/TOURISM									
A641041	41113		OCCUP TAX	-927,933.68	-800,000.00	-800,000.00	-800,000.00	-800,000.00	.00	.0%
A64105	54048		Prog Supp	.00	.00	.00	.00	140,000.00	.00	.0%
A64105	54055		PROF SERV	82,352.34	84,914.99	84,914.99	91,820.30	91,820.30	.00	8.1%
A64105	54815		CONT AGNC	741,171.06	764,234.95	764,234.95	764,234.95	764,234.00	.00	.0%
A64105	99610	OCC	Approp Res	.00	-49,149.94	-49,149.94	-56,055.25	-196,054.30	.00	14.0%
TOTAL PUBLICITY/TOURISM				-104,410.28	.00	.00	.00	.00	.00	.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6420	PROMOTION OF INDUSTRY								
A64205	54815	CONT AGNC	516,803.00	542,643.00	542,643.00	569,775.00	569,775.00	.00	5.0%
TOTAL PROMOTION OF INDUSTRY			516,803.00	542,643.00	542,643.00	569,775.00	569,775.00	.00	5.0%

Veterans Service Agency – A6510

DEPARTMENT: Veterans Service Agency

ORGANIZATIONAL CHART: The Health and Human Services Committee provides oversight.

DEPARTMENT NARRATIVE: The Cortland County Veterans Service Agency is a State mandated agency designed to provide counseling, advice and assistance to veterans of Cortland County and their family members, as well as the family members of deceased veterans. The office provides assistance with claims preparation and processing, follow-up services, and preparing formal appeals. Services include claims for Compensation, Pension, Education Benefits, VA Home Loan Guarantee Program, Health Services and Death Benefits. The office also assists veterans, or their family members, in obtaining New York State Property Tax Exemption, New York State Awards and Decorations, and High School Diploma's for World War II, Korea and Vietnam Era veterans. The department assists veterans in obtaining transportation to the Tompkins/Cortland County VA Clinic located at Ithaca NY, and the Syracuse VA Hospital. The Tompkins/Cortland County VA Clinic serves veterans only and is open Monday through Friday 8:00 to 4:30. The Cortland Disabled American Veterans Club has three DAV Vans that provide transportation of veterans to the Syracuse VA Hospital and the Tompkins/Cortland County VA Clinic Monday through Friday. A full time Director/Veteran Services Counselor staff the department. The department has partnered with Clear Path for Veterans through Cortland County's Joseph P Dwyer Program. This is an outreach program geared toward getting veterans and their families out of the house, and going to events here in Cortland County and beyond. We have one outreach coordinator located in the office who runs the program with the Director of Veterans Services. The department serves an estimated population of 2734 veterans and provides numerous other services.

REVENUE: The County has received $8,529 each year beginning in 2012 in Aid to Localities Funds from the New York State Division of Veterans' Affairs to provide services to veterans in Cortland County. The Aid to Localities Funds for 2021 to present were increased to $25,000. This amount is allocated to counties having a resident population that is less than 100,000.

In 2025 Cortland County had an estimated 2734 Veterans. Cortland county veterans receive $33,762,839 in VA Compensation, medical benefits, Education, DIC and pension benefits. Most of these are funds paid directly to Cortland County veterans, which adds to their monthly spending ability, and it is a reasonable assumption that a large portion of these funds are spent in Cortland County. It is through the assistance from this office that a large portion of these benefits are granted to our veterans.

CORTLAND COUNTY
Veterans Service -A6510
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
DIRECTOR OF VETERANS' SERVICE AGENCY	FT	Yes	MGT	10

Full-time:	1
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	1

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6510	VETERANS SERVICE AGENCY								
A651042	42189	OTHER COMM	-65,917.00	-69,817.40	-69,817.40	-73,559.57	-73,559.57	.00	5.4%
A651043	43710	VETERANS	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.00	.0%
A65105	51005	PERS SERV	69,608.95	71,697.00	71,697.00	73,633.00	73,633.00	.00	2.7%
A65105	51035	OTHER COMP	-29.66	.00	.00	.00	.00	.00	.0%
A65105	54000	TELEPHONE	270.24	300.00	300.00	403.20	403.20	.00	34.4%
A65105	54001	COPY SERV	.00	750.00	750.00	250.00	250.00	.00	-66.7%
A65105	54005	Off Supp	83.98	700.00	700.00	200.00	200.00	.00	-71.4%
A65105	54015	Maint Agmt	448.99	.00	.00	375.00	375.00	.00	.0%
A65105	54020	POSTAGE	72.67	250.00	250.00	100.00	100.00	.00	-60.0%
A65105	54040	DUES/SUB	40.00	600.00	600.00	75.00	75.00	.00	-87.5%
A65105	54041	PUBLICATIO	.00	750.00	750.00	250.00	250.00	.00	-66.7%
A65105	54045	Travel	351.00	1,056.00	1,056.00	500.00	500.00	.00	-52.7%
A65105	54070	INSURANCE	561.53	727.00	727.00	639.02	639.02	.00	-12.1%
A65105	54213	I/D COPIER	662.76	665.00	665.00	662.76	662.76	.00	-.3%
A65105	58020	RETIREMENT	9,077.86	9,645.95	9,645.95	11,044.95	11,044.95	.00	14.5%
A65105	58030	FICA	5,324.92	5,484.82	5,484.82	5,632.92	5,632.92	.00	2.7%
A65105	58040	WRKS COMP	1,709.95	1,530.77	1,530.77	1,400.00	1,400.00	.00	-8.5%
TOTAL VETERANS SERVICE AGENC			-2,733.81	-660.86	-660.86	-3,393.72	-3,393.72	.00	413.5%

Weights and Measures – A6610

Weights and Measures programs are mandated by New York State Department of Agriculture and Markets for each County. The Department is funded by Cortland County with the exception of the New York State Petroleum Quality Program which is funded by New York State Agriculture and Markets.

Mission

The main objective of any Weights and Measures program is ensure equity in all commercial transactions involving weight, measure or count.

The Weights and Measures Official stands always between buyer and seller in that he/she:

1. sees that the interests of both are safeguarded;
2. is an impartial arbiter who may be called upon by either party to establish the actual amount of merchandise or service in question, to determine the condition of the weighing or measuring devices involved, or to take suitable steps to stop unfair practice or bring about the legal punishment of an offender;
3. periodically inspects and tests the commercial weighing and measuring devices and packaged commodities within respective jurisdiction and, upon own initiative, to carry on all investigations necessary to uncover and address issues of short weight, measure or count;
4. educates owners/users of commercial weights and measures and of packers of prepackaged commodities within jurisdiction relative to legal responsibilities and requirements;
5. conducts public relations/education of consumers within jurisdiction relative to their legal rights, making intelligent decisions in the marketplace;
6. conducts effective administration of weights and measures program within jurisdiction;
7. samples products and performs investigations relating to the quality of petroleum products; and
8. enforces pricing accuracy requirements at retail stores either on a routine inspection schedule or in response to a complaint.

Director Responsibilities

The Municipal Directors of Weights and Measures are responsible for assuring measurement accuracy in commerce throughout the County in accordance with Article 16 of the NYS Agriculture and Markets Law.

The Director of Weights and Measure responsibilities include:

1. Inspect and /or test all commercially used weighing and measuring devices as prescribed by NYS Weights and Measures Law. Note: All devices are done at least one time per year except milk bulk tanks which are done at 5 years unless they have an issue.
2. Perform test buys and investigations to ensure proper business practices involving transactions based on weight, Measure or count (eg. labeling or proper application of tare).

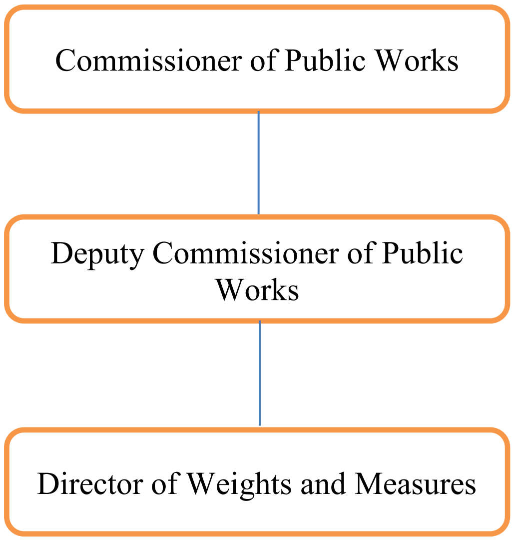
3. Keep and Maintain applicable standards of Weights and Measures and submit those standards, at least every 5 years to the New York State Metrology Laboratory for certification.
4. Perform petroleum sampling and investigations at the retail level and enforce against violations.
5. Inspect and/or test packaged commodities as prescribed by NYS Weights and Measures Law.
6. Cause to be corrected any violations found.
7. Submit to NYS Weights and Measures in Albany an annual report with data on inspections done.

   A big role of Weights and Measures is to insure our businesses are conducting operations in a proper manor. I do onsite training to insure rules and regulations are understood, scales are maintained properly, labels have correct information, proper notification of scale repair and seal replacement, how to take proper tare and so on.

2026 Continuous Improvement

2026 plans include improving the safety of the testing and equipment. Continue to improve on the electronic data tracking and invoicing. Continue training with the state representative, and attend as many state and national training conferences as time and budget allow.

Organizational Chart



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6610	SEALER OF WEIGHTS & MEASURES								
A661042	41962	WTS & MEAS	-12,406.38	-13,500.00	-13,500.00	-13,500.00	-13,500.00	.00	.0%
A661042	42389	PENALTIES	-320.00	-1,500.00	-1,500.00	-1,500.00	-200.00	.00	.0%
A661042	42414	RENTAL EQU	-1,400.00	-1,400.00	-1,400.00	-1,400.00	-1,750.00	.00	.0%
A661043	43317	PETROL PRO	-2,446.11	-1,500.00	-1,500.00	-1,500.00	-1,500.00	.00	.0%
A66105	51005	PERS SERV	90,853.14	71,697.00	71,697.00	73,848.00	73,633.00	.00	3.0%
A66105	51035	OTHER COMP	-672.92	.00	.00	.00	.00	.00	.0%
A66105	54000	TELEPHONE	648.96	750.00	750.00	750.00	685.00	.00	.0%
A66105	54001	COPY SERV	367.75	400.00	210.00	300.00	300.00	.00	42.9%
A66105	54005	Off Supp	348.47	100.00	.00	100.00	100.00	.00	.0%
A66105	54015	Maint Agmt	200.83	250.00	353.40	250.00	250.00	.00	-29.3%
A66105	54020	POSTAGE	14.27	75.00	75.00	40.00	40.00	.00	-46.7%
A66105	54035	ED & TRAIN	.00	75.00	75.00	75.00	825.00	.00	.0%
A66105	54040	DUES/SUB	100.00	150.00	100.00	175.00	175.00	.00	75.0%
A66105	54045	Travel	.00	650.00	620.00	750.00	.00	.00	21.0%
A66105	54048	Prog Supp	.00	6,100.00	5,250.47	2,500.00	2,500.00	.00	-52.4%
A66105	54050	Equip R&M	570.23	600.00	985.00	500.00	500.00	.00	-49.2%
A66105	54070	INSURANCE	192.41	248.91	248.91	227.07	227.07	.00	-8.8%
A66105	54074	INS-AUTO	465.96	523.52	523.52	575.32	575.32	.00	9.9%
A66105	54078	Fuel	1,165.89	1,250.00	1,500.00	1,250.00	1,250.00	.00	-16.7%
A66105	54085	CLOTHING U	.00	150.00	138.46	150.00	150.00	.00	8.3%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A66105	54300		Veh. R&M	681.19	1,100.00	1,592.67	5,000.00	5,000.00	.00	213.9%
A66105	54615		CNTR MEDCL	174.75	325.00	325.00	325.00	325.00	.00	.0%
A66105	58020		RETIREMENT	11,848.36	9,645.95	9,645.95	11,077.20	11,044.95	.00	14.8%
A66105	58030		FICA	6,489.77	5,484.82	5,484.82	5,649.37	5,632.92	.00	3.0%
A66105	58040		WRKS COMP	1,709.95	1,530.77	1,530.77	1,400.00	1,400.00	.00	-8.5%
A66105	58060		HEALTH INS	22,367.80	19,545.58	19,545.58	8,035.62	8,517.76	.00	-58.9%
A66105	58062		DENTAL INS	107.57	90.24	90.24	90.24	90.24	.00	.0%
A66105	58065		VISION INS	23.25	19.60	19.60	19.60	19.60	.00	.0%
A66105	99610	WM	Approp Res	.00	1,400.00	1,400.00	1,400.00	1,400.00	.00	.0%
TOTAL SEALER OF WEIGHTS & ME				121,085.14	104,261.39	104,261.39	96,587.42	97,690.86	.00	-7.4%

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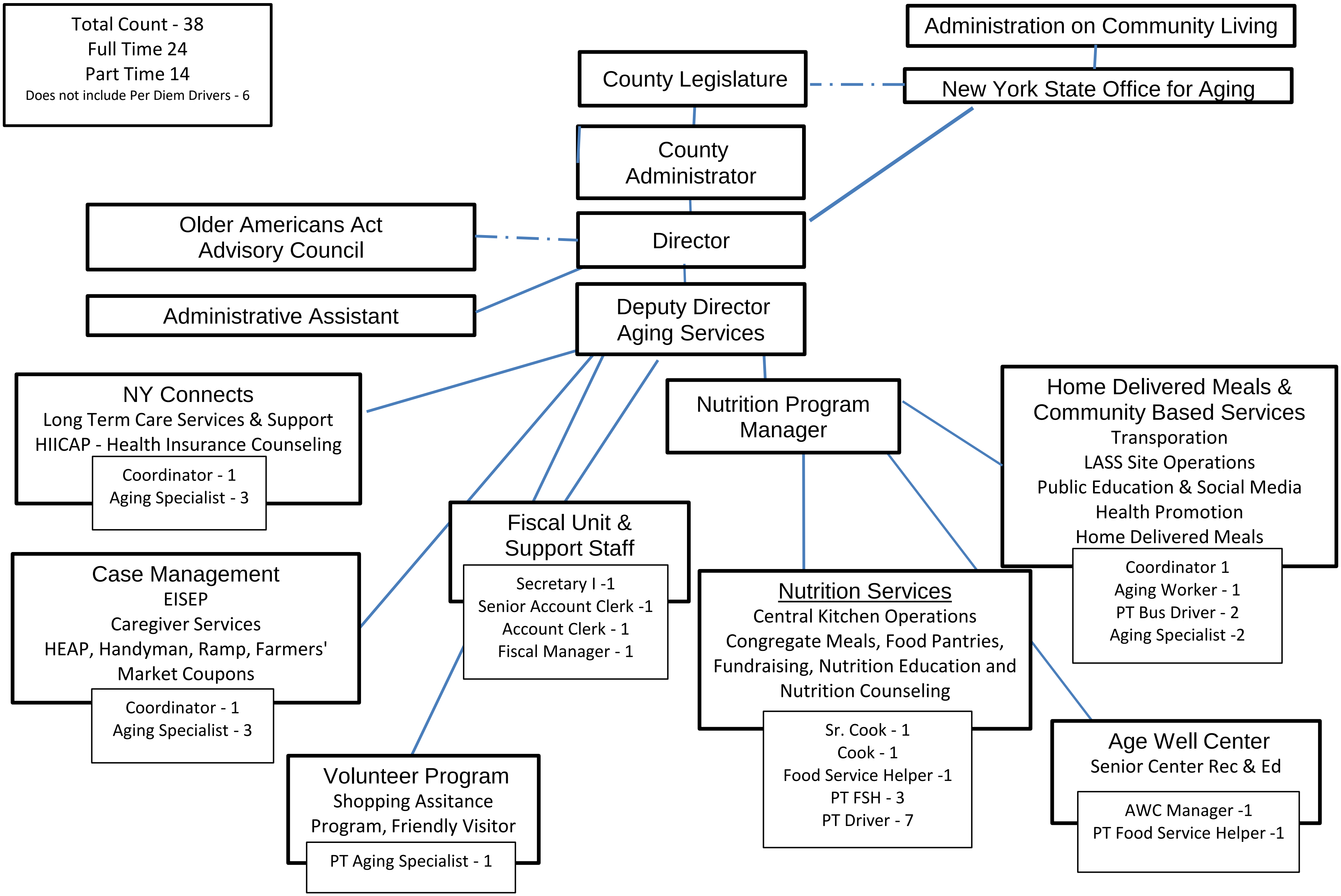
User: aherzog
Program ID: bgnyrpts

Office For Aging 2026 Orgianizational Chart



Aging Services, Nutrition
2026 Departmental Descriptions

The Office for Aging operates under the auspices of the Older Americans Act (OAA) of 1965 as amended. The OAA provides funding for social supportive services targeting older adults and caregivers with greatest economic or social needs. Funding is provided through the New York State Office for the Aging (NYSOFA) and is allocated based on demographic data, local planning and public service areas. When OAA funding is accepted, many of the programs and services provided by the OFA are mandated in accordance with federal statutes and mandates.

Federal, state and local funds, grants, contracts and participant donations support the Office for Aging (OFA). In addition the agency depends upon the financial support from individuals and organizations in the community. These funds are obtained either through direct donations or participation in agency sponsored fund raising activities.

Significant changes to the OFA including the elimination of programming, the manner in which services are provided and changes in administrative operations must be submitted to the NYSOFA for approval. Changes must define the manner in which the agency will continue to serve impacted clients. Proposed changes must be reviewed and commented on by the OFA Older Americans Act advisory council and have been subject to a public hearing held 30 days prior to the date of submission to the NYSOFA.

The two service units under the Office for Aging work in collaboration to meet the needs of the older population throughout the county and are crucial to enable frail, older persons remain in the community with maximum independence thereby preventing more costly care settings.

The mission of the Cortland County Office for Aging to advocate, educate, empower, and enrich the quality of life for all older adults and individuals with disabilities in Cortland County. The Office for Aging ensures an inclusive system that promotes services, which provide maximum independence and dignity for older adults, families, and caregivers.

The vision of the Cortland County Office for Aging is to serve as a catalyst and facilitator of systemic change to empower older adults to age in place successfully and to remain as independent as possible in their homes and communities of their choice.

Aging A6772:

Supportive Services (Title IIIB)
Links older individuals with a wide range of services to help them remain independent in their homes and communities.
Priority services under IIIB are:

Access – information and assistance, referral, transportation, case management, outreach

In-Home Services - homemaking and personal care, home health aide, supportive services for families of elderly victims with Alzheimer's disease and other related disorders, friendly visiting, telephone reassurance, housekeeping and chore services, consumer directed in-home services

Legal Assistance - income maintenance and benefits, housing and utilities, health and long term care, individual rights/issues (e.g. protective services, defense of guardianship), and consumer issues (e.g. debt, fraud).

Health Promotion/Disease Prevention (Title IIID)
Funds programs designed to help older adults prevent and/or manage chronic diseases and promote healthier lifestyles. Programming must meet highest level "evidenced-based" programming (*A Matter of Balance*) as determined by the Administration on Community Living.

National Family Caregivers Support Program (Title IIIE)
Helps family members provide care for the elderly at home and provides critical support, including home and community-based services. Required services include: information and assistance, case management, support groups and training, respite services for caregivers who need short breaks and supplemental services that complement care provided by informal caregivers.

Health Insurance Information, Counseling and Assistance Program (HIICAP)
HIICAP provides confidential, accurate and unbiased health insurance information, counseling, and assistance, and advocacy on Medicare, Medicaid, private health insurance, and related health coverage plans. HIICAP helps individuals enrolled in Medicare, their representatives, or persons soon to be eligible for Medicare.

Medicare Improvements for Patients and Providers Act of 2008 (MIPPA)
MIPPA is a multi-faceted piece of legislation containing several important provisions that directly changed the Medicare program and allocated federal funding for State Health Insurance Assistance Programs (SHIPs), Area Agencies on Aging (AAAs), and Aging and Disability Resource Centers (NY Connects) to provide outreach to low-income Medicare beneficiaries to increase enrollment in Medicare low-income assistance programs.

Caregiver's Resource Center (CRC)
Single focal point of assistance for family members and other informal providers of long-term care to homebound elderly. Provides respite from the constant responsibilities of caregiving. Services include: information and assistance, resource library, training programs, technical assistance, linking caregivers with other agency services and linking caregivers with other community services.

Community Services for the Elderly (CSE) and Congregate Services Initiative (CSI)

CSE

Provides community-based, supportive services to frail, low-income elderly who need assistance to maintain independence in their home. Reduces heavy reliance on institutional care; provides cost-effective, non-medical community-based services; enables access to information and supports; and promotes continued involvement of primary caregivers in support of the frail, older person they care for. Provides for: case management, personal care, information and assistance, home delivered meal assessment and eligibility determination, referral, telephone reassurance and friendly visiting, health promotion and wellness activities, and minor residential repairs.

CSI

Prevents the well elderly from requiring more intensive services. Services include: information and referral**,** Educational and cultural opportunities**,** support services for caregivers and families.

Expanded In-Home Services for the Elderly Program (EISEP)

EISEP services are statutory extensions of CSE funding. Provides access to and makes available appropriate cost-effective non-medical support services for non-Medicaid dependent older adults. Services are provided to functionally impaired older adults who are in need of community-based long-term care but who are not eligible for similar services under Medicaid. Assists older people who want to remain home but who need help with activities such as dressing, bathing, personal care, shopping and cooking.

Services include: Case management, to help older people and their families assess their needs and develop, implement, and maintain an appropriate plan of services and service delivery; case management services are at no charge to the recipient, although voluntary contributions are accepted; recipients with certain income levels are required to share the cost (sliding scale) of the other services they receive; nonmedical in-home services, including homemaking and personal care services (e.g., bathing, personal hygiene, meal preparation) and housekeeping and chore services (e.g., level I housework, shopping, bill payment and laundry). Services can be provided under Certified Home Health agencies or the Consumer Directed model; non-institutional respite; and ancillary services, including personal emergency response units, repair, maintenance, modification of a client's living environment, and the purchase of reusable durable or personal items.

AAA Transportation Program

Provides bus passes for use on the Centro public transportation system.

The OFA has a transportation program targeting individuals in the rural most parts of the county who no longer drive or have limited or no ability to independently access activities including but not limited to well-balanced meals, socialization, health and wellness activities, travel, education, insurance counseling, caregiver support and nutrition counseling. The operations of a 12 passenger, 2 wheelchair accessible van will be budgeted mostly under the Nutrition unit. Access to nutritionally well-balanced meals for all individuals age 60 and older throughout the entire county is a requirement of both federal and state funding streams.

New York Connects

New York Connects and is statutorily mandated through NYS Elder Law as prescribed by the Older Americans Act to serve as an Aging and Disability Resource Center. NY Connects serves all ages regardless of income level. Provides consistent, comprehensive, locally based information and assistance on long term services and supports (LTSS) to individuals, caregivers, and families.

NY Connects funding is provided to bring about structural change in long-term care services and supports to reduce the amount of Medicaid dollars spent on institutional care. In New York State, NY Connects is designated as the "No Wrong Door (NWD)" to accomplish this initiative. Core Functions include: collaboration with State designated specialized NWD's, implementation of financial NWD screen, application and enrollment assistance for public benefit programs including Medicaid, coordination with other agencies to guide the individual through financial and functional eligibility determination processes as well as linkage for a comprehensive assessment, options counseling, care transitions, maintaining local data for the on-line NY Connects Resource Directory, and Quality Assurance. The NYS Office for Aging contracted with regional Independent Living Centers to partner with local Office for Aging's to assist with the anticipated increase in call volume. The Office for Aging serves as the lead agency in Cortland County working in partnership with the Resource Center for Independent Living in Utica and Access to Independence on a local level.

Unmet Need

The purpose of unmet need funding is to significantly reduce or eliminate any reported unmet need by OFA's across the state in the following areas: PC I and II, case management, home delivered meals, consumer directed EISEP, PERS, caregiver/respite, transportation, legal services, in-home contact and support, nutrition counseling, social adult day services, HIICAP, residential repair and home modifications. Cortland County OFA has reported wait lists for the following programs: EISEP, Home Delivered Meals, Caregiver Respite, HIICAP, Make-a-Ramp®, and the Handyman program. Unmet Need funding has been applied to Home Delivered Meals, EISEP services, Caregiver Respite, Handyman, and the Make-a-Ramp® programs.

Home Energy Assistance Program (HEAP) (Department of Social Services (DSS))

HEAP is a federally funded program that helps people with limited income meet the cost of heating their homes during the winter months. Under contract with the Cortland County Department of Social Services, the agency provides outreach and education about HEAP eligibility and benefits to individuals age 60 and older and their caregivers. The agency also processes HEAP applications for and provides application assistance to individuals age 60 and older. This program serves as a gateway for screening clients for eligibility for other cost saving programs including the Medicare Savings Program and the Supplemental Nutrition Assistance Program.

Nutrition A6774:

Nutrition Program (Title IIIC)

Congregate Nutrition Services IIIC-1

Provides nutritionally balanced meals and the opportunity for social interaction. Provides for the delivery of support services such as recreation, nutrition education, shopping assistance, counseling, and referral to other needed services.

Home Delivered Meals IIIC-2
Lifeline to many frail and older adults and their caregivers. Key component of in-home services for older New Yorkers who require long-term care support or post-hospital nutritional assistance. Economical long term care service that often substitutes for or delays the need for more extensive services. Initial contact with the service delivery system for many chronically or temporarily impaired elderly.
May include shopping assistance, nutrition education, outreach, and other services. Wellness check five days a week.

Nutrition Services Incentive Program (NSIP)

The Nutrition Services Incentive Program (NSIP) was established by the Older Americans Act (Section 311) in 1974 as the Nutrition Program for the Elderly in the United States Department of Agriculture [USDA (for commodities only, and in 1977 for commodities or cash)]. NSIP was transferred to the Administration on Aging in 2003. NSIP provides additional funding to states, territories, and eligible tribal organizations, which is used exclusively to purchase food, and may not be used to pay for other nutrition-related services or for state or local administrative costs. States may choose to receive the grant as cash, commodities or a combination of cash and commodities. For a number of years, all area office for aging in NYS have chosen to receive cash grants under this program.
Grants to area agencies (reimbursement) are based on the number of eligible meals provided to eligible recipients. Meals must meet the requirements of the OAA and must be served to eligible participants as identified by the OAA. This requirement extends to the restaurant voucher option. In addition, if participants have been charged a fee or made to pay for a meal(s), those meals may not be claimed for reimbursement. The Reporting Unit at NYSOFA conducts the federally-required meal count verification annually. This process is extremely important and must be completed accurately because the total meal count determines the overall federal grant to NYS. Should an office for aging file inaccurate information, the federal government can seek reimbursement of overpayments.

Wellness in Nutrition (WIN)

Provides home delivered meals to the outermost regions of the County operation of senior centers in rural areas. Targets those who live alone, are over 75 years of age, and are economically disadvantaged. Services include: Home delivered and congregate meals, case management, nutrition counseling and education, escort and transportation services, information and assistance, outreach and in-home contact and support.

Nutrition Program Contracts

The Nutrition Program provides home delivered meals on a fee for service basis to three Managed Long Term Care Plans. Fee for service meals are also available to those in need who are under the age of 60 through the Meal Time Express program.

OFFICE FOR AGING A6772/A6774

OBJECTIVES FOR 2026

October 24, 2025

The mission of the Cortland County Office for Aging (CCOFA) is to advocate, educate, empower, and enrich the quality of life for all older adults and individuals with disabilities in Cortland County. The Office for Aging ensures an inclusive system that promotes services, which provide maximum independence and dignity for older adults, families, and caregivers.

CCOFA consists of two service units (Aging & Nutrition) that work in close collaboration to meet the needs of the older population throughout the county. Access to information, supports and services provided by CCOFA is crucial toward enabling frail, older persons to remain in the community with maximum independence thereby preventing more costly care settings which create added burdens on the tax dollar.

The agency primarily serves individuals age 60 and older, however we do have some programs that serve individuals of any age. Our HIICAP (Health Insurance Information, Counseling & Assistance Program) program, of example, serves all Medicare beneficiaries regardless of age. Similarly, our NY Connects program serves people of all ages in need of long-term services and supports. The National Family Caregivers Support Program and the Caregivers Resource Center serves caregivers who are caring for adults age 60 and older, and finally, Project Lifesaver serves children and adults who meet specific eligibility guidelines.

Agency Objectives 2026

The agency has outlined several key objectives to enhance its services and operations in 2026. These objectives aim to address current challenges and leverage opportunities to better serve older adults, caregivers in the community, and strengthen our organizational capacity for the future.

- Older Americans Advisory Council
    - The agency seeks to increase the involvement of the Older Americans Advisory Council members and enhance community awareness of both the council members and their role. This involves fostering a stronger connection between the council and the community, thereby ensuring that the needs and voices of older adults are effectively represented and addressed.

- Invest in Employee Training
    - Given the significant loss of seasoned employees due to retirements and high turnover rates of the post-covid employment climate, the agency recognizes the critical need for investing in training and cross-training for all employees. The objective is to provide foundational training that supports greater autonomy across all levels of the organization. This will ensure continuity of programming and enable the agency to meet the New York State Office for Aging (NYSOFA) reporting and monitoring deadlines effectively.

- Implement Innovative Programming
    - With new offerings from the New York State Office for Aging (NYSOFA) available at little to no cost, the agency aims to implement innovative programming that benefits older adults and caregivers throughout the county. This will be pursued once the agency has

stabilized, cross-trained its staff, and can allocate time for exploring and implementing these additional responsibilities.

- Improve Food Quality
  - The agency is committed to improving the quality of food provided to both home-delivered and congregate meal clients. Good nutrition is essential for healthy aging, and our agency ensures that the meals meet at least one-third of the daily dietary guidelines for macro and micronutrients, as required by NYSOFA. To achieve this, the agency plans to invest in training the Senior Cook and will explore the possibility of subcontracting food preparation services. This will involve a thorough analysis of the pros, cons, and cost implications while ensuring compliance with NYSOFA food safety regulations.

Progress on 2025 Objectives

- Increase Programming for Older Adults, Families, Caregivers, and Persons with Disabilities
  - Progress: The agency has successfully expanded its programming by leveraging NYSOFA innovations. This objective remains ongoing and will continue into 2026, as the agency seeks to further enhance and develop these programs.

- Strategic Planning with the Advisory Council
  - Progress: The agency is currently experiencing staffing shortages, which have impacted the pace of strategic planning. However, efforts to align with broader initiatives are ongoing, and this objective will extend into 2026.

- Enhancing the Agency Catering Menu
  - Progress: This objective was discontinued by County Administration as of February 2025, and no further development is planned.

- Building on the OFA Employee Meal Program
  - Progress: Similar to the catering menu enhancement, this objective was also eliminated by County Administration in February 2025.

- Meeting the Needs of Increased Clients for Medicare and HIICAP Counseling
  - Progress: A proposal for a part-time Aging Services Specialist position was not approved in the 2025 budget. Despite this, the agency remained committed to serving clients with its single HIICAP specialist. Overflow clients were referred to other service providers to ensure they receive the necessary support.

- Establishment of an Advisory Council Diversity Committee
  - Progress: A Diversity Committee was successfully established. Meetings were held, focusing on brainstorming effective strategies to reach and serve underserved populations within the county. No further development is needed at this time.

CORTLAND COUNTY
Office for the Aging - A6772
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
ACCOUNT CLERK	FT	Yes	CSEA	7
ADMINISTRATIVE ASSISTANT	FT	Yes	MGMC	5H
AGE WELL CENTER MANAGER	FT	Yes	CSEA	10
AGING SERVICES COORDINATOR	FT	Yes	CSEA	17
AGING SERVICES COORDINATOR	FT	Yes	CSEA	17
AGING SERVICES COORDINATOR	FT	Yes	CSEA	17
AGING SERVICES SPECIALIST	FT	Yes	CSEA	15
AGING SERVICES SPECIALIST	FT	Yes	CSEA	15
AGING SERVICES SPECIALIST	FT	Yes	CSEA	15
AGING SERVICES SPECIALIST	FT	Yes	CSEA	15
AGING SERVICES SPECIALIST	PT	Yes	CSEA	15
AGING SERVICES SPECIALIST (HELP PROGRAM)	FT	Yes	CSEA	15
AGING SERVICES SPECIALIST (HELP PROGRAM)	FT	Yes	CSEA	15
AGING SERVICES SPECIALIST (HELP PROGRAM)	FT	Yes	CSEA	15
AGING SERVICES SPECIALIST (HELP PROGRAM)	FT	Yes	CSEA	15
AGING SERVICES WORKER (HELP PROGRAM)	FT	Yes	CSEA	7
COOK	FT	Yes	CSEA	8
DEPUTY DIRECTOR- OFFICE FOR AGING	FT	Yes	MGT	8
DIRECTOR OFFICE FOR AGING	FT	Yes	MGT	6
DRIVER	PER DIEM	Yes	CSEA	6
DRIVER	PER DIEM	Yes	CSEA	6
DRIVER	PER DIEM	Yes	CSEA	6
DRIVER	PER DIEM	Yes	CSEA	6
DRIVER	PER DIEM	Yes	CSEA	6
DRIVER	PER DIEM	Yes	CSEA	6
DRIVER	PT	Yes	CSEA	6
DRIVER	PT	No	CSEA	6
DRIVER	PT	Yes	CSEA	6
DRIVER	PT	Yes	CSEA	6
DRIVER	PT	Yes	CSEA	6

DRIVER	PT	Yes	CSEA	6
DRIVER	PT	Yes	CSEA	6
DRIVER	PT	Yes	CSEA	6
DRIVER	PT	Yes	CSEA	6
DRIVER	PT	Yes	CSEA	6
FISCAL MANAGER	FT	Yes	MGT	11
FOOD SERVICE HELPER	FT	Yes	CSEA	3
FOOD SERVICE HELPER	PT	Yes	CSEA	3
FOOD SERVICE HELPER	PT	Yes	CSEA	3
FOOD SERVICE HELPER	PT	Yes	CSEA	3
FOOD SERVICE HELPER	PT	Yes	CSEA	3
NUTRITION PROGRAM MANAGER	FT	Yes	MGT	10
SECRETARY I	FT	Yes	CSEA	10
SENIOR ACCOUNT CLERK	FT	Yes	CSEA	10
SENIOR COOK	FT	Yes	CSEA	10

Full-time:	24
Part-time:	15
Per diem:	6
TOTAL POSITIONS:	45

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6772	AREA AGENCY ON AGING									
A677242	41972	4324	LEGAL SERV	-817.50	-500.00	-500.00	-800.00	-800.00	.00	60.0%
A677242	41972	4326	EISEP	-4,441.79	-6,000.00	-6,000.00	-4,400.00	-4,400.00	.00	-26.7%
A677242	41972	4330	TITLE 111B	-4,131.00	-2,900.00	-2,900.00	-3,500.00	-3,500.00	.00	20.7%
A677242	41972	4331	PROG AGING	.00	-100.00	-100.00	-100.00	-100.00	.00	.0%
A677242	41972	4332	TITLE 111E	-504.00	-500.00	-500.00	-500.00	-500.00	.00	.0%
A677242	41972	4338	PROG AGING	.00	-200.00	-200.00	-500.00	-500.00	.00	150.0%
A677242	41972	UNAS	PROG AGING	-619.20	-500.00	-500.00	-500.00	-500.00	.00	.0%
A677243	43772	17BIP	AGING SERV	-265,058.27	-255,522.00	-255,522.00	-255,522.00	-255,522.00	.00	.0%
A677243	43772	4322	CAREGIVERS	-21,276.21	-19,611.00	-19,611.00	-19,611.00	-19,611.00	.00	.0%
A677243	43772	4323	CSE ADMIN	-18,911.21	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00	.0%
A677243	43772	4324	CSE SERV	-100,141.57	-93,865.00	-93,865.00	-91,270.00	-91,270.00	.00	-2.8%
A677243	43772	4325	EISEP ADMI	-19,379.92	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00	.0%
A677243	43772	4326	EISEP SERV	-187,707.72	-157,954.00	-157,954.00	-159,627.00	-159,627.00	.00	1.1%
A677243	43772	4338	AGING SERV	-52,231.69	-50,244.00	-56,614.00	-56,497.00	-56,497.00	.00	-.2%
A677243	43772	4339	AGING SERV	-8,078.11	-5,600.00	-5,600.00	-5,600.00	-5,600.00	.00	.0%
A677243	43772	UNAS	AGING SERV	-165,093.59	-221,546.00	-404,830.00	-221,546.00	-221,546.00	.00	-45.3%
A677243	44772	4327	AGING FED	-19,500.00	-19,500.00	-19,500.00	-19,500.00	-19,500.00	.00	.0%
A677244	44772	4330	TITLE 111B	-41,750.19	-39,926.00	-39,926.00	-38,056.00	-38,056.00	.00	-4.7%
A677244	44772	4331	TITLE 111D	-3,574.00	-3,574.00	-3,574.00	-3,479.00	-3,479.00	.00	-2.7%
A677244	44772	4332	TITLE 111E	-27,660.63	-27,546.00	-30,070.68	-28,180.00	-28,180.00	.00	-6.3%

Cortland County

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67725	51005	17BIP	PERS SERV	141,007.83	164,752.11	164,752.11	160,628.45	160,628.45	.00	-2.5%
A67725	51005	4322	PERS SERV	18,631.30	19,105.46	19,105.46	19,307.48	19,307.48	.00	1.1%
A67725	51005	4323	PERS SERV	13,656.48	13,694.00	13,694.00	13,953.80	13,953.80	.00	1.9%
A67725	51005	4324	PERS SERV	95,029.63	111,219.32	111,219.32	103,291.13	103,291.13	.00	-7.1%
A67725	51005	4325	PERS SERV	18,879.83	18,498.13	18,498.13	18,337.18	18,337.18	.00	-.9%
A67725	51005	4326	PERS SERV	69,450.86	70,068.99	70,068.99	70,201.43	70,201.43	.00	.2%
A67725	51005	4327	PERS SERV	18,438.13	18,800.00	18,800.00	18,745.40	18,745.40	.00	-.3%
A67725	51005	4330	PERS SERV	195,712.99	187,206.87	187,206.87	239,466.55	245,127.53	.00	27.9%
A67725	51005	4331	PERS SERV	3,702.13	3,972.00	3,972.00	3,854.73	3,854.73	.00	-3.0%
A67725	51005	4332	PERS SERV	27,581.55	26,440.30	22,940.30	27,093.03	27,093.03	.00	18.1%
A67725	51005	4338	PERS SERV	46,322.60	46,637.56	53,007.56	53,707.23	53,707.23	.00	1.3%
A67725	51005	UNAS	PERS SERV	89,009.78	126,593.93	165,599.93	137,279.87	137,279.87	.00	-17.1%
A67725	51010	4324	PT PAY	.00	.00	.00	4,818.86	4,818.86	.00	.0%
A67725	51010	4330	PT PAY	17,787.86	9,584.02	9,584.02	4,155.81	4,155.81	.00	-56.6%
A67725	51010	4339	PT PAY	2,182.90	3,000.04	3,000.04	3,216.05	3,216.05	.00	7.2%
A67725	51010	UNAS	PT PAY	.00	8,826.02	48,104.02	10,298.79	10,298.79	.00	-78.6%
A67725	51020	4338	OVERTIME	840.62	1,280.44	1,280.44	1,238.03	1,238.03	.00	-3.3%
A67725	51035		OTHER COMP	-1,267.79	.00	.00	.00	.00	.00	.0%
A67725	51035	17BIP	OTHER COMP	.00	7,976.06	7,976.06	675.02	675.02	.00	-91.5%
A67725	51035	4322	OTHER COMP	902.55	505.69	505.69	528.07	528.07	.00	4.4%
A67725	51035	4323	OTHER COMP	.00	.00	.00	330.05	330.05	.00	.0%
A67725	51035	4324	OTHER COMP	1,666.22	1,378.37	1,378.37	1,122.65	1,122.65	.00	-18.6%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67725	51035	4325	OTHER COMP	.00	594.93	594.93	495.07	495.07	.00	-16.8%
A67725	51035	4326	OTHER COMP	1,953.89	3,035.23	3,035.23	3,106.82	3,106.82	.00	2.4%
A67725	51035	4327	OTHER COMP	.00	.00	.00	.00	.00	.00	.0%
A67725	51035	4330	OTHER COMP	.00	6,099.26	6,099.26	3,537.16	3,537.16	.00	-42.0%
A67725	51035	4332	OTHER COMP	1,319.08	237.97	237.97	231.03	231.03	.00	-2.9%
A67725	51035	4338	OTHER COMP	.00	726.53	726.53	.00	.00	.00	-100.0%
A67725	51035	UNAS	OTHER COMP	4,847.50	.00	.00	.00	.00	.00	.0%
A67725	52060	4330	Comp Equip	.00	1,019.00	1,019.00	.00	.00	.00	-100.0%
A67725	54000	17BIP	TELEPHONE	455.92	456.00	456.00	456.00	456.00	.00	.0%
A67725	54000	4323	TELEPHONE	924.00	924.00	924.00	924.00	924.00	.00	.0%
A67725	54000	4325	TELEPHONE	264.00	264.00	264.00	264.00	264.00	.00	.0%
A67725	54000	4330	TELEPHONE	1,590.24	1,773.00	1,773.00	1,460.00	1,460.00	.00	-17.7%
A67725	54001	17BIP	COPY/PRINT	765.47	742.00	742.00	742.00	742.00	.00	.0%
A67725	54001	4323	COPY/PRINT	134.00	300.00	300.00	300.00	300.00	.00	.0%
A67725	54001	4330	COPY/PRINT	2,118.51	2,582.00	2,582.00	2,582.00	2,582.00	.00	.0%
A67725	54004	4330	SOFTWARE	.00	339.00	339.00	.00	.00	.00	-100.0%
A67725	54005	17BIP	Off Supp	1,450.00	2,073.00	2,073.00	2,073.00	2,073.00	.00	.0%
A67725	54005	4323	Off Supp	1,592.00	1,592.00	1,592.00	1,500.00	1,500.00	.00	-5.8%
A67725	54005	4325	Off Supp	393.00	393.00	393.00	300.00	300.00	.00	-23.7%
A67725	54005	4327	Off Supp	186.16	250.00	250.00	250.00	250.00	.00	.0%
A67725	54005	4330	Off Supp	4,221.45	4,880.00	4,880.00	4,500.00	4,500.00	.00	-7.8%
A67725	54005	4331	Off Supp	100.00	100.00	100.00	100.00	100.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67725	54005	4332	Off Supp	.00	500.00	500.00	500.00	500.00	.00	.0%
A67725	54005	4338	Off Supp	200.00	200.00	200.00	200.00	200.00	.00	.0%
A67725	54020	17BIP	POSTAGE	131.85	300.00	300.00	300.00	300.00	.00	.0%
A67725	54020	4327	POSTAGE	163.62	250.00	250.00	250.00	250.00	.00	.0%
A67725	54020	4330	POSTAGE	6,419.38	8,400.00	8,400.00	8,400.00	8,400.00	.00	.0%
A67725	54035	17BIP	ED & TRAIN	1,237.00	1,119.00	920.00	1,202.00	1,202.00	.00	30.7%
A67725	54035	4323	ED & TRAIN	73.83	550.00	550.00	550.00	550.00	.00	.0%
A67725	54035	4324	ED & TRAIN	908.60	1,100.00	850.00	1,000.00	1,000.00	.00	17.6%
A67725	54035	4325	ED & TRAIN	99.03	250.00	250.00	250.00	250.00	.00	.0%
A67725	54035	4330	ED & TRAIN	273.92	1,500.00	1,500.00	1,000.00	1,000.00	.00	-33.3%
A67725	54035	4332	ED & TRAIN	350.00	350.00	350.00	350.00	350.00	.00	.0%
A67725	54035	4338	ED & TRAIN	125.00	300.00	300.00	300.00	300.00	.00	.0%
A67725	54040	4323	DUES/MEMBE	2,390.00	2,390.00	2,390.00	1,850.00	1,850.00	.00	-22.6%
A67725	54040	4330	DUES/MEMBE	1,597.00	1,597.00	1,597.00	1,597.00	1,597.00	.00	.0%
A67725	54045	17BIP	Travel	90.05	200.00	200.00	200.00	200.00	.00	.0%
A67725	54045	4324	Travel	363.68	400.00	650.00	650.00	650.00	.00	.0%
A67725	54045	4326	Travel	337.67	850.00	850.00	850.00	850.00	.00	.0%
A67725	54045	4327	Travel	.00	200.00	200.00	200.00	200.00	.00	.0%
A67725	54045	4330	Travel	14.68	500.00	500.00	500.00	500.00	.00	.0%
A67725	54045	4332	Travel	275.45	300.00	300.00	300.00	300.00	.00	.0%
A67725	54045	4338	Travel	.00	100.00	100.00	100.00	100.00	.00	.0%
A67725	54048	4330	Prog Supp	468.00	468.00	468.00	468.00	468.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67725	54049	4339	N/R Prog	1,817.25	2,600.00	2,600.00	2,600.00	2,600.00	.00	.0%
A67725	54055	4326	PROF SERV	119,587.74	131,852.00	131,852.00	131,852.00	131,852.00	.00	.0%
A67725	54055	4330	PROF SERV	3,363.00	7,000.00	7,000.00	7,050.00	7,050.00	.00	.7%
A67725	54055	4332	PROF SERV	13,862.64	3,500.00	11,050.73	3,500.00	3,500.00	.00	-68.3%
A67725	54055	UNAS	PROF SERV	.00	16,549.00	12,566.14	7,210.00	7,210.00	.00	-42.6%
A67725	54060	17BIP	LEGAL ADV	1,427.95	1,100.00	1,186.05	1,100.00	1,100.00	.00	-7.3%
A67725	54060	4323	LEGAL ADV	550.00	550.00	550.00	550.00	550.00	.00	.0%
A67725	54060	4330	LEGAL ADV	464.24	600.00	600.00	600.00	600.00	.00	.0%
A67725	54060	4332	LEGAL ADV	250.00	500.00	1,350.00	500.00	500.00	.00	-63.0%
A67725	54060	4338	LEGAL ADV	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00	.0%
A67725	54070	4330	INSURANCE	4,684.68	5,840.00	5,840.00	5,338.00	5,338.00	.00	-8.6%
A67725	54213	17BIP	I/D COPIER	846.32	903.00	924.21	903.00	903.00	.00	-2.3%
A67725	54213	4330	I/D COPIER	1,691.80	2,238.00	2,238.00	2,238.00	2,238.00	.00	.0%
A67725	54400	UNAS	Food Supp	.00	.00	50,000.00	.00	.00	.00	.0%
A67725	54800	17BIP	PROG EXP	.00	983.00	1,074.74	983.00	983.00	.00	-8.5%
A67725	54800	4324	PROG EXP	11,555.76	11,556.00	11,556.00	11,556.00	11,556.00	.00	.0%
A67725	54800	4326	PROG EXP	.00	10,800.00	10,800.00	10,800.00	10,800.00	.00	.0%
A67725	54800	4332	PROG EXP	.00	5,400.00	5,400.00	5,400.00	5,400.00	.00	.0%
A67725	54800	UNAS	PROG EXP	4,902.20	7,950.00	66,932.86	17,000.00	17,000.00	.00	-74.6%
A67725	58020	17BIP	RETIREMENT	18,389.14	23,238.44	23,238.44	24,195.52	24,195.52	.00	4.1%
A67725	58020	4322	RETIREMENT	2,547.45	2,638.44	2,638.44	2,975.33	2,975.33	.00	12.8%
A67725	58020	4323	RETIREMENT	1,780.97	1,842.36	1,842.36	2,142.58	2,142.58	.00	16.3%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67725	58020	4324	RETIREMENT	12,610.32	15,148.63	15,148.63	15,662.06	15,662.06	.00	3.4%
A67725	58020	4325	RETIREMENT	2,462.16	2,568.74	2,568.74	2,824.84	2,824.84	.00	10.0%
A67725	58020	4326	RETIREMENT	9,312.05	9,835.27	9,835.27	10,996.24	10,996.24	.00	11.8%
A67725	58020	4327	RETIREMENT	2,404.56	2,529.31	2,529.31	2,811.81	2,811.81	.00	11.2%
A67725	58020	4330	RETIREMENT	28,127.79	26,006.96	26,006.96	36,450.56	39,934.47	.00	40.2%
A67725	58020	4331	RETIREMENT	482.80	534.38	534.38	578.21	578.21	.00	8.2%
A67725	58020	4332	RETIREMENT	3,768.99	3,589.23	3,589.23	4,098.61	4,098.61	.00	14.2%
A67725	58020	4338	RETIREMENT	6,150.66	6,544.52	6,544.52	8,241.79	8,241.79	.00	25.9%
A67725	58020	UNAS	RETIREMENT	12,240.13	17,031.65	17,031.65	20,591.98	20,591.98	.00	20.9%
A67725	58030	17BIP	FICA	9,909.70	13,213.70	13,213.70	12,339.72	12,339.72	.00	-6.6%
A67725	58030	4322	FICA	1,384.39	1,500.25	1,500.25	1,517.42	1,517.42	.00	1.1%
A67725	58030	4323	FICA	1,000.50	1,047.59	1,047.59	1,092.71	1,092.71	.00	4.3%
A67725	58030	4324	FICA	6,979.11	8,613.72	8,613.72	8,356.30	8,356.30	.00	-3.0%
A67725	58030	4325	FICA	1,470.14	1,460.62	1,460.62	1,440.67	1,440.67	.00	-1.4%
A67725	58030	4326	FICA	5,112.51	5,592.47	5,592.47	5,608.08	5,608.08	.00	.3%
A67725	58030	4327	FICA	1,219.06	1,438.20	1,438.20	1,434.03	1,434.03	.00	-.3%
A67725	58030	4330	FICA	15,356.25	15,521.10	15,521.10	18,907.70	18,907.70	.00	21.8%
A67725	58030	4331	FICA	279.33	303.86	303.86	294.89	294.89	.00	-3.0%
A67725	58030	4332	FICA	2,046.87	2,040.89	2,040.89	2,090.29	2,090.29	.00	2.4%
A67725	58030	4338	FICA	3,536.46	3,721.31	3,721.31	4,203.31	4,203.31	.00	13.0%
A67725	58030	4339	FICA	167.03	229.50	229.50	246.03	246.03	.00	7.2%
A67725	58030	UNAS	FICA	6,614.35	10,359.63	10,359.63	11,289.76	11,289.76	.00	9.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67725	58040	17BIP	WRKS COMP	5,181.14	4,929.09	4,929.09	4,153.60	4,153.60	.00	-15.7%
A67725	58040	4322	WRKS COMP	701.08	597.00	597.00	481.83	481.83	.00	-19.3%
A67725	58040	4323	WRKS COMP	273.59	229.62	229.62	244.24	244.24	.00	6.4%
A67725	58040	4324	WRKS COMP	3,009.50	3,168.70	3,168.70	2,776.89	2,776.89	.00	-12.4%
A67725	58040	4325	WRKS COMP	478.78	428.62	428.62	326.20	326.20	.00	-23.9%
A67725	58040	4326	WRKS COMP	2,547.82	2,112.47	2,112.47	1,735.33	1,735.33	.00	-17.9%
A67725	58040	4327	WRKS COMP	752.38	658.23	658.23	532.30	532.30	.00	-19.1%
A67725	58040	4330	WRKS COMP	6,685.89	5,281.17	5,281.17	5,486.62	5,486.62	.00	3.9%
A67725	58040	4331	WRKS COMP	136.80	122.46	122.46	99.17	99.17	.00	-19.0%
A67725	58040	4332	WRKS COMP	1,008.87	857.23	857.23	731.60	731.60	.00	-14.7%
A67725	58040	4338	WRKS COMP	1,590.25	1,393.00	1,393.00	1,360.40	1,360.40	.00	-2.3%
A67725	58040	4339	WRKS COMP	170.99	137.77	137.77	121.02	121.02	.00	-12.2%
A67725	58040	UNAS	WRKS COMP	3,710.58	4,714.78	4,714.78	3,991.82	3,991.82	.00	-15.3%
A67725	58060	17BIP	HEALTH INS	38,621.39	46,118.01	46,118.01	57,641.22	61,097.58	.00	25.0%
A67725	58060	4322	HEALTH INS	5,621.46	5,817.87	5,817.87	5,519.15	5,850.30	.00	-5.1%
A67725	58060	4323	HEALTH INS	2,162.94	2,400.98	2,400.98	1,671.36	1,771.64	.00	-30.4%
A67725	58060	4324	HEALTH INS	19,722.57	21,156.46	21,156.46	17,635.57	18,693.70	.00	-16.6%
A67725	58060	4325	HEALTH INS	2,453.10	2,499.97	2,499.97	2,232.17	2,366.10	.00	-10.7%
A67725	58060	4326	HEALTH INS	17,556.20	15,506.43	15,506.43	15,059.95	15,963.55	.00	-2.9%
A67725	58060	4327	HEALTH INS	8,269.30	8,404.60	8,404.60	7,973.98	8,452.42	.00	-5.1%
A67725	58060	4330	HEALTH INS	42,350.74	42,176.69	42,176.69	54,600.91	57,876.96	.00	29.5%
A67725	58060	4332	HEALTH INS	8,371.00	10,096.16	10,096.16	10,216.30	10,829.28	.00	1.2%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67725	58060	4338	HEALTH INS	3,048.05	3,539.92	3,539.92	9,577.16	10,151.79	.00	170.5%
A67725	58060	UNAS	HEALTH INS	23,320.48	34,139.74	34,139.74	12,200.14	12,932.15	.00	-64.3%
A67725	58062	17BIP	DENTAL INS	124.00	137.16	137.16	273.74	273.74	.00	99.6%
A67725	58062	4322	DENTAL INS	35.88	35.19	35.19	33.32	33.32	.00	-5.3%
A67725	58062	4323	DENTAL INS	13.52	13.54	13.54	12.38	12.38	.00	-8.6%
A67725	58062	4324	DENTAL INS	158.10	186.80	186.80	162.72	162.72	.00	-12.9%
A67725	58062	4325	DENTAL INS	25.74	25.27	25.27	18.05	18.05	.00	-28.6%
A67725	58062	4326	DENTAL INS	134.68	124.53	124.53	120.02	120.02	.00	-3.6%
A67725	58062	4327	DENTAL INS	39.78	38.80	38.80	36.82	36.82	.00	-5.1%
A67725	58062	4330	DENTAL INS	270.88	244.55	244.55	324.62	324.62	.00	32.7%
A67725	58062	4331	DENTAL INS	7.28	7.22	7.22	6.86	6.86	.00	-5.0%
A67725	58062	4332	DENTAL INS	53.56	50.53	50.53	50.60	50.60	.00	.1%
A67725	58062	4338	DENTAL INS	54.30	53.24	53.24	94.09	94.09	.00	76.7%
A67725	58062	UNAS	DENTAL INS	159.64	202.14	202.14	107.59	107.59	.00	-46.8%
A67725	58065	17BIP	VISION INS	27.82	31.75	31.75	46.91	46.91	.00	47.7%
A67725	58065	4322	VISION INS	3.64	3.33	3.33	3.14	3.14	.00	-5.7%
A67725	58065	4323	VISION INS	2.86	2.94	2.94	3.67	3.67	.00	24.8%
A67725	58065	4324	VISION INS	25.99	29.01	29.01	22.27	22.27	.00	-23.2%
A67725	58065	4325	VISION INS	5.72	5.49	5.49	4.90	4.90	.00	-10.7%
A67725	58065	4326	VISION INS	20.02	21.17	21.17	20.19	20.19	.00	-4.6%
A67725	58065	4327	VISION INS	8.58	8.43	8.43	8.00	8.00	.00	-5.1%
A67725	58065	4330	VISION INS	65.24	60.96	60.96	80.31	80.31	.00	31.7%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67725 58065 4332 VISION INS	5.20	1.57	1.57	1.37	1.37	.00	-12.7%
A67725 58065 4338 VISION INS	2.02	1.96	1.96	6.86	6.86	.00	250.0%
A67725 58065 UNAS VISION INS	16.23	41.16	41.16	29.76	29.76	.00	-27.7%
TOTAL AREA AGENCY ON AGING	377,054.73	549,641.71	552,017.76	615,507.25	636,309.70	.00	11.5%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6774	NUTRITION									
A677442	41972	4340	TITLE 111C	-36,539.72	-35,025.00	-35,025.00	-35,700.00	-35,700.00	.00	1.9%
A677442	41972	4341	SNAP	-45,707.74	-40,000.00	-40,000.00	-45,000.00	-45,000.00	.00	12.5%
A677442	41972	4342	NUTRITION	-43,345.29	-65,000.00	-65,000.00	-47,700.00	-47,700.00	.00	-26.6%
A677442	42655	EMPM	MINOR SALE	-23,384.99	-24,000.00	-24,000.00	.00	.00	.00	-100.0%
A677443	43772	4341	SNAP	-285,255.22	-281,897.00	-281,897.00	-299,263.00	-299,263.00	.00	6.2%
A677444	44772	4340	TITLE 111C	-104,870.60	-191,412.00	-191,412.00	-140,336.00	-140,336.00	.00	-26.7%
A67745	51005	4340	PERS SERV	271,691.81	253,739.05	253,739.05	220,144.48	220,144.48	.00	-13.2%
A67745	51005	4341	PERS SERV	159,073.08	151,301.12	151,301.12	141,383.36	141,383.36	.00	-6.6%
A67745	51010	4340	PT PAY	41,437.63	57,285.50	57,285.50	30,253.81	30,253.81	.00	-47.2%
A67745	51010	4341	PT PAY	68,188.07	122,009.69	122,009.69	156,937.95	156,937.95	.00	28.6%
A67745	51010	4342	PT PAY	64,023.41	39,277.78	39,277.78	37,958.98	37,958.98	.00	-3.4%
A67745	51020	4340	OVERTIME	181.97	.00	.00	.00	.00	.00	.0%
A67745	51020	4341	OVERTIME	181.94	.00	.00	.00	.00	.00	.0%
A67745	51025	4340	SHIFT PAY	89.18	78.30	78.30	.00	.00	.00	-100.0%
A67745	51025	4341	SHIFT PAY	85.57	78.30	78.30	234.90	234.90	.00	200.0%
A67745	51035		OTHER COMP	-1,220.40	.00	.00	.00	.00	.00	.0%
A67745	51035	4340	OTHER COMP	7,097.97	6,029.25	6,029.25	3,750.13	3,750.13	.00	-37.8%
A67745	51035	4341	OTHER COMP	2,411.75	1,507.31	1,507.31	.00	.00	.00	-100.0%
A67745	52015	4340	Dept Equip	56,736.00	7,500.00	7,200.00	7,500.00	7,500.00	.00	4.2%
A67745	54000	4340	TELEPHONE	875.41	1,015.00	1,015.00	876.00	876.00	.00	-13.7%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67745	54001	4340	COPY/PRINT	82.40	300.00	300.00	300.00	300.00	.00	.0%
A67745	54001	EMPM	COPY/PRINT	42.89	.00	25.00	.00	.00	.00	.0%
A67745	54005	4340	Off Supp	1,730.12	3,300.00	3,300.00	3,000.00	3,000.00	.00	-9.1%
A67745	54005	EMPM	Off Supp	235.53	.00	100.00	.00	.00	.00	.0%
A67745	54007	4340	Jan Supp	20,002.47	28,000.00	28,000.00	26,000.00	26,000.00	.00	-7.1%
A67745	54007	4341	Jan Supp	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
A67745	54007	EMPM	Jan Supp	2,653.11	4,000.00	3,875.00	.00	.00	.00	-100.0%
A67745	54015	4340	Maint Agmt	598.00	598.00	749.00	749.00	749.00	.00	.0%
A67745	54020	4340	POSTAGE	535.80	680.00	680.00	680.00	680.00	.00	.0%
A67745	54025	4340	UTILITIES	2,648.69	2,748.00	2,748.00	2,688.00	2,688.00	.00	-2.2%
A67745	54035	4340	ED & TRAIN	.00	500.00	649.00	350.00	350.00	.00	-46.1%
A67745	54040	4340	DUES/MEMBE	1,144.90	1,414.00	1,414.00	920.00	920.00	.00	-34.9%
A67745	54045	4340	Travel	1,436.66	1,100.00	1,100.00	1,100.00	1,100.00	.00	.0%
A67745	54055	4340	PROF SERV	.00	.00	.00	33,408.00	33,408.00	.00	.0%
A67745	54060	4340	LEGAL ADV	594.22	600.00	600.00	600.00	600.00	.00	.0%
A67745	54067	4340	RP RENT/LE	26,400.00	26,400.00	26,400.00	27,500.00	27,500.00	.00	4.2%
A67745	54070	4340	INSURANCE	6,097.00	7,888.00	7,888.00	6,939.00	6,939.00	.00	-12.0%
A67745	54074	4340	INS-AUTO	2,204.81	2,356.00	2,356.00	2,545.00	2,545.00	.00	8.0%
A67745	54076	4340	Bldg R&M	1,829.36	8,000.00	8,000.00	6,000.00	6,000.00	.00	-25.0%
A67745	54078	4340	Fuel	6,904.96	12,000.00	12,000.00	13,000.00	13,000.00	.00	8.3%
A67745	54085	4340	CLOTHING U	2,945.16	2,800.00	2,800.00	1,560.00	1,560.00	.00	-44.3%
A67745	54213	4340	I/D COPIER	1,071.40	1,409.00	1,409.00	1,409.00	1,409.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67745	54300	4340	Veh. R&M	26,468.19	8,500.00	8,500.00	8,500.00	8,500.00	.00	.0%
A67745	54301	4340	Veh lease	34,095.27	46,254.12	46,254.12	41,520.00	41,520.00	.00	-10.2%
A67745	54400	4340	Food Supp	153,880.37	151,565.00	151,565.00	151,565.00	151,565.00	.00	.0%
A67745	54400	4341	Food Supp	33,014.00	37,000.00	37,000.00	37,000.00	37,000.00	.00	.0%
A67745	54400	4342	Food Supp	11,435.00	11,430.00	11,430.00	11,430.00	11,430.00	.00	.0%
A67745	54400	EMPM	Food Supp	17,282.94	20,000.00	20,000.00	.00	.00	.00	-100.0%
A67745	54444	4340	FEES/PERMI	260.00	460.00	460.00	460.00	460.00	.00	.0%
A67745	54800	4340	PROG EXP	54,500.00	54,500.00	54,500.00	66,000.00	66,000.00	.00	21.1%
A67745	58020	4340	RETIREMENT	50,176.57	33,344.01	33,344.01	33,584.19	33,584.19	.00	.7%
A67745	58020	4341	RETIREMENT	29,414.17	25,307.15	25,307.15	27,150.60	27,150.60	.00	7.3%
A67745	58020	4342	RETIREMENT	.00	50.97	50.97	.00	.00	.00	-100.0%
A67745	58030	4340	FICA	23,369.00	23,167.25	23,167.25	19,442.34	19,442.34	.00	-16.1%
A67745	58030	4341	FICA	17,029.65	21,029.57	21,029.57	22,842.54	22,842.54	.00	8.6%
A67745	58030	4342	FICA	4,897.98	4,098.11	4,098.11	2,903.86	2,903.86	.00	-29.1%
A67745	58040	4340	WRKS COMP	13,440.17	10,439.87	10,439.87	6,778.98	6,778.98	.00	-35.1%
A67745	58040	4341	WRKS COMP	9,840.74	10,064.83	10,064.83	10,396.98	10,396.98	.00	3.3%
A67745	58040	4342	WRKS COMP	4,078.22	3,084.51	3,084.51	1,883.02	1,883.02	.00	-39.0%
A67745	58060	4340	HEALTH INS	53,514.30	54,383.01	54,383.01	36,485.39	38,674.51	.00	-32.9%
A67745	58060	4341	HEALTH INS	26,478.30	26,652.10	26,652.10	34,262.85	36,318.62	.00	28.6%
A67745	58062	4340	DENTAL INS	234.98	268.01	268.01	242.63	242.63	.00	-9.5%
A67745	58062	4341	DENTAL INS	65.26	56.85	56.85	140.89	140.89	.00	147.8%
A67745	58065	4340	VISION INS	72.47	73.89	73.89	55.64	55.64	.00	-24.7%

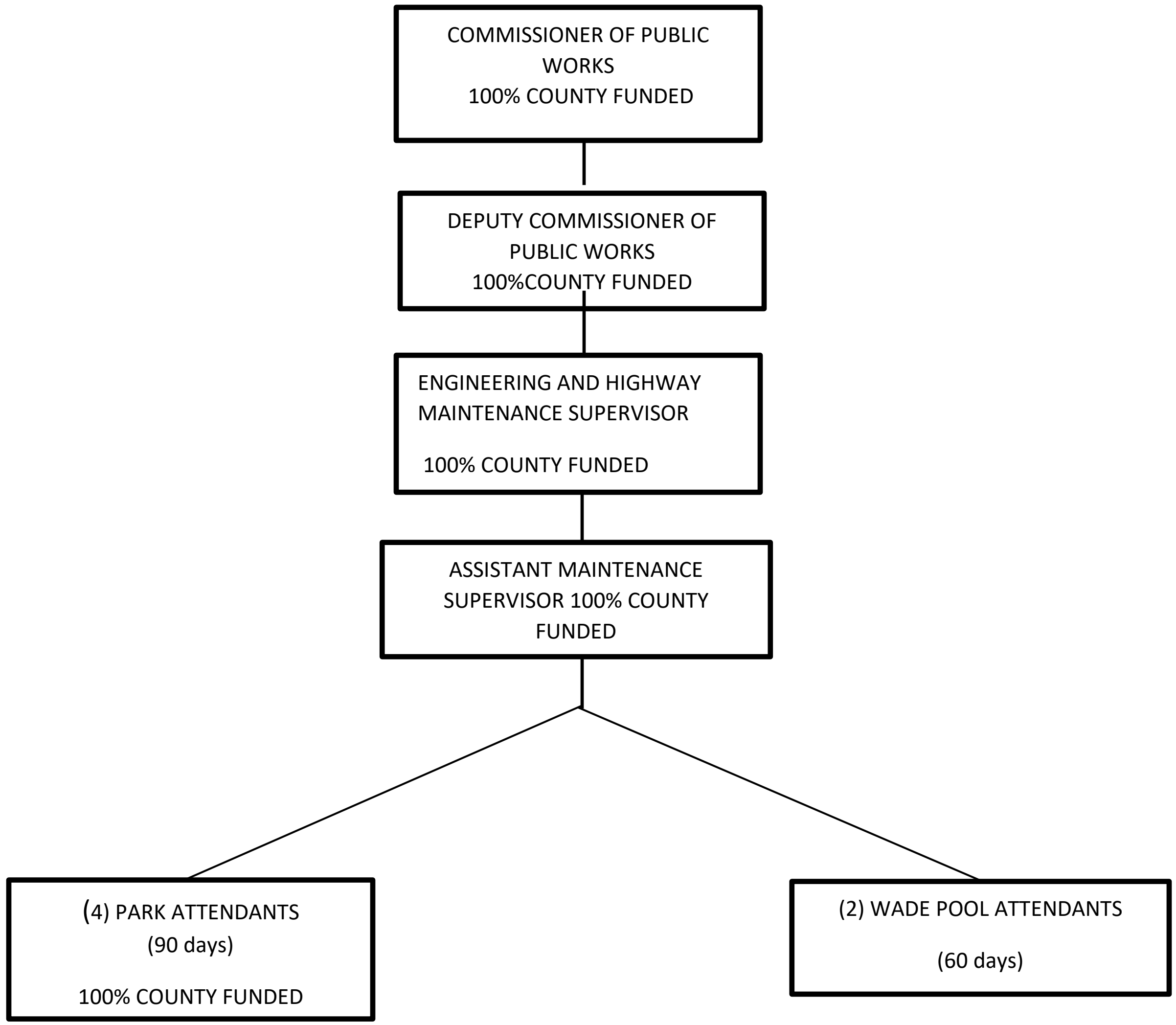
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A67745 58065 4341 VISION INS	32.96	31.95	31.95	50.20	50.20	.00	57.1%
TOTAL NUTRITION	784,487.85	658,341.50	658,341.50	682,483.72	686,728.61	.00	3.7%

A – Culture & Recreation

DWYER PARK ORGANIZATIONAL CHART



<u>The Park</u>

Traction Company Park

Dwyer Park

The Cortland Traction Company operated a park called Salisbury Park, on the Tioughnioga River in Cortland, which was only accessible by riding the company's trolley across the Elm St. Bridge. In an effort to increase ridership, the company extended the trolley lines north to Little York and Preble. At the same time, 1904, the Traction Company purchased about 90 acres of farmland on Upper Little York Lake to develop another park. This was a prevailing custom in the trolley business. However, unlike other traction company parks, Little York's was designed for eating and dancing, rather than amusement rides.

The original park layout included two large boat houses, close to the shores on either side of a long dock. At the end of the dock was a gazebo-styled structure with benches around its interior. An unusually styled water tower stood nearby with an interior stairway leading to an observation area at the top. The park was extremely popular in the years before World War I, when trolley use peaked. However, usage of the first floor restaurant and second floor dance hall fell off in the 1920's as the Traction Company became more focused on supplying electric power to communities.

In 1932, the New York Power Corporation, successor to the Cortland County Traction Company, abandoned the park. Various individuals attempted to revive interest with little success. Considering the potential of the idle park, the Little York Garden Club in 1938 wrote the County Board of Supervisors with this proposition:

"We believe that Cortland County has need of a county park and we would like to see this beauty spot in the shadow of Mt. Toppin preserved. We particularly admire Onondaga County's Highland Park and we would further recommend that in the event of the purchase of Little York Park that fireplaces and picnic tables be built and a parking area be maintained for all county residents free of charge."

A special investigating committee agreed, and recommended the county purchase the park for the sum of $7,500. After editing the language of the resolution, which seemed to imply that only taxpayers could vote on the issue, the Board of Supervisors presented a referendum to county voters on November 8, 1938. The Little York Garden Club had lobbied house-to-house and purchased newspaper ads to persuade county residents of the benefit of the proposition. Their hard work paid off, as a majority of voters agreed.

Nearly 10 years later, the Cortland County Highway Department was assigned responsibility for the park and efforts began to clear out the thick undergrowth that had choked out the plantings of the past. Next to the renovated pavilion, highway workers built a cut-stone building housing lavatories. Picnic tables and fireplaces were placed throughout the park. Funding for the renovations was taken from the county's Postwar Planning Fund.

The park opened in 1952, with up to a quarter of a million people visiting the park a year later. A wading pool was built in 1954, adding to the list of amusements for children. In 1959, the name of the park was changed to "Dwyer Memorial Park" to honor long-time county highway superintendent William Dwyer. It was stated thusly "…as a memorial to the vision, loyalty and devotion to public service of this great public servant".

In 2023 the Legislature provided funding to build a new dock. With a light winter, Highway crews began building the dock in early spring of 2023. The dock was completed prior to the 4th of July Celebration. The new dock includes a pavilion at the end of the dock, benches, lighting and cleats to tie-off boats.

Dwyer Park Division:

This division maintains and operates Dwyer Memorial Park on Little York Lake. Activities include maintaining buildings and grounds during the summer, operating a wade pool for children, and administering reservation and rental payments of three pavilions. Various activities are held at the Park throughout the summer, the most notable is the fireworks display on July 3rd. The highway department provides personnel and equipment to maintain the park. The Cortland Repertory Theatre continues to use the 2nd floor of the main pavilion for theatre events and schedules the use of the first floor of the main pavilion for various activities. Dwyer Park has four Park Attendant positions at 90 days per year and two Wade Pool Attendants at 60 days per year. The overall management of the park is provided by the Highway Department.

Shelter Usage

Shelter #	2017	2018	2019	2020	2021	2022	2023	2024	2025
#1 – Parties	38	32	31	0	18	28	32	18	34
People	1318	1800	1465	0	775	1464	1296	1695	1775
#2 – Parties	30	25	29	0	19	27	31	27	27
People	1217	1535	1517	0	805	1210	1465	1225	1225
#3 – Parties	47	37	36	0	32	30	34	33	32
People	1970	2115	1980	0	1958	1437	1945	1975	2130
Fireworks (veh.)	702	760	926	0	614	740	633	1000	1000

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
7110	DWYER PARK								
A711042	42001	PARK & REC	-15,620.01	-13,000.00	-13,000.00	-13,000.00	-13,000.00	.00	.0%
A711047	42701	REF.APPR.E	.00	.00	.00	.00	.00	.00	.0%
A71105	42410	RENTAL R.P	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	.00	.0%
A71105	42705	GIFTS/DONA	-200.00	.00	-141,000.00	.00	-140,000.00	.00	-100.0%
A71105	43889	OTHER YTH	.00	.00	-5,000.00	.00	.00	.00	.0%
A71105	51015	TEMP PAY	34,364.00	71,280.00	75,680.00	50,150.00	50,150.00	.00	-33.7%
A71105	51020	OVERTIME	.00	2,000.00	2,000.00	.00	.00	.00	-100.0%
A71105	52015	Dept Equip	.00	.00	141,000.00	.00	.00	.00	.0%
A71105	52320	BLDG IMPRV	.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	.0%
A71105	54000	TELEPHONE	858.74	840.00	840.00	950.00	950.00	.00	13.1%
A71105	54007	Jan Supp	2,601.13	3,600.00	3,600.00	3,600.00	3,600.00	.00	.0%
A71105	54025	UTILITIES	4,688.52	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
A71105	54050	Equip R&M	265.05	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
A71105	54055	PROF SERV	27,308.00	28,000.00	27,850.00	28,000.00	28,000.00	.00	.5%
A71105	54065	RENT/LEASE	1,910.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A71105	54070	INSURANCE	6,381.84	8,152.78	8,152.78	7,506.88	7,506.88	.00	-7.9%
A71105	54076	Bldg R&M	13,460.71	20,000.00	20,000.00	20,000.00	25,000.00	.00	.0%
A71105	54077	C&M Supp	.00	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
A71105	54078	Fuel	2,161.22	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A71105	54085	CLOTHING U	.00	350.00	350.00	350.00	350.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A71105	54300	Veh. R&M	405.37	500.00	500.00	500.00	500.00	.00	.0%
A71105	54444	FEES/PERMI	110.00	400.00	400.00	400.00	400.00	.00	.0%
A71105	54625	GARBAGE	2,332.53	2,500.00	2,650.00	2,500.00	2,500.00	.00	-5.7%
A71105	58020	RETIREMENT	890.98	9,589.85	9,852.85	7,522.50	7,522.50	.00	-23.7%
A71105	58030	FICA	2,628.89	5,452.92	5,789.92	3,836.48	3,836.48	.00	-33.7%
A71105	58040	WRKS COMP	3,385.69	4,592.32	4,592.32	3,500.00	3,500.00	.00	-23.8%
TOTAL DWYER PARK			86,932.66	165,757.87	165,757.87	137,315.86	2,315.86	.00	-17.2%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
7312	YOUTH BUREAU									
A73125	43820	YB	YTH BUREAU	-128,366.26	-15,827.00	-222,191.72	-26,291.00	-25,911.00	.00	-88.2%
A73125	43889		Other CR	.00	.00	-20,000.00	.00	.00	.00	.0%
A73125	51005		PERS SERV	.00	7,887.00	16,489.00	16,489.00	16,489.00	.00	.0%
A73125	54015		Maint Agmt	.00	170.00	.00	170.00	170.00	.00	.0%
A73125	54020		POSTAGE	6.66	75.00	287.00	75.00	75.00	.00	-73.9%
A73125	54035		ED & TRAIN	700.00	700.00	625.00	700.00	700.00	.00	12.0%
A73125	54040		DUES/SUB	120.00	120.00	240.00	120.00	120.00	.00	-50.0%
A73125	54045		Travel	1,110.29	2,000.00	4,474.00	1,500.00	1,500.00	.00	-66.5%
A73125	54048		Prog Supp	888.40	1,000.00	12,246.63	1,500.00	1,500.00	.00	-87.8%
A73125	54815		CONT AGNC	108,781.82	.00	202,703.00	.00	.00	.00	.0%
A73125	58020		RETIREMENT	.00	1,060.93	1,060.93	2,308.00	2,308.00	.00	117.5%
A73125	58030		FICA	.00	603.00	603.00	1,261.00	1,261.00	.00	109.1%
A73125	58040		WRKS COMP	.00	323.16	323.16	.00	.00	.00	-100.0%
A73125	58060		HEALTH INS	.00	1,788.00	3,140.00	1,788.00	1,895.28	.00	-43.1%
TOTAL YOUTH BUREAU				-16,759.09	-99.91	.00	-380.00	107.28	.00	.0%

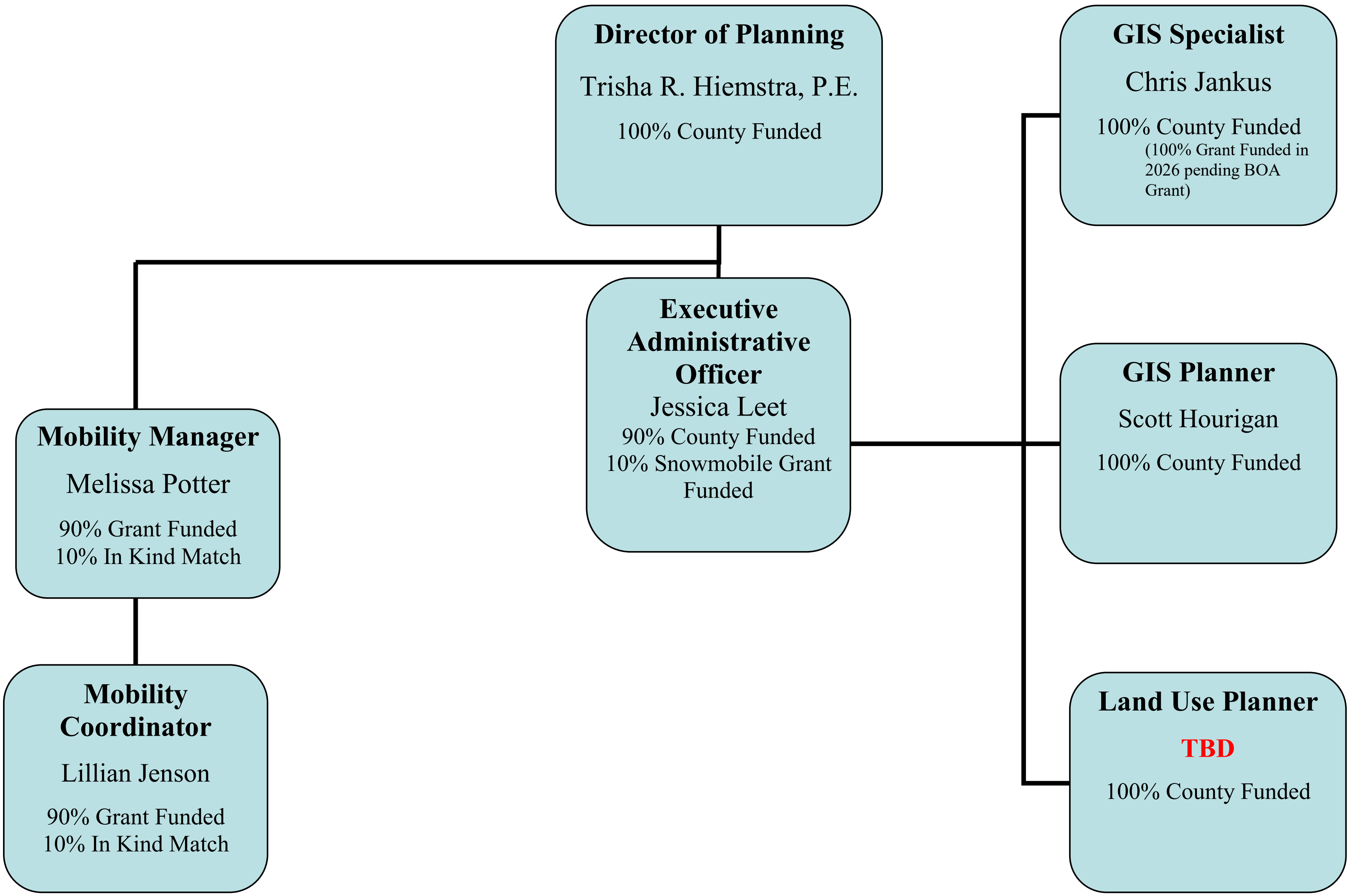
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
7989	SNOWMOBILE CLUBS								
A798943	43989	OTHER COMM	-117,925.80	-119,308.00	-139,833.36	-119,308.00	-119,308.00	.00	-14.7%
A79895	54815	CONT AGNC	107,079.60	108,462.00	127,100.36	107,377.20	107,377.20	.00	-15.5%
TOTAL SNOWMOBILE CLUBS			-10,846.20	-10,846.00	-12,733.00	-11,930.80	-11,930.80	.00	-6.3%

A – Home & Community Service

CORTLAND COUNTY PLANNING DEPARTMENT
PROPOSED 2026 ORGANIZATIONAL CHART



A. Establishment of Office

The County Planning Department was established by the adoption of Resolution No. 89 of the Cortland County Legislature for the year 1975 and Local Law No. 3 for the year 1975. Local Law #3 of 1975 established three general areas of responsibility for the Department. These areas included: technical assistance and liaison to Legislative Committees, Boards, Councils, Districts, Agencies, and other groups as directed by the Legislature; technical assistance to local municipalities; and staff assistance to the Cortland County Planning Board.

B. Department Functions and Director Responsibilities

Boards Administered By Planning Department:

- Cortland County Planning Board –Monthly meetings to review GML (General Municipal Law) referrals and discuss various Planning initiatives
- Cortland County Agriculture and Farmland Protection Board – Meetings scheduled as necessary to review Conservation Easement pre-applications, Agricultural District Inclusion requests, or other agriculturally related material

Boards Planning Department actively participates on:

- Cayuga-Cortland Workforce Development Board – Attend quarterly board meetings, coordinate with Director of Workforce Development on workforce opportunities involved with regional grant opportunities
- Central New York Regional Planning and Development Board (CNYRPDB)– Quarterly meetings to discuss current planning and economic development topics. The Director of Planning is responsible for actively participating with CNYRPDB and engaging the organization in any grants or project opportunities that they may be of assistance on.
- Southern Tier 8 Regional Planning and Development Board – Weekly meeting to discuss various planning and economic development opportunities. There are several specific committees for topics including CEDS (Comprehensive Economic Development Strategies), broadband, opportunity zone collaboration, regional strategies for planning, and access to Appalachian Regional Commission grant opportunities. The Planning Department has collaborated with Southern Tier 8 in 2016 and 2019 to apply for and obtain a United States Department of Defense grant to host an Innovative Readiness Training (IRT) program in Cortland County. Future IRT projects are being discussed.

Director Designations:

- Title VI Coordinator for Public Transportation - review complaints to ensure that no person is excluded from participation in, or denied the benefits of, or be subjected to discrimination in the receipt of public transportation services on the basis of race, color or national origin
- Fair Housing Coordinator - address complaints regarding discrimination in the sale, rental or financing of dwellings on the basis of race, color, religion, sex, national origin, handicap, or familial status as stipulated in the federal Fair Housing Law of Title VIII of the 1968 Civil Rights Act and the Fair Housing Amendment Act of 1988
- HUD Compliance Officer - responsible for reviewing complaints regarding discrimination on the basis of disability in programs and activities conducted by the U.S. Department of Housing and Urban Development (HUD) or that receive financial assistance from HUD and ensuring compliance with this Act as required in Section 504 of the Rehabilitation Act of 1973

General Municipal Law 239 Reviews – New York General Municipal Law (GML) requires that certain types of municipal planning, zoning, and subdivision projects be referred to County Planning for review prior to local action being taken. This requirement seeks to promote coordination of land use decision-making and to enhance consideration of potential inter-municipal and county-wide impacts. The Planning Department receives GML referrals on a regular basis from all

Municipalities with land use regulations. The Planning staff reviews projects, produces staff reports, and presents to the Cortland County Planning Board at their monthly meetings.

GIS Services - The Geographic Information System (GIS) Services serves the geospatial needs of Cortland County across departments and among all staff and citizens. The Planning Department uses GIS to assist the public in map creation, solving of complex environmental problems, storm water management, runoff and flooding questions, site selection/analysis, transportation, and various other problems that can be solved using spatial analysis. When used correctly, GIS can be an instrumental tool for finding solutions to complex questions and analysis.

Housing/Development - The Department is currently working on a Housing Needs Assessment produced in-house to help identify future strategic investments to be made in relation to housing needs within Cortland County. The Planning Department also has a close working relationship with the County BDC/IDA (Business Development Corporation/Industrial Development Agency) assisting businesses and industries in site location and analysis based on specific parameters and interpretation of and assistance with local, State, and Federal regulations

Grant Administration – Aid other agencies, businesses, or municipalities acting as recipient of grant where appropriate pertaining to housing, planning, or development.

Transportation and Mobility Grant Management –

> **Mobility Management** – Director of Planning supervises the Mobility Manager, who is funded primarily through the 5311 grant. The Mobility Manager is responsible for the development, coordination and promotion of transportation and mobility services in Cortland County and connecting to contiguous counties.
>
> **Program Oversight and Coordination:** Oversees day-to-day mobility coordination activities, including partnerships with transportation providers, human service agencies, and local governments to improve system efficiency and access.
>
> **Community Engagement and Outreach:** Promotes available transportation options, assists individuals in navigating mobility resources, and gathers feedback to identify and address transportation barriers.
>
> **Data and Grant Compliance:** Ensures compliance with federal and state reporting requirements under the 5311 program and tracks performance metrics to inform planning and funding decisions.

Street Addressing – Since 1982, the Planning Department has been responsible for assigning all street addresses in the County outside of the City of Cortland and the Villages of Homer, Marathon, and McGraw. The County has since assumed all addressing responsibilities throughout the County. The Planning Department works closely with E-911, the Post Offices, the municipalities, the County Election's Office, etc. to correct any problem areas and to ensure that all businesses/residences are easily located in the event of an emergency.

Agriculture – The Department also acts as staff to the Cortland County Agricultural and Farmland Protection Board including review of and recommendations on re-certification of Agricultural Districts. Planning is responsible for the pre-application process to aid farmers who wish to apply for farmland protection grants provide funding to obtain conservation easements on prime agricultural lands which are under non-agricultural development pressure to ensure that they remain forever farmland. The Planning Department provides The Planning Department is also responsible for the creating and updating the Farmland Protection Plan which will be assessed and updated started within the near future.

Census - The Department is the repository for and provides analysis of Census data for Cortland County and its municipalities. The Planning Department is the local liaison to the US Census Bureau. This responsibility includes reviewing and correcting of the US Census Bureau's address database for the County to ensure that the Census Bureau obtains an accurate population count for Cortland County. The Planning Department will also provide the County Legislature with updated population figures for each legislative district in the County and provide various scenarios for more equitable population and distribution amongst the districts. The Planning Department also reviews and interprets U. S. Census data and annual estimates through the American Community Survey for various service agencies and County Departments for use in grant applications and reports.

Municipal Aid - The Planning Department assists municipalities in the County to achieve their short and long term development goals through the drafting and adoption of municipal comprehensive plans and the establishment of land use regulations such as zoning and subdivision requirements. Technical assistance is also provided on a variety of other issues including training programs for municipal boards/officials and interpretation/analysis of Federal and State programs such as the National Flood Insurance Rate Program and the State Environmental Quality Review (SEQR). The Planning Department has provided assistance to many communities in 2025 as they progress in their efforts to plan for future growth and development:

- The Town of Solon is revising their zoning law to keep up with current times and to preserve the Town's rural character.
- The Town of Willet is considering the creation of a new comprehensive plan for their Town. Their current plan is 23 years out of date and does not accurately reflect the Town's current goals.
- The Town of Preble is revising their zoning law to address issues which have arisen in the Town, such as solar array installations, shoreline setbacks, short term rentals, fencing, etc. that are not addressed in the Town's current zoning law.
- The Town of Taylor is revising their local laws regarding land use.
- The Village of Homer is in the process of revising its zoning ordinance and housing standards. The Village recently adopted a new comprehensive plan and the revisions to the zoning ordinance will incorporate the goals and objectives outlined in this Plan.
- Several municipalities, including the Towns of Cortlandville and Harford, have adopted regulations providing standards for the installation of building mounted and ground mounted solar arrays, both large scale and residential scale. Other municipalities are also considering writing and adopting similar regulations as a result of recent inquiries regarding large scale solar projects.
- The Village of Marathon was awarded a NY Forward grant and is now working through the administration process. As the only municipality in Cortland County with its own municipal electric utility, the Village is also planning to upgrade its substation to improve the local electrical grid and infrastructure.

Snowmobile Grant - The Planning Department has administered the County snowmobile grant through the NYS Office of Parks and Recreation. In 2025, the County was awarded a grant of approximately $108,000. This money was distributed to the eight snowmobile clubs to maintain and groom approximately 283 miles of approved snowmobile trails in the County. The Planning Department will continue to provide assistance to the snowmobile clubs in 2026 including grant administration, seeking funding for additional trails, and mapping of trails.

C. 2026 Objectives – The following tasks are those planned for 2026 above and beyond those outline above:

- Finalize County-Wide Housing Needs Assessment
- Implementation of other Strategies outlined in County-Wide Strategic Development Plan
- Finalize County-Wide Solar Regulation Template
- Obtain and complete Brownfield Opportunity Area Planning Project
- Continue close collaboration with Economic Development Agency for areas of preparation for Micron development and affected sectors
- Provide GIS App solutions to improve intra-county department workflows
- Streamline E-911 Addressing to improve record keeping and communication with important parties
- Continuation of a Spatial Data Interest Group (SDIG) to empower greater GIS use and collaboration between the County, SUNY Cortland, and the various municipalities within the County
- Pursue Climate Smart Communities/Clean Energy Communities opportunities
- Create committee to serve as task force for environmental initiatives
- Identify and pursue grant funded intern opportunities to aid with departmental projects (NYSERDA)
- Collaborate with other agencies/departments on Solar Development tracking/Data Sharing

CORTLAND COUNTY
Planning - A8020
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
DIRECTOR OF PLANNING	FT	Yes	MGT	3
EXECUTIVE ADMINISTRATIVE OFFICER (HELP PROGRAM)	FT	Yes	MGT	11
GIS PLANNER (HELP PROGRAM)	FT	Yes	CSEA	19
GIS PLANNER (HELP PROGRAM)	FT	Yes	CSEA	19
LAND USE PLANNER	PT	Yes	CSEA	19
LAND USE PLANNER (HELP PROGRAM)	FT	Yes	CSEA	19
MOBILITY COORDINATOR	FT	Yes	CSEA	17
MOBILITY MANAGER	FT	Yes	MGT	10

Full-time:	7
Part-time:	1
Per diem:	0
TOTAL POSITIONS:	8

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
8020	PLANNING								
A802042	42189	OTHER COMM	.00	-50.00	-50.00	.00	.00	.00	-100.0%
A80205	43902	PLANNING	.00	.00	.00	.00	-100,000.00	.00	.0%
A80205	51005	PERS SERV	315,263.43	350,074.61	350,074.61	321,916.48	354,656.83	.00	-8.0%
A80205	51035	OTHER COMP	3,665.73	.00	.00	.00	.00	.00	.0%
A80205	54000	TELEPHONE	660.00	660.00	660.00	660.00	660.00	.00	.0%
A80205	54001	COPY/PRINT	.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
A80205	54004	SOFTWARE	5,585.00	4,000.00	4,000.00	4,000.00	4,000.00	.00	.0%
A80205	54005	Off Supp	10,300.34	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
A80205	54015	Maint Agmt	288.00	150.00	150.00	150.00	150.00	.00	.0%
A80205	54020	POSTAGE	90.20	200.00	200.00	200.00	200.00	.00	.0%
A80205	54035	ED & TRAIN	5,592.96	4,000.00	4,000.00	4,000.00	4,000.00	.00	.0%
A80205	54040	DUES/SUB	45,459.63	46,134.00	46,134.00	45,818.00	45,818.00	.00	-.7%
A80205	54041	PUBLICATIO	.00	.00	.00	150.00	150.00	.00	.0%
A80205	54045	Travel	142.64	1,500.00	1,500.00	750.00	750.00	.00	-50.0%
A80205	54055	PROF SERV	180,250.00	.00	186,342.00	.00	.00	.00	.0%
A80205	54060	LEGAL ADV	216.92	200.00	200.00	200.00	200.00	.00	.0%
A80205	54070	INSURANCE	2,648.02	2,265.61	2,265.61	3,307.05	3,307.05	.00	46.0%
A80205	54078	Fuel	82.47	50.00	50.00	50.00	50.00	.00	.0%
A80205	54213	I/D COPIER	2,337.12	2,337.12	2,337.12	2,337.12	2,337.12	.00	.0%
A80205	54444	FEES/PERMI	.00	.00	.00	1,500.00	1,500.00	.00	.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
A80205	58020	RETIREMENT	41,510.76	47,098.23	47,098.23	54,498.51	53,198.53	.00	15.7%
A80205	58030	FICA	23,451.10	26,780.71	26,780.71	27,794.24	27,131.25	.00	3.8%
A80205	58040	WRKS COMP	10,259.68	7,653.86	7,653.86	7,000.00	7,000.00	.00	-8.5%
A80205	58060	HEALTH INS	36,206.83	55,162.40	55,162.40	45,824.16	72,974.72	.00	-16.9%
A80205	58062	DENTAL INS	412.93	451.20	451.20	451.20	451.20	.00	.0%
A80205	58065	VISION INS	87.75	98.00	98.00	78.40	98.00	.00	-20.0%
TOTAL PLANNING			684,511.51	555,765.74	742,107.74	527,685.16	485,632.70	.00	-28.9%

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Program ID: bgnyrpts

CORTLAND COUNTY BUDGET FOR FISCAL YEAR 2026
AUTHORIZED AGENCY BUDGET REQUEST

Agency: Cortland County Soil and Water Conservation District
Mailing Address: 100 Grange Place, Room 202
City, State, Zip Code: Cortland, NY 13045
Contact Person and Title: Amanda Barber, District Manager Telephone: 607-756-5991

Requested 2026 County Fiscal Year Funding: $274,000 (including $22,000 ARPA funds)

1. What is your agency's mission?

VISION STATEMENT: Assist with the wise use and conservation of Cortland County's natural resources, and the maintenance and improvement of our environment.

MISSION STATEMENT: To provide technical and financial expertise and assistance to units of government, private landowners, and other land users and decision makers relating to natural resource management and planning, conservation education, and best management practice implementation to facilitate the wise use and conservation of our local natural resources.

ACTIVITIES: Cortland County SWCD engages individual citizens, groups, and units of local government in making sound decisions on the management of soil, water, and related natural resources based on their goals and priorities. We develop and implement programs and services to address the needs in the county related to our mission.

Per NYS Law, SWCD strives to improve water quality, control and abate nonpoint source pollution, mitigate climate change, assist in the control of floods, protect the tax base and public lands, utilize resources to enhance the quality of life, and protect and promote the health, safety, and general welfare of the people of the county.

SWCD assists in the implementation of resource management decisions to help achieve statutory policies by seeking and coordinating technical and financial assistance from various sources. Last year, SWCD secured new grants and contracts for over $3.7 million dollars to support conservation projects. Together with landowner contributions and municipal support those grants will result in over $4.5 million in conservation work. Our success in securing funding has created workload challenges. Our staff is working hard to keep projects progressing to meet implementation deadlines. These grants and projects not only enhance the environment, but with most funding used to purchase locally and pay local contractors, they support the local economy and contribute to the resilience of our communities.

2. What programs and services does your agency provide and which of those does the County fund?

Programs and services can be grouped into major categories: agricultural environmental management – technical assistance to agricultural landowners to control nonpoint source pollution, protect water quality and maintain agricultural viability; community natural resource management – assistance to county residents/landowners, county departments, and local municipalities with planning, design, and other technical assistance for streambank stabilization, permits, stormwater runoff, hydroseeding, water quality monitoring and analysis, ground water resources management, forest management and tree planting, invasive species control and management; and education/outreach and programs – contractor training, farm safety training, Rural Landowner Workshops, Spring Planting Program, pond stocking, River Clean Up, Conservation Field Days, Envirothon, and Water Festival.

All of these programs and assistance contribute to the implementation of conservation best management practices, support the viability of our farms, businesses and communities, help to maintain jobs, promote resiliency, maintain the tax base, and protect the environment.

SWCD programs and services are all, at least in part, funded by the county. Programs and services vary depending on the needs of our customers-the citizens, communities and governments of Cortland County. The priorities are established by our Board of Directors. See our 2025 Annual Work Plan (viewable at www.cortlandswcd.org or available upon request) for detail on all of our programs, services, and projects. The Annual Plan for 2026 will be completed by November.

3. What is your agency's target population? (age, sex, special interest, etc.)

Cortland County SWCD assistance is available to all. Conservation is age, gender, and special interest neutral. Programs and priorities are developed to meet the natural resource needs and demands of the community, and our programs and services are diverse. SWCD supports communities and landowners through direct technical assistance, education and outreach, grant writing and administration, and data management.

The agricultural industry is a key target population for many of our programs. With almost 400 farms in the county producing over $108 million in products, agriculture is the county's largest industry. Those farms own/operate, manage and control over 90,000 acres of land which is nearly 30% of the county's landbase. Forestland is estimated to occupy an additional 130,000 acres, much of which is private, nonindustrial forest land owned and operated by private landowners. Our programs help to support environmental compliance and the economic viability of our farm and forestland operations to help maintain the sustainability of our ag and forest industries, and their stewardship and management of our natural resources.

Our municipalities and communities are also a target population for services and assistance. Helping communities protect important environmental and economic resources, maintain infrastructure, and improve resiliency to climate change is a priority. Assessing roads, culverts, buildings, drainage, water supplies and other public infrastructure, and prioritizing activities for improvements is an investment in the future.

4. Number of individuals served last year? (2024) **5,787**

The numbers above represent a tally of individuals receiving direct assistance from Cortland County SWCD through one of our many services, programs and projects.

We provided direct technical assistance to eighteen of the twenty municipalities in the county, including the county itself, which benefits all county residents. The services and assistance to local governments and county agencies/departments include hydroseeding, water quality monitoring, water quality data management, forestry, habitat improvement, drainage planning and design, stormwater management, erosion and sediment control, farmland protection information, culvert replacement and streambank stabilization planning, design and implementation, permit assistance, code review, grant applications/financial assistance, landowner complaint investigation, presentations and education, grant assistance, etc.

We provided assistance on behalf of the county to other government entities and agencies, including NYSDOT, NYSDEC, NYS Department of Ag and Markets, US Department of Agriculture, USEPA and Chesapeake Bay Watershed Program, US Fish and Wildlife Service and US Army Corps of Engineers. We assist numerous non-profit groups and organizations representing and benefiting thousands such as five local lake associations, Farm Bureau, Seven Valleys Health Coalition, Cornell Cooperative Extension, SUNY Cortland, public and private schools, etc.

Collaborative efforts with other agencies and departments are one way that SWCD strives to do more with less. Our Aquatic Invasive Species Spread Prevention Program, the Skaneateles Lake Watershed Agricultural Program, Cayuga Watershed Intermunicipal Organization, and the Upper Susquehanna Coalition are examples of local and regional partnership efforts that SWCD has used to further educate, assist, and benefit county residents.

Our Spring Planting Program, Trees for Tribs project, River Clean Up, Cortland County Water Festival, Conservation Field Days, Envirothon and numerous events, forums, and activities promote environmental protection and natural resource management to the public.

5. Geographical area covered?

Cortland County SWCD provides programs and services within Cortland County boundaries. Occasionally it is in the best interest of Cortland County SWCD to administer a program or grant that extends services and programs beyond county boundaries. However, it is rare that personal services are provided outside the county, unless such services are paid for through a grant or other funding mechanism, or if the service has a direct benefit to our citizens.

6. What are the programs' and services' specified objectives?

As specified in our mission, Annual Work Plan, and **Soil and Water Conservation District Law**, the objectives of our programs and services are: **conserve soil, water and other natural resources, improve water quality, control and abate nonpoint sources of pollution, assist in the control of floods, protect the tax base, protect public lands, utilize resources to enhance the quality of life, and protect and promote the health, safety, and general welfare of the people of the county**.

Natural resources are what sustain the human population – they feed us, clothe us and shelter us. We need to protect those resources to ensure that they are available and abundant for future generations. The education of our landowners, who control the land, and their cooperation in implementing management practices, are keys to our conservation success. SWCD believes that the wise use and conservation of our resources can be achieved through voluntary conservation and the innate desire of people in this county and across the country to do the right thing. SWCD plays an important role by bridging the gap between landowners and citizens of the county and regulatory agencies responsible for enforcing environmental law. We help people evaluate their options and make good management decisions, and are a "safe harbor" - providing information, advice and instruction without fear of judgment or penalty.

7. How are the programs and services assessed for effectiveness?

Conservation District program effectiveness and efficiency is assessed through formal and informal evaluation processes. The Board of Directors reviews and evaluates priorities on a regular basis and develops an Annual Work Plan. The composition and representation of the Board of Directors provides for immediate and detailed feedback from the stakeholder groups they represent – County Legislature, Farm Bureau, and Grange. Written program evaluations from participants provide suggestions and direction for future programming. Effectiveness and program impact are also documented by repeat requests for assistance, new requests for assistance and number of projects completed/implemented.

Scientific and technical evaluation of projects and programs, depending on their size and nature, is accomplished using calculated or accepted values for water quality impact such as soil savings (erosion control), and nutrient load reductions (reductions of nutrients in runoff). The Conservation District tracks water quality data to monitor the health of our water resources. This data helps identify trends in water quality and the positive impact of our efforts to teach and implement conservation and water quality protection. Best management practices (bmps) are also evaluated, and effectiveness documented, through an annual Verification Program.

In addition to internal assessments, the Conservation District is evaluated by the NYS Department of Agriculture and Markets through a Performance Measure Evaluation process. ***We have consistently met minimum standards and received the highest level of achievement since the process was established in 2006.***

8. What are your agencies priorities for this year?

Our Annual Planning process for 2026 will begin soon and our efforts will likely continue to emphasize land and water management and public infrastructure improvements as they relate to water quality, climate mitigation and community resiliency. Our water quality protection efforts support the watershed implementation plans established for the Susquehanna and Chesapeake Bay watershed, Cayuga Lake watershed, Skaneateles Lake watershed, and those being developed/revised for Otisco Lake watershed and Oneida Lake watershed. Protecting our EPA-designated sole source aquifer, the only viable supply of drinking water for most of the residents of Cortland County, remains a high priority.

We are also engaged in implementing Watershed Implementation Plans and Lake Management Plans for our kettle lakes - Tully, Song, and Little York Lakes. Our programs protect the quality and value of our important and valuable surface water resources – our rivers, lakes and streams that support agriculture, tourism and economic development.

Climate mitigation and resiliency programs offer opportunities for us to work with local landowners and communities to collect data, develop plans and implement projects to help them be more resilient during high intensity storms, floods, and prolonged dry periods/drought. Increasing and improving forest lands and perennial crops, as well as agricultural emissions reductions, improved soil health, infrastructure improvements, and water management are priority practices. We will aggressively pursue grant opportunities to support local investments in climate change reduction, resiliency and mitigation efforts.

Specific programs/projects of priority will be those funded through existing grants, and those involving important partnerships and collaborations. See also our 2025 Annual Work Plan which is available upon request or can be viewed at www.cortlandswcd.org.

9. How will any new initiatives be financed?

New initiatives are generally financed, at least in part, through special funding contracts, grants or occasionally, donations, fees and earned income.

10. What factors are driving increases (decreases) in your agency's overall budget?

Personal services expenses are about 93% of our budget. Keeping well-qualified and trained staff is a priority. With a significant portion of our workload and funding generated from grants and contracts, we must maintain the capacity to deliver. We continue to try to hire an engineer and have recently re-advertised and promoted the position. Though we have experienced engineering technicians, an engineer is needed to provide design oversight and approval. Qualified staff are necessary to bring outside resources into the community.

Base level support from the county is critical to our ability to leverage other grants and funding which require in-kind match and local support. These grants, agreements, and contracts help fund best management practices and conservation technical assistance. Our county request represents only about 25% of the overall Conservation District operating budget, **but it is the MOST essential piece**. We have trimmed contractual costs to keep our budget as stable as possible, but the past couple of years we have been unable to avoid increases in expenses for things like supplies, fuel, insurance and rent.

Agency: Cortland County Soil & Water Conservation District

UNRESTRICTED FUNDS:	
Cash and cash equivalents:	$ **89,937**
Savings and Investments	$ **540,403**
Prepaid and other assets	$
FIXED ASSETS:	
Land, Buildings, Equipment	$ 277,453
Less: Accumulated Depreciation	$ (123,953)
Net Book Value of Fixed Assets	$ **153,500**
TOTAL ASSETS	**$ 783,840**
LIABILITIES:	
Accounts Payable	$
Accrued Payroll	$
Taxes Payable	$
Notes Payable	$
Mortgage Payable	$
TOTAL LIABILITIES	$ 0.
FUND BALANCE (Total Assets minus Total Liabilities)	**$ 783,840**
RESTRICTED FUNDS – ***includes obligated grant funds***	
Savings and Investments	$ **2,621,673**
FUND BALANCE (June 30, 2025)	**$ 3,405,513**

Note: Agencies must submit their latest audited annual financial statement to qualify for funding. ***SWCD is included with county audit report.***

Submitted by: Linda Jones, Legislator, Chair — Date: 7/16/2025

Bill McGovern, Legislator, Vice-Chair
Jeremy Boylan, At-Large Rep., Treasurer
John Phelps, Grange Rep.
Timothy Elliott, Farm Bureau Rep.

Amanda Barber, Manager

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
8710	CONSERVATION PROGRAMS								
A87105	54815	CONT AGNC	240,000.00	240,000.00	240,000.00	240,000.00	240,000.00	.00	.0%
TOTAL CONSERVATION PROGRAMS			240,000.00	240,000.00	240,000.00	240,000.00	240,000.00	.00	.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
8740	Small Watershed Protection Dis								
A87405	41001	R PROP TAX	-15,810.34	-18,242.21	-18,242.21	-19,284.63	-19,284.63	.00	5.7%
A87405	54815	CONT AGNC	15,810.34	18,242.21	18,242.21	19,284.63	19,284.63	.00	5.7%
	TOTAL Small Watershed Protec		.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
8750	COOPERATIVE EXTENSION								
A87505	54815	CONT AGNC	331,000.00	331,000.00	331,000.00	331,000.00	331,000.00	.00	.0%
TOTAL COOPERATIVE EXTENSION			331,000.00	331,000.00	331,000.00	331,000.00	331,000.00	.00	.0%

A – Undistributed General Fund

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9010 REPAYMENTS P/R DEDUCTIONS							
A90105 99610 RTR Approp Res	.00	-600,000.00	-600,000.00	.00	-2,500,000.00	.00	-100.0%
TOTAL REPAYMENTS P/R DEDUCTI	.00	-600,000.00	-600,000.00	.00	-2,500,000.00	.00	-100.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9050	UNEMPLOYMENT INSURANCE								
A90505	58050	UNEMPLOYME	20,356.67	50,000.00	50,000.00	40,000.00	40,000.00	.00	-20.0%
TOTAL UNEMPLOYMENT INSURANCE			20,356.67	50,000.00	50,000.00	40,000.00	40,000.00	.00	-20.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9060	HEALTH,DENTAL,VISION INSURANCE								
A90605	58060	HEALTH INS	5,897,822.89	3,906,548.13	6,206,548.13	6,703,071.98	6,529,828.21	.00	8.0%
TOTAL HEALTH,DENTAL,VISION I			5,897,822.89	3,906,548.13	6,206,548.13	6,703,071.98	6,529,828.21	.00	8.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9901	INTERFUND TRANSFERS								
A99015	99014	I/F OUT D	6,747,693.92	7,071,992.42	7,071,992.42	7,071,163.93	6,881,354.19	.00	.0%
TOTAL INTERFUND TRANSFERS			6,747,693.92	7,071,992.42	7,071,992.42	7,071,163.93	6,881,354.19	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9909 TRANSFER TO CAPITAL PROJECTS							
A99095 59950 100LL I/F Out HH	85,385.47	.00	42,649.01	.00	.00	.00	.0%
A99095 59950 25CAH I/F Out HH	.00	.00	277,740.00	250,000.00	250,000.00	.00	-10.0%
A99095 59950 ERRBR I/F Out HH	5,187.20	.00	183,154.54	50,000.00	50,000.00	.00	-72.7%
A99095 59950 HBRB I/F Out HH	354.32	.00	130,578.68	.00	.00	.00	.0%
A99095 59950 TWAB I/F Out HH	.00	.00	23,305.00	15,000.00	15,000.00	.00	-35.6%
TOTAL TRANSFER TO CAPITAL PR	90,926.99	.00	657,427.23	315,000.00	315,000.00	.00	-52.1%
TOTAL GENERAL FUND	2,790,979.62	-20,791.46	4,186,249.38	5,472,273.30	.00	.00	30.7%

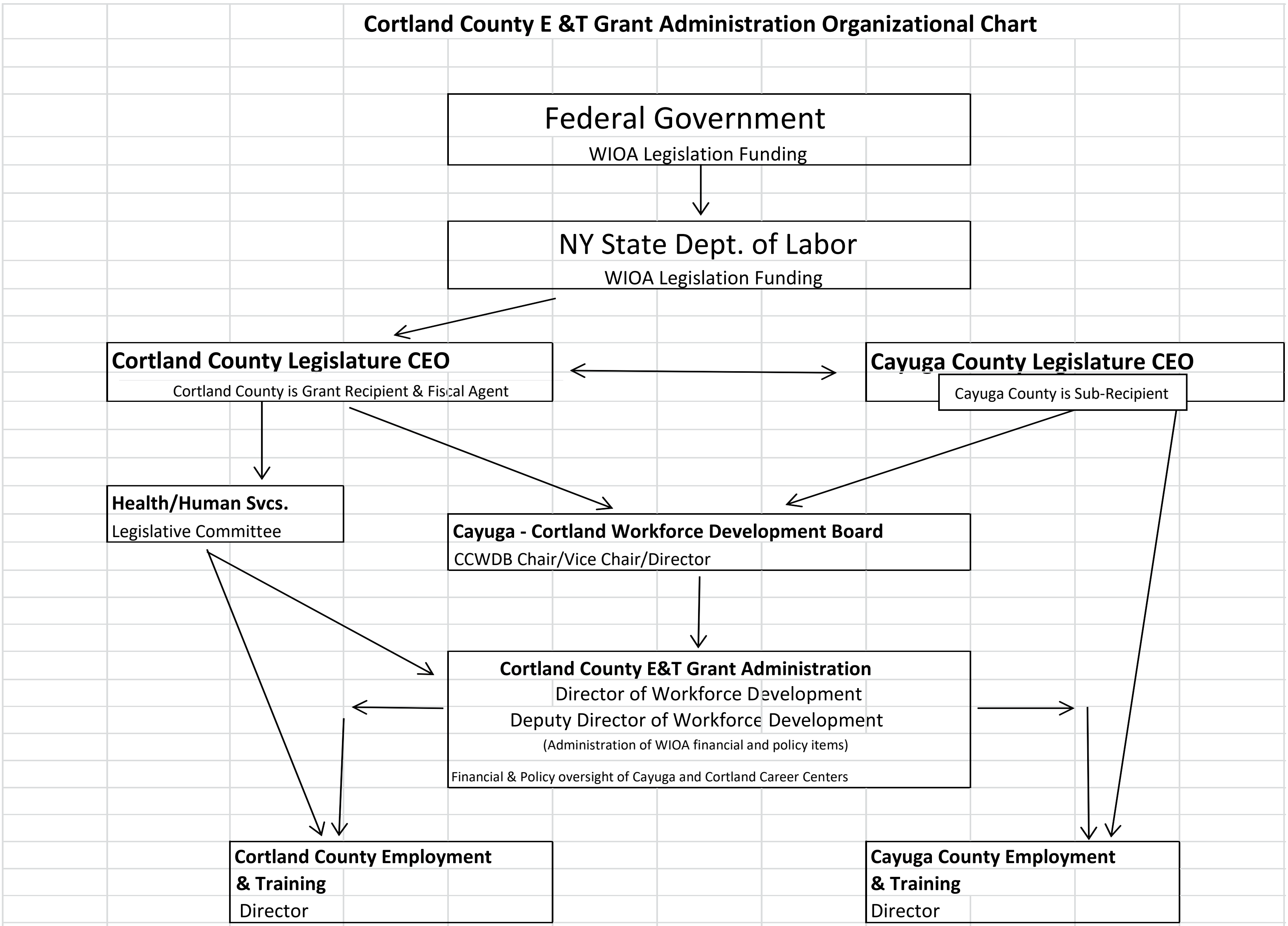
CD – Workforce Investment Act (WIA)

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1040	CLERK OF THE LEGISLATIVE BOARD								
CD69895	44910	CDBG	-164,073.48	.00	-34,676.52	.00	.00	.00	.0%
CD69895	54055	PROF SERV	15,618.81	.00	13,131.19	.00	.00	.00	.0%
CD69895	54815	CONT AGNC	148,454.67	.00	21,545.33	.00	.00	.00	.0%
TOTAL CLERK OF THE LEGISLATI			.00	.00	.00	.00	.00	.00	.0%

As a side note: we would like to embrace a name change to this department. Currently, we are currently known as the Employment & Training Grant Administration office. This office and the county would be much more recognizable if we were to rename this office to the Cortland County Workforce Development office. The title of the department head was changed to Director of Workforce Development during the salary study in 2022. Currently, the Director of Workforce Development is also known as the Director of the Cayuga Cortland Workforce Development Board in all of the New York State Department of Labor documentation.



Special Grant (CD) — accounts for Federal and State grants, the Workforce Innovation Opportunity Act (WIOA) and the Trade Adjustment Assistance Reform Act, Ticket to Work and other type programs.

Mission Statement

The Cayuga-Cortland Workforce Development System serves employers and individuals of Cayuga and Cortland Counties by providing a full array of workforce development services in a professional, efficient, and timely manner, for the betterment of our communities.

Narrative of Cortland County Grant Administration (WIOA) and Cayuga-Cortland Workforce Development Board

Cortland County Grant Administration is the administrative and financial oversight department for the Cayuga Cortland Workforce Development Board. This department is mandated under Federal and State Specific Law and by LOCAL LAW No. 3 of the year 1987; the Federal Workforce Innovation and Opportunity Act of 2014 (HR 803) the Grant Administration department and the Cayuga Cortland Workforce Development Board have remained in operation under authority that was transferred to the federal **Workforce Innovation Opportunity Act of 2014(WIOA) (H.R. 803, Public Law 113-128),** which authorizes Title I (Adult, Dislocated Worker and Youth programs); TANF/OTDA mandated partner; Specific Law –**Trade Adjustment Assistance Reform Act** of 2002(Pub. L. 107-210) Trade Adjustment Assistance Reauthorization Act of 2015 (Pub. L.114-27) (TAARA2015).

The Workforce Innovation Opportunity Act was designed to strengthen and re-inforce the previous Workforce Investment act of 2000. The Acts were created to develop and maintain an employment and training system and a "One-Stop" delivery system that would serve the needs of all job seekers, employers and businesses. The Law outlines the framework for the workforce development activities delivered through the One-Stop system. Grant administration provides the administrative support that is vital to the successful operation of the system. Since a very significant portion of the program funding is from the Federal Workforce Development programs, we are required to achieve mandates set by the legislation, and upon accepting local WIOA allocations, we reduce/expand our services as allocations change.

The counties of Cayuga and Cortland have designated the County of Cortland, through an agreement of the Chief Elected Officials (CEO's), to serve as the WIOA Grant Recipient and fiscal agent for related and necessary activities under those laws. This department (Grant Administration) fulfills the WIOA mandated fiscal obligations of the WIOA legislation. The CEO's have also designated the Cortland County office of Employment & Training Grant Administration to be the Administrative arm for WIOA programs with the responsibility for the overall operation of two One Stop Career Centers who operate the WIOA programs with-in the two-county geographical area. Location of the One Stop Career Centers are as follows: Cortland Works, 99 Main St., Cortland, NY and Cayuga Works, Cayuga Community College, 199 Franklin St., Auburn, NY. The mandated programs through WIOA are; the Adult program; the Dislocated Worker program; the Youth program; the TANF Summer Youth Employment Program (SYEP); the Trade Act program; the Disability Employment Initiative program (which has developed into the Ticket to Work (TtW) program) and other programs and grants as they are developed and or implemented through the Cortland County E&T Grant Administration office.

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DIRECTOR'S RESPONSIBILITIES & REPORTING DIVISIONS

* Allocating and distributing funds to both counties
* Maintaining fiscal records for all funding titles and reporting such to NYS Department of Labor
* Order and disburse funds to Cayuga & Cortland County to meet their WIOA, OTDA Summer Youth needs
* Order and disburse federal Trade Act funds on behalf of both counties
* Develop Requests for Proposals, Policies/Procedures and Contracts for the two county areas and the 2 One Stop Career Centers
* Maintain contracts for audit and compliance with project operators in said counties
* Resolve audit and monitoring findings in accordance with established WIOA procedures
* Oversee the conduct of Federal Trade Act Programs in both counties
* Work with area businesses to apply for NYSDOL and training grants (OJT)
* Planning-receive information from the State, compile two county data, prepare and submit required plans
* Contracts- prepare and execute WIOA and related contracts and maintain a central consortium of contract files
* Monitoring- review recipients and programs to assure compliance with provisions of subcontracts, WIOA TANF/OTDA Summer Youth federal and state rules and regulations
* Management information system- Maintain participant data and prepare/submit reports as required
* Grievance/Affirmative action - establish grievance policies and procedures and equal opportunities for WIOA, OTDA Summer Youth programs, Trade Act , DEOD submittal and logs
* Property Inventory- maintain WIOA inventory records and disposition of equipment
* Additional duties and responsibilities- timely submission of accurate grant agreements, modifications and required reports to NYSDOL; maintain direct contact with federal and state program representatives and distribution of all pertinent information to the appropriate consortium staff.

Succession Plan:

Currently we have a FT Director of Workforce Development and a FT Deputy Director of Workforce Development in the Grant Administration office. This office is and has been running much more efficiently and effectively with a Full Time Director of Workforce Development/WDB Director and thankfully so, because the amount of work that is being assigned by the WIOA program at the Federal and State level is and has been increasing significantly. As the requirements are increasing and the workload is increasing, I was thankful to have the Principal Account Clerk promoted into a Deputy Director of Workforce Development title and would ultimately like to post for Workforce Development Program Assistant or Principal Account Clerk to be added to this office. Also, note that the Workforce Development Board has had many conversations about staffing and current salaries and are very happy to learn that the salaries of the staff in the Employment & Training Department were increased and are more in line with our "sister" office in Cayuga County. The structural needs of this department should be reevaluated and looked at to add another position to assist with the changes and increase in workload that the pandemic brought, this is the perfect opportunity to begin this process and look at any other potential cost savings. As funding across the federal levels have been slowly decreasing and costs of everything increasing it makes it very difficult to continue to operate with the budget that we have. We are doing it, but we are also tightening our strings significantly. It would be amazing if the County would consider supplementing our budget at some level to help us compensate what we are losing in federal grant money.

CORTLAND COUNTY
Workforce Development (Grant Administration) - CD6290
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
DEPUTY WORKFORCE DEVELOPMENT DIRECTOR	FT	Yes	MGT	10
PRINCIPAL ACCOUNT CLERK	FT	Yes	CSEA	13
WORKFORCE DEVELOPMENT DIRECTOR	FT	Yes	MGT	7

Full-time:	3
Part-time:	0
Per diem:	0
TOTAL POSITIONS:	3

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6290	WIA GRANT ADMINISTRATION									
CD629043	43791	RETI	WIOA	.00	.00	.00	-169,400.00	-169,400.00	.00	.0%
CD629044	44375		WIA/WIOA	.00	-224,962.86	-224,962.86	.00	-296,061.30	.00	-100.0%
CD629044	44375	INC	WIA/WIOA	.00	.00	-100,000.00	-100,000.00	-100,000.00	.00	.0%
CD629044	44375	TANF	WIA/WIOA	-21,508.00	-15,000.00	-15,000.00	-13,375.00	-13,375.00	.00	-10.8%
CD629044	44375	WADW	WIA/WIOA	-35,163.80	.00	.00	.00	.00	.00	.0%
CD629044	44375	WAMW	WIA/WIOA	-77,637.15	.00	.00	.00	.00	.00	.0%
CD629044	44375	WDWW	WIA/WIOA	-47,571.22	.00	.00	.00	.00	.00	.0%
CD629044	44375	WYTW	WIA/WIOA	-40,440.12	.00	.00	.00	.00	.00	.0%
CD629044	44378	NYESS	WIA REV	.00	-1,620.00	-1,620.00	-8,434.00	-8,434.00	.00	420.6%
CD629047	42401	TANF	INT & EARN	-.54	.00	.00	.00	.00	.00	.0%
CD629047	42401	WCY	INT & EARN	.00	.00	.00	.00	.00	.00	.0%
CD629047	42401	WIOA	INT & EARN	-24.64	.00	.00	.00	.00	.00	.0%
CD62905	51005		PERS SERV	.00	153,991.29	153,991.29	158,768.40	158,768.40	.00	3.1%
CD62905	51005	200A	PERS SERV	11,995.20	.00	.00	.00	.00	.00	.0%
CD62905	51005	FAAD	PERS SERV	1,310.04	.00	.00	.00	.00	.00	.0%
CD62905	51005	NYESS	PERS SERV	.00	.00	.00	.00	.00	.00	.0%
CD62905	51005	OSAD	PERS SERV	428.22	.00	.00	.00	.00	.00	.0%
CD62905	51005	OSDW	PERS SERV	524.37	.00	.00	.00	.00	.00	.0%
CD62905	51005	OSYI	PERS SERV	104.78	.00	.00	.00	.00	.00	.0%
CD62905	51005	OSYO	PERS SERV	478.65	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62905	51005	RETI	PERS SERV	.00	.00	.00	.00	.00	.00	.0%
CD62905	51005	WADW	PERS SERV	23,700.36	.00	.00	.00	.00	.00	.0%
CD62905	51005	WAMW	PERS SERV	50,290.19	.00	.00	.00	.00	.00	.0%
CD62905	51005	WDWW	PERS SERV	32,677.13	.00	.00	.00	.00	.00	.0%
CD62905	51005	WYIW	PERS SERV	10,977.80	.00	.00	.00	.00	.00	.0%
CD62905	51005	WYOW	PERS SERV	16,491.19	.00	.00	.00	.00	.00	.0%
CD62905	51035		OTHER COMP	-511.08	.00	.00	5,500.00	5,500.00	.00	.0%
CD62905	52060	200A	Comp Equip	5.78	.00	.00	.00	.00	.00	.0%
CD62905	52060	FAAD	Comp Equip	5.78	.00	.00	.00	.00	.00	.0%
CD62905	52060	WADW	Comp Equip	23.14	.00	.00	.00	.00	.00	.0%
CD62905	52060	WAMW	Comp Equip	127.26	.00	.00	.00	.00	.00	.0%
CD62905	52060	WDWW	Comp Equip	57.85	.00	.00	.00	.00	.00	.0%
CD62905	52060	WYIW	Comp Equip	26.03	.00	.00	.00	.00	.00	.0%
CD62905	52060	WYOW	Comp Equip	43.38	.00	.00	.00	.00	.00	.0%
CD62905	54000		TELEPHONE	.00	825.00	825.00	1,300.00	1,300.00	.00	57.6%
CD62905	54000	200A	TELEPHONE	33.11	.00	.00	.00	.00	.00	.0%
CD62905	54000	FAAD	TELEPHONE	5.94	.00	.00	.00	.00	.00	.0%
CD62905	54000	NYESS	TELEPHONE	.00	.00	.00	.00	.00	.00	.0%
CD62905	54000	RETI	TELEPHONE	.00	.00	.00	.00	.00	.00	.0%
CD62905	54000	WADW	CELL/L/DIS	193.72	.00	.00	.00	.00	.00	.0%
CD62905	54000	WAMW	CELL/L/DIS	125.49	.00	.00	.00	.00	.00	.0%
CD62905	54000	WDWW	CELL/L/DIS	242.14	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62905	54000	WYIW	CELL/L/DIS	76.15	.00	.00	.00	.00	.00	.0%
CD62905	54000	WYOW	CELL/L/DIS	104.37	.00	.00	.00	.00	.00	.0%
CD62905	54001		COPY/PRINT	.00	.00	.00	750.00	750.00	.00	.0%
CD62905	54001	200A	COPY/PRINT	59.20	.00	.00	.00	.00	.00	.0%
CD62905	54001	FAAD	COPY/PRINT	6.89	.00	.00	.00	.00	.00	.0%
CD62905	54001	NYESS	COPY/PRINT	.00	.00	.00	.00	.00	.00	.0%
CD62905	54001	WADW	COPY/PRINT	129.08	.00	.00	.00	.00	.00	.0%
CD62905	54001	WAMW	COPY/PRINT	237.71	.00	.00	.00	.00	.00	.0%
CD62905	54001	WDWW	COPY/PRINT	168.58	.00	.00	.00	.00	.00	.0%
CD62905	54001	WYIW	COPY/PRINT	50.83	.00	.00	.00	.00	.00	.0%
CD62905	54001	WYOW	COPY/PRINT	75.15	.00	.00	.00	.00	.00	.0%
CD62905	54005		Off Supp	.00	600.00	600.00	350.00	350.00	.00	-41.7%
CD62905	54005	200A	Off Supp	.00	.00	.00	.00	.00	.00	.0%
CD62905	54005	FAAD	Off Supp	.00	.00	.00	.00	.00	.00	.0%
CD62905	54005	NYESS	Off Supp	.00	.00	.00	.00	.00	.00	.0%
CD62905	54005	RETI	Off Supp	.00	.00	.00	.00	.00	.00	.0%
CD62905	54005	WADW	Off Supp	42.66	.00	.00	.00	.00	.00	.0%
CD62905	54005	WAMW	Off Supp	28.81	.00	.00	.00	.00	.00	.0%
CD62905	54005	WDWW	Off Supp	47.19	.00	.00	.00	.00	.00	.0%
CD62905	54005	WYIW	Off Supp	15.34	.00	.00	.00	.00	.00	.0%
CD62905	54005	WYOW	Off Supp	14.34	.00	.00	.00	.00	.00	.0%
CD62905	54015		MainAgree	.00	250.00	250.00	.00	.00	.00	-100.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62905	54020		POSTAGE	.00	52.00	52.00	50.00	50.00	.00	-3.8%
CD62905	54020	200A	POSTAGE	.87	.00	.00	.00	.00	.00	.0%
CD62905	54020	FAAD	POSTAGE	.12	.00	.00	.00	.00	.00	.0%
CD62905	54020	WADW	POSTAGE	1.89	.00	.00	.00	.00	.00	.0%
CD62905	54020	WAMW	POSTAGE	3.77	.00	.00	.00	.00	.00	.0%
CD62905	54020	WDWW	POSTAGE	2.54	.00	.00	.00	.00	.00	.0%
CD62905	54020	WYIW	POSTAGE	.79	.00	.00	.00	.00	.00	.0%
CD62905	54020	WYOW	POSTAGE	1.24	.00	.00	.00	.00	.00	.0%
CD62905	54035		ED & TRAIN	225.14	5,500.00	5,500.00	2,000.00	2,000.00	.00	-63.6%
CD62905	54035	WADW	ED & TRAIN	309.12	.00	.00	.00	.00	.00	.0%
CD62905	54035	WDWW	ED & TRAIN	451.02	.00	.00	.00	.00	.00	.0%
CD62905	54035	WYIW	ED & TRAIN	53.54	.00	.00	.00	.00	.00	.0%
CD62905	54035	WYOW	ED & TRAIN	177.61	.00	.00	.00	.00	.00	.0%
CD62905	54040		DUES/MEMBE	.00	4,250.00	4,250.00	3,750.00	3,750.00	.00	-11.8%
CD62905	54040	WADW	DUES/MEMBE	1,673.00	.00	.00	.00	.00	.00	.0%
CD62905	54040	WDWW	DUES/MEMBE	1,420.72	.00	.00	.00	.00	.00	.0%
CD62905	54040	WYIW	DUES/MEMBE	382.99	.00	.00	.00	.00	.00	.0%
CD62905	54040	WYOW	DUES/MEMBE	814.14	.00	.00	.00	.00	.00	.0%
CD62905	54045		Travel	.00	1,000.00	1,000.00	1,195.71	1,195.71	.00	19.6%
CD62905	54045	200A	Travel	27.50	.00	.00	.00	.00	.00	.0%
CD62905	54045	FAAD	Travel	1.44	.00	.00	.00	.00	.00	.0%
CD62905	54045	WADW	Travel	172.53	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62905	54045	WAMW	Travel	87.14	.00	.00	.00	.00	.00	.0%
CD62905	54045	WDWW	Travel	141.28	.00	.00	.00	.00	.00	.0%
CD62905	54045	WYIW	Travel	76.45	.00	.00	.00	.00	.00	.0%
CD62905	54045	WYOW	Travel	87.02	.00	.00	.00	.00	.00	.0%
CD62905	54048		Prog Supp	.00	5,000.00	5,000.00	115,403.48	115,403.48	.00	2208.1%
CD62905	54048	INC	Prog Supp	.00	.00	100,000.00	100,000.00	100,000.00	.00	.0%
CD62905	54048	RETI	Prog Supp	.00	.00	.00	127,420.00	127,420.00	.00	.0%
CD62905	54060		LEGAL ADV	.00	300.00	300.00	300.00	300.00	.00	.0%
CD62905	54070		LIAB INS	.00	1,160.00	1,160.00	1,020.17	1,020.17	.00	-12.1%
CD62905	54070	200A	LIAB INS	277.90	.00	.00	.00	.00	.00	.0%
CD62905	54070	FAAD	LIAB INS	44.82	.00	.00	.00	.00	.00	.0%
CD62905	54070	WADW	LIAB INS	125.50	.00	.00	.00	.00	.00	.0%
CD62905	54070	WAMW	LIAB INS	.00	.00	.00	.00	.00	.00	.0%
CD62905	54070	WDWW	LIAB INS	259.97	.00	.00	.00	.00	.00	.0%
CD62905	54070	WYIW	LIAB INS	53.79	.00	.00	.00	.00	.00	.0%
CD62905	54070	WYOW	LIAB INS	134.47	.00	.00	.00	.00	.00	.0%
CD62905	54213		I/D COPIER	.00	850.00	850.00	.00	.00	.00	-100.0%
CD62905	54774	WIOA	INT EXP	25.14	.00	.00	.00	.00	.00	.0%
CD62905	58020		RETIREMENT	.00	21,558.78	21,558.78	24,640.26	24,640.26	.00	14.3%
CD62905	58020	200A	RETIREMENT	1,772.50	.00	.00	.00	.00	.00	.0%
CD62905	58020	FAAD	RETIREMENT	180.39	.00	.00	.00	.00	.00	.0%
CD62905	58020	NYESS	RETIREMENT	.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62905	58020	OSAD	RETIREMENT	46.34	.00	.00	.00	.00	.00	.0%
CD62905	58020	OSDW	RETIREMENT	61.94	.00	.00	.00	.00	.00	.0%
CD62905	58020	OSYI	RETIREMENT	15.61	.00	.00	.00	.00	.00	.0%
CD62905	58020	OSYO	RETIREMENT	62.45	.00	.00	.00	.00	.00	.0%
CD62905	58020	RETI	RETIREMENT	.00	.00	.00	.00	.00	.00	.0%
CD62905	58020	WADW	RETIREMENT	3,290.58	.00	.00	.00	.00	.00	.0%
CD62905	58020	WAMW	RETIREMENT	6,727.98	.00	.00	.00	.00	.00	.0%
CD62905	58020	WDWW	RETIREMENT	4,513.33	.00	.00	.00	.00	.00	.0%
CD62905	58020	WYIW	RETIREMENT	1,489.34	.00	.00	.00	.00	.00	.0%
CD62905	58020	WYOW	RETIREMENT	2,252.29	.00	.00	.00	.00	.00	.0%
CD62905	58030		FICA	.00	11,780.33	11,780.33	12,566.53	12,566.53	.00	6.7%
CD62905	58030	200A	FICA	850.55	.00	.00	.00	.00	.00	.0%
CD62905	58030	FAAD	FICA	93.98	.00	.00	.00	.00	.00	.0%
CD62905	58030	NYESS	FICA	.00	.00	.00	.00	.00	.00	.0%
CD62905	58030	OSAD	FICA	32.37	.00	.00	.00	.00	.00	.0%
CD62905	58030	OSDW	FICA	39.68	.00	.00	.00	.00	.00	.0%
CD62905	58030	OSYI	FICA	12.47	.00	.00	.00	.00	.00	.0%
CD62905	58030	OSYO	FICA	31.72	.00	.00	.00	.00	.00	.0%
CD62905	58030	RETI	FICA	.00	.00	.00	.00	.00	.00	.0%
CD62905	58030	WADW	FICA	1,782.68	.00	.00	.00	.00	.00	.0%
CD62905	58030	WAMW	FICA	3,574.51	.00	.00	.00	.00	.00	.0%
CD62905	58030	WDWW	FICA	2,450.63	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62905	58030	WYIW	FICA	823.28	.00	.00	.00	.00	.00	.0%
CD62905	58030	WYOW	FICA	1,243.28	.00	.00	.00	.00	.00	.0%
CD62905	58040		WRKS COMP	.00	3,600.00	3,600.00	2,800.00	2,800.00	.00	-22.2%
CD62905	58040	200A	WRKS COMP	530.08	.00	.00	.00	.00	.00	.0%
CD62905	58040	FAAD	WRKS COMP	68.39	.00	.00	.00	.00	.00	.0%
CD62905	58040	NYESS	WRKS COMP	.00	.00	.00	.00	.00	.00	.0%
CD62905	58040	RETI	WRKS COMP	.00	.00	.00	.00	.00	.00	.0%
CD62905	58040	WADW	WRKS COMP	444.59	.00	.00	.00	.00	.00	.0%
CD62905	58040	WAMW	WRKS COMP	957.57	.00	.00	.00	.00	.00	.0%
CD62905	58040	WDWW	WRKS COMP	803.68	.00	.00	.00	.00	.00	.0%
CD62905	58040	WYIW	WRKS COMP	188.09	.00	.00	.00	.00	.00	.0%
CD62905	58040	WYOW	WRKS COMP	427.49	.00	.00	.00	.00	.00	.0%
CD62905	58060		HEALTH INS	.00	30,645.78	30,645.78	27,581.20	29,236.07	.00	-10.0%
CD62905	58060	200A	HEALTH INS	3,845.20	.00	.00	.00	.00	.00	.0%
CD62905	58060	FAAD	HEALTH INS	364.97	.00	.00	.00	.00	.00	.0%
CD62905	58060	NYESS	HEALTH INS	.00	.00	.00	.00	.00	.00	.0%
CD62905	58060	OSAD	HEALTH INS	32.10	.00	.00	.00	.00	.00	.0%
CD62905	58060	OSDW	HEALTH INS	42.58	.00	.00	.00	.00	.00	.0%
CD62905	58060	OSYI	HEALTH INS	10.48	.00	.00	.00	.00	.00	.0%
CD62905	58060	OSYO	HEALTH INS	41.93	.00	.00	.00	.00	.00	.0%
CD62905	58060	RETI	HEALTH INS	.00	.00	.00	.00	.00	.00	.0%
CD62905	58060	WADW	HEALTH INS	2,705.03	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62905	58060	WAMW	HEALTH INS	15,235.37	.00	.00	.00	.00	.00	.0%
CD62905	58060	WDWW	HEALTH INS	3,624.81	.00	.00	.00	.00	.00	.0%
CD62905	58060	WYIW	HEALTH INS	1,404.89	.00	.00	.00	.00	.00	.0%
CD62905	58060	WYOW	HEALTH INS	2,159.74	.00	.00	.00	.00	.00	.0%
CD62905	58062		DENTAL INS	.00	180.48	180.48	180.48	180.48	.00	.0%
CD62905	58062	200A	DENTAL INS	17.79	.00	.00	.00	.00	.00	.0%
CD62905	58062	FAAD	DENTAL INS	1.77	.00	.00	.00	.00	.00	.0%
CD62905	58062	NYESS	DENTAL INS	.00	.00	.00	.00	.00	.00	.0%
CD62905	58062	OSAD	DENTAL INS	.33	.00	.00	.00	.00	.00	.0%
CD62905	58062	OSDW	DENTAL INS	.38	.00	.00	.00	.00	.00	.0%
CD62905	58062	OSYI	DENTAL INS	.12	.00	.00	.00	.00	.00	.0%
CD62905	58062	OSYO	DENTAL INS	.51	.00	.00	.00	.00	.00	.0%
CD62905	58062	RETI	DENTAL INS	.00	.00	.00	.00	.00	.00	.0%
CD62905	58062	WADW	DENTAL INS	25.09	.00	.00	.00	.00	.00	.0%
CD62905	58062	WAMW	DENTAL INS	70.69	.00	.00	.00	.00	.00	.0%
CD62905	58062	WDWW	DENTAL INS	33.97	.00	.00	.00	.00	.00	.0%
CD62905	58062	WYIW	DENTAL INS	11.96	.00	.00	.00	.00	.00	.0%
CD62905	58062	WYOW	DENTAL INS	17.83	.00	.00	.00	.00	.00	.0%
CD62905	58065		VISION INS	.00	39.20	39.20	39.20	39.20	.00	.0%
CD62905	58065	200A	VISION INS	3.83	.00	.00	.00	.00	.00	.0%
CD62905	58065	FAAD	VISION INS	.38	.00	.00	.00	.00	.00	.0%
CD62905	58065	NYESS	VISION INS	.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62905 58065 OSAD VISION INS	.07	.00	.00	.00	.00	.00	.0%
CD62905 58065 OSDW VISION INS	.10	.00	.00	.00	.00	.00	.0%
CD62905 58065 OSYI VISION INS	.02	.00	.00	.00	.00	.00	.0%
CD62905 58065 OSYO VISION INS	.08	.00	.00	.00	.00	.00	.0%
CD62905 58065 RETI VISION INS	.00	.00	.00	.00	.00	.00	.0%
CD62905 58065 WADW VISION INS	5.40	.00	.00	.00	.00	.00	.0%
CD62905 58065 WAMW VISION INS	15.30	.00	.00	.00	.00	.00	.0%
CD62905 58065 WDWW VISION INS	7.33	.00	.00	.00	.00	.00	.0%
CD62905 58065 WYIW VISION INS	2.62	.00	.00	.00	.00	.00	.0%
CD62905 58065 WYOW VISION INS	3.87	.00	.00	.00	.00	.00	.0%
TOTAL WIA GRANT ADMINISTRATI	-444.92	.00	.00	294,406.43	.00	.00	.0%

Organizational Chart

Federal Government

New York State Department of Labor

Cortland County Legislature

Cayuga-Cortland Workforce Development Board

E&T Grant Administration

Employment & Training

Employment & Training Director

Employment & Training Specialist (3)

Account Clerk (1)

Employment & Training Program Assistant (1)

Summer TANF Special Programs Counselor (1)

Employment and Training – CD6292

A. Establishment of Office:

The Employment and Training Department has functioned under several different funding streams. Our current WIOA funding was established by Federal Legislation in 1987 and the Legislation was revised in 2014. This office coordinates employment and training opportunities for youth and adults. In addition, it provides services to businesses in finding qualified employees and to assist in training needs. The Cortland Works Career Center is part of the American Job Center Network and it is made of partner agencies with like goals for serving job seekers and businesses. Partners include Cortland County Employment and Training, the New York State Department of Labor (re-employment services on site), ACCES-VR, Cortland County Dept. of Social Services, Onondaga-Cortland Madison BOCES, NYS Job Corps, Senior Community Service Employment Programs (SCSEP), and Indian and Native American Programs (INAP) under Title I of WIOA. We also have a close relationship with Tompkins Cortland Community College. The college has expanded their short-term, in-demand training programs, making it easier for us to connect job seekers who desire to improve their skills. We receive no County funding; however, retirees are treated like any other County retiree and the retiree health insurance is provided by the county.

B. Mission:

The mission of the Employment and Training Department, the Cortland Works Career Center, and the Cayuga-Cortland Workforce Development Board is “to serve the employers and individuals of Cayuga and Cortland Counties by providing a full array of workforce development services in a professional, efficient, and timely manner, for the betterment of our communities.” The department operates under the provisions of the WIOA Regulations to provide training and employment services to the Cortland County Community.

Our mission under WIOA is to serve **Adults, Dislocated Workers, youth 16 to 24 with barriers to employment, and youth at the 200% of poverty in the need of summer jobs.** Services include the following: Assessment of needs for job seekers and employers; basic career services such as resumes and job referrals; in-house workshops open to the public; tuition assistance for vocational, college, or on-line training programs; supportive services for those individuals in training who require them; paid work experiences for youth; on-the-job training; and referrals to community partners. We also work closely with any business announcing lay-offs or closure to provide a “rapid response” to affected employees. Rapid Response brings together representatives from the Department of Labor, health care, and budgeting to help workers through the transition. In addition, we offer recruitments for individual employers and job fairs for customers looking for new or different opportunities.

Director’s Responsibilities and Reporting Divisions:

The Employment and Training Director is responsible for the formulation of the budget based on the funds received through our WIOA and TANF grants. The E&T Director is responsible for the administration of the funds in an accurate and conscientious manner.

Included among the responsibilities of the Employment and Training Director are oversite of Cortland Works Career Center operations, adherence to legislative policy and procedures, supervision of staff, budget monitoring, and representation of workforce throughout the community.

Goals for 2026: In 2026, Cortland Works Career Center plans to expand our workshop offerings, develop a relationship with SUNY Cortland, seek creative ways to maintain and expand services through collaboration with partner agencies.

CORTLAND COUNTY
Employment & Training - CD6292
Position Summary Information

Title of Position	Job Type	Funded	Union	Grade
EMPLOYMENT & TRAINING PROGRAM ASSISTANT	FT	Yes	CSEA	9
EMPLOYMENT & TRAINING SPECIAL PROGRAMS COUNSELOR	FT	Yes	CSEA	9
EMPLOYMENT & TRAINING SPECIAL PROGRAMS COUNSELOR	PT	Yes	CSEA	9
EMPLOYMENT & TRAINING SPECIAL PROGRAMS COUNSELOR	PT	Yes	CSEA	9
EMPLOYMENT AND TRAINING DIRECTOR	FT	Yes	MGT	9
EMPLOYMENT AND TRAINING SPECIALIST	FT	Yes	CSEA	13
EMPLOYMENT AND TRAINING SPECIALIST	FT	Yes	CSEA	13
EMPLOYMENT AND TRAINING SPECIALIST	FT	Yes	CSEA	13
SENIOR ACCOUNT CLERK	FT	Yes	CSEA	10

Full-time:	7
Part-time:	2
Per diem:	0
TOTAL POSITIONS:	9

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
6292	WIA EMPLOYMENT & TRAINING									
CD629242	41289	JSW	DEPT FEES	.00	.00	-23,708.00	-63,703.79	-63,703.79	.00	168.7%
CD629242	42411		RENT PROP	-64,675.32	.00	.00	.00	.00	.00	.0%
CD629242	42701		REF.APPR.E	.00	.00	.00	.00	.00	.00	.0%
CD629244	42401	TANF	INT & EARN	-.09	.00	.00	.00	.00	.00	.0%
CD629244	42401	WIOA	INT & EARN	-1.78	.00	.00	.00	.00	.00	.0%
CD629244	44375		WIA/WIOA	.00	-547,458.40	-547,458.40	-2,000.00	-2,000.00	.00	-99.6%
CD629244	44375	TANF	WIA/WIOA	-145,103.41	-154,250.00	-154,250.00	-160,531.69	-160,531.69	.00	4.1%
CD629244	44375	WADW	WIA/WIOA	-136,384.06	.00	.00	-111,185.45	-111,185.45	.00	.0%
CD629244	44375	WAMW	WIA/WIOA	-7,599.54	.00	.00	-18,481.49	-18,481.49	.00	.0%
CD629244	44375	WD2A	WIA/WIOA	-22,600.00	.00	.00	-3,215.00	-3,215.00	.00	.0%
CD629244	44375	WDWW	WIA/WIOA	-176,456.66	.00	.00	-157,016.89	-157,016.89	.00	.0%
CD629244	44375	WYOW	WIA/WIOA	-114,669.98	.00	.00	.00	.00	.00	.0%
CD629244	44375	WYTH	WIA/WIOA	-4,000.00	.00	.00	-153,970.53	-153,179.10	.00	.0%
CD62925	51005		PERS SERV	.00	234,020.05	234,020.05	286,825.30	286,825.30	.00	22.6%
CD62925	51005	200A	PERS SERV	4,051.17	.00	.00	.00	.00	.00	.0%
CD62925	51005	200P	PERS SERV	2,611.69	.00	.00	.00	.00	.00	.0%
CD62925	51005	FAAD	PERS SERV	315.80	.00	.00	.00	.00	.00	.0%
CD62925	51005	FAPR	PERS SERV	184.97	.00	.00	.00	.00	.00	.0%
CD62925	51005	JSW	PERS SERV	.00	.00	22,918.00	.00	.00	.00	.0%
CD62925	51005	NYESS	PERS SERV	.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62925	51005	WADW	PERS SERV	64,701.42	.00	.00	.00	.00	.00	.0%
CD62925	51005	WAMW	PERS SERV	5,501.20	.00	.00	.00	.00	.00	.0%
CD62925	51005	WDWW	PERS SERV	74,060.44	.00	.00	.00	.00	.00	.0%
CD62925	51005	WYIW	PERS SERV	7,238.47	.00	.00	.00	.00	.00	.0%
CD62925	51005	WYOW	PERS SERV	39,857.91	.00	.00	.00	.00	.00	.0%
CD62925	51015	200A	TEMP PAY	1,109.66	.00	.00	.00	.00	.00	.0%
CD62925	51015	200P	TEMP PAY	109,340.01	.00	.00	.00	.00	.00	.0%
CD62925	51015	FAAD	TEMP PAY	135.90	.00	.00	.00	.00	.00	.0%
CD62925	51015	FAPR	TEMP PAY	2,805.95	.00	.00	.00	.00	.00	.0%
CD62925	51015	TANF	TEMP PAY	.00	107,441.00	107,441.00	124,816.10	124,816.10	.00	16.2%
CD62925	51015	YTH	TEMP PAY	.00	35,711.00	35,711.00	30,794.11	30,794.11	.00	-13.8%
CD62925	51015	YTHO	TEMP PAY	21,967.50	.00	.00	.00	.00	.00	.0%
CD62925	51035		OTHER COMP	441.30	.00	.00	.00	.00	.00	.0%
CD62925	54000		CELL/L/DIS	.00	.00	.00	875.40	875.40	.00	.0%
CD62925	54000	200A	CELL/L/DIS	36.10	1,408.07	1,408.07	.00	.00	.00	-100.0%
CD62925	54000	200P	CELL/L/DIS	131.49	.00	.00	.00	.00	.00	.0%
CD62925	54000	FAAD	CELL/L/DIS	3.04	.00	.00	.00	.00	.00	.0%
CD62925	54000	FAPR	CELL/L/DIS	2.86	.00	.00	.00	.00	.00	.0%
CD62925	54000	WADW	CELL/L/DIS	86.62	.00	.00	.00	.00	.00	.0%
CD62925	54000	WDWW	CELL/L/DIS	96.33	.00	.00	.00	.00	.00	.0%
CD62925	54000	WYIW	CELL/L/DIS	166.97	.00	.00	.00	.00	.00	.0%
CD62925	54000	WYOW	CELL/L/DIS	786.05	.00	.00	.00	.00	.00	.0%

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User: aherzog
Program ID: bgnyrpts

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62925	54001		COPY/PRINT	.00	.00	.00	1,382.12	1,382.12	.00	.0%
CD62925	54001	200A	COPY/PRINT	29.19	.00	.00	.00	.00	.00	.0%
CD62925	54001	200P	COPY/PRINT	61.73	.00	.00	.00	.00	.00	.0%
CD62925	54001	FAAD	COPY/PRINT	2.25	.00	.00	.00	.00	.00	.0%
CD62925	54001	FAPR	COPY/PRINT	1.12	.00	.00	.00	.00	.00	.0%
CD62925	54001	WADW	COPY/PRINT	431.73	.00	.00	.00	.00	.00	.0%
CD62925	54001	WDWW	COPY/PRINT	480.19	.00	.00	.00	.00	.00	.0%
CD62925	54001	WYIW	COPY/PRINT	62.85	.00	.00	.00	.00	.00	.0%
CD62925	54001	WYOW	COPY/PRINT	278.06	.00	.00	.00	.00	.00	.0%
CD62925	54004		COMP SOFT	.00	.00	.00	300.00	300.00	.00	.0%
CD62925	54004	WADW	COMP SOFT	105.14	300.00	300.00	.00	.00	.00	-100.0%
CD62925	54004	WDWW	COMP SOFT	117.04	.00	.00	.00	.00	.00	.0%
CD62925	54004	WYIW	COMP SOFT	23.56	.00	.00	.00	.00	.00	.0%
CD62925	54004	WYOW	COMP SOFT	59.09	.00	.00	.00	.00	.00	.0%
CD62925	54005		Off Supp	.00	669.52	1,169.52	1,285.93	1,285.93	.00	10.0%
CD62925	54005	200P	Off Supp	.00	.00	.00	.00	.00	.00	.0%
CD62925	54005	FAAD	Off Supp	.00	.00	.00	.00	.00	.00	.0%
CD62925	54005	JSW	Off Supp	.00	.00	100.00	.00	.00	.00	.0%
CD62925	54005	WADW	Off Supp	364.82	.00	.00	.00	.00	.00	.0%
CD62925	54005	WDWW	Off Supp	437.44	.00	.00	.00	.00	.00	.0%
CD62925	54005	WYIW	Off Supp	54.83	.00	.00	.00	.00	.00	.0%
CD62925	54005	WYOW	Off Supp	249.15	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62925	54020		POSTAGE	.00	544.00	544.00	584.00	584.00	.00	7.4%
CD62925	54020	200A	POSTAGE	115.44	.00	.00	.00	.00	.00	.0%
CD62925	54020	200P	POSTAGE	197.88	.00	.00	.00	.00	.00	.0%
CD62925	54020	FAAD	POSTAGE	6.15	.00	.00	.00	.00	.00	.0%
CD62925	54020	FAPR	POSTAGE	2.85	.00	.00	.00	.00	.00	.0%
CD62925	54020	WADW	POSTAGE	50.78	.00	.00	.00	.00	.00	.0%
CD62925	54020	WDWW	POSTAGE	60.41	.00	.00	.00	.00	.00	.0%
CD62925	54020	WYIW	POSTAGE	48.09	.00	.00	.00	.00	.00	.0%
CD62925	54020	WYOW	POSTAGE	127.82	.00	.00	.00	.00	.00	.0%
CD62925	54025		UTILITIES	-1,814.19	11,906.34	11,906.34	.00	.00	.00	-100.0%
CD62925	54025	200A	UTILITIES	157.04	.00	.00	.00	.00	.00	.0%
CD62925	54025	200P	UTILITIES	333.91	.00	.00	.00	.00	.00	.0%
CD62925	54025	FAAD	UTILITIES	12.85	.00	.00	.00	.00	.00	.0%
CD62925	54025	FAPR	UTILITIES	.00	.00	.00	.00	.00	.00	.0%
CD62925	54025	WADW	UTILITIES	2,553.82	.00	.00	.00	.00	.00	.0%
CD62925	54025	WDWW	UTILITIES	2,925.65	.00	.00	.00	.00	.00	.0%
CD62925	54025	WYIW	UTILITIES	359.01	.00	.00	.00	.00	.00	.0%
CD62925	54025	WYOW	UTILITIES	1,700.85	.00	.00	.00	.00	.00	.0%
CD62925	54035		ED & TRAIN	.00	2,225.00	2,225.00	1,450.00	1,450.00	.00	-34.8%
CD62925	54035	WADW	ED & TRAIN	118.50	.00	.00	.00	.00	.00	.0%
CD62925	54035	WDWW	ED & TRAIN	118.50	.00	.00	.00	.00	.00	.0%
CD62925	54035	WYIW	ED & TRAIN	268.20	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62925	54035	WYOW	ED & TRAIN	454.80	.00	.00	.00	.00	.00	.0%
CD62925	54040		DUES/MEMBE	.00	625.00	625.00	.00	.00	.00	-100.0%
CD62925	54040	WADW	DUES/MEMBE	142.04	.00	.00	.00	.00	.00	.0%
CD62925	54040	WDWW	DUES/MEMBE	146.56	.00	.00	.00	.00	.00	.0%
CD62925	54040	WYIW	DUES/MEMBE	26.56	.00	.00	.00	.00	.00	.0%
CD62925	54040	WYOW	DUES/MEMBE	72.84	.00	.00	.00	.00	.00	.0%
CD62925	54041		PUBLICATIO	.00	.00	.00	255.77	255.77	.00	.0%
CD62925	54045		Travel	.00	3,922.11	3,922.11	2,010.54	2,010.54	.00	-48.7%
CD62925	54045	200A	Travel	38.84	.00	.00	.00	.00	.00	.0%
CD62925	54045	200P	Travel	338.08	.00	.00	.00	.00	.00	.0%
CD62925	54045	FAAD	Travel	7.41	.00	.00	.00	.00	.00	.0%
CD62925	54045	FAPR	Travel	4.17	.00	.00	.00	.00	.00	.0%
CD62925	54045	WADW	Travel	102.18	.00	.00	.00	.00	.00	.0%
CD62925	54045	WAMW	Travel	48.17	.00	.00	.00	.00	.00	.0%
CD62925	54045	WDWW	Travel	71.11	.00	.00	.00	.00	.00	.0%
CD62925	54045	WYIW	Travel	814.20	.00	.00	.00	.00	.00	.0%
CD62925	54045	WYOW	Travel	561.13	.00	.00	.00	.00	.00	.0%
CD62925	54048		Prog Supp	.00	28,314.21	19,911.21	.00	.00	.00	-100.0%
CD62925	54048	200P	Prog Supp	5,775.62	.00	.00	.00	.00	.00	.0%
CD62925	54048	FAPR	Prog Supp	160.08	.00	.00	.00	.00	.00	.0%
CD62925	54048	TANF	Prog Supp	.00	.00	.00	4,305.42	4,305.42	.00	.0%
CD62925	54048	WADW	Prog Supp	2,598.30	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62925	54048	WD2A	Prog Supp	992.20	.00	.00	.00	.00	.00	.0%
CD62925	54048	WDWW	Prog Supp	2,375.12	.00	.00	.00	.00	.00	.0%
CD62925	54048	WYOW	Prog Supp	6,992.29	.00	.00	.00	.00	.00	.0%
CD62925	54060		LEGAL ADV	.00	636.00	636.00	542.74	542.74	.00	-14.7%
CD62925	54060	200A	LEGAL ADV	301.84	.00	.00	.00	.00	.00	.0%
CD62925	54060	FAAD	LEGAL ADV	6.16	.00	.00	.00	.00	.00	.0%
CD62925	54060	TANF	LEGAL ADV	.00	250.00	250.00	.00	.00	.00	-100.0%
CD62925	54067		RP RENT/LE	64,675.32	60,954.11	60,954.11	80,628.00	80,628.00	.00	32.3%
CD62925	54067	200A	RP RENT/LE	1,391.69	.00	.00	.00	.00	.00	.0%
CD62925	54067	200P	RP RENT/LE	2,783.37	.00	.00	.00	.00	.00	.0%
CD62925	54067	FAAD	RP RENT/LE	180.41	.00	.00	.00	.00	.00	.0%
CD62925	54067	FAPR	RP RENT/LE	51.54	.00	.00	.00	.00	.00	.0%
CD62925	54067	WADW	RP RENT/LE	20,061.12	.00	.00	.00	.00	.00	.0%
CD62925	54067	WDWW	RP RENT/LE	22,309.35	.00	.00	.00	.00	.00	.0%
CD62925	54067	WYIW	RP RENT/LE	2,905.55	.00	.00	.00	.00	.00	.0%
CD62925	54067	WYOW	RP RENT/LE	12,850.30	.00	.00	.00	.00	.00	.0%
CD62925	54070		LIAB INS	.00	760.12	760.12	704.42	704.42	.00	-7.3%
CD62925	54070	200A	LIAB INS	41.91	.00	.00	.00	.00	.00	.0%
CD62925	54070	FAAD	LIAB INS	5.99	.00	.00	.00	.00	.00	.0%
CD62925	54070	WADW	LIAB INS	173.67	.00	.00	.00	.00	.00	.0%
CD62925	54070	WDWW	LIAB INS	227.57	.00	.00	.00	.00	.00	.0%
CD62925	54070	WYIW	LIAB INS	17.97	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62925	54070	WYOW	LIAB INS	131.76	.00	.00	.00	.00	.00	.0%
CD62925	54213	TANF	I/D COPIER	.00	1,006.24	1,006.24	.00	.00	.00	-100.0%
CD62925	54774	TANF	INT EXP	.63	.00	.00	.00	.00	.00	.0%
CD62925	54774	WIOA	INT EXP	1.28	.00	.00	.00	.00	.00	.0%
CD62925	54802		PROG EDUCT	.00	98,971.46	98,971.46	.00	.00	.00	-100.0%
CD62925	54802	WADW	PROG EDUCT	27,244.00	.00	.00	.00	.00	.00	.0%
CD62925	54802	WD2A	PROG EDUCT	15,261.00	.00	.00	.00	.00	.00	.0%
CD62925	54802	WDWW	PROG EDUCT	43,803.00	.00	.00	.00	.00	.00	.0%
CD62925	58020		RETIREMENT	.00	32,257.97	32,257.97	43,024.23	43,024.23	.00	33.4%
CD62925	58020	200A	RETIREMENT	554.12	.00	.00	.00	.00	.00	.0%
CD62925	58020	200P	RETIREMENT	846.16	.00	.00	.00	.00	.00	.0%
CD62925	58020	FAAD	RETIREMENT	42.82	.00	.00	.00	.00	.00	.0%
CD62925	58020	FAPR	RETIREMENT	31.74	.00	.00	.00	.00	.00	.0%
CD62925	58020	JSW	RETIREMENT	.00	.00	2,296.00	.00	.00	.00	.0%
CD62925	58020	TANF	RETIREMENT	.00	.00	.00	2,199.56	2,199.56	.00	.0%
CD62925	58020	WADW	RETIREMENT	7,142.24	.00	.00	.00	.00	.00	.0%
CD62925	58020	WAMW	RETIREMENT	571.97	.00	.00	.00	.00	.00	.0%
CD62925	58020	WDWW	RETIREMENT	8,041.92	.00	.00	.00	.00	.00	.0%
CD62925	58020	WYIW	RETIREMENT	939.59	.00	.00	.00	.00	.00	.0%
CD62925	58020	WYOW	RETIREMENT	4,149.95	.00	.00	.00	.00	.00	.0%
CD62925	58030		FICA	.00	18,193.04	18,193.04	21,942.14	21,942.14	.00	20.6%
CD62925	58030	200A	FICA	379.30	.00	.00	.00	.00	.00	.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62925	58030	200P	FICA	8,557.25	.00	.00	.00	.00	.00	.0%
CD62925	58030	FAAD	FICA	33.66	.00	.00	.00	.00	.00	.0%
CD62925	58030	FAPR	FICA	232.22	.00	.00	.00	.00	.00	.0%
CD62925	58030	JSW	FICA	.00	.00	1,547.00	.00	.00	.00	.0%
CD62925	58030	NYESS	FICA	.00	.00	.00	.00	.00	.00	.0%
CD62925	58030	TANF	FICA	.00	7,695.67	7,695.67	9,548.44	9,548.44	.00	24.1%
CD62925	58030	WADW	FICA	4,766.32	.00	.00	.00	.00	.00	.0%
CD62925	58030	WAMW	FICA	406.20	.00	.00	.00	.00	.00	.0%
CD62925	58030	WDWW	FICA	5,457.05	.00	.00	.00	.00	.00	.0%
CD62925	58030	WYIW	FICA	532.96	.00	.00	.00	.00	.00	.0%
CD62925	58030	WYOW	FICA	3,090.68	2,731.89	2,731.89	2,354.76	2,354.76	.00	-13.8%
CD62925	58030	YTHO	FICA	1,524.84	.00	.00	.00	.00	.00	.0%
CD62925	58040		WRKS COMP	.00	11,125.00	11,125.00	8,400.00	8,400.00	.00	-24.5%
CD62925	58040	200A	WRKS COMP	422.73	.00	.00	.00	.00	.00	.0%
CD62925	58040	FAAD	WRKS COMP	52.84	.00	.00	.00	.00	.00	.0%
CD62925	58040	JSW	WRKS COMP	.00	.00	907.00	.00	.00	.00	.0%
CD62925	58040	TANF	WRKS COMP	.00	.00	.00	1,000.00	1,000.00	.00	.0%
CD62925	58040	WADW	WRKS COMP	3,381.89	.00	.00	.00	.00	.00	.0%
CD62925	58040	WAMW	WRKS COMP	211.38	.00	.00	.00	.00	.00	.0%
CD62925	58040	WDWW	WRKS COMP	3,857.47	.00	.00	.00	.00	.00	.0%
CD62925	58040	WYIW	WRKS COMP	634.11	.00	.00	.00	.00	.00	.0%
CD62925	58040	WYOW	WRKS COMP	2,008.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62925	58060		HEALTH INS	.00	39,491.40	39,491.40	41,070.96	43,535.23	.00	4.0%
CD62925	58060	200A	HEALTH INS	680.35	.00	.00	.00	.00	.00	.0%
CD62925	58060	200P	HEALTH INS	437.64	.00	.00	.00	.00	.00	.0%
CD62925	58060	FAAD	HEALTH INS	53.10	.00	.00	.00	.00	.00	.0%
CD62925	58060	FAPR	HEALTH INS	31.03	.00	.00	.00	.00	.00	.0%
CD62925	58060	JSW	HEALTH INS	.00	.00	3,786.00	.00	.00	.00	.0%
CD62925	58060	WADW	HEALTH INS	10,383.42	.00	.00	.00	.00	.00	.0%
CD62925	58060	WAMW	HEALTH INS	849.37	.00	.00	.00	.00	.00	.0%
CD62925	58060	WDWW	HEALTH INS	11,716.82	.00	.00	.00	.00	.00	.0%
CD62925	58060	WYIW	HEALTH INS	1,209.99	.00	.00	.00	.00	.00	.0%
CD62925	58060	WYOW	HEALTH INS	6,403.52	.00	.00	.00	.00	.00	.0%
CD62925	58062		DENTAL INS	.00	451.20	451.20	451.20	451.20	.00	.0%
CD62925	58062	200A	DENTAL INS	7.72	.00	.00	.00	.00	.00	.0%
CD62925	58062	200P	DENTAL INS	4.96	.00	.00	.00	.00	.00	.0%
CD62925	58062	FAAD	DENTAL INS	.61	.00	.00	.00	.00	.00	.0%
CD62925	58062	FAPR	DENTAL INS	.35	.00	.00	.00	.00	.00	.0%
CD62925	58062	JSW	DENTAL INS	.00	.00	46.00	.00	.00	.00	.0%
CD62925	58062	WADW	DENTAL INS	117.95	.00	.00	.00	.00	.00	.0%
CD62925	58062	WAMW	DENTAL INS	9.67	.00	.00	.00	.00	.00	.0%
CD62925	58062	WDWW	DENTAL INS	133.12	.00	.00	.00	.00	.00	.0%
CD62925	58062	WYIW	DENTAL INS	13.74	.00	.00	.00	.00	.00	.0%
CD62925	58062	WYOW	DENTAL INS	72.76	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SPECIAL GRANT				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CD62925	58065		VISION INS	.00	98.00	98.00	98.00	98.00	.00	.0%
CD62925	58065	200A	VISION INS	1.26	.00	.00	.00	.00	.00	.0%
CD62925	58065	200P	VISION INS	.82	.00	.00	.00	.00	.00	.0%
CD62925	58065	FAAD	VISION INS	.10	.00	.00	.00	.00	.00	.0%
CD62925	58065	FAPR	VISION INS	.05	.00	.00	.00	.00	.00	.0%
CD62925	58065	JSW	VISION INS	.00	.00	11.00	.00	.00	.00	.0%
CD62925	58065	WADW	VISION INS	19.09	.00	.00	.00	.00	.00	.0%
CD62925	58065	WAMW	VISION INS	1.58	.00	.00	.00	.00	.00	.0%
CD62925	58065	WDWW	VISION INS	21.57	.00	.00	.00	.00	.00	.0%
CD62925	58065	WYIW	VISION INS	2.22	.00	.00	.00	.00	.00	.0%
CD62925	58065	WYOW	VISION INS	11.81	.00	.00	.00	.00	.00	.0%
TOTAL WIA EMPLOYMENT & TRAIN				444.92	.00	.00	-3,255.70	.00	.00	.0%
TOTAL SPECIAL GRANT				.00	.00	.00	291,150.73	.00	.00	.0%

CH – Self Insurance – Medical Benefits

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY MEDICAL INSURANCE			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9060	HEALTH,DENTAL,VISION INSURANCE								
CH906042	42222	INS DIR PA	-732,714.52	-625,915.00	-625,915.00	-752,378.39	-752,378.39	.00	20.2%
CH906042	42700	Med Part D	-255,897.65	-290,000.00	-290,000.00	-241,598.26	-241,598.26	.00	-16.7%
CH906042	42701	REF.APPR.E	-1,455,767.90	-1,500,000.00	-1,500,000.00	-1,454,209.16	-1,454,209.16	.00	-3.1%
CH906042	42705	GIFTS/DONA	-2,000.00	.00	.00	.00	.00	.00	.0%
CH906042	42709	EMPL SHARE	-1,505,329.25	-1,666,966.87	-1,666,966.87	-1,964,669.52	-1,964,669.52	.00	17.9%
CH906045	42401	INT & EARN	-122,576.20	-51,135.10	-51,135.10	-50,000.00	-50,000.00	.00	-2.2%
CH906048	47060	EMP HINS	-5,804,262.37	-6,667,867.47	-6,667,867.47	-7,556,421.21	-7,556,421.21	.00	13.3%
CH906048	47061	Er Ret	-5,897,822.89	-3,906,548.13	-6,206,548.13	-6,730,497.28	-6,730,497.28	.00	8.4%
CH90605	51005	PERS SERV	59,626.00	64,367.36	64,367.36	67,939.00	67,939.00	.00	5.5%
CH90605	51035	OTHER COMP	-615.84	.00	.00	.00	.00	.00	.0%
CH90605	54055	PROF SERV	1,105,189.44	700,000.00	871,275.00	958,402.50	958,402.50	.00	10.0%
CH90605	54070	STOP LOSS	.00	.00	250,000.00	275,000.00	275,000.00	.00	10.0%
CH90605	54444	FEES/PERMI	3,988.57	3,680.00	5,000.00	5,000.00	5,000.00	.00	.0%
CH90605	54701	WELLNESS	27,577.59	30,000.00	34,345.57	30,000.00	30,000.00	.00	-12.7%
CH90605	58020	RETIREMENT	7,958.00	8,659.83	8,659.83	10,190.85	10,190.85	.00	17.7%
CH90605	58030	FICA	3,932.39	4,924.10	4,924.10	5,197.33	5,197.33	.00	5.5%
CH90605	58040	WRKS COMP	1,709.95	1,530.77	1,530.77	1,400.00	1,400.00	.00	-8.5%
CH90605	58060	HEALTH INS	20,881.90	21,717.30	21,717.30	21,717.30	21,717.30	.00	.0%
CH90605	58062	DENTAL INS	90.22	90.24	90.24	90.24	90.24	.00	.0%
CH90605	58065	VISION INS	.00	19.60	19.60	.00	.00	.00	-100.0%

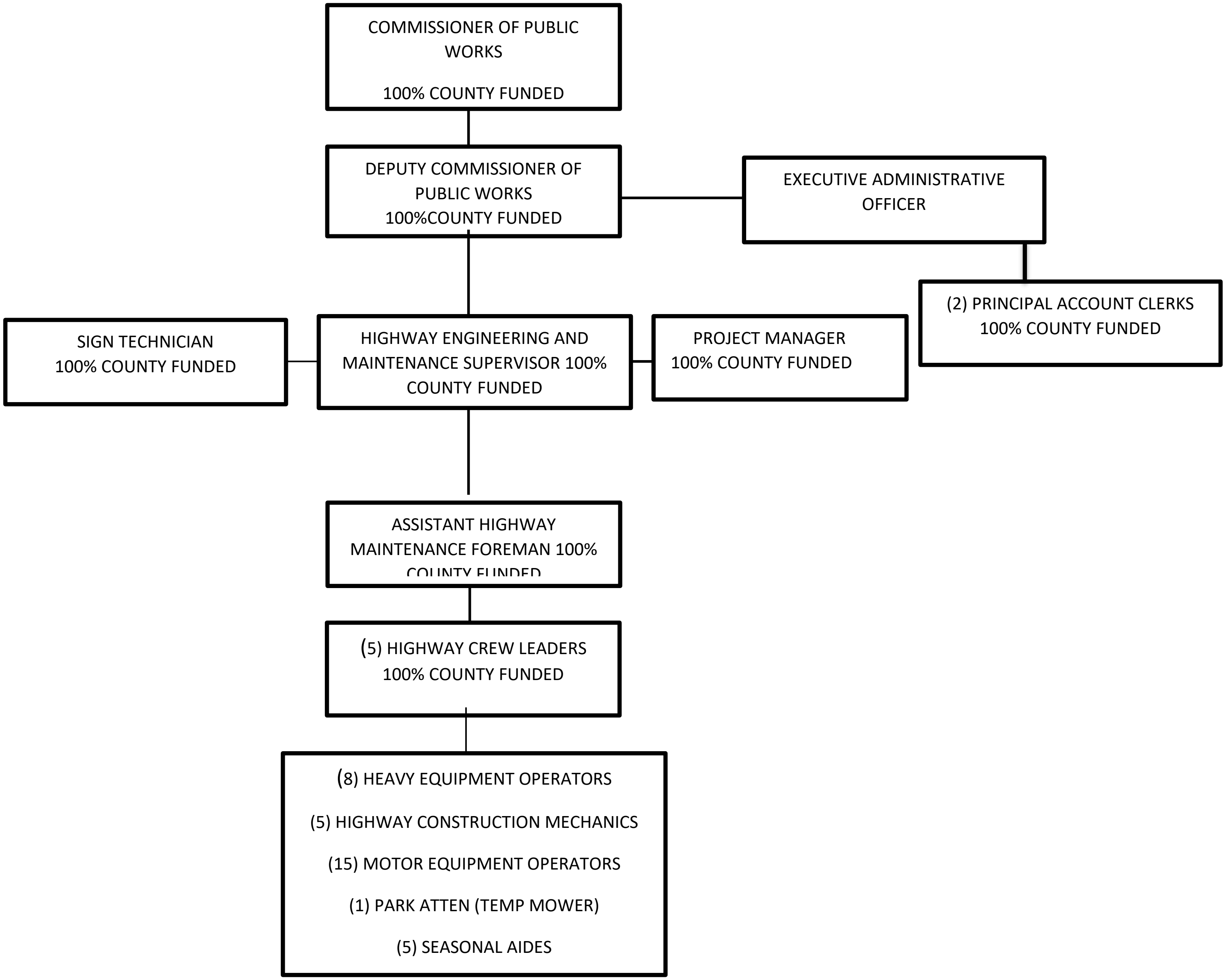
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY MEDICAL INSURANCE				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
CH90605	58800		TPA INSUR	12,810,080.41	13,873,443.37	10,126,961.79	10,835,849.11	10,835,849.11	.00	7.0%
CH90605	58800	RET	MED CLAIM	.00	.00	5,623,886.58	6,595,438.94	6,595,438.94	.00	17.3%
CH90605	91000		APP F/B	.00	.00	.00	.00	-56,451.45	.00	.0%
TOTAL HEALTH,DENTAL,VISION I				-1,735,952.15	.00	4,345.57	56,451.45	.00	.00	1199.1%
TOTAL COUNTY MEDICAL INSURAN				-1,735,952.15	.00	4,345.57	56,451.45	.00	.00	1199.1%

D – Highway Road Fund

COUNTY ROAD FUND ORGANIZATIONAL CHART



County Road Fund (D) – required by Highway Law §114: NY Code – Section 114 and accounts for salaries and expenditures of the County Highway Superintendent's office, maintenance of county roads and bridges, snow removal and construction and reconstruction of county roads.

****2026 Proposed Road Projects shall be funded by NYSDOT CHIPS and PAVE-NY funding.**

Administrative Division: Manages overall operations of all County Highway work, Landfill, Recycling Center, Dwyer Park, and Chase Field Airport. Administration handles all budgets, accounts payable and receivables, payroll, employee accruals, general public communications, park reservations, permits, personnel files, and contracts. Also generates resolutions, grant applications, and highway equipment inventories.

Highway Engineering Division: Performs highway system monitoring, data collection and analysis. Provides technical support for highway maintenance and capital projects; oversees contracts involving local, state and federal funding; develops plans, cost estimates, programming for structures. Handles permitting as related to highway department work.

Highway Maintenance Division: Responsible for road and bridge maintenance activities, as well as some phases of capital construction projects. Typical activities include snow plowing, ditching, surface treating, paving, tree cutting, culvert replacement, bridge rehab, guide rail installation, road sign installation and road striping. This Division also provides services to other departments and municipalities.

2025 Progress

- Lower Cincy-Willet Rd. from Rt.23 to Town line.
- Union Valley Rd. from Loomis Rd. to County Line.
- Cold Brook Rd. from Hewitt Rd. to County line.
- Cheningo Rd. from O'Donnell Rd. to East River Rd.
- Large culvert on West Scott Rd.

The Bridge NY funding Program was continued in 2024 and Cortland County was awarded a Bridge Replacement project through a competitive process.

- Cortland County was awarded High Bridge Rd. bridge

2026 Objectives

The Highway Department will focus on addressing infrastructure needs efficiently and effectively, improving the Highway system where possible, while focusing on maintenance where improvements are not yet required in order to increase longevity. With increasing material, equipment, and labor costs, efficiency and proper management is a must.

- Road projects to be determined in the spring of 2026.
- Federal Aid Projects (Funding is 80% Federal, 15% State, 5% Local):
  - East River Crossing Bridge Replacement – Design will be completed in 2025, construction scheduled for 2026.
- Bridge NY Projects (100% State for Culverts / 95% Federal for Bridges):
  - High Bridge Road bridge (construction 2027-2028)

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
3310	TRAFFIC DIVISION								
D331042	42300	TRANSP REV	.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	.00	.0%
D33105	51005	PERS SERV	46,456.23	47,269.29	47,269.29	16,800.45	42,132.15	.00	-64.5%
D33105	51020	OVERTIME	2.40	500.00	500.00	.00	.00	.00	-100.0%
D33105	51025	SHIFT PAY	190.80	100.00	100.00	100.00	100.00	.00	.0%
D33105	51035	OTHER COMP	130.10	.00	.00	.00	.00	.00	.0%
D33105	54007	Jan Supp	16,341.83	20,000.00	20,000.00	20,000.00	20,000.00	.00	.0%
D33105	54050	Equip R&M	.00	500.00	500.00	500.00	500.00	.00	.0%
D33105	54065	RENT/LEASE	2,925.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
D33105	54077	C&M Supp	149,817.40	200,000.00	200,000.00	200,000.00	200,000.00	.00	.0%
D33105	58020	RETIREMENT	6,083.66	6,440.22	6,440.22	2,520.07	6,319.82	.00	-60.9%
D33105	58030	FICA	3,497.20	3,662.00	3,662.00	1,285.23	3,223.11	.00	-64.9%
D33105	58040	WRKS COMP	1,214.06	1,530.77	1,530.77	1,400.00	1,400.00	.00	-8.5%
D33105	58060	HEALTH INS	6,144.22	6,339.22	6,339.22	6,339.22	6,719.57	.00	.0%
D33105	58062	DENTAL INS	64.59	64.07	64.07	64.07	64.07	.00	.0%
D33105	58065	VISION INS	14.00	13.91	13.91	13.92	13.92	.00	.1%
TOTAL TRAFFIC DIVISION			232,881.49	290,419.48	290,419.48	253,022.96	284,472.64	.00	-12.9%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
5010	HIGHWAY & STREET ADMIN								
D501042	41789	MISC REV	-344.04	.00	.00	.00	.00	.00	.0%
D501042	42665	SALE EQUIP	-12,544.45	.00	.00	.00	.00	.00	.0%
D501045	42401	INT & EARN	-127.72	-200.00	-200.00	-200.00	-200.00	.00	.0%
D501047	42701	REF.APPR.E	-2,000.00	.00	.00	.00	.00	.00	.0%
D50105	51005	PERS SERV	449,387.23	469,077.93	469,077.93	508,986.62	508,986.62	.00	8.5%
D50105	51020	OVERTIME	81.86	.00	.00	.00	.00	.00	.0%
D50105	51035	OTHER COMP	15,154.75	.00	.00	.00	.00	.00	.0%
D50105	54000	TELEPHONE	3,170.54	3,020.00	3,020.00	3,280.00	3,280.00	.00	8.6%
D50105	54001	COPY/PRINT	.00	200.00	200.00	200.00	200.00	.00	.0%
D50105	54005	Off Supp	2,119.02	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
D50105	54020	POSTAGE	993.79	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
D50105	54035	ED & TRAIN	1,855.04	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
D50105	54040	DUES/MEMBE	450.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
D50105	54060	LEGAL ADV	140.53	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
D50105	54070	INSURANCE	8,326.20	8,451.18	8,451.18	9,793.99	9,793.99	.00	15.9%
D50105	54213	I/D COPIER	2,544.36	2,545.00	2,545.00	2,544.36	2,544.36	.00	.0%
D50105	54765	JUDG&CLAIM	7,404.90	7,500.00	7,500.00	25,000.00	7,500.00	.00	233.3%
D50105	58020	RETIREMENT	60,580.85	63,108.65	63,108.65	76,347.99	76,347.99	.00	21.0%
D50105	58030	FICA	33,861.92	35,884.46	35,884.46	38,937.48	38,937.48	.00	8.5%
D50105	58040	WRKS COMP	10,259.68	9,184.64	9,184.64	8,400.00	8,400.00	.00	-8.5%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D50105	58060	HEALTH INS	83,541.90	86,869.20	86,869.20	106,414.78	112,799.67	.00	22.5%
D50105	58062	DENTAL INS	412.93	451.20	451.20	451.20	451.20	.00	.0%
D50105	58065	VISION INS	93.75	98.00	98.00	98.00	98.00	.00	.0%
TOTAL HIGHWAY & STREET ADMIN			665,363.04	694,190.26	694,190.26	788,254.42	777,139.31	.00	13.6%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
5020	ENGINEERING								
D50205	51005	PERS SERV	32,944.66	49,102.43	49,102.43	74,520.53	74,520.53	.00	51.8%
D50205	51020	OVERTIME	.00	600.00	600.00	.00	.00	.00	-100.0%
D50205	51025	SHIFT PAY	49.20	60.00	60.00	60.00	60.00	.00	.0%
D50205	54005	Off Supp	57.06	100.00	100.00	100.00	100.00	.00	.0%
D50205	54048	Prog Supp	105.54	300.00	300.00	300.00	300.00	.00	.0%
D50205	54050	Equip R&M	210.03	500.00	500.00	500.00	500.00	.00	.0%
D50205	54062	ENG FEES	36,976.81	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
D50205	54065	RENT/LEASE	1,500.00	3,250.00	3,250.00	3,250.00	3,250.00	.00	.0%
D50205	58020	RETIREMENT	4,302.80	4,747.66	4,747.66	11,178.07	11,178.07	.00	135.4%
D50205	58030	FICA	2,524.04	2,699.59	2,699.59	5,700.82	5,700.82	.00	111.2%
D50205	58040	WRKS COMP	1,214.06	1,086.85	1,086.85	1,400.00	1,400.00	.00	28.8%
TOTAL ENGINEERING			79,884.20	67,446.53	67,446.53	102,009.42	102,009.42	.00	51.2%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
5110	MAINTENANCE OF ROADS									
D511042	41789		MISC REV	-1,306.81	-4,000.00	-4,000.00	-4,000.00	-4,000.00	.00	.0%
D511042	42302		STATE SNOW	-727,818.56	-1,000,000.00	-1,000,000.00	-1,000,000.00	-1,000,000.00	.00	.0%
D511042	42680		INS RECOV	-1,360.60	.00	.00	.00	.00	.00	.0%
D51105	51005		PERS SERV	645,616.00	1,738,959.83	1,738,959.83	1,656,573.31	1,608,817.83	.00	-4.7%
D51105	51005	01	PERS SERV	13,892.79	.00	.00	.00	.00	.00	.0%
D51105	51005	03	PERS SERV	.00	.00	.00	.00	.00	.00	.0%
D51105	51005	04	PERS SERV	15,971.37	.00	.00	.00	.00	.00	.0%
D51105	51005	05	PERS SERV	45,467.60	.00	.00	.00	.00	.00	.0%
D51105	51005	06	PERS SERV	49,730.64	.00	.00	.00	.00	.00	.0%
D51105	51005	07	PERS SERV	47,010.86	.00	.00	.00	.00	.00	.0%
D51105	51005	08	PERS SERV	42,899.55	.00	.00	.00	.00	.00	.0%
D51105	51005	10	PERS SERV	15,633.90	.00	.00	.00	.00	.00	.0%
D51105	51005	11	PERS SERV	35,348.09	.00	.00	.00	.00	.00	.0%
D51105	51005	12	PERS SERV	30,536.18	.00	.00	.00	.00	.00	.0%
D51105	51005	13	PERS SERV	78,640.41	.00	.00	.00	.00	.00	.0%
D51105	51005	15	Guiderail	9,754.04	.00	.00	.00	.00	.00	.0%
D51105	51005	7300	CO SNOW PS	82,713.72	.00	.00	.00	.00	.00	.0%
D51105	51005	7301	ST SNOW PS	57,491.79	.00	.00	.00	.00	.00	.0%
D51105	51015		TEMP PAY	2,092.00	24,960.00	24,960.00	24,960.00	39,780.00	.00	.0%
D51105	51015	03	TEMP PAY	.00	.00	.00	.00	.00	.00	.0%

Cortland County

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51105	51015	04	TEMP PAY	176.00	.00	.00	.00	.00	.00	.0%
D51105	51015	05	TEMP PAY	736.00	.00	.00	.00	.00	.00	.0%
D51105	51015	06	TEMP PAY	544.00	.00	.00	.00	.00	.00	.0%
D51105	51015	07	TEMP PAY	2,084.00	.00	.00	.00	.00	.00	.0%
D51105	51015	10	TEMP PAY	1,096.00	.00	.00	.00	.00	.00	.0%
D51105	51015	11	TEMP PAY	128.00	.00	.00	.00	.00	.00	.0%
D51105	51015	12	TEMP PAY	724.00	.00	.00	.00	.00	.00	.0%
D51105	51015	13	TEMP PAY	1,152.00	.00	.00	.00	.00	.00	.0%
D51105	51015	15	TEMP PAY	592.00	.00	.00	.00	.00	.00	.0%
D51105	51020		OVERTIME	7,513.73	70,000.00	70,000.00	70,000.00	70,000.00	.00	.0%
D51105	51020	05	OVERTIME	1,158.62	.00	.00	.00	.00	.00	.0%
D51105	51020	07	OVERTIME	51.98	.00	.00	.00	.00	.00	.0%
D51105	51020	12	OVERTIME	752.62	.00	.00	.00	.00	.00	.0%
D51105	51020	13	OVERTIME	912.81	.00	.00	.00	.00	.00	.0%
D51105	51020	7300	OVERTIME	62,377.06	.00	.00	.00	.00	.00	.0%
D51105	51020	7301	OVERTIME	49,602.67	.00	.00	.00	.00	.00	.0%
D51105	51025		SHIFT PAY	3,257.79	6,000.00	6,000.00	6,000.00	5,840.00	.00	.0%
D51105	51025	01	SHIFT PAY	29.40	.00	.00	.00	.00	.00	.0%
D51105	51025	03	SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51105	51025	04	SHIFT PAY	47.10	.00	.00	.00	.00	.00	.0%
D51105	51025	05	SHIFT PAY	148.35	.00	.00	.00	.00	.00	.0%
D51105	51025	06	SHIFT PAY	91.80	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51105	51025	07	SHIFT PAY	107.40	.00	.00	.00	.00	.00	.0%
D51105	51025	08	SHIFT PAY	84.00	.00	.00	.00	.00	.00	.0%
D51105	51025	10	SHIFT PAY	36.60	.00	.00	.00	.00	.00	.0%
D51105	51025	11	SHIFT PAY	36.60	.00	.00	.00	.00	.00	.0%
D51105	51025	12	SHIFT PAY	88.20	.00	.00	.00	.00	.00	.0%
D51105	51025	13	SHIFT PAY	107.85	.00	.00	.00	.00	.00	.0%
D51105	51025	15	SHIFT PAY	14.40	.00	.00	.00	.00	.00	.0%
D51105	51025	7300	SHIFT PAY	1,511.03	.00	.00	.00	.00	.00	.0%
D51105	51025	7301	SHIFT PAY	1,073.11	.00	.00	.00	.00	.00	.0%
D51105	51035		OTHER COMP	10,816.62	17,500.00	17,500.00	17,500.00	17,500.00	.00	.0%
D51105	51035	01	OTHER COMP	11.90	.00	.00	.00	.00	.00	.0%
D51105	51035	04	OTHER COMP	16.13	.00	.00	.00	.00	.00	.0%
D51105	51035	05	OTHER COMP	7.73	.00	.00	.00	.00	.00	.0%
D51105	51035	06	OTHER COMP	139.99	.00	.00	.00	.00	.00	.0%
D51105	51035	07	OTHER COMP	18.34	.00	.00	.00	.00	.00	.0%
D51105	51035	08	OTHER COMP	21.21	.00	.00	.00	.00	.00	.0%
D51105	51035	10	OTHER COMP	.00	.00	.00	.00	.00	.00	.0%
D51105	51035	11	OTHER COMP	156.18	.00	.00	.00	.00	.00	.0%
D51105	51035	12	OTHER COMP	3.86	.00	.00	.00	.00	.00	.0%
D51105	51035	13	OTHER COMP	152.82	.00	.00	.00	.00	.00	.0%
D51105	51035	15	OTHER COMP	3.09	.00	.00	.00	.00	.00	.0%
D51105	51035	7300	OTHER COMP	251.81	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51105	51035	7301	OTHER COMP	34.10	.00	.00	.00	.00	.00	.0%
D51105	51070		MEALS	6.49	100.00	100.00	100.00	100.00	.00	.0%
D51105	54007		Jan Supp	1,586.84	2,300.00	2,300.00	2,300.00	2,300.00	.00	.0%
D51105	54035		ED & TRAIN	149.00	800.00	800.00	800.00	800.00	.00	.0%
D51105	54065		RENT/LEASE	436,679.08	128,000.00	128,000.00	128,000.00	128,000.00	.00	.0%
D51105	54065	01	RENT/LEASE	32,633.40	25,400.00	25,400.00	25,400.00	25,400.00	.00	.0%
D51105	54065	03	RENT/LEASE	.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
D51105	54065	04	RENT/LEASE	49,933.07	35,000.00	35,000.00	35,000.00	35,000.00	.00	.0%
D51105	54065	05	RENT/LEASE	94,022.96	46,000.00	46,000.00	46,000.00	46,000.00	.00	.0%
D51105	54065	06	RENT/LEASE	168,146.64	125,000.00	125,000.00	125,000.00	125,000.00	.00	.0%
D51105	54065	07	RENT/LEASE	89,253.90	100,000.00	100,000.00	100,000.00	100,000.00	.00	.0%
D51105	54065	08	RENT/LEASE	34,647.81	40,000.00	40,000.00	40,000.00	40,000.00	.00	.0%
D51105	54065	10	RENT/LEASE	43,825.91	60,000.00	60,000.00	60,000.00	60,000.00	.00	.0%
D51105	54065	11	RENT/LEASE	18,590.30	45,000.00	45,000.00	45,000.00	45,000.00	.00	.0%
D51105	54065	12	RENT/LEASE	116,759.13	115,000.00	115,000.00	115,000.00	115,000.00	.00	.0%
D51105	54065	13	RENT/LEASE	177,636.52	20,000.00	20,000.00	20,000.00	20,000.00	.00	.0%
D51105	54065	15	RENT/LEASE	7,312.99	4,000.00	4,000.00	4,000.00	4,000.00	.00	.0%
D51105	54065	7300	RENT/LEASE	850,815.30	600,000.00	600,000.00	600,000.00	600,000.00	.00	.0%
D51105	54065	7301	RENT/LEASE	500,756.70	400,000.00	400,000.00	400,000.00	400,000.00	.00	.0%
D51105	54065	7306	RENT/LEASE	.00	25,000.00	25,000.00	25,000.00	25,000.00	.00	.0%
D51105	54070		LIAB INS	9,257.28	11,826.17	11,826.17	10,889.23	10,889.23	.00	-7.9%
D51105	54077		C&M Supp	6,739.73	6,600.00	5,600.00	6,600.00	6,600.00	.00	17.9%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51105	54077	01	C&M Supp	2,924.60	8,000.00	8,000.00	8,000.00	8,000.00	.00	.0%
D51105	54077	03	C&M Supp	.00	25,000.00	25,000.00	25,000.00	25,000.00	.00	.0%
D51105	54077	04	C&M Supp	7,074.02	10,000.00	4,500.00	10,000.00	10,000.00	.00	122.2%
D51105	54077	05	C&M Supp	47,314.13	30,000.00	30,000.00	30,000.00	30,000.00	.00	.0%
D51105	54077	07	C&M Supp	196,591.03	250,000.00	226,000.00	250,000.00	250,000.00	.00	10.6%
D51105	54077	10	C&M Supp	16,509.25	10,000.00	1,000.00	10,000.00	10,000.00	.00	900.0%
D51105	54077	11	C&M Supp	5,637.71	20,000.00	18,050.00	20,000.00	20,000.00	.00	10.8%
D51105	54077	12	C&M Supp	495,916.92	325,000.00	403,950.00	425,000.00	425,000.00	.00	5.2%
D51105	54077	13	C&M Supp	7,600.00	5,000.00	2,500.00	5,000.00	5,000.00	.00	100.0%
D51105	54077	15	C&M Supp	200.20	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
D51105	54077	7306	C&M Supp	71,428.93	60,000.00	1,000.00	60,000.00	60,000.00	.00	5900.0%
D51105	54077	7800	C&M Supp	732,586.41	850,000.00	850,000.00	850,000.00	850,000.00	.00	.0%
D51105	54085		CLOTHING U	9,751.95	14,000.00	14,000.00	14,000.00	14,000.00	.00	.0%
D51105	54444		FEES/PERMI	.00	1,100.00	1,100.00	1,100.00	1,100.00	.00	.0%
D51105	54815	7300	CONT AGNC	359,279.52	381,821.00	381,821.00	338,997.42	338,997.42	.00	-11.2%
D51105	58020		RETIREMENT	172,802.94	234,348.24	234,348.24	234,348.24	261,314.69	.00	.0%
D51105	58030		FICA	49,642.06	133,253.68	133,253.68	132,994.14	133,270.49	.00	-.2%
D51105	58030	01	FICA	959.97	.00	.00	.00	.00	.00	.0%
D51105	58030	03	FICA	.00	.00	.00	.00	.00	.00	.0%
D51105	58030	04	FICA	1,095.12	.00	.00	.00	.00	.00	.0%
D51105	58030	05	FICA	3,365.42	.00	.00	.00	.00	.00	.0%
D51105	58030	06	FICA	3,678.77	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51105	58030	07	FICA	2,899.59	.00	.00	.00	.00	.00	.0%
D51105	58030	08	FICA	2,558.71	.00	.00	.00	.00	.00	.0%
D51105	58030	10	FICA	1,206.90	.00	.00	.00	.00	.00	.0%
D51105	58030	11	FICA	2,492.09	.00	.00	.00	.00	.00	.0%
D51105	58030	12	FICA	2,415.19	.00	.00	.00	.00	.00	.0%
D51105	58030	13	FICA	5,623.91	.00	.00	.00	.00	.00	.0%
D51105	58030	15	FICA	731.19	.00	.00	.00	.00	.00	.0%
D51105	58030	7300	FICA	10,619.04	.00	.00	.00	.00	.00	.0%
D51105	58030	7301	FICA	7,814.42	.00	.00	.00	.00	.00	.0%
D51105	58040		WRKS COMP	44,515.59	52,490.20	52,490.20	46,800.00	45,400.00	.00	-10.8%
D51105	58060		HEALTH INS	138,756.16	383,815.47	383,815.47	382,088.22	384,295.20	.00	-.5%
D51105	58060	01	HEALTH INS	4,347.64	.00	.00	.00	.00	.00	.0%
D51105	58060	03	HEALTH INS	.00	.00	.00	.00	.00	.00	.0%
D51105	58060	04	HEALTH INS	2,380.36	.00	.00	.00	.00	.00	.0%
D51105	58060	05	HEALTH INS	9,954.30	.00	.00	.00	.00	.00	.0%
D51105	58060	06	HEALTH INS	7,880.98	.00	.00	.00	.00	.00	.0%
D51105	58060	07	HEALTH INS	7,507.82	.00	.00	.00	.00	.00	.0%
D51105	58060	08	HEALTH INS	12,806.04	.00	.00	.00	.00	.00	.0%
D51105	58060	10	HEALTH INS	3,492.47	.00	.00	.00	.00	.00	.0%
D51105	58060	11	HEALTH INS	9,428.55	.00	.00	.00	.00	.00	.0%
D51105	58060	12	HEALTH INS	6,873.60	.00	.00	.00	.00	.00	.0%
D51105	58060	13	HEALTH INS	14,097.85	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51105	58060	15	HEALTH INS	2,627.02	.00	.00	.00	.00	.00	.0%
D51105	58060	7300	HEALTH INS	26,065.60	.00	.00	.00	.00	.00	.0%
D51105	58060	7301	HEALTH INS	20,038.50	.00	.00	.00	.00	.00	.0%
D51105	58062		DENTAL INS	647.41	2,098.98	2,098.98	1,828.26	1,738.02	.00	-12.9%
D51105	58062	01	DENTAL INS	17.29	.00	.00	.00	.00	.00	.0%
D51105	58062	03	DENTAL INS	.00	.00	.00	.00	.00	.00	.0%
D51105	58062	04	DENTAL INS	14.31	.00	.00	.00	.00	.00	.0%
D51105	58062	05	DENTAL INS	50.62	.00	.00	.00	.00	.00	.0%
D51105	58062	06	DENTAL INS	52.67	.00	.00	.00	.00	.00	.0%
D51105	58062	07	DENTAL INS	40.31	.00	.00	.00	.00	.00	.0%
D51105	58062	08	DENTAL INS	38.86	.00	.00	.00	.00	.00	.0%
D51105	58062	10	DENTAL INS	20.26	.00	.00	.00	.00	.00	.0%
D51105	58062	11	DENTAL INS	27.96	.00	.00	.00	.00	.00	.0%
D51105	58062	12	DENTAL INS	37.01	.00	.00	.00	.00	.00	.0%
D51105	58062	13	DENTAL INS	87.16	.00	.00	.00	.00	.00	.0%
D51105	58062	15	DENTAL INS	9.84	.00	.00	.00	.00	.00	.0%
D51105	58062	7300	DENTAL INS	134.11	.00	.00	.00	.00	.00	.0%
D51105	58062	7301	DENTAL INS	98.14	.00	.00	.00	.00	.00	.0%
D51105	58065		VISION INS	107.57	374.93	374.93	335.76	316.16	.00	-10.4%
D51105	58065	01	VISION INS	3.73	.00	.00	.00	.00	.00	.0%
D51105	58065	04	VISION INS	2.53	.00	.00	.00	.00	.00	.0%
D51105	58065	05	VISION INS	8.36	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51105	58065	06	VISION INS	9.34	.00	.00	.00	.00	.00	.0%
D51105	58065	07	VISION INS	5.60	.00	.00	.00	.00	.00	.0%
D51105	58065	08	VISION INS	6.58	.00	.00	.00	.00	.00	.0%
D51105	58065	10	VISION INS	3.14	.00	.00	.00	.00	.00	.0%
D51105	58065	11	VISION INS	4.51	.00	.00	.00	.00	.00	.0%
D51105	58065	12	VISION INS	5.36	.00	.00	.00	.00	.00	.0%
D51105	58065	13	VISION INS	15.63	.00	.00	.00	.00	.00	.0%
D51105	58065	15	VISION INS	1.94	.00	.00	.00	.00	.00	.0%
D51105	58065	7300	VISION INS	23.27	.00	.00	.00	.00	.00	.0%
D51105	58065	7301	VISION INS	15.39	.00	.00	.00	.00	.00	.0%
TOTAL MAINTENANCE OF ROADS				5,761,916.29	5,447,748.50	5,423,748.50	5,413,614.58	5,408,459.04	.00	-.2%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
5112	PERMANENT IMPROVEMENTS									
D511243	43501		CHIPS	-1,899,079.56	-2,229,379.00	-4,402,116.86	-2,401,830.99	-2,501,830.99	.00	-45.4%
D511243	43501	CEWR	CHIPS	-369,997.25	-369,997.00	-369,997.00	-369,997.25	-369,997.25	.00	.0%
D511243	43501	PAVE	CHIPS	-125,584.36	-560,624.00	-658,457.32	-556,327.74	-556,327.74	.00	-15.5%
D511243	43501	POP	CHIPS	-373,749.08	-373,749.00	-373,749.00	-370,885.16	-370,885.16	.00	-.8%
D51125	51005	7020A	PERS SERV	13,423.81	.00	.00	.00	.00	.00	.0%
D51125	51005	7020B	PERS SERV	7,206.04	.00	.00	.00	.00	.00	.0%
D51125	51005	7047	PERS SERV	.00	.00	7,625.00	.00	.00	.00	.0%
D51125	51005	7133	PERS SERV	4,666.23	.00	.00	.00	.00	.00	.0%
D51125	51005	7136	PERS SERV	4,012.58	.00	.00	.00	.00	.00	.0%
D51125	51005	7147A	PERS SERV	8,269.70	.00	7,600.00	.00	.00	.00	.0%
D51125	51005	7147B	PERS SERV	15,419.51	.00	9,350.00	.00	.00	.00	.0%
D51125	51005	7147C	PERS SERV	.00	.00	14,000.00	.00	.00	.00	.0%
D51125	51005	7152	PERS SERV	.00	.00	4,100.00	.00	.00	.00	.0%
D51125	51005	7153	PERS SERV	.00	.00	4,100.00	.00	.00	.00	.0%
D51125	51005	7168	PERS SERV	17,564.74	.00	.00	.00	.00	.00	.0%
D51125	51005	7169	PERS SERV	19,979.92	.00	.00	.00	.00	.00	.0%
D51125	51005	7170	PERS SERV	.00	.00	8,815.00	.00	.00	.00	.0%
D51125	51005	7172	PERS SERV	6,430.83	.00	.00	.00	.00	.00	.0%
D51125	51005	7173	PERS SERV	4,257.81	.00	.00	.00	.00	.00	.0%
D51125	51005	7174	PERS SERV	6,693.94	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 51005 7175 PERS SERV	7,668.07	.00	.00	.00	.00	.00	.0%
D51125 51005 7178 PERS SERV	12,547.81	.00	.00	.00	.00	.00	.0%
D51125 51005 7179 PERS SERV	5,437.45	.00	.00	.00	.00	.00	.0%
D51125 51005 7180 PERS SERV	7,263.57	.00	.00	.00	.00	.00	.0%
D51125 51005 7181 PERS SERV	16,154.36	.00	.00	.00	.00	.00	.0%
D51125 51005 7182 PERS SERV	14,462.53	.00	.00	.00	.00	.00	.0%
D51125 51005 7183 PERS SERV	15,844.43	.00	.00	.00	.00	.00	.0%
D51125 51005 7184 PERS SERV	12,876.89	.00	.00	.00	.00	.00	.0%
D51125 51005 7193A PERS SERV	.00	.00	24,055.00	.00	.00	.00	.0%
D51125 51005 7193B PERS SERV	.00	.00	24,055.00	.00	.00	.00	.0%
D51125 51005 7193C PERS SERV	.00	.00	4,650.00	.00	.00	.00	.0%
D51125 51005 7193D PERS SERV	.00	.00	4,650.00	.00	.00	.00	.0%
D51125 51005 7193E PERS SERV	.00	.00	4,650.00	.00	.00	.00	.0%
D51125 51005 7193F PERS SERV	.00	.00	4,650.00	.00	.00	.00	.0%
D51125 51005 7234A PERS SERV	17,109.02	.00	29,075.00	.00	.00	.00	.0%
D51125 51005 7234B PERS SERV	16,986.89	.00	21,815.00	.00	.00	.00	.0%
D51125 51005 7234C PERS SERV	.00	.00	5,150.00	.00	.00	.00	.0%
D51125 51005 7234D PERS SERV	.00	.00	5,150.00	.00	.00	.00	.0%
D51125 51005 7234E PERS SERV	.00	.00	5,150.00	.00	.00	.00	.0%
D51125 51005 7234F PERS SERV	.00	.00	5,150.00	.00	.00	.00	.0%
D51125 51005 7234G PERS SERV	.00	.00	5,150.00	.00	.00	.00	.0%
D51125 51005 7243 PERS SERV	.00	.00	101,460.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 51005 7260C PERS SERV	6,138.86	.00	22,050.00	.00	.00	.00	.0%
D51125 51005 7260D PERS SERV	6,606.65	.00	21,750.00	.00	.00	.00	.0%
D51125 51005 7260E PERS SERV	9,144.59	.00	20,050.00	.00	.00	.00	.0%
D51125 51015 7020A TEMP PAY	664.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7020B TEMP PAY	344.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7133 TEMP PAY	448.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7136 TEMP PAY	468.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7147A TEMP PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7147B TEMP PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7147C TEMP PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7169 TEMP PAY	48.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7170 TEMP PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7172 TEMP PAY	40.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7173 TEMP PAY	40.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7174 TEMP PAY	40.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7175 TEMP PAY	40.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7180 TEMP PAY	32.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7181 TEMP PAY	32.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7182 TEMP PAY	32.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7183 TEMP PAY	208.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7193A TEMP PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7193B TEMP PAY	.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 51015 7234A TEMP PAY	608.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7234B TEMP PAY	240.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7260C TEMP PAY	400.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7260D TEMP PAY	400.00	.00	.00	.00	.00	.00	.0%
D51125 51015 7260E TEMP PAY	672.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7020A OVERTIME	214.41	.00	.00	.00	.00	.00	.0%
D51125 51020 7020B OVERTIME	280.06	.00	.00	.00	.00	.00	.0%
D51125 51020 7133 OVERTIME	451.99	.00	.00	.00	.00	.00	.0%
D51125 51020 7136 OVERTIME	1,173.54	.00	.00	.00	.00	.00	.0%
D51125 51020 7147A OVERTIME	269.54	.00	.00	.00	.00	.00	.0%
D51125 51020 7147B OVERTIME	226.26	.00	.00	.00	.00	.00	.0%
D51125 51020 7147C OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7168 OVERTIME	1,226.71	.00	.00	.00	.00	.00	.0%
D51125 51020 7169 OVERTIME	77.02	.00	.00	.00	.00	.00	.0%
D51125 51020 7170 OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7174 OVERTIME	106.85	.00	.00	.00	.00	.00	.0%
D51125 51020 7175 OVERTIME	454.62	.00	.00	.00	.00	.00	.0%
D51125 51020 7178 OVERTIME	349.87	.00	.00	.00	.00	.00	.0%
D51125 51020 7180 OVERTIME	164.82	.00	.00	.00	.00	.00	.0%
D51125 51020 7181 OVERTIME	598.78	.00	.00	.00	.00	.00	.0%
D51125 51020 7182 OVERTIME	820.32	.00	.00	.00	.00	.00	.0%
D51125 51020 7183 OVERTIME	238.16	.00	.00	.00	.00	.00	.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 51020 7193A OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7193B OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7234A OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7234B OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7243 OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7260C OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7260D OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51020 7260E OVERTIME	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7020A SHIFT PAY	33.60	.00	.00	.00	.00	.00	.0%
D51125 51025 7020B SHIFT PAY	17.40	.00	.00	.00	.00	.00	.0%
D51125 51025 7047 SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7133 SHIFT PAY	25.20	.00	.00	.00	.00	.00	.0%
D51125 51025 7136 SHIFT PAY	19.05	.00	.00	.00	.00	.00	.0%
D51125 51025 7147A SHIFT PAY	24.15	.00	.00	.00	.00	.00	.0%
D51125 51025 7147B SHIFT PAY	33.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7147C SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7168 SHIFT PAY	60.15	.00	.00	.00	.00	.00	.0%
D51125 51025 7169 SHIFT PAY	41.40	.00	.00	.00	.00	.00	.0%
D51125 51025 7170 SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7172 SHIFT PAY	20.40	.00	.00	.00	.00	.00	.0%
D51125 51025 7173 SHIFT PAY	7.20	.00	.00	.00	.00	.00	.0%
D51125 51025 7174 SHIFT PAY	9.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 51025 7175 SHIFT PAY	16.20	.00	.00	.00	.00	.00	.0%
D51125 51025 7178 SHIFT PAY	28.20	.00	.00	.00	.00	.00	.0%
D51125 51025 7179 SHIFT PAY	4.80	.00	.00	.00	.00	.00	.0%
D51125 51025 7180 SHIFT PAY	24.60	.00	.00	.00	.00	.00	.0%
D51125 51025 7181 SHIFT PAY	51.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7182 SHIFT PAY	30.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7183 SHIFT PAY	36.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7184 SHIFT PAY	28.80	.00	.00	.00	.00	.00	.0%
D51125 51025 7193A SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7193B SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7193E SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7193F SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7234A SHIFT PAY	46.80	.00	.00	.00	.00	.00	.0%
D51125 51025 7234B SHIFT PAY	34.20	.00	.00	.00	.00	.00	.0%
D51125 51025 7234D SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7234E SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7234F SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7234G SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7243 SHIFT PAY	.00	.00	.00	.00	.00	.00	.0%
D51125 51025 7260C SHIFT PAY	16.20	.00	.00	.00	.00	.00	.0%
D51125 51025 7260D SHIFT PAY	16.80	.00	.00	.00	.00	.00	.0%
D51125 51025 7260E SHIFT PAY	21.60	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125	51035	7136	OTHER COMP	1.55	.00	.00	.00	.00	.00	.0%
D51125	51035	7168	OTHER COMP	6.68	.00	.00	.00	.00	.00	.0%
D51125	51035	7169	OTHER COMP	6.68	.00	.00	.00	.00	.00	.0%
D51125	51035	7180	OTHER COMP	2.32	.00	.00	.00	.00	.00	.0%
D51125	51035	7181	OTHER COMP	8.31	.00	.00	.00	.00	.00	.0%
D51125	51035	7182	OTHER COMP	4.57	.00	.00	.00	.00	.00	.0%
D51125	51035	7183	OTHER COMP	8.35	.00	.00	.00	.00	.00	.0%
D51125	51035	7234B	OTHER COMP	6.39	.00	.00	.00	.00	.00	.0%
D51125	54065		RENT/LEASE	.00	.00	.00	.00	.00	.00	.0%
D51125	54065	7020A	RENT/LEASE	47,837.20	.00	.00	.00	.00	.00	.0%
D51125	54065	7020B	RENT/LEASE	31,137.24	.00	.00	.00	.00	.00	.0%
D51125	54065	7047	RENT/LEASE	.00	.00	17,900.00	.00	.00	.00	.0%
D51125	54065	7133	RENT/LEASE	13,826.06	.00	.00	.00	.00	.00	.0%
D51125	54065	7136	RENT/LEASE	35,813.91	.00	.00	.00	.00	.00	.0%
D51125	54065	7147A	RENT/LEASE	22,707.33	.00	43,000.00	.00	.00	.00	.0%
D51125	54065	7147B	RENT/LEASE	44,304.56	.00	63,425.00	.00	.00	.00	.0%
D51125	54065	7147C	RENT/LEASE	.00	.00	68,000.00	.00	.00	.00	.0%
D51125	54065	7152	RENT/LEASE	.00	.00	9,150.00	.00	.00	.00	.0%
D51125	54065	7153	RENT/LEASE	.00	.00	9,150.00	.00	.00	.00	.0%
D51125	54065	7168	RENT/LEASE	67,808.24	.00	.00	.00	.00	.00	.0%
D51125	54065	7169	RENT/LEASE	69,716.45	.00	.00	.00	.00	.00	.0%
D51125	54065	7170	RENT/LEASE	.00	.00	26,136.00	.00	.00	.00	.0%

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Program ID: bgnyrpts

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125	54065	7172	RENT/LEASE	62,497.02	.00	.00	.00	.00	.00	.0%
D51125	54065	7173	RENT/LEASE	40,973.51	.00	.00	.00	.00	.00	.0%
D51125	54065	7174	RENT/LEASE	66,954.02	.00	.00	.00	.00	.00	.0%
D51125	54065	7175	RENT/LEASE	33,633.41	.00	.00	.00	.00	.00	.0%
D51125	54065	7178	RENT/LEASE	36,835.34	.00	.00	.00	.00	.00	.0%
D51125	54065	7179	RENT/LEASE	88,191.92	.00	.00	.00	.00	.00	.0%
D51125	54065	7180	RENT/LEASE	30,304.41	.00	.00	.00	.00	.00	.0%
D51125	54065	7181	RENT/LEASE	62,635.62	.00	.00	.00	.00	.00	.0%
D51125	54065	7182	RENT/LEASE	53,027.03	.00	.00	.00	.00	.00	.0%
D51125	54065	7183	RENT/LEASE	63,908.39	.00	.00	.00	.00	.00	.0%
D51125	54065	7184	RENT/LEASE	19,463.67	.00	.00	.00	.00	.00	.0%
D51125	54065	7193A	RENT/LEASE	.00	.00	113,508.00	.00	.00	.00	.0%
D51125	54065	7193B	RENT/LEASE	.00	.00	113,508.00	.00	.00	.00	.0%
D51125	54065	7193C	RENT/LEASE	.00	.00	10,000.00	.00	.00	.00	.0%
D51125	54065	7193D	RENT/LEASE	.00	.00	10,000.00	.00	.00	.00	.0%
D51125	54065	7193E	RENT/LEASE	.00	.00	10,000.00	.00	.00	.00	.0%
D51125	54065	7193F	RENT/LEASE	.00	.00	10,000.00	.00	.00	.00	.0%
D51125	54065	7234A	RENT/LEASE	48,304.74	.00	60,278.00	.00	.00	.00	.0%
D51125	54065	7234B	RENT/LEASE	45,857.39	.00	42,990.00	.00	.00	.00	.0%
D51125	54065	7234C	RENT/LEASE	.00	.00	14,100.00	.00	.00	.00	.0%
D51125	54065	7234D	RENT/LEASE	.00	.00	14,100.00	.00	.00	.00	.0%
D51125	54065	7234E	RENT/LEASE	.00	.00	14,100.00	.00	.00	.00	.0%

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Program ID: bgnyrpts

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125	54065	7234F	RENT/LEASE	.00	.00	14,100.00	.00	.00	.00	.0%
D51125	54065	7234G	RENT/LEASE	.00	.00	14,100.00	.00	.00	.00	.0%
D51125	54065	7243	RENT/LEASE	.00	.00	386,680.00	.00	.00	.00	.0%
D51125	54065	7260C	RENT/LEASE	19,362.24	.00	65,400.00	.00	.00	.00	.0%
D51125	54065	7260D	RENT/LEASE	21,596.17	.00	63,200.00	.00	.00	.00	.0%
D51125	54065	7260E	RENT/LEASE	28,362.96	.00	56,400.00	.00	.00	.00	.0%
D51125	54077		C&M Supp	.00	3,533,749.00	2,086,789.98	3,533,749.00	3,533,749.00	.00	69.3%
D51125	54077	7020A	C&M Supp	163,027.30	.00	.00	.00	.00	.00	.0%
D51125	54077	7020B	C&M Supp	130,889.17	.00	.00	.00	.00	.00	.0%
D51125	54077	7047	C&M Supp	.00	.00	27,900.00	.00	.00	.00	.0%
D51125	54077	7136	C&M Supp	116,602.14	.00	.00	.00	.00	.00	.0%
D51125	54077	7147A	C&M Supp	24,670.56	.00	103,500.00	.00	.00	.00	.0%
D51125	54077	7147B	C&M Supp	28,450.22	.00	185,200.00	.00	.00	.00	.0%
D51125	54077	7147C	C&M Supp	.00	.00	130,000.00	.00	.00	.00	.0%
D51125	54077	7152	C&M Supp	.00	.00	24,504.00	.00	.00	.00	.0%
D51125	54077	7153	C&M Supp	.00	.00	24,504.00	.00	.00	.00	.0%
D51125	54077	7168	C&M Supp	140,680.80	.00	.00	.00	.00	.00	.0%
D51125	54077	7169	C&M Supp	133,306.77	.00	.00	.00	.00	.00	.0%
D51125	54077	7170	C&M Supp	.00	.00	63,072.00	.00	.00	.00	.0%
D51125	54077	7172	C&M Supp	84,111.29	.00	.00	.00	.00	.00	.0%
D51125	54077	7173	C&M Supp	53,593.96	.00	.00	.00	.00	.00	.0%
D51125	54077	7174	C&M Supp	85,277.30	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 54077 7175 C&M Supp	92,930.06	.00	.00	.00	.00	.00	.0%
D51125 54077 7178 C&M Supp	67,526.96	.00	.00	.00	.00	.00	.0%
D51125 54077 7179 C&M Supp	140,719.71	.00	.00	.00	.00	.00	.0%
D51125 54077 7180 C&M Supp	48,340.67	.00	.00	.00	.00	.00	.0%
D51125 54077 7181 C&M Supp	155,346.87	.00	.00	.00	.00	.00	.0%
D51125 54077 7182 C&M Supp	43,864.46	.00	.00	.00	.00	.00	.0%
D51125 54077 7183 C&M Supp	127,364.02	.00	.00	.00	.00	.00	.0%
D51125 54077 7184 C&M Supp	14,356.96	.00	.00	.00	.00	.00	.0%
D51125 54077 7193A C&M Supp	.00	.00	122,796.00	.00	.00	.00	.0%
D51125 54077 7193B C&M Supp	.00	.00	122,796.00	.00	.00	.00	.0%
D51125 54077 7193C C&M Supp	.00	.00	9,000.00	.00	.00	.00	.0%
D51125 54077 7193D C&M Supp	.00	.00	9,000.00	.00	.00	.00	.0%
D51125 54077 7193E C&M Supp	.00	.00	9,000.00	.00	.00	.00	.0%
D51125 54077 7193F C&M Supp	.00	.00	9,000.00	.00	.00	.00	.0%
D51125 54077 7234A C&M Supp	13,100.51	.00	144,400.00	.00	.00	.00	.0%
D51125 54077 7234B C&M Supp	20,059.86	.00	108,682.00	.00	.00	.00	.0%
D51125 54077 7234C C&M Supp	.00	.00	6,900.00	.00	.00	.00	.0%
D51125 54077 7234D C&M Supp	.00	.00	6,900.00	.00	.00	.00	.0%
D51125 54077 7234E C&M Supp	.00	.00	6,900.00	.00	.00	.00	.0%
D51125 54077 7234F C&M Supp	.00	.00	6,900.00	.00	.00	.00	.0%
D51125 54077 7234G C&M Supp	.00	.00	6,900.00	.00	.00	.00	.0%
D51125 54077 7243 C&M Supp	.00	.00	157,324.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 54077 7260C C&M Supp	4,737.78	.00	129,150.00	.00	.00	.00	.0%
D51125 54077 7260D C&M Supp	6,073.12	.00	127,810.00	.00	.00	.00	.0%
D51125 54077 7260E C&M Supp	7,827.30	.00	126,060.00	.00	.00	.00	.0%
D51125 58020 RETIREMENT	34,985.13	.00	.00	.00	.00	.00	.0%
D51125 58020 7047 RETIREMENT	.00	.00	1,067.50	.00	.00	.00	.0%
D51125 58020 7147A RETIREMENT	.00	.00	1,064.00	.00	.00	.00	.0%
D51125 58020 7147B RETIREMENT	.00	.00	1,309.00	.00	.00	.00	.0%
D51125 58020 7147C RETIREMENT	.00	.00	1,960.00	.00	.00	.00	.0%
D51125 58020 7152 RETIREMENT	.00	.00	574.00	.00	.00	.00	.0%
D51125 58020 7153 RETIREMENT	.00	.00	574.00	.00	.00	.00	.0%
D51125 58020 7170 RETIREMENT	.00	.00	1,234.10	.00	.00	.00	.0%
D51125 58020 7193A RETIREMENT	.00	.00	3,367.70	.00	.00	.00	.0%
D51125 58020 7193B RETIREMENT	.00	.00	3,367.70	.00	.00	.00	.0%
D51125 58020 7193C RETIREMENT	.00	.00	651.00	.00	.00	.00	.0%
D51125 58020 7193D RETIREMENT	.00	.00	651.00	.00	.00	.00	.0%
D51125 58020 7193E RETIREMENT	.00	.00	651.00	.00	.00	.00	.0%
D51125 58020 7193F RETIREMENT	.00	.00	651.00	.00	.00	.00	.0%
D51125 58020 7234A RETIREMENT	.00	.00	4,070.50	.00	.00	.00	.0%
D51125 58020 7234B RETIREMENT	.00	.00	3,054.10	.00	.00	.00	.0%
D51125 58020 7234C RETIREMENT	.00	.00	721.00	.00	.00	.00	.0%
D51125 58020 7234D RETIREMENT	.00	.00	721.00	.00	.00	.00	.0%
D51125 58020 7234E RETIREMENT	.00	.00	721.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125	58020	7234F	RETIREMENT	.00	.00	721.00	.00	.00	.00	.0%
D51125	58020	7234G	RETIREMENT	.00	.00	721.00	.00	.00	.00	.0%
D51125	58020	7243	RETIREMENT	.00	.00	14,204.40	.00	.00	.00	.0%
D51125	58020	7260C	RETIREMENT	.00	.00	3,087.00	.00	.00	.00	.0%
D51125	58020	7260D	RETIREMENT	.00	.00	3,045.00	.00	.00	.00	.0%
D51125	58020	7260E	RETIREMENT	.00	.00	2,807.00	.00	.00	.00	.0%
D51125	58030	7020A	FICA	1,025.64	.00	.00	.00	.00	.00	.0%
D51125	58030	7020B	FICA	557.79	.00	.00	.00	.00	.00	.0%
D51125	58030	7047	FICA	.00	.00	583.31	.00	.00	.00	.0%
D51125	58030	7133	FICA	401.62	.00	.00	.00	.00	.00	.0%
D51125	58030	7136	FICA	409.29	.00	.00	.00	.00	.00	.0%
D51125	58030	7147A	FICA	625.55	.00	581.40	.00	.00	.00	.0%
D51125	58030	7147B	FICA	1,142.11	.00	715.28	.00	.00	.00	.0%
D51125	58030	7147C	FICA	.00	.00	1,071.00	.00	.00	.00	.0%
D51125	58030	7152	FICA	.00	.00	313.65	.00	.00	.00	.0%
D51125	58030	7153	FICA	.00	.00	313.65	.00	.00	.00	.0%
D51125	58030	7168	FICA	1,277.39	.00	.00	.00	.00	.00	.0%
D51125	58030	7169	FICA	1,294.34	.00	.00	.00	.00	.00	.0%
D51125	58030	7170	FICA	.00	.00	674.35	.00	.00	.00	.0%
D51125	58030	7172	FICA	468.40	.00	.00	.00	.00	.00	.0%
D51125	58030	7173	FICA	313.22	.00	.00	.00	.00	.00	.0%
D51125	58030	7174	FICA	490.96	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 58030 7175 FICA	589.13	.00	.00	.00	.00	.00	.0%
D51125 58030 7178 FICA	922.96	.00	.00	.00	.00	.00	.0%
D51125 58030 7179 FICA	160.92	.00	.00	.00	.00	.00	.0%
D51125 58030 7180 FICA	688.26	.00	.00	.00	.00	.00	.0%
D51125 58030 7181 FICA	1,139.10	.00	.00	.00	.00	.00	.0%
D51125 58030 7182 FICA	1,017.50	.00	.00	.00	.00	.00	.0%
D51125 58030 7183 FICA	1,176.22	.00	.00	.00	.00	.00	.0%
D51125 58030 7184 FICA	892.22	.00	.00	.00	.00	.00	.0%
D51125 58030 7193A FICA	.00	.00	1,840.21	.00	.00	.00	.0%
D51125 58030 7193B FICA	.00	.00	1,840.21	.00	.00	.00	.0%
D51125 58030 7193C FICA	.00	.00	355.73	.00	.00	.00	.0%
D51125 58030 7193D FICA	.00	.00	355.73	.00	.00	.00	.0%
D51125 58030 7193E FICA	.00	.00	355.73	.00	.00	.00	.0%
D51125 58030 7193F FICA	.00	.00	355.73	.00	.00	.00	.0%
D51125 58030 7234A FICA	1,282.54	.00	2,224.24	.00	.00	.00	.0%
D51125 58030 7234B FICA	1,249.83	.00	1,668.85	.00	.00	.00	.0%
D51125 58030 7234C FICA	.00	.00	393.98	.00	.00	.00	.0%
D51125 58030 7234D FICA	.00	.00	393.98	.00	.00	.00	.0%
D51125 58030 7234E FICA	.00	.00	393.98	.00	.00	.00	.0%
D51125 58030 7234F FICA	.00	.00	393.98	.00	.00	.00	.0%
D51125 58030 7234G FICA	.00	.00	393.98	.00	.00	.00	.0%
D51125 58030 7243 FICA	.00	.00	7,761.70	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 58030 7260C FICA	485.22	.00	1,686.83	.00	.00	.00	.0%
D51125 58030 7260D FICA	513.35	.00	1,663.88	.00	.00	.00	.0%
D51125 58030 7260E FICA	718.57	.00	1,533.83	.00	.00	.00	.0%
D51125 58040 7047 WRKS COMP	.00	.00	305.00	.00	.00	.00	.0%
D51125 58040 7147A WRKS COMP	.00	.00	304.00	.00	.00	.00	.0%
D51125 58040 7147B WRKS COMP	.00	.00	374.00	.00	.00	.00	.0%
D51125 58040 7147C WRKS COMP	.00	.00	560.00	.00	.00	.00	.0%
D51125 58040 7152 WRKS COMP	.00	.00	164.00	.00	.00	.00	.0%
D51125 58040 7153 WRKS COMP	.00	.00	164.00	.00	.00	.00	.0%
D51125 58040 7170 WRKS COMP	.00	.00	352.60	.00	.00	.00	.0%
D51125 58040 7193A WRKS COMP	.00	.00	962.20	.00	.00	.00	.0%
D51125 58040 7193B WRKS COMP	.00	.00	962.20	.00	.00	.00	.0%
D51125 58040 7193C WRKS COMP	.00	.00	186.00	.00	.00	.00	.0%
D51125 58040 7193D WRKS COMP	.00	.00	186.00	.00	.00	.00	.0%
D51125 58040 7193E WRKS COMP	.00	.00	186.00	.00	.00	.00	.0%
D51125 58040 7193F WRKS COMP	.00	.00	186.00	.00	.00	.00	.0%
D51125 58040 7234A WRKS COMP	.00	.00	1,163.00	.00	.00	.00	.0%
D51125 58040 7234B WRKS COMP	.00	.00	872.60	.00	.00	.00	.0%
D51125 58040 7234C WRKS COMP	.00	.00	206.00	.00	.00	.00	.0%
D51125 58040 7234D WRKS COMP	.00	.00	206.00	.00	.00	.00	.0%
D51125 58040 7234E WRKS COMP	.00	.00	206.00	.00	.00	.00	.0%
D51125 58040 7234F WRKS COMP	.00	.00	206.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 58040 7234G WRKS COMP	.00	.00	206.00	.00	.00	.00	.0%
D51125 58040 7243 WRKS COMP	.00	.00	4,058.40	.00	.00	.00	.0%
D51125 58040 7260C WRKS COMP	.00	.00	882.00	.00	.00	.00	.0%
D51125 58040 7260D WRKS COMP	.00	.00	870.00	.00	.00	.00	.0%
D51125 58040 7260E WRKS COMP	.00	.00	802.00	.00	.00	.00	.0%
D51125 58060 7020A HEALTH INS	3,152.22	.00	.00	.00	.00	.00	.0%
D51125 58060 7020B HEALTH INS	1,885.47	.00	.00	.00	.00	.00	.0%
D51125 58060 7047 HEALTH INS	.00	.00	1,970.30	.00	.00	.00	.0%
D51125 58060 7133 HEALTH INS	1,196.81	.00	.00	.00	.00	.00	.0%
D51125 58060 7136 HEALTH INS	1,133.41	.00	.00	.00	.00	.00	.0%
D51125 58060 7147A HEALTH INS	1,273.57	.00	1,963.84	.00	.00	.00	.0%
D51125 58060 7147B HEALTH INS	2,547.08	.00	2,416.04	.00	.00	.00	.0%
D51125 58060 7147C HEALTH INS	.00	.00	3,617.60	.00	.00	.00	.0%
D51125 58060 7152 HEALTH INS	.00	.00	1,059.44	.00	.00	.00	.0%
D51125 58060 7153 HEALTH INS	.00	.00	1,059.44	.00	.00	.00	.0%
D51125 58060 7168 HEALTH INS	3,664.14	.00	.00	.00	.00	.00	.0%
D51125 58060 7169 HEALTH INS	3,889.98	.00	.00	.00	.00	.00	.0%
D51125 58060 7170 HEALTH INS	.00	.00	2,277.80	.00	.00	.00	.0%
D51125 58060 7172 HEALTH INS	1,225.74	.00	.00	.00	.00	.00	.0%
D51125 58060 7173 HEALTH INS	727.00	.00	.00	.00	.00	.00	.0%
D51125 58060 7174 HEALTH INS	1,452.69	.00	.00	.00	.00	.00	.0%
D51125 58060 7175 HEALTH INS	1,609.88	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125	58060	7178	HEALTH INS	2,969.67	.00	.00	.00	.00	.00	.0%
D51125	58060	7179	HEALTH INS	615.83	.00	.00	.00	.00	.00	.0%
D51125	58060	7180	HEALTH INS	1,955.22	.00	.00	.00	.00	.00	.0%
D51125	58060	7181	HEALTH INS	2,923.77	.00	.00	.00	.00	.00	.0%
D51125	58060	7182	HEALTH INS	3,130.77	.00	.00	.00	.00	.00	.0%
D51125	58060	7183	HEALTH INS	3,304.46	.00	.00	.00	.00	.00	.0%
D51125	58060	7184	HEALTH INS	4,129.59	.00	.00	.00	.00	.00	.0%
D51125	58060	7193A	HEALTH INS	.00	.00	6,215.81	.00	.00	.00	.0%
D51125	58060	7193B	HEALTH INS	.00	.00	6,215.81	.00	.00	.00	.0%
D51125	58060	7193C	HEALTH INS	.00	.00	1,201.56	.00	.00	.00	.0%
D51125	58060	7193D	HEALTH INS	.00	.00	1,201.56	.00	.00	.00	.0%
D51125	58060	7193E	HEALTH INS	.00	.00	1,201.56	.00	.00	.00	.0%
D51125	58060	7193F	HEALTH INS	.00	.00	1,201.56	.00	.00	.00	.0%
D51125	58060	7234A	HEALTH INS	3,454.86	.00	7,512.98	.00	.00	.00	.0%
D51125	58060	7234B	HEALTH INS	3,373.85	.00	5,637.00	.00	.00	.00	.0%
D51125	58060	7234C	HEALTH INS	.00	.00	1,330.76	.00	.00	.00	.0%
D51125	58060	7234D	HEALTH INS	.00	.00	1,330.76	.00	.00	.00	.0%
D51125	58060	7234E	HEALTH INS	.00	.00	1,330.76	.00	.00	.00	.0%
D51125	58060	7234F	HEALTH INS	.00	.00	1,330.76	.00	.00	.00	.0%
D51125	58060	7234G	HEALTH INS	.00	.00	1,330.76	.00	.00	.00	.0%
D51125	58060	7243	HEALTH INS	.00	.00	26,217.26	.00	.00	.00	.0%
D51125	58060	7260C	HEALTH INS	732.45	.00	5,697.72	.00	.00	.00	.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 58060 7260D HEALTH INS	1,100.35	.00	5,620.20	.00	.00	.00	.0%
D51125 58060 7260E HEALTH INS	1,525.61	.00	5,180.92	.00	.00	.00	.0%
D51125 58062 7020A DENTAL INS	14.48	.00	.00	.00	.00	.00	.0%
D51125 58062 7020B DENTAL INS	8.64	.00	.00	.00	.00	.00	.0%
D51125 58062 7047 DENTAL INS	.00	.00	9.91	.00	.00	.00	.0%
D51125 58062 7133 DENTAL INS	5.57	.00	.00	.00	.00	.00	.0%
D51125 58062 7136 DENTAL INS	5.80	.00	.00	.00	.00	.00	.0%
D51125 58062 7147A DENTAL INS	8.78	.00	9.88	.00	.00	.00	.0%
D51125 58062 7147B DENTAL INS	16.09	.00	12.16	.00	.00	.00	.0%
D51125 58062 7147C DENTAL INS	.00	.00	18.20	.00	.00	.00	.0%
D51125 58062 7152 DENTAL INS	.00	.00	5.33	.00	.00	.00	.0%
D51125 58062 7153 DENTAL INS	.00	.00	5.33	.00	.00	.00	.0%
D51125 58062 7168 DENTAL INS	19.67	.00	.00	.00	.00	.00	.0%
D51125 58062 7169 DENTAL INS	19.50	.00	.00	.00	.00	.00	.0%
D51125 58062 7170 DENTAL INS	.00	.00	11.46	.00	.00	.00	.0%
D51125 58062 7172 DENTAL INS	6.50	.00	.00	.00	.00	.00	.0%
D51125 58062 7173 DENTAL INS	4.43	.00	.00	.00	.00	.00	.0%
D51125 58062 7174 DENTAL INS	6.97	.00	.00	.00	.00	.00	.0%
D51125 58062 7175 DENTAL INS	8.97	.00	.00	.00	.00	.00	.0%
D51125 58062 7178 DENTAL INS	13.89	.00	.00	.00	.00	.00	.0%
D51125 58062 7179 DENTAL INS	2.33	.00	.00	.00	.00	.00	.0%
D51125 58062 7180 DENTAL INS	10.64	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 58062 7181 DENTAL INS	16.61	.00	.00	.00	.00	.00	.0%
D51125 58062 7182 DENTAL INS	16.68	.00	.00	.00	.00	.00	.0%
D51125 58062 7183 DENTAL INS	17.94	.00	.00	.00	.00	.00	.0%
D51125 58062 7184 DENTAL INS	15.13	.00	.00	.00	.00	.00	.0%
D51125 58062 7193A DENTAL INS	.00	.00	31.27	.00	.00	.00	.0%
D51125 58062 7193B DENTAL INS	.00	.00	31.27	.00	.00	.00	.0%
D51125 58062 7193C DENTAL INS	.00	.00	6.05	.00	.00	.00	.0%
D51125 58062 7193D DENTAL INS	.00	.00	6.05	.00	.00	.00	.0%
D51125 58062 7193E DENTAL INS	.00	.00	6.05	.00	.00	.00	.0%
D51125 58062 7193F DENTAL INS	.00	.00	6.05	.00	.00	.00	.0%
D51125 58062 7234A DENTAL INS	20.39	.00	37.80	.00	.00	.00	.0%
D51125 58062 7234B DENTAL INS	18.85	.00	28.36	.00	.00	.00	.0%
D51125 58062 7234C DENTAL INS	.00	.00	6.70	.00	.00	.00	.0%
D51125 58062 7234D DENTAL INS	.00	.00	6.70	.00	.00	.00	.0%
D51125 58062 7234E DENTAL INS	.00	.00	6.70	.00	.00	.00	.0%
D51125 58062 7234F DENTAL INS	.00	.00	6.70	.00	.00	.00	.0%
D51125 58062 7234G DENTAL INS	.00	.00	6.70	.00	.00	.00	.0%
D51125 58062 7243 DENTAL INS	.00	.00	131.90	.00	.00	.00	.0%
D51125 58062 7260C DENTAL INS	4.92	.00	28.67	.00	.00	.00	.0%
D51125 58062 7260D DENTAL INS	7.10	.00	28.28	.00	.00	.00	.0%
D51125 58062 7260E DENTAL INS	11.30	.00	26.07	.00	.00	.00	.0%
D51125 58065 7020A VISION INS	2.37	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 58065 7020B VISION INS	1.45	.00	.00	.00	.00	.00	.0%
D51125 58065 7047 VISION INS	.00	.00	1.53	.00	.00	.00	.0%
D51125 58065 7133 VISION INS	1.02	.00	.00	.00	.00	.00	.0%
D51125 58065 7136 VISION INS	1.01	.00	.00	.00	.00	.00	.0%
D51125 58065 7147A VISION INS	1.59	.00	1.52	.00	.00	.00	.0%
D51125 58065 7147B VISION INS	2.52	.00	1.87	.00	.00	.00	.0%
D51125 58065 7147C VISION INS	.00	.00	2.80	.00	.00	.00	.0%
D51125 58065 7152 VISION INS	.00	.00	.82	.00	.00	.00	.0%
D51125 58065 7153 VISION INS	.00	.00	.82	.00	.00	.00	.0%
D51125 58065 7168 VISION INS	3.19	.00	.00	.00	.00	.00	.0%
D51125 58065 7169 VISION INS	3.32	.00	.00	.00	.00	.00	.0%
D51125 58065 7170 VISION INS	.00	.00	1.76	.00	.00	.00	.0%
D51125 58065 7172 VISION INS	.94	.00	.00	.00	.00	.00	.0%
D51125 58065 7173 VISION INS	.64	.00	.00	.00	.00	.00	.0%
D51125 58065 7174 VISION INS	1.15	.00	.00	.00	.00	.00	.0%
D51125 58065 7175 VISION INS	1.57	.00	.00	.00	.00	.00	.0%
D51125 58065 7178 VISION INS	2.67	.00	.00	.00	.00	.00	.0%
D51125 58065 7179 VISION INS	.30	.00	.00	.00	.00	.00	.0%
D51125 58065 7180 VISION INS	1.67	.00	.00	.00	.00	.00	.0%
D51125 58065 7181 VISION INS	2.38	.00	.00	.00	.00	.00	.0%
D51125 58065 7182 VISION INS	2.60	.00	.00	.00	.00	.00	.0%
D51125 58065 7183 VISION INS	2.68	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   2026 County Budget   FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D51125 58065 7184 VISION INS	3.25	.00	.00	.00	.00	.00	.0%
D51125 58065 7193A VISION INS	.00	.00	4.81	.00	.00	.00	.0%
D51125 58065 7193B VISION INS	.00	.00	4.81	.00	.00	.00	.0%
D51125 58065 7193C VISION INS	.00	.00	.93	.00	.00	.00	.0%
D51125 58065 7193D VISION INS	.00	.00	.93	.00	.00	.00	.0%
D51125 58065 7193E VISION INS	.00	.00	.93	.00	.00	.00	.0%
D51125 58065 7193F VISION INS	.00	.00	.93	.00	.00	.00	.0%
D51125 58065 7234A VISION INS	3.02	.00	5.82	.00	.00	.00	.0%
D51125 58065 7234B VISION INS	2.83	.00	4.36	.00	.00	.00	.0%
D51125 58065 7234C VISION INS	.00	.00	1.03	.00	.00	.00	.0%
D51125 58065 7234D VISION INS	.00	.00	1.03	.00	.00	.00	.0%
D51125 58065 7234E VISION INS	.00	.00	1.03	.00	.00	.00	.0%
D51125 58065 7234F VISION INS	.00	.00	1.03	.00	.00	.00	.0%
D51125 58065 7234G VISION INS	.00	.00	1.03	.00	.00	.00	.0%
D51125 58065 7243 VISION INS	.00	.00	20.29	.00	.00	.00	.0%
D51125 58065 7260C VISION INS	.58	.00	4.41	.00	.00	.00	.0%
D51125 58065 7260D VISION INS	1.20	.00	4.35	.00	.00	.00	.0%
D51125 58065 7260E VISION INS	2.17	.00	4.01	.00	.00	.00	.0%
TOTAL PERMANENT IMPROVEMENTS	364,901.13	.00	-247,758.35	-165,292.14	-265,292.14	.00	-33.3%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
5122	BRIDGE PROJECTS									
D51225	42210	2497	GEN SERV	-11,500.06	.00	.00	.00	.00	.00	.0%
D51225	51005	2497	PERS SERV	7,937.30	.00	.00	.00	.00	.00	.0%
D51225	51025	2497	SHIFT PAY	18.00	.00	.00	.00	.00	.00	.0%
D51225	54065	2497	RENT/LEASE	8,500.23	.00	.00	.00	.00	.00	.0%
D51225	54077	2497	C&M Supp	11,500.06	.00	.00	.00	.00	.00	.0%
D51225	58030	2497	FICA	567.29	.00	.00	.00	.00	.00	.0%
D51225	58060	2497	HEALTH INS	1,731.81	.00	.00	.00	.00	.00	.0%
D51225	58062	2497	DENTAL INS	9.58	.00	.00	.00	.00	.00	.0%
D51225	58065	2497	VISION INS	2.10	.00	.00	.00	.00	.00	.0%
TOTAL BRIDGE PROJECTS				18,766.31	.00	.00	.00	.00	.00	.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9710	SERIAL BONDS								
D97105	97100	07CRD BOND PRINC	66,162.00	69,677.00	69,677.00	73,192.00	73,192.00	.00	5.0%
D97105	97100	13BRG BOND PRINC	50,000.00	51,000.00	51,000.00	53,000.00	53,000.00	.00	3.9%
D97105	97100	13CLV BOND PRINC	15,000.00	15,000.00	15,000.00	16,000.00	16,000.00	.00	6.7%
D97105	97100	13HWY BOND PRINC	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	.00	.0%
D97105	97100	14BRG BOND PRINC	22,000.00	22,000.00	22,000.00	23,000.00	23,000.00	.00	4.5%
D97105	97100	14CLV BOND PRINC	38,000.00	40,000.00	40,000.00	40,000.00	40,000.00	.00	.0%
D97105	97100	14HWY BOND PRINC	9,000.00	9,000.00	9,000.00	10,000.00	10,000.00	.00	11.1%
D97105	97100	14LYD BOND PRINC	66,000.00	67,000.00	67,000.00	69,000.00	69,000.00	.00	3.0%
D97105	97100	15BRG BOND PRINC	24,000.00	25,000.00	25,000.00	26,000.00	26,000.00	.00	4.0%
D97105	97100	15CLV BOND PRINC	55,000.00	57,000.00	57,000.00	58,000.00	58,000.00	.00	1.8%
D97105	97100	20CVR BOND PRINC	56,000.00	56,000.00	56,000.00	59,200.00	59,200.00	.00	5.7%
D97105	97110	07CRD BOND INT	13,193.63	9,797.65	9,797.65	6,225.92	6,225.92	.00	-36.5%
D97105	97110	13BRG BOND INT	20,957.50	19,582.50	19,582.50	18,180.00	18,180.00	.00	-7.2%
D97105	97110	13CLV BOND INT	6,345.00	5,932.50	5,932.50	5,520.00	5,520.00	.00	-7.0%
D97105	97110	13HWY BOND INT	3,380.00	3,160.00	3,160.00	2,940.00	2,940.00	.00	-7.0%
D97105	97110	14BRG BOND INT	9,130.00	8,525.00	8,525.00	7,920.00	7,920.00	.00	-7.1%
D97105	97110	14CLV BOND INT	16,005.00	14,960.00	14,960.00	13,860.00	13,860.00	.00	-7.4%
D97105	97110	14HWY BOND INT	3,885.00	3,637.50	3,637.50	3,390.00	3,390.00	.00	-6.8%
D97105	97110	14LYD BOND INT	28,047.50	26,232.50	26,232.50	24,390.00	24,390.00	.00	-7.0%
D97105	97110	15BRG BOND INT	10,227.50	9,567.50	9,567.50	8,880.00	8,880.00	.00	-7.2%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
D97105 97110 15CLV BOND INT	23,060.00	21,547.50	21,547.50	19,980.00	19,980.00	.00	-7.3%
D97105 97110 20CVR BOND INT	31,248.00	29,568.00	29,568.00	27,888.00	27,888.00	.00	-5.7%
TOTAL SERIAL BONDS	574,641.13	572,187.65	572,187.65	574,565.92	574,565.92	.00	.4%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: COUNTY ROAD FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9901	INTERFUND TRANSFERS								
D99015	45031	IF TRANSFE	-6,747,693.92	-7,071,992.42	-7,071,992.42	-7,071,163.93	-6,881,354.19	.00	.0%
D99015	59530	TRANSF RD	.00	.00	24,000.00	.00	.00	.00	.0%
TOTAL INTERFUND TRANSFERS			-6,747,693.92	-7,071,992.42	-7,047,992.42	-7,071,163.93	-6,881,354.19	.00	.3%
TOTAL COUNTY ROAD FUND			950,659.67	.00	-247,758.35	-104,988.77	.00	.00	-57.6%

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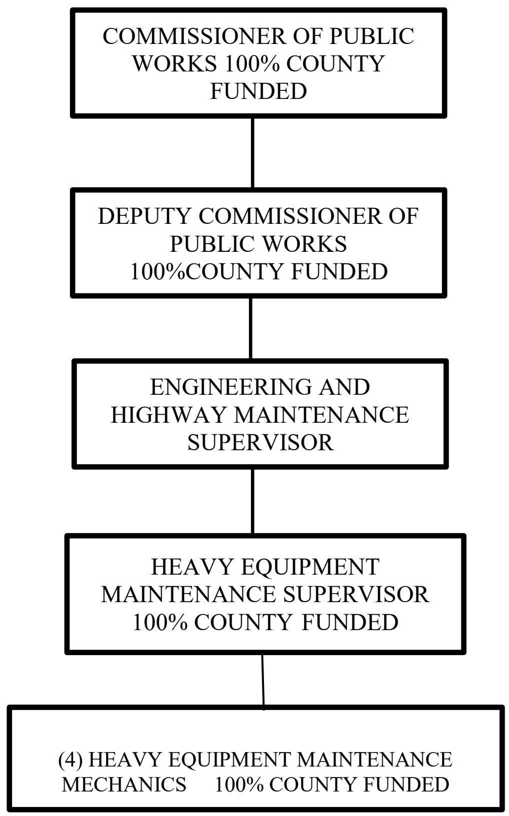
E – Road Machinery Fund

Road Machinery (County Only) (DM) — This Fund is required by Highway Law §133 and accounts for purchases, repairs and maintenance of highway machinery, tools and equipment; for construction, purchase and maintenance of buildings for the storage and repair of highway machinery and equipment; and for the purchase of materials and supplies to provide an adequate central stockpile, on an annual basis for highway, snow removal and structures.

ROAD MACHINERY ORGANIZATIONAL CHART



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: ROAD MACHINERY FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
5130	MACHINERY								
E513042	41789	MISC REV	-13,469.02	-17,000.00	-17,000.00	-17,000.00	-17,000.00	.00	.0%
E513042	42300	TRANSP REV	-179,026.38	-130,000.00	-130,000.00	-130,000.00	-130,000.00	.00	.0%
E513042	42414	RENTAL EQU	-3,333,402.94	-2,190,210.00	-2,190,210.00	-2,300,000.00	-2,300,000.00	.00	5.0%
E513042	42650	SCRAP/EXCE	-5,754.78	-12,000.00	-12,000.00	-12,000.00	-12,000.00	.00	.0%
E513042	42665	SALE EQUIP	-141,183.01	-45,000.00	-45,000.00	-45,000.00	-45,000.00	.00	.0%
E513042	91000	APP F/B	.00	-514,243.95	-514,243.95	.00	-437,672.96	.00	-100.0%
E513045	42401	INT & EARN	-48,648.27	-40,000.00	-40,000.00	-40,000.00	-40,000.00	.00	.0%
E513048	42801	I/D FUELRV	-175,587.90	-130,000.00	-130,000.00	-130,000.00	-130,000.00	.00	.0%
E51305	42410	RENTAL R.P	-1,325.00	-1,325.00	-1,325.00	-1,325.00	-1,325.00	.00	.0%
E51305	51005	PERS SERV	312,779.44	478,908.00	478,908.00	494,383.34	496,294.13	.00	3.2%
E51305	51020	OVERTIME	1,569.59	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
E51305	51025	SHIFT PAY	1,028.85	1,500.00	1,500.00	1,500.00	1,500.00	.00	.0%
E51305	51035	OTHER COMP	8,541.30	2,000.00	2,000.00	.00	.00	.00	-100.0%
E51305	52030	Vehicles	1,743,513.10	900,000.00	924,000.00	900,000.00	900,000.00	.00	-2.6%
E51305	54000	TELEPHONE	2,368.07	2,556.00	2,556.00	2,505.24	2,505.24	.00	-2.0%
E51305	54005	Off Supp	.00	500.00	500.00	500.00	500.00	.00	.0%
E51305	54006	Med Supp	.00	200.00	200.00	200.00	200.00	.00	.0%
E51305	54007	Jan Supp	13,746.88	15,000.00	16,000.00	15,000.00	15,000.00	.00	-6.3%
E51305	54015	Maint Agmt	3,185.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
E51305	54025	UTILITIES	71,003.55	93,600.00	93,600.00	93,600.00	93,600.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: ROAD MACHINERY FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
E51305	54050	Equip R&M	17,872.80	20,000.00	20,000.00	20,000.00	20,000.00	.00	.0%
E51305	54065	RENT/LEASE	.00	10,000.00	9,000.00	10,000.00	10,000.00	.00	11.1%
E51305	54067	RP RENT/LE	2,650.00	2,650.00	2,650.00	2,650.00	2,650.00	.00	.0%
E51305	54070	INSURANCE	37,337.39	47,698.49	47,698.49	43,919.52	43,919.52	.00	-7.9%
E51305	54074	INS-AUTO	17,021.50	17,014.32	17,014.32	20,044.94	20,044.94	.00	17.8%
E51305	54076	Bldg R&M	10,714.74	14,000.00	14,000.00	14,000.00	14,000.00	.00	.0%
E51305	54077	C&M Supp	4,016.44	7,500.00	7,500.00	7,500.00	7,500.00	.00	.0%
E51305	54078	Fuel	625,804.24	675,000.00	675,000.00	700,000.00	700,000.00	.00	3.7%
E51305	54085	CLOTHING U	5,822.62	8,000.00	8,000.00	8,000.00	8,000.00	.00	.0%
E51305	54300	Veh. R&M	358,964.11	375,000.00	375,000.00	375,000.00	375,000.00	.00	.0%
E51305	54444	FEES/PERMI	1,353.00	1,610.00	1,610.00	1,610.00	1,610.00	.00	.0%
E51305	54625	GARBAGE	1,980.36	7,000.00	7,000.00	3,500.00	3,500.00	.00	-50.0%
E51305	58020	RETIREMENT	42,347.64	65,171.13	65,171.13	74,157.50	74,969.12	.00	13.8%
E51305	58030	FICA	23,355.19	37,057.21	37,057.21	37,820.32	38,234.25	.00	2.1%
E51305	58040	WRKS COMP	14,722.63	22,961.59	22,961.59	8,400.00	8,400.00	.00	-63.4%
E51305	58060	HEALTH INS	63,458.68	116,301.07	116,301.07	117,467.24	117,467.24	.00	1.0%
E51305	58062	DENTAL INS	351.47	660.56	660.56	634.39	634.39	.00	-4.0%
E51305	58065	VISION INS	75.72	126.45	126.45	120.72	120.72	.00	-4.5%
TOTAL MACHINERY			-512,812.99	-150,764.13	-126,764.13	284,188.21	-150,348.41	.00	-324.2%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: ROAD MACHINERY FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9710	SERIAL BONDS								
E97105	97100	07DPW BOND PRINC	71,915.00	75,741.00	75,741.00	75,741.00	79,558.00	.00	.0%
E97105	97100	07MOV BOND PRINC	4,426.00	4,665.00	4,665.00	4,665.00	4,904.00	.00	.0%
E97105	97100	08DPW BOND PRINC	44,000.00	46,000.00	46,000.00	46,000.00	48,000.00	.00	.0%
E97105	97110	07DPW BOND INT	14,340.90	10,649.49	10,649.49	10,649.49	6,767.01	.00	.0%
E97105	97110	07MOV BOND INT	883.41	656.13	656.13	656.13	416.90	.00	.0%
E97105	97110	08DPW BOND INT	15,302.50	13,052.51	13,052.51	13,052.51	10,702.50	.00	.0%
TOTAL SERIAL BONDS			150,867.81	150,764.13	150,764.13	150,764.13	150,348.41	.00	.0%

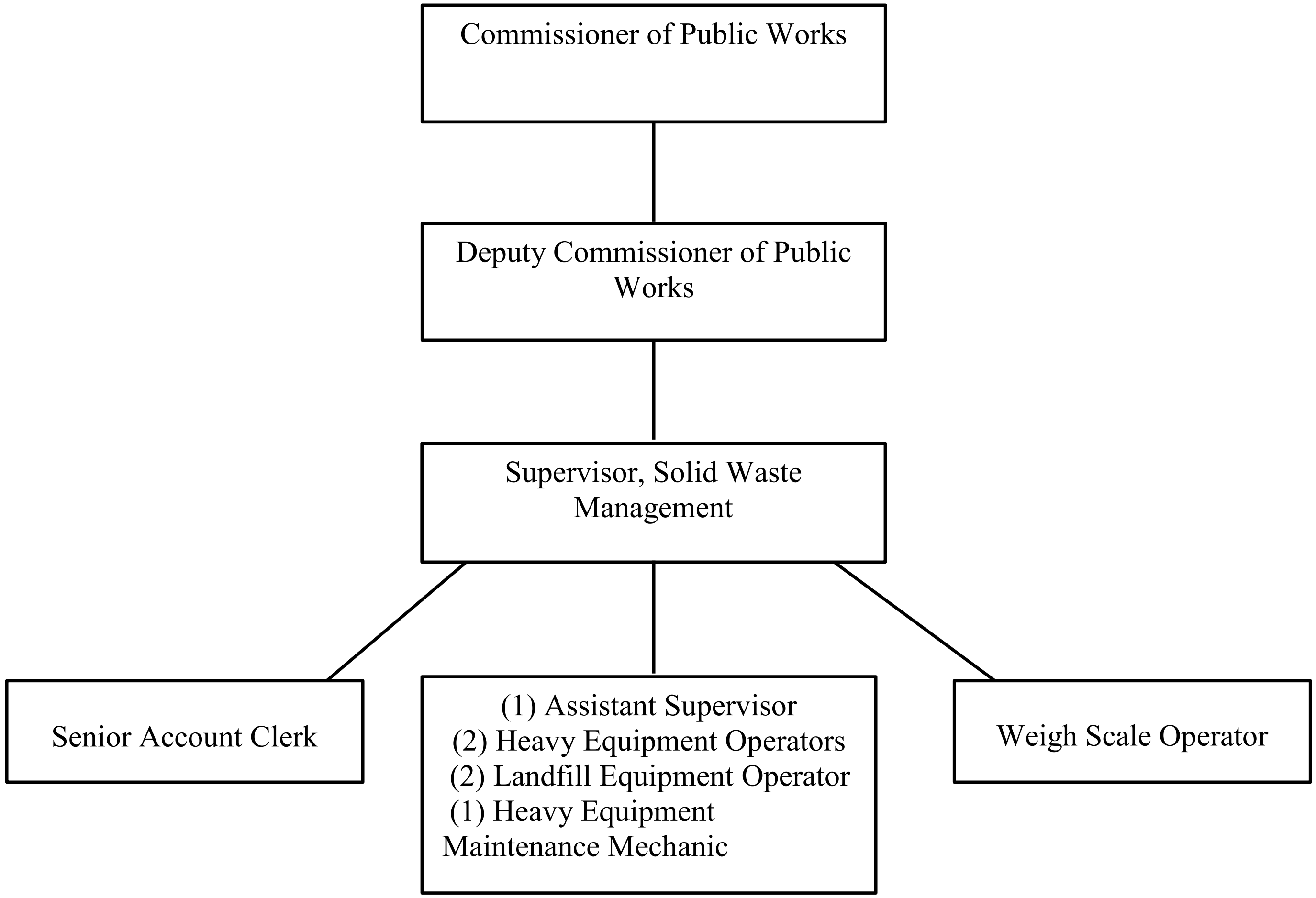
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: ROAD MACHINERY FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9901	INTERFUND TRANSFERS								
E99015	45031	I/F IN A	.00	.00	-24,000.00	.00	.00	.00	.0%
TOTAL INTERFUND TRANSFERS			.00	.00	-24,000.00	.00	.00	.00	-100.0%
TOTAL ROAD MACHINERY FUND			-361,945.18	.00	.00	434,952.34	.00	.00	.0%

EL – Solid Waste / Landfill / Recycling

Landfill Organization Chart



2026 Solid Waste Fund – Landfill (EL)

The Cortland County Solid Waste Department is comprised of the County owned and operated Landfill and Recycling Center. The Landfill is located on Town Line Road in the Towns of Cortlandville and Solon. The Recycling Center is located on Pendleton Street in the City of Cortland.

Residents and commercial haulers that have refuse material within Cortland County are required to bring their material to the Cortland County Landfill for disposal as per the Flow Control Law. The weight of each vehicle is recorded upon entry into the landfill, material is offloaded and empty weight is then taken. Once the tonnage of the material is calculated the price per ton (tipping fee) is then applied and the customer knows their charge.

Each resident or commercial hauler is also required to purchase an annual permit for the Landfill, current cost is $10/$30 /yr respectively.

The Recycling Center accepts recycleable material from within the County free of charge (except for tires).

The Solid Waste Fund is an Enterprise Fund. All costs associated with the services these facilities provide are funded by the tipping fee charges to the users of the Landfill. No tax dollars are budgeted as revenue to fund these programs.

LANDFILL DATA

	2018	2019	2020	2021	2022	2023	2024
Landfill Positions							
Landfill Supervisor	1	1	1	1	1	1	1
Assistant Supervisor	0	0	0	0	0	0	1
Crew Leader	0	0	0	1	1	1	0
Weigh Scale Operator	1	1	1	1	1	1	1
Heavy Equipment Operator	2	3	3	2	2	2	2
Landfill Equipment Operator	1	1	1	1	2	2	2
Heavy Equipment Maintenance Mechanic	1	1	1	1	1	1	1
Senior Account Clerk	1	1	1	1	1	1	1
Totals	**7**	**8**	**8**	**8**	**9**	**9**	**9**

5 Year Total Tonnage

	MSW*	C&D	Sludge	AOC	Total
2024	26,098	6,004	5,279	5,286	42,667
2023	28,408	5,161	4,326	5,843	43,738
2022	30,967	2,995	4,676	10,805	49,443
2021	27,621	1,492	5,495	6,867	41,475
2020	28,282	1,419	5,317	7,603	42,621
2019	27,167	1,524	5,598	5,769	40,058
2018	21,928	4,653	4,928	104	31,613
5 Year Total					**291,615**

* MSW = Municipal Solid Waste, Alternate Operating Covor (AOC), Construction and Demolition (C&D)

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: REFUSE & GARBAGE				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
8160	LANDFILL									
EL816042	42130		REFUSE CHR	-2,459,468.21	-2,300,000.00	-2,300,000.00	-2,475,000.00	-2,475,000.00	.00	7.6%
EL816042	42133		Alt LF Cov	-46,426.75	-80,000.00	-80,000.00	-80,000.00	-80,000.00	.00	.0%
EL816042	42134		Leachate	-1,599.75	.00	.00	.00	.00	.00	.0%
EL816042	42135		CLEANOUT	-1,980.00	-3,500.00	-3,500.00	-3,500.00	-3,500.00	.00	.0%
EL816042	42650		SCRAP/EXCE	-6,250.58	-10,000.00	-10,000.00	-10,000.00	-10,000.00	.00	.0%
EL816043	43989		OTHER COMM	-67,118.62	-61,857.49	-61,857.49	-55,992.46	-55,992.46	.00	-9.5%
EL816045	42401		INT & EARN	-110,271.73	-81,600.18	-81,600.18	-81,600.18	-81,600.18	.00	.0%
EL816047	42665		SALE EQUIP	12,837.12	.00	.00	.00	.00	.00	.0%
EL81605	51005		PERS SERV	466,053.95	539,959.22	539,959.22	499,299.40	499,299.40	.00	-7.5%
EL81605	51020		OVERTIME	21,467.55	30,000.00	30,000.00	40,000.00	40,000.00	.00	33.3%
EL81605	51025		SHIFT PAY	233.18	250.00	250.00	300.00	300.00	.00	20.0%
EL81605	51035		OTHER COMP	2,008.37	.00	.00	.00	.00	.00	.0%
EL81605	52100	8167	Land	.00	.00	1,695,232.00	.00	.00	.00	.0%
EL81605	54000		TELEPHONE	1,440.99	3,010.00	3,010.00	3,985.28	3,985.28	.00	32.4%
EL81605	54004		COMP SOFT	7,173.55	15,000.00	12,000.00	15,000.00	15,000.00	.00	25.0%
EL81605	54005		Off Supp	2,770.88	2,500.00	2,500.00	2,500.00	2,500.00	.00	.0%
EL81605	54006		Med Supp	413.19	500.00	500.00	500.00	500.00	.00	.0%
EL81605	54007		Jan Supp	35.91	500.00	500.00	500.00	500.00	.00	.0%
EL81605	54020		POSTAGE	181.73	300.00	300.00	300.00	300.00	.00	.0%
EL81605	54025		UTILITIES	19,259.22	35,000.00	29,600.00	35,000.00	35,000.00	.00	18.2%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

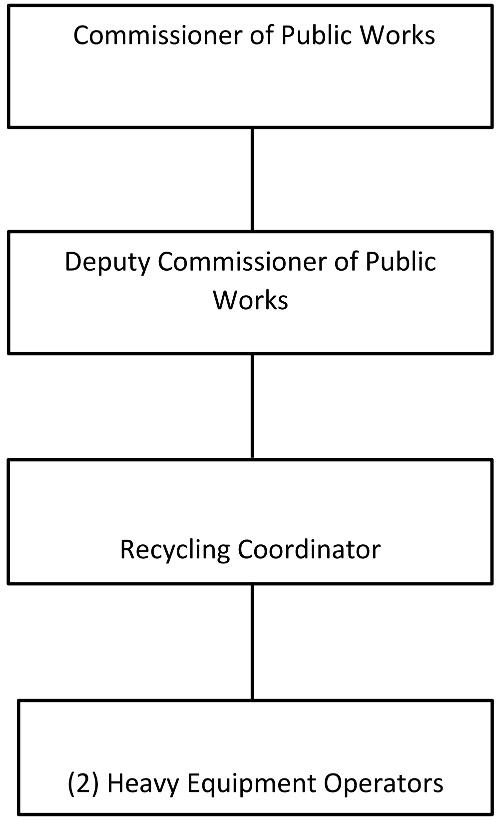
ACCOUNTS FOR: REFUSE & GARBAGE				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
EL81605	54035		ED & TRAIN	3,478.32	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
EL81605	54040		DUES/MEMBE	150.00	300.00	300.00	300.00	300.00	.00	.0%
EL81605	54050		Equip R&M	8,645.69	9,000.00	9,000.00	9,000.00	9,000.00	.00	.0%
EL81605	54055		PROF SERV	147,478.23	150,000.00	150,000.00	150,000.00	150,000.00	.00	.0%
EL81605	54055	8167	PROF SERV	.00	.00	365,500.00	.00	.00	.00	.0%
EL81605	54060		LEGAL ADV	.00	300.00	300.00	300.00	300.00	.00	.0%
EL81605	54062		ENG FEES	5,556.25	10,000.00	10,000.00	20,000.00	20,000.00	.00	100.0%
EL81605	54065		RENT/LEASE	2,925.85	3,000.00	4,000.00	5,000.00	5,000.00	.00	25.0%
EL81605	54070		INSURANCE	6,587.65	8,415.74	8,415.74	7,748.98	7,748.98	.00	-7.9%
EL81605	54074		INS-AUTO	3,494.69	3,926.38	3,926.38	4,314.94	4,314.94	.00	9.9%
EL81605	54076		Bldg R&M	63,895.89	50,000.00	58,400.00	50,000.00	50,000.00	.00	-14.4%
EL81605	54077		C&M Supp	10,360.51	8,800.00	8,800.00	8,800.00	8,800.00	.00	.0%
EL81605	54078		Fuel	112,370.21	125,000.00	122,000.00	150,000.00	150,000.00	.00	23.0%
EL81605	54085		CLOTHING U	6,035.91	7,000.00	7,000.00	7,000.00	7,000.00	.00	.0%
EL81605	54088		BOND ADMIN	9,950.00	8,812.50	8,812.50	7,755.00	7,755.00	.00	-12.0%
EL81605	54213		I/D COPIER	831.00	831.96	831.96	831.00	831.00	.00	-.1%
EL81605	54300		Veh. R&M	77,900.08	80,000.00	86,000.00	100,000.00	100,000.00	.00	16.3%
EL81605	54301		Veh lease	4,560.35	6,000.00	6,000.00	6,000.00	6,000.00	.00	.0%
EL81605	54444		FEES/PERMI	3,370.24	3,000.00	3,000.00	3,000.00	3,000.00	.00	.0%
EL81605	54625		GARBAGE	.00	4,000.00	.00	4,000.00	4,000.00	.00	.0%
EL81605	54626		POST CLOSR	633,380.00	.00	.00	.00	.00	.00	.0%
EL81605	54900		Deprec Exp	945,547.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: REFUSE & GARBAGE				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
EL81605	58020		RETIREMENT	99,758.55	72,644.86	72,644.86	80,939.91	80,939.91	.00	11.4%
EL81605	58030		FICA	35,336.94	41,306.88	41,306.88	41,279.35	41,279.35	.00	-.1%
EL81605	58040		WRKS COMP	15,389.51	14,542.34	14,542.34	12,600.00	12,600.00	.00	-13.4%
EL81605	58060		HEALTH INS	-7,365.08	132,307.36	132,307.36	132,307.36	132,307.36	.00	.0%
EL81605	58062		DENTAL INS	577.86	631.68	631.68	631.68	631.68	.00	.0%
EL81605	58065		VISION INS	124.30	137.20	137.20	137.20	137.20	.00	.0%
EL81605	97100	15LDF	2015 PRINC	.00	455,000.00	455,000.00	460,000.00	460,000.00	.00	1.1%
EL81605	97100	20LDF	BOND PRINC	.00	60,000.00	60,000.00	60,000.00	60,000.00	.00	.0%
EL81605	97110	15LDF	2015 INT	167,217.05	123,714.98	123,714.98	111,984.92	111,984.92	.00	-9.5%
EL81605	97110	20LDF	BOND INT	12,240.21	15,300.00	15,300.00	14,100.00	14,100.00	.00	-7.8%
TOTAL LANDFILL				210,557.21	-510,966.57	1,549,765.43	-655,677.62	-655,677.62	.00	-142.3%

Recycling Organization Chart



RECYCLING DATA

	2020	2021	2022	2023	2024
RECYCLING CENTER POSITIONS					
HEAVY EQUIP OPERATOR	2	2	2	2	2
RECYCLING COORDINATOR	0	1	1	1	1
MATERIAL TOTALS (TONS)					
RECYCLABLES	2854.07	2950.59	2539.37	2450.67	2549.54
ELECTRONICS	81.35	85.165	109.38	94.40	56.25

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: REFUSE & GARBAGE			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
8161	RECYCLING								
EL816142	42130	REFUSE CHR	-132,544.86	-75,000.00	-75,000.00	-75,000.00	-75,000.00	.00	.0%
EL816143	43589	MISC TRANS	-40,593.67	-50,000.00	-50,000.00	-50,000.00	-50,000.00	.00	.0%
EL816143	43989	OTHER COMM	-7,532.90	-7,500.00	-7,500.00	-8,000.00	-8,000.00	.00	6.7%
EL81615	42701	REF.APPR.E	.00	.00	.00	.00	.00	.00	.0%
EL81615	51005	PERS SERV	174,813.98	165,545.67	165,545.67	177,678.20	177,678.20	.00	7.3%
EL81615	51020	OVERTIME	20,831.25	12,000.00	12,000.00	12,000.00	12,000.00	.00	.0%
EL81615	51025	SHIFT PAY	134.40	100.00	100.00	100.00	100.00	.00	.0%
EL81615	51035	OTHER COMP	4,025.85	1,000.00	1,000.00	.00	.00	.00	-100.0%
EL81615	52015	Dept Equip	219.44	8,000.00	8,000.00	8,000.00	8,000.00	.00	.0%
EL81615	54000	TELEPHONE	808.65	1,500.00	1,500.00	132.00	132.00	.00	-91.2%
EL81615	54001	COPY/PRINT	168.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
EL81615	54005	Off Supp	287.46	500.00	500.00	500.00	500.00	.00	.0%
EL81615	54006	Med Supp	.00	200.00	200.00	200.00	200.00	.00	.0%
EL81615	54007	Jan Supp	487.28	500.00	500.00	500.00	500.00	.00	.0%
EL81615	54020	POSTAGE	.00	50.00	50.00	50.00	50.00	.00	.0%
EL81615	54025	UTILITIES	13,538.10	14,500.00	14,500.00	14,500.00	14,500.00	.00	.0%
EL81615	54035	ED & TRAIN	4,879.47	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
EL81615	54040	DUES/MEMBE	.00	100.00	100.00	100.00	100.00	.00	.0%
EL81615	54045	Travel	790.54	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
EL81615	54048	Prog Supp	538.79	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%

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NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: REFUSE & GARBAGE				2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
EL81615	54050		Equip R&M	4,747.32	25,000.00	25,000.00	25,000.00	25,000.00	.00	.0%
EL81615	54060		LEGAL ADV	815.80	1,000.00	1,000.00	1,000.00	1,000.00	.00	.0%
EL81615	54070		INSURANCE	21,103.32	26,960.00	26,960.00	24,918.18	24,918.18	.00	-7.6%
EL81615	54076		Bldg R&M	2,219.92	5,000.00	5,000.00	5,000.00	5,000.00	.00	.0%
EL81615	54077		C&M Supp	308.16	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
EL81615	54078		Fuel	20,260.97	20,000.00	20,000.00	20,000.00	20,000.00	.00	.0%
EL81615	54085		CLOTHING U	1,894.98	2,000.00	2,000.00	2,000.00	2,000.00	.00	.0%
EL81615	54300		Veh. R&M	10,751.79	15,000.00	15,000.00	15,000.00	15,000.00	.00	.0%
EL81615	54444		FEES/PERMI	.00	500.00	500.00	500.00	500.00	.00	.0%
EL81615	54625		GARBAGE	169,714.00	180,000.00	180,000.00	180,000.00	180,000.00	.00	.0%
EL81615	58020		RETIREMENT	39,723.71	22,272.13	22,272.13	26,651.73	26,651.73	.00	19.7%
EL81615	58030		FICA	14,342.79	12,664.24	12,664.24	13,592.38	13,592.38	.00	7.3%
EL81615	58040		WRKS COMP	5,129.84	4,592.32	4,592.32	4,200.00	4,200.00	.00	-8.5%
EL81615	58060		HEALTH INS	-3,113.40	65,151.90	65,151.90	38,681.40	38,681.40	.00	-40.6%
EL81615	58062		DENTAL INS	201.18	270.72	270.72	90.24	90.24	.00	-66.7%
EL81615	58065		VISION INS	42.99	58.80	58.80	19.60	19.60	.00	-66.7%
EL81615	97100	07RCY	07 RCY PRN	.00	160,441.00	160,441.00	168,529.00	168,529.00	.00	5.0%
EL81615	97110	07RCY	2007 INT	21,160.33	22,559.79	22,559.79	14,335.53	14,335.53	.00	-36.5%
TOTAL RECYCLING				350,155.48	645,966.57	645,966.57	631,278.26	631,278.26	.00	-2.3%

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: REFUSE & GARBAGE	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
9995 APPROPRIATED FUND BALANCE							
EL999542 41230 LDCL TREAS FEES	-323,961.16	-285,000.00	-285,000.00	-330,000.00	-330,000.00	.00	15.8%
EL999542 41230 LDEQ TREAS FEES	-162,016.60	-150,000.00	-150,000.00	-165,000.00	-165,000.00	.00	10.0%
EL999542 52030 LDEQ Vehicles	.00	300,000.00	300,000.00	300,000.00	300,000.00	.00	.0%
TOTAL APPROPRIATED FUND BALA	-485,977.76	-135,000.00	-135,000.00	-195,000.00	-195,000.00	.00	44.4%
TOTAL REFUSE & GARBAGE	74,734.93	.00	2,060,732.00	-219,399.36	-219,399.36	.00	-110.6%

S – Self Insurance – Workers Compensation

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 County Budget FOR PERIOD 99

ACCOUNTS FOR: SELF INSURANCE			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 Dept Reqst	2026 Cty Admin	2026 Committee	PCT CHANGE
1710	WORKER'S COMP-SELF INSURANCE								
S171045	42401	INT & EARN	-77,982.07	-25,000.00	-25,000.00	-50,000.00	-50,000.00	.00	100.0%
S171047	42222	PARTICIPNT	-689,772.00	-668,019.00	-668,019.00	-682,377.00	-682,377.00	.00	2.1%
S171047	42683	RECOVERY	-22,074.00	.00	.00	.00	.00	.00	.0%
S171047	42701	REF.APPR.E	-193,015.92	.00	.00	.00	.00	.00	.0%
S171048	42801	WC COUNTY	-975,381.00	-877,482.00	-877,482.00	-805,896.00	-805,896.00	.00	-8.2%
S17105	54055	PROF SERV	41,783.35	25,000.00	25,000.00	45,000.00	45,000.00	.00	80.0%
S17105	54070	STOP LOSS	1,176,406.00	1,030,725.00	1,030,725.00	937,434.00	937,434.00	.00	-9.1%
S17105	54444	FEES/PERMI	31,160.26	.00	.00	15,000.00	15,000.00	.00	.0%
S17105	54765	JUDG&CLAIM	264,562.87	514,776.00	514,776.00	265,839.00	265,839.00	.00	-48.4%
S17105	58800	MED CLAIM	97,709.93	.00	.00	100,000.00	100,000.00	.00	.0%
S17105	91000	APP F/B	.00	.00	.00	.00	175,000.00	.00	.0%
TOTAL WORKER'S COMP-SELF INS			-346,602.58	.00	.00	-175,000.00	.00	.00	.0%
TOTAL SELF INSURANCE			-346,602.58	.00	.00	-175,000.00	.00	.00	.0%
		TOTAL REVENUE	-154,383,949.75	-166,042,912.16	-179,725,746.43	-173,247,255.83	-182,780,425.74	.00	-3.6%
		TOTAL EXPENSE	155,755,824.06	166,022,120.70	185,729,315.03	179,002,695.52	182,561,026.38	.00	-3.6%
		GRAND TOTAL	1,371,874.31	-20,791.46	6,003,568.60	5,755,439.69	-219,399.36	.00	-4.1%

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Appendices

2026 TENTATIVE Tax Rates - Tax Levy of $43,750,000

Municipality	Net Tax Levy	County Taxable Value	2026 Tax Rate per $1000	2025 Tax Rate per $1000	Inc/Dec
City of Cortland	9,630,823.03	872,666,040	11.036092	10.656465	**0.38**
Cincinnatus	979,870.00	61,397,599	15.959419	13.930405	**2.03**
Cortlandville	10,567,099.32	593,241,574	17.812473	16.733198	**1.08**
Vil of Homer	56,888.84	3,380,019	16.830923	15.860567	**0.97**
Vil of McGraw	460,334.17	26,915,115	17.103184	16.098682	**1.00**
Town Total	**11,084,322.33**	**623,536,708**			
Cuyler	797,008.21	48,315,658	16.495858	14.738169	**1.76**
Freetown	793,289.81	42,439,753	18.692140	16.373749	**2.32**
Harford	1,043,166.96	75,494,069	13.817866	11.889242	**1.93**
Homer	3,530,978.36	208,720,473	16.917259	15.994103	**0.92**
Vil of Homer	2,404,692.23	150,409,629	15.987622	15.119271	**0.87**
Town Total	**5,935,670.59**	**359,130,102**			
Lapeer	1,072,777.67	83,862,677	12.792075	11.364317	**1.43**
Marathon	1,071,582.16	62,260,874	17.211165	15.834599	**1.38**
Vil of Marathon	542,452.23	33,767,426	16.064364	14.734904	**1.33**
Town Total	**1,614,034.39**	**96,028,300**			
Preble	1,892,616.84	98,670,139	19.181252	19.005709	**0.18**
Scott	1,081,298.14	59,955,752	18.034936	17.854099	**0.18**
Solon	1,060,872.52	50,375,553	21.059273	19.740277	**1.32**
Taylor	561,239.79	35,443,675	15.834695	13.535237	**2.30**
Truxton	1,343,332.81	70,120,721	19.157430	18.809833	**0.35**
Virgil	3,410,279.32	317,871,034	10.728500	15.858083	**-5.13**
Willet	897,623.30	48,564,483	18.483123	18.049322	**0.43**
TOTALS:	**$43,198,225.71**	**$2,943,872,263**			
			Avg Tax Rate	**$14.861379**	

COUNTY TAX RATE COMPARISON

Municipality	Assessment: $80,000			Assessment: $100,000			Assessment: $150,000			Assessment: $200,000		
	2026	2025	Inc/Dec	2026	2025	Inc/Dec	2026	2025	Inc/Dec	2026	2025	Inc/Dec
City of Cortland	$882.89	$852.52	$30.37	$1,103.61	$1,065.65	$37.96	$1,655.41	$1,598.47	$56.94	$2,207.22	$2,131.29	$75.93
Cincinnatus	$1,276.75	$1,114.43	$162.32	$1,595.94	$1,393.04	$202.90	$2,393.91	$2,089.56	$304.35	$3,191.88	$2,786.08	$405.80
Cortlandville, outside	$1,425.00	$1,338.66	$86.34	$1,781.25	$1,673.32	$107.93	$2,671.87	$2,509.98	$161.89	$3,562.49	$3,346.64	$215.85
Homer Village	$1,346.47	$1,268.85	$77.63	$1,683.09	$1,586.06	$97.04	$2,524.64	$2,379.09	$145.55	$3,366.18	$3,172.11	$194.07
McGraw Village	$1,368.25	$1,287.89	$80.36	$1,710.32	$1,609.87	$100.45	$2,565.48	$2,414.80	$150.68	$3,420.64	$3,219.74	$200.90
Cuyler	$1,319.67	$1,179.05	$140.62	$1,649.59	$1,473.82	$175.77	$2,474.38	$2,210.73	$263.65	$3,299.17	$2,947.63	$351.54
Freetown	$1,495.37	$1,309.90	$185.47	$1,869.21	$1,637.37	$231.84	$2,803.82	$2,456.06	$347.76	$3,738.43	$3,274.75	$463.68
Harford	$1,105.43	$951.14	$154.29	$1,381.79	$1,188.92	$192.86	$2,072.68	$1,783.39	$289.29	$2,763.57	$2,377.85	$385.72
Homer, outside	$1,353.38	$1,279.53	$73.85	$1,691.73	$1,599.41	$92.32	$2,537.59	$2,399.12	$138.47	$3,383.45	$3,198.82	$184.63
Homer Village	$1,279.01	$1,209.54	$69.47	$1,598.76	$1,511.93	$86.84	$2,398.14	$2,267.89	$130.25	$3,197.52	$3,023.85	$173.67
Lapeer	$1,023.37	$909.15	$114.22	$1,279.21	$1,136.43	$142.78	$1,918.81	$1,704.65	$214.16	$2,558.42	$2,272.86	$285.55
Marathon, outside	$1,376.89	$1,266.77	$110.13	$1,721.12	$1,583.46	$137.66	$2,581.67	$2,375.19	$206.48	$3,442.23	$3,166.92	$275.31
Marathon Village	$1,285.15	$1,178.79	$106.36	$1,606.44	$1,473.49	$132.95	$2,409.65	$2,210.24	$199.42	$3,212.87	$2,946.98	$265.89
Preble	$1,534.50	$1,520.46	$14.04	$1,918.13	$1,900.57	$17.55	$2,877.19	$2,850.86	$26.33	$3,836.25	$3,801.14	$35.11
Scott	$1,442.79	$1,428.33	$14.47	$1,803.49	$1,785.41	$18.08	$2,705.24	$2,678.11	$27.13	$3,606.99	$3,570.82	$36.17
Solon	$1,684.74	$1,579.22	$105.52	$2,105.93	$1,974.03	$131.90	$3,158.89	$2,961.04	$197.85	$4,211.85	$3,948.06	$263.80
Taylor	$1,266.78	$1,082.82	$183.96	$1,583.47	$1,353.52	$229.95	$2,375.20	$2,030.29	$344.92	$3,166.94	$2,707.05	$459.89
Truxton	$1,532.59	$1,504.79	$27.81	$1,915.74	$1,880.98	$34.76	$2,873.61	$2,821.48	$52.14	$3,831.49	$3,761.97	$69.52
Virgil	$858.28	$1,268.65	-$410.37	$1,072.85	$1,585.81	-$512.96	$1,609.27	$2,378.71	-$769.44	$2,145.70	$3,171.62	-$1,025.92
Willet	$1,478.65	$1,443.95	$34.70	$1,848.31	$1,804.93	$43.38	$2,772.47	$2,707.40	$65.07	$3,696.62	$3,609.86	$86.76

Little York Lake Special District: LYL01

	2024	2025	2026
# of parcels (T-Homer):	90	90	90
# of parcels (T-Preble):	37	37	37
Total # of Parcels:	127	127	127
Taxable Assessed value (T-Homer):	$ 13,094,800	$ 13,215,400	$ 13,263,200
Taxable Assessed value (T-Preble)	$ 6,175,630	$ 6,191,210	$ 6,216,220
Total assessed value:	$ 19,270,430	$ 19,406,610	$ 19,479,420
Tax Rate per $1,000:	$ 0.94000	0.94	0.99
Tax Levy:	$ 18,114.20	$ 18,242.21	$ 19,284.63
Average Assessed Cost:	$ 142.63	$ 143.64	$ 151.85

Total Assessed Value 3,614,348,562

Equalized Total Assessed Value 4,757,492,380

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	181	233,522,483	4.91
13100	CO - GENERALLY	RPTL 406(1)	60	43,772,971	0.92
13120	CO - NOT EX BY RPTL 406(1)	GEN MUNY L 411	15	12,262,170	0.26
13350	CITY - GENERALLY	RPTL 406(1)	52	48,571,725	1.02
13440	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	5	6,947,346	0.15
13500	TOWN - GENERALLY	RPTL 406(1)	146	29,439,155	0.62
13510	TOWN - CEMETERY LAND	RPTL 446	95	2,591,522	0.05
13570	TOWN O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	10,118	0.00
13590	TOWN O/S LIMITS - SEWER OR WATER	RPTL 406(3)	5	1,765,846	0.04
13650	VG - GENERALLY	RPTL 406(1)	67	9,970,893	0.21
13660	VG - CEMETERY LAND	RPTL 446	4	98,416	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	5	81,799	0.00
13800	SCHOOL DISTRICT	RPTL 408	36	91,672,536	1.93
13850	BOCES	RPTL 408	1	13,020,462	0.27
14100	USA - GENERALLY	RPTL 400(1)	1	554,923	0.01
14110	USA - SPECIFIED USES	STATE L 54	2	1,944,928	0.04
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	31	61,764,926	1.30
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	PUB HSNG L 52(3)&(5)	19	21,070,754	0.44
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	11	2,304,690	0.05
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	18	8,964,282	0.19
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	8	3,629,938	0.08
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	30	17,527,673	0.37
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	48	23,633,285	0.50
26100	VETERANS ORGANIZATION	RPTL 452	6	1,422,606	0.03
26250	HISTORICAL SOCIETY	RPTL 444	2	394,426	0.01
26300	INTERDENOMINATIONAL CENTER	RPTL 430	96	36,466,043	0.77
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	21	6,519,939	0.14
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	2	133,007	0.00
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	1,633,821	0.03
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	5	1,813,462	0.04
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	2	4,925,900	0.10
29150	OPERA HOUSE	RPTL 426	1	710,769	0.01
29300	HOSP CORP FOR BENEFIT OF CITY	RPTL 438	22	49,492,250	1.04

Total Assessed Value 3,614,348,562

Equalized Total Assessed Value 4,757,492,380

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
32252	NYS OWNED REFORESTATION LAND	RPTL 534	219	56,922,966	1.20
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	12	41,111	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	3	18,923	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	521	3,245,297	0.07
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	225	1,420,504	0.03
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	53,846	0.00
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	367	3,806,165	0.08
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	142	1,495,670	0.03
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	7	147,823	0.00
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	236	4,275,247	0.09
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	52	1,019,469	0.02
41160	COLD WAR VETERANS (15%)	RPTL 458-b	7	43,846	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	5	30,462	0.00
41162	COLD WAR VETERANS (15%)	RPTL 458-b	112	699,444	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	21,538	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	5	103,077	0.00
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	7	93,577	0.00
41400	CLERGY	RPTL 460	12	23,436	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	1	17,538	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	99	18,421,389	0.39
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	993	73,951,832	1.55
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	389	17,714,107	0.37
41800	PERSONS AGE 65 OR OVER	RPTL 467	31	1,738,595	0.04
41801	PERSONS AGE 65 OR OVER	RPTL 467	223	11,259,358	0.24
41802	PERSONS AGE 65 OR OVER	RPTL 467	70	3,815,624	0.08
41805	PERSONS AGE 65 OR OVER	RPTL 467	5	192,253	0.00
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	5	259,500	0.01
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	13	645,782	0.01
41935	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	2	136,213	0.00
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	79	3,064,889	0.06
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	80	4,660,811	0.10
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	27	2,297,221	0.05
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	31	4,125,203	0.09

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
County Summary

Total Assessed Value 3,614,348,562

Equalized Total Assessed Value 4,757,492,380

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
48830	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	7	1,277,562	0.03
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	14	28,517,365	0.60
49501	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	6,056,769	0.13
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	12	9,885,598	0.21
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	25	763,972	0.02
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	16,245	0.00
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	12	109,050	0.00
Total Exemptions Exclusive of System Exemptions:			**5,013**	**990,249,476**	**20.81**
Total System Exemptions:			**50**	**10,774,865**	**0.23**
Totals:			**5,063**	**1,001,024,341**	**21.04**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________

Total Assessed Value 1,304,318,271
Uniform Percentage 100.00

Equalized Total Assessed Value 1,304,318,271

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	39	177,891,800	13.64
13100	CO - GENERALLY	RPTL 406(1)	22	30,524,100	2.34
13120	CO - NOT EX BY RPTL 406(1)	GEN MUNY L 411	3	896,800	0.07
13350	CITY - GENERALLY	RPTL 406(1)	44	40,991,900	3.14
13440	CITY O/S LIMITS - SEWER OR WAT	RPTL 406(3)	4	5,145,500	0.39
13800	SCHOOL DISTRICT	RPTL 408	13	32,686,500	2.51
14110	USA - SPECIFIED USES	STATE L 54	1	1,400,000	0.11
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	13	26,010,700	1.99
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	11	17,508,300	1.34
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	500,000	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	3	2,960,000	0.23
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	7	3,368,400	0.26
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	23	10,215,200	0.78
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	16	8,248,500	0.63
26100	VETERANS ORGANIZATION	RPTL 452	2	665,000	0.05
26250	HISTORICAL SOCIETY	RPTL 444	1	310,000	0.02
26300	INTERDENOMINATIONAL CENTER	RPTL 430	32	13,408,800	1.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	600,000	0.05
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	1,615,100	0.12
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	1	255,000	0.02
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	2	4,925,900	0.38
29300	HOSP CORP FOR BENEFIT OF CITY	RPTL 438	15	43,707,400	3.35
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	3	9,550	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	175	1,050,000	0.08
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	117	1,170,000	0.09
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	73	1,272,850	0.10
41160	COLD WAR VETERANS (15%)	RPTL 458-b	3	18,000	0.00
41162	COLD WAR VETERANS (15%)	RPTL 458-b	25	150,000	0.01
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	11,250	0.00
41400	CLERGY	RPTL 460	5	7,500	0.00

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Total Assessed Value 1,304,318,271
Uniform Percentage 100.00

Equalized Total Assessed Value 1,304,318,271

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	122,500	0.01
41801	PERSONS AGE 65 OR OVER	RPTL 467	85	4,407,375	0.34
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	5	259,500	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	5	424,229	0.03
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	4	768,075	0.06
48830	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	7	1,277,562	0.10
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	11,500	0.00
Total Exemptions Exclusive of System Exemptions:			**768**	**434,783,291**	**33.33**
Total System Exemptions:			**1**	**11,500**	**0.00**
Totals:			**769**	**434,794,791**	**33.34**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________

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Total Assessed Value 75,559,989
Uniform Percentage 81.00

Equalized Total Assessed Value 93,283,937

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	9	1,823,333	1.95
13100	CO - GENERALLY	RPTL 406(1)	1	92,593	0.10
13350	CITY - GENERALLY	RPTL 406(1)	1	1,852	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	10	612,593	0.66
13510	TOWN - CEMETERY LAND	RPTL 446	6	116,914	0.13
13800	SCHOOL DISTRICT	RPTL 408	2	4,629,630	4.96
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	1	119,753	0.13
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	397,531	0.43
26300	INTERDENOMINATIONAL CENTER	RPTL 430	14	2,270,617	2.43
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	618,519	0.66
29300	HOSP CORP FOR BENEFIT OF CITY	RPTL 438	1	462,963	0.50
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	4	24,889	0.03
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	13	80,889	0.09
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	6	58,704	0.06
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	8	82,963	0.09
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	41,481	0.04
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	41,481	0.04
41162	COLD WAR VETERANS (15%)	RPTL 458-b	4	24,889	0.03
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	10,494	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	6	1,166,667	1.25
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	61	3,891,307	4.17
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	10	573,184	0.61
41801	PERSONS AGE 65 OR OVER	RPTL 467	17	691,637	0.74
41932	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	63,454	0.07
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	22,716	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	258,585	0.28
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	234,198	0.25

Total Assessed Value 75,559,989
Uniform Percentage 81.00

Equalized Total Assessed Value 93,283,937

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	132,099	0.14

Total Exemptions Exclusive of System Exemptions:		**195**	**18,413,835**	**19.74**
Total System Exemptions:		**1**	**132,099**	**0.14**
Totals:		**196**	**18,545,933**	**19.88**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

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Total Assessed Value 3,806,234
Uniform Percentage 65.00

Equalized Total Assessed Value 5,855,745

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	530,308	9.06
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	32,462	0.55
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	18,542	0.32
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	61,538	1.05

Total Exemptions Exclusive of System Exemptions:		**5**	**581,311**	**9.93**
Total System Exemptions:		**2**	**61,538**	**1.05**
Totals:		**7**	**642,849**	**10.98**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ________________

Total Assessed Value 38,232,842
Uniform Percentage 65.00

Equalized Total Assessed Value 58,819,757

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	222,154	0.38
13100	CO - GENERALLY	RPTL 406(1)	1	769	0.00
13510	TOWN - CEMETERY LAND	RPTL 446	2	72,923	0.12
13650	VG - GENERALLY	RPTL 406(1)	21	2,996,154	5.09
13800	SCHOOL DISTRICT	RPTL 408	4	10,734,923	18.25
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	3	848,308	1.44
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	124,615	0.21
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	592,308	1.01
26300	INTERDENOMINATIONAL CENTER	RPTL 430	5	1,249,846	2.12
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	22	142,154	0.24
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	21,538	0.04
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	13	140,000	0.24
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	43,077	0.07
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	5	66,108	0.11
41162	COLD WAR VETERANS (15%)	RPTL 458-b	4	25,846	0.04
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	0	0.00
41801	PERSONS AGE 65 OR OVER	RPTL 467	1	34,615	0.06
41802	PERSONS AGE 65 OR OVER	RPTL 467	2	57,908	0.10
41932	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	101,000	0.17
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	31,040	0.05

NYS - Real Property System
County of Cortland
Town of Cortlandville - 1122
Village of McGraw
SWIS Code - 112203

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RPS221/V04/L001
Date/Time - 9/19/2024 15:08:12
Total Assessed Value 38,232,842
Uniform Percentage 65.00

Equalized Total Assessed Value 58,819,757

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	769	0.00

Total Exemptions Exclusive of System Exemptions:	**95**	**17,505,286**	**29.76**
Total System Exemptions:	**1**	**769**	**0.00**
Totals:	**96**	**17,506,055**	**29.76**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

Total Assessed Value 715,306,741
Uniform Percentage 65.00

Equalized Total Assessed Value 1,100,471,909

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	16	31,436,615	2.86
13100	CO - GENERALLY	RPTL 406(1)	12	8,416,308	0.76
13120	CO - NOT EX BY RPTL 406(1)	GEN MUNY L 411	5	7,130,615	0.65
13350	CITY - GENERALLY	RPTL 406(1)	4	7,229,538	0.66
13440	CITY O/S LIMITS - SEWER OR WAT	RPTL 406(3)	1	1,801,846	0.16
13500	TOWN - GENERALLY	RPTL 406(1)	59	17,270,000	1.57
13510	TOWN - CEMETERY LAND	RPTL 446	4	1,099,077	0.10
13650	VG - GENERALLY	RPTL 406(1)	2	187,385	0.02
13800	SCHOOL DISTRICT	RPTL 408	3	203,538	0.02
13850	BOCES	RPTL 408	1	13,020,462	1.18
14100	USA - GENERALLY	RPTL 400(1)	1	554,923	0.05
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	9	12,283,077	1.12
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	150,000	0.01
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	261,538	0.02
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	6	7,040,154	0.64
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	11	6,558,462	0.60
26300	INTERDENOMINATIONAL CENTER	RPTL 430	17	8,819,231	0.80
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	3,807,692	0.35
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	4	1,558,462	0.14
29150	OPERA HOUSE	RPTL 426	1	710,769	0.06
29300	HOSP CORP FOR BENEFIT OF CITY	RPTL 438	4	5,074,000	0.46
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	2	1,462	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	2	12,923	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	147	949,846	0.09
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	32,308	0.00
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	102	1,098,269	0.10
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	3	64,615	0.01
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	53	913,277	0.08
41160	COLD WAR VETERANS (15%)	RPTL 458-b	4	25,846	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	1	6,462	0.00

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Total Assessed Value 715,306,741
Uniform Percentage 65.00

Equalized Total Assessed Value 1,100,471,909

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41162	COLD WAR VETERANS (15%)	RPTL 458-b	14	90,462	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	21,538	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	43,077	0.00
41400	CLERGY	RPTL 460	3	6,923	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	1	17,538	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	123,077	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	101	6,881,614	0.63
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	27	1,332,302	0.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	3	267,923	0.02
41801	PERSONS AGE 65 OR OVER	RPTL 467	13	919,734	0.08
41802	PERSONS AGE 65 OR OVER	RPTL 467	33	1,573,203	0.14
41932	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	215,923	0.02
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	65,000	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	21	309,077	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	8	867,629	0.08
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	241,231	0.02
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	15	2,811,612	0.26
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	6	25,858,462	2.35
49501	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	6,056,769	0.55

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Total Assessed Value 715,306,741
Uniform Percentage 65.00

Equalized Total Assessed Value 1,100,471,909

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	7	9,679,692	0.88

Total Exemptions Exclusive of System Exemptions:	**738**	**185,421,794**	**16.85**
Total System Exemptions:	**7**	**9,679,692**	**0.88**
Totals:	**745**	**195,101,486**	**17.73**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

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Total Assessed Value 66,813,201
Uniform Percentage 68.00

Equalized Total Assessed Value 98,254,707

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	10	1,720,441	1.75
13100	CO - GENERALLY	RPTL 406(1)	3	304,559	0.31
13500	TOWN - GENERALLY	RPTL 406(1)	10	414,065	0.42
13510	TOWN - CEMETERY LAND	RPTL 446	10	52,059	0.05
13800	SCHOOL DISTRICT	RPTL 408	2	40,588	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	304,412	0.31
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	53,824	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	525,441	0.53
32252	NYS OWNED REFORESTATION LAND	RPTL 534	44	14,886,176	15.15
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	2	11,934	0.01
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	14	91,147	0.09
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	10	110,294	0.11
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	22,059	0.02
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	7	129,456	0.13
41162	COLD WAR VETERANS (15%)	RPTL 458-b	1	6,618	0.01
41400	CLERGY	RPTL 460	1	2,206	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	14	1,515,794	1.54
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	76	5,026,000	5.12
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	24	1,671,059	1.70
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	99,371	0.10
41802	PERSONS AGE 65 OR OVER	RPTL 467	7	335,928	0.34
41932	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	59,853	0.06
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	8	150,312	0.15
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	21,368	0.02
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	0	0.00

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Total Assessed Value 66,813,201
Uniform Percentage 68.00

Equalized Total Assessed Value 98,254,707

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	0	0.00

Total Exemptions Exclusive of System Exemptions:	**253**	**27,554,962**	**28.04**
Total System Exemptions:	**6**	**0**	**0.00**
Totals:	**259**	**27,554,962**	**28.04**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

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Total Assessed Value 48,958,779
Uniform Percentage 71.50

Equalized Total Assessed Value 68,473,817

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	5	1,133,287	1.66
13100	CO - GENERALLY	RPTL 406(1)	1	2,797	0.00
13350	CITY - GENERALLY	RPTL 406(1)	1	38,322	0.06
13500	TOWN - GENERALLY	RPTL 406(1)	3	194,965	0.28
13510	TOWN - CEMETERY LAND	RPTL 446	3	32,308	0.05
13650	VG - GENERALLY	RPTL 406(1)	1	4,615	0.01
13800	SCHOOL DISTRICT	RPTL 408	1	32,168	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	72,727	0.11
26300	INTERDENOMINATIONAL CENTER	RPTL 430	1	53,706	0.08
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	1	33,007	0.05
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	1,538	0.00
32252	NYS OWNED REFORESTATION LAND	RPTL 534	5	1,081,958	1.58
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	16	106,070	0.15
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	6	66,294	0.10
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	8	146,866	0.21
41162	COLD WAR VETERANS (15%)	RPTL 458-b	5	33,147	0.05
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	22,098	0.03
41700	AGRICULTURAL BUILDING	RPTL 483	13	789,650	1.15
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	49	4,784,319	6.99
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	32	1,257,246	1.84
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	259,324	0.38
41801	PERSONS AGE 65 OR OVER	RPTL 467	8	249,343	0.36
41932	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	29,790	0.04
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	31,469	0.05
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	5	72,646	0.11
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	41,958	0.06
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	5,203	0.01

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Total Assessed Value 48,958,779
Uniform Percentage 71.50

Equalized Total Assessed Value 68,473,817

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	5,189	0.01

Total Exemptions Exclusive of System Exemptions:	**176**	**10,571,618**	**15.44**
Total System Exemptions:	**5**	**10,392**	**0.02**
Totals:	**181**	**10,582,010**	**15.45**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________

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Total Assessed Value 91,001,314
Uniform Percentage 85.00

Equalized Total Assessed Value 107,060,369

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	42	5,189,765	4.85
13100	CO - GENERALLY	RPTL 406(1)	1	45,882	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	9	753,176	0.70
13510	TOWN - CEMETERY LAND	RPTL 446	5	46,941	0.04
13570	TOWN O/S LIMITS - SPECIFIED US	RPTL 406(2)	1	10,118	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	588,235	0.55
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	246,706	0.23
26300	INTERDENOMINATIONAL CENTER	RPTL 430	2	329,412	0.31
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	15,294	0.01
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	1	100,000	0.09
32252	NYS OWNED REFORESTATION LAND	RPTL 534	37	5,660,353	5.29
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	15	95,206	0.09
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	2	12,706	0.01
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	8	84,706	0.08
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	10,588	0.01
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	5	87,000	0.08
41162	COLD WAR VETERANS (15%)	RPTL 458-b	1	6,353	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	22	1,422,853	1.33
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	13	497,779	0.46
41800	PERSONS AGE 65 OR OVER	RPTL 467	3	97,162	0.09
41801	PERSONS AGE 65 OR OVER	RPTL 467	8	270,555	0.25
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	6	22,353	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	5	324,319	0.30
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	2,352,941	2.20
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	51,494	0.05

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Total Assessed Value 91,001,314
Uniform Percentage 85.00

Equalized Total Assessed Value 107,060,369

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	51,506	0.05

Total Exemptions Exclusive of System Exemptions:	**194**	**18,270,404**	**17.07**
Total System Exemptions:	**5**	**103,000**	**0.10**
Totals:	**199**	**18,373,404**	**17.16**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ___________________

Total Assessed Value 188,559,515
Uniform Percentage 69.00

Equalized Total Assessed Value 273,274,659

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	361,014	0.13
13100	CO - GENERALLY	RPTL 406(1)	1	52,319	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	2	2,028,986	0.74
13650	VG - GENERALLY	RPTL 406(1)	26	4,120,145	1.51
13660	VG - CEMETERY LAND	RPTL 446	1	13,768	0.01
13800	SCHOOL DISTRICT	RPTL 408	6	30,798,261	11.27
14110	USA - SPECIFIED USES	STATE L 54	1	544,928	0.20
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	2	955,072	0.35
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	777,971	0.28
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	3,021,594	1.11
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	272,319	0.10
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	4,331,977	1.59
26100	VETERANS ORGANIZATION	RPTL 452	1	385,507	0.14
26300	INTERDENOMINATIONAL CENTER	RPTL 430	6	5,923,768	2.17
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	1,667	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	32	192,000	0.07
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	33	198,000	0.07
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	27	270,000	0.10
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	17	170,000	0.06
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	21	385,486	0.14
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	4	66,543	0.02
41161	COLD WAR VETERANS (15%)	RPTL 458-b	3	18,000	0.01
41162	COLD WAR VETERANS (15%)	RPTL 458-b	7	42,000	0.02
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	40,000	0.01
41400	CLERGY	RPTL 460	1	2,174	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	37,467	0.01
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	36,072	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	64,928	0.02
41801	PERSONS AGE 65 OR OVER	RPTL 467	17	721,290	0.26
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	75,512	0.03

Total Assessed Value 188,559,515
Uniform Percentage 69.00

Equalized Total Assessed Value 273,274,659

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	362,630	0.13

Total Exemptions Exclusive of System Exemptions:	**230**	**56,271,397**	**20.59**
Total System Exemptions:	**0**	**0**	**0.00**
Totals:	**230**	**56,271,397**	**20.59**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

Total Assessed Value 222,895,150
Uniform Percentage 69.00

Equalized Total Assessed Value 323,036,449

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	241,304	0.07
13100	CO - GENERALLY	RPTL 406(1)	3	145,507	0.05
13120	CO - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	217,391	0.07
13510	TOWN - CEMETERY LAND	RPTL 446	6	122,174	0.04
13650	VG - GENERALLY	RPTL 406(1)	2	474,348	0.15
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	18,841	0.01
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	241,014	0.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	149,275	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	69,565	0.02
26300	INTERDENOMINATIONAL CENTER	RPTL 430	2	174,783	0.05
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	6,000	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	23	138,000	0.04
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	37	222,000	0.07
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	16	160,000	0.05
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	24	240,000	0.07
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	17	329,725	0.10
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	4	80,000	0.02
41161	COLD WAR VETERANS (15%)	RPTL 458-b	1	6,000	0.00
41162	COLD WAR VETERANS (15%)	RPTL 458-b	8	48,000	0.01
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	20,000	0.01
41400	CLERGY	RPTL 460	1	2,174	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	10	2,117,319	0.66
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	178	13,944,857	4.32
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	38	2,019,690	0.63
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	78,986	0.02
41801	PERSONS AGE 65 OR OVER	RPTL 467	13	767,046	0.24
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	657,971	0.20
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	13,872	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	49,659	0.02
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	19,304	0.01

Total Assessed Value 222,895,150
Uniform Percentage 69.00

Equalized Total Assessed Value 323,036,449

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	219,855	0.07

Total Exemptions Exclusive of System Exemptions:	**399**	**22,994,661**	**7.12**
Total System Exemptions:	**0**	**0**	**0.00**
Totals:	**399**	**22,994,661**	**7.12**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

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Total Assessed Value 101,104,865
Uniform Percentage 71.00

Equalized Total Assessed Value 142,401,218

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	3	284,507	0.20
13100	CO - GENERALLY	RPTL 406(1)	1	223,944	0.16
13120	CO - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	696,620	0.49
13500	TOWN - GENERALLY	RPTL 406(1)	3	273,662	0.19
13510	TOWN - CEMETERY LAND	RPTL 446	4	12,817	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	3	12,232,203	8.59
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	121,408	0.09
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	35,915	0.03
26300	INTERDENOMINATIONAL CENTER	RPTL 430	3	408,028	0.29
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	17,183	0.01
32252	NYS OWNED REFORESTATION LAND	RPTL 534	18	3,574,366	2.51
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	10	62,113	0.04
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	10	103,521	0.07
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	7	136,472	0.10
41162	COLD WAR VETERANS (15%)	RPTL 458-b	3	18,634	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	7	758,563	0.53
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	33	2,410,738	1.69
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	58	2,619,351	1.84
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	11,197	0.01
41801	PERSONS AGE 65 OR OVER	RPTL 467	3	138,642	0.10
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	151,014	0.11
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	4	225,703	0.16
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	3	53,162	0.04
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	63,380	0.04
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	645,296	0.45

Total Assessed Value 101,104,865
Uniform Percentage 71.00

Equalized Total Assessed Value 142,401,218

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00

Total Exemptions Exclusive of System Exemptions:	**182**	**24,633,144**	**17.30**
Total System Exemptions:	**4**	**645,296**	**0.45**
Totals:	**186**	**25,278,439**	**17.75**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

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Total Assessed Value 48,138,333
Uniform Percentage 71.00

Equalized Total Assessed Value 67,800,469

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13120	CO - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	948,028	1.40
13500	TOWN - GENERALLY	RPTL 406(1)	5	671,268	0.99
13510	TOWN - CEMETERY LAND	RPTL 446	2	26,338	0.04
13650	VG - GENERALLY	RPTL 406(1)	12	1,783,099	2.63
13660	VG - CEMETERY LAND	RPTL 446	3	84,648	0.12
13800	SCHOOL DISTRICT	RPTL 408	2	11,800,141	17.40
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	1	520,141	0.77
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	481,127	0.71
26300	INTERDENOMINATIONAL CENTER	RPTL 430	7	2,123,521	3.13
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	537,042	0.79
29300	HOSP CORP FOR BENEFIT OF CITY	RPTL 438	2	247,887	0.37
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	11	68,324	0.10
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	11	113,873	0.17
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	4	78,887	0.12
41162	COLD WAR VETERANS (15%)	RPTL 458-b	2	11,979	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	57,123	0.08
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	15,525	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	103,518	0.15
41802	PERSONS AGE 65 OR OVER	RPTL 467	3	79,589	0.12
41805	PERSONS AGE 65 OR OVER	RPTL 467	3	145,070	0.21
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	113,068	0.17

Total Assessed Value 48,138,333
Uniform Percentage 71.00

Equalized Total Assessed Value 67,800,469

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	19,521	0.03

Total Exemptions Exclusive of System Exemptions:	**86**	**20,029,717**	**29.54**
Total System Exemptions:	**0**	**0**	**0.00**
Totals:	**86**	**20,029,717**	**29.54**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ________________

Total Assessed Value 69,627,724
Uniform Percentage 71.00

Equalized Total Assessed Value 98,067,217

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	16,056	0.02
13120	CO - NOT EX BY RPTL 406(1)	GEN MUNY L 411	2	1,642,254	1.67
13510	TOWN - CEMETERY LAND	RPTL 446	3	41,831	0.04
13650	VG - GENERALLY	RPTL 406(1)	2	386,056	0.39
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	4	62,958	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	10,563	0.01
26100	VETERANS ORGANIZATION	RPTL 452	1	226,197	0.23
26300	INTERDENOMINATIONAL CENTER	RPTL 430	1	9,577	0.01
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	22	136,648	0.14
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	18	186,338	0.19
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	10	199,199	0.20
41162	COLD WAR VETERANS (15%)	RPTL 458-b	8	49,690	0.05
41700	AGRICULTURAL BUILDING	RPTL 483	12	1,584,789	1.62
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	60	4,770,117	4.86
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	19	747,765	0.76
41802	PERSONS AGE 65 OR OVER	RPTL 467	5	182,658	0.19
41805	PERSONS AGE 65 OR OVER	RPTL 467	2	47,183	0.05
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	292,304	0.30
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	20,549	0.02

Total Exemptions Exclusive of System Exemptions:	**176**	**10,612,732**	**10.82**
Total System Exemptions:	**0**	**0**	**0.00**
Totals:	**176**	**10,612,732**	**10.82**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________

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Total Assessed Value 117,008,261
Uniform Percentage 61.00

Equalized Total Assessed Value 191,816,821

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	21	4,201,967	2.19
13100	CO - GENERALLY	RPTL 406(1)	4	1,856,557	0.97
13500	TOWN - GENERALLY	RPTL 406(1)	4	1,703,279	0.89
13510	TOWN - CEMETERY LAND	RPTL 446	8	38,852	0.02
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	198,689	0.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	1,747,213	0.91
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	1,519,746	0.79
26300	INTERDENOMINATIONAL CENTER	RPTL 430	1	167,869	0.09
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	4	21,148	0.01
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	7	46,131	0.02
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	27	177,934	0.09
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	32,951	0.02
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	17	186,721	0.10
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	21,967	0.01
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	21,967	0.01
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	7	153,770	0.08
41162	COLD WAR VETERANS (15%)	RPTL 458-b	3	19,770	0.01
41400	CLERGY	RPTL 460	1	2,459	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	13	7,927,557	4.13
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	79	7,707,243	4.02
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	11	705,464	0.37
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	345,574	0.18
41801	PERSONS AGE 65 OR OVER	RPTL 467	13	786,195	0.41
41932	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	126,148	0.07
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	14	1,494,180	0.78
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	6	232,421	0.12
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	56,125	0.03

Total Assessed Value 117,008,261
Uniform Percentage 61.00

Equalized Total Assessed Value 191,816,821

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	42,459	0.02

Total Exemptions Exclusive of System Exemptions:	**259**	**31,542,357**	**16.44**
Total System Exemptions:	**0**	**0**	**0.00**
Totals:	**259**	**31,542,357**	**16.44**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ________________

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Total Assessed Value 65,683,962
Uniform Percentage 61.00

Equalized Total Assessed Value 107,678,626

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	5	585,246	0.54
13500	TOWN - GENERALLY	RPTL 406(1)	7	642,951	0.60
13510	TOWN - CEMETERY LAND	RPTL 446	4	92,295	0.09
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	535,082	0.50
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	262,828	0.24
26100	VETERANS ORGANIZATION	RPTL 452	2	145,902	0.14
26250	HISTORICAL SOCIETY	RPTL 444	1	84,426	0.08
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	26,557	0.02
32252	NYS OWNED REFORESTATION LAND	RPTL 534	9	2,129,836	1.98
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	16	105,443	0.10
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	8	52,721	0.05
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	10	109,836	0.10
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	32,951	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	18,164	0.02
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	8	175,738	0.16
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	43,934	0.04
41162	COLD WAR VETERANS (15%)	RPTL 458-b	6	39,541	0.04
41700	AGRICULTURAL BUILDING	RPTL 483	2	401,311	0.37
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	63	3,452,902	3.21
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	11	497,361	0.46
41802	PERSONS AGE 65 OR OVER	RPTL 467	8	509,023	0.47
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	71,213	0.07
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	6	49,628	0.05
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	49,316	0.05
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00

Total Assessed Value 65,683,962
Uniform Percentage 61.00

Equalized Total Assessed Value 107,678,626

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00

Total Exemptions Exclusive of System Exemptions:	**180**	**10,114,205**	**9.39**
Total System Exemptions:	**2**	**0**	**0.00**
Totals:	**182**	**10,114,205**	**9.39**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
County Detail Report

Total Assessed Value 57,807,570
Uniform Percentage 55.00

Equalized Total Assessed Value 105,104,673

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	3	313,818	0.30
13100	CO - GENERALLY	RPTL 406(1)	5	1,037,273	0.99
13500	TOWN - GENERALLY	RPTL 406(1)	1	327,273	0.31
13510	TOWN - CEMETERY LAND	RPTL 446	7	35,091	0.03
13650	VG - GENERALLY	RPTL 406(1)	1	19,091	0.02
32252	NYS OWNED REFORESTATION LAND	RPTL 534	17	6,346,727	6.04
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	727	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	11	72,000	0.07
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	32,727	0.03
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	11	120,000	0.11
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	10,909	0.01
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	10	193,164	0.18
41162	COLD WAR VETERANS (15%)	RPTL 458-b	4	26,182	0.02
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	21,818	0.02
41700	AGRICULTURAL BUILDING	RPTL 483	2	42,182	0.04
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	29	2,465,236	2.35
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	23	1,229,693	1.17
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	35,455	0.03
41801	PERSONS AGE 65 OR OVER	RPTL 467	11	426,427	0.41
41932	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	20,455	0.02
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	11	93,636	0.09
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	341,085	0.32
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	23,636	0.02
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	22,727	0.02
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	22,200	0.02

Total Assessed Value 57,807,570
Uniform Percentage 55.00

Equalized Total Assessed Value 105,104,673

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	22,218	0.02

Total Exemptions Exclusive of System Exemptions:	**164**	**13,257,333**	**12.61**
Total System Exemptions:	**4**	**44,418**	**0.04**
Totals:	**168**	**13,301,751**	**12.66**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
County Detail Report

Total Assessed Value 46,547,648
Uniform Percentage 81.50

Equalized Total Assessed Value 57,113,679

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	8	2,728,589	4.78
13100	CO - GENERALLY	RPTL 406(1)	1	282,209	0.49
13500	TOWN - GENERALLY	RPTL 406(1)	6	383,436	0.67
13510	TOWN - CEMETERY LAND	RPTL 446	10	60,859	0.11
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	77,301	0.14
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	123,926	0.22
26300	INTERDENOMINATIONAL CENTER	RPTL 430	1	74,847	0.13
32252	NYS OWNED REFORESTATION LAND	RPTL 534	16	4,921,350	8.62
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	9	56,319	0.10
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	11	114,724	0.20
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	29,448	0.05
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	20,859	0.04
41162	COLD WAR VETERANS (15%)	RPTL 458-b	2	12,515	0.02
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	6,994	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	43	3,197,958	5.60
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	17	704,564	1.23
41801	PERSONS AGE 65 OR OVER	RPTL 467	9	334,442	0.59
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	13	125,153	0.22
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	96,228	0.17
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	226,380	0.40
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	25,902	0.05
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	16,245	0.03

Total Assessed Value 46,547,648
Uniform Percentage 81.50

Equalized Total Assessed Value 57,113,679

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	16,245	0.03

Total Exemptions Exclusive of System Exemptions:	**156**	**13,578,101**	**23.77**
Total System Exemptions:	**4**	**58,393**	**0.10**
Totals:	**160**	**13,636,493**	**23.88**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
County Detail Report

Total Assessed Value 86,517,784
Uniform Percentage 61.00

Equalized Total Assessed Value 141,832,433

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	12	2,436,885	1.72
13350	CITY - GENERALLY	RPTL 406(1)	1	9,344	0.01
13500	TOWN - GENERALLY	RPTL 406(1)	9	808,820	0.57
13510	TOWN - CEMETERY LAND	RPTL 446	8	611,279	0.43
13800	SCHOOL DISTRICT	RPTL 408	1	706,787	0.50
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	1	1,119,180	0.79
26300	INTERDENOMINATIONAL CENTER	RPTL 430	1	353,115	0.25
32252	NYS OWNED REFORESTATION LAND	RPTL 534	25	7,635,738	5.38
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	6,557	0.00
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	19	125,213	0.09
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	21,967	0.02
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	9	98,852	0.07
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	4	73,254	0.05
41162	COLD WAR VETERANS (15%)	RPTL 458-b	1	6,590	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	13	1,353,623	0.95
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	88	8,000,902	5.64
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	15	1,125,598	0.79
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	42,705	0.03
41802	PERSONS AGE 65 OR OVER	RPTL 467	12	1,077,315	0.76
41932	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	29,159	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	4	194,880	0.14
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	10	1,146,280	0.81
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	0	0.00

Total Assessed Value 86,517,784
Uniform Percentage 61.00

Equalized Total Assessed Value 141,832,433

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00

Total Exemptions Exclusive of System Exemptions:	**238**	**26,984,044**	**19.03**
Total System Exemptions:	**4**	**0**	**0.00**
Totals:	**242**	**26,984,044**	**19.03**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

Total Assessed Value 207,316,726
Uniform Percentage 65.00

Equalized Total Assessed Value 318,948,809

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	1,105,385	0.35
13100	CO - GENERALLY	RPTL 406(1)	3	257,846	0.08
13120	CO - NOT EX BY RPTL 406(1)	GEN MUNY L 411	2	730,462	0.23
13350	CITY - GENERALLY	RPTL 406(1)	1	300,769	0.09
13500	TOWN - GENERALLY	RPTL 406(1)	8	2,027,538	0.64
13510	TOWN - CEMETERY LAND	RPTL 446	6	82,462	0.03
13590	TOWN O/S LIMITS - SEWER OR WAT	RPTL 406(3)	5	1,765,846	0.55
13800	SCHOOL DISTRICT	RPTL 408	2	40,000	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	380,154	0.12
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	113,692	0.04
26300	INTERDENOMINATIONAL CENTER	RPTL 430	3	1,098,923	0.34
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	379,077	0.12
32252	NYS OWNED REFORESTATION LAND	RPTL 534	48	10,686,462	3.35
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	20	125,538	0.04
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	28	175,754	0.06
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	13	136,000	0.04
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	20	209,231	0.07
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	17	322,386	0.10
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	6	120,031	0.04
41162	COLD WAR VETERANS (15%)	RPTL 458-b	12	75,323	0.02
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	20,923	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	3	578,000	0.18
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	85	5,241,586	1.64
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	29	1,195,978	0.37
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	110,115	0.03
41801	PERSONS AGE 65 OR OVER	RPTL 467	16	1,135,014	0.36
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	107,692	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	11	603,372	0.19
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	72,615	0.02
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	20,462	0.01

Total Assessed Value 207,316,726
Uniform Percentage 65.00

Equalized Total Assessed Value 318,948,809

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	13,877	0.00
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	13,892	0.00

Total Exemptions Exclusive of System Exemptions:	**353**	**29,218,637**	**9.16**
Total System Exemptions:	**4**	**27,769**	**0.01**
Totals:	**357**	**29,246,406**	**9.17**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________________

Total Assessed Value 59,143,653
Uniform Percentage 63.00

Equalized Total Assessed Value 93,878,814

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	1,830,317	1.95
13500	TOWN - GENERALLY	RPTL 406(1)	10	1,327,143	1.41
13510	TOWN - CEMETERY LAND	RPTL 446	7	47,302	0.05
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	10,238,095	10.91
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	874,286	0.93
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	10,317	0.01
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	4	25,071	0.03
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	14	89,024	0.09
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	15	162,143	0.17
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	7	143,275	0.15
41162	COLD WAR VETERANS (15%)	RPTL 458-b	2	11,905	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	2	62,857	0.07
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	21	659,610	0.70
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	58	1,485,476	1.58
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	99,837	0.11
41801	PERSONS AGE 65 OR OVER	RPTL 467	9	377,043	0.40
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	4	275,748	0.29
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	4	183,771	0.20
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	7,429	0.01

Total Exemptions Exclusive of System Exemptions:	**166**	**17,910,648**	**19.08**
Total System Exemptions:	**0**	**0**	**0.00**
Totals:	**166**	**17,910,648**	**19.08**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: ____________

Cortland County
Reserve Funds - Estimated 12/31/25 Balances for 2026 Budget Presentation

Reserve Fund	Purpose	Acct #	12/31/2025 Estimated
Airport Reserve	Gain reported for accts. A5610 to be used to offset the local match on airport projects; Max funding $500,000	A386300.ARPT	386,069.91
DOJ Equitable Sharing Program	DA Federal Forfeitures	A386300.ASFOR	4,568.70
Building & Grounds Capital Project Reserve	Funded by sales tax revenue; Used for building & grounds improvements	A386300.B&G	1,818,318.76
DA - Drug Task Force	Drug Task Force activities	A386300.DADTF	17,705.74
DA - Forfeitures	DA forfeitures	A386300.DAFOR	43,688.18
Public Safety Reserve	One time public safety expenditures	A386300.DATDP	182,408.56
Don Sharpe Fund	Trust fund for MH	A386300.DSHP	137,474.49
DWI Reserve	DWI	A386300.DWI	120,126.55
Dwyer Park Memorial Repair Reserve	Repairs to all park facilities & structures	A386300.DWPK	142,551.64
Emergency Communications Towers Bond Reserve	Authorized $200,000 annually from sales tax to pay debt service	A386300.ECTB	138,374.05
Emergency Response & Communications Radio Tower Reserve	Purchase or maintenance of radio towers; Funded with tower space rental agreement	A386300.ETWR	69,425.34
Handicap Parking Education Fund	Funded with Justice Court monies	A386300.HDC	656.58
Correctional Facility Reserve / County Jail Project Reserve	Repair, construction, capital projects or other related expenses for the correctional facility	A386300.JAIL	5,733,865.12
Sheriff's Special Program Reserve	K-9 needs	A386300.K9	11,030.53
Occupancy Tax Reserve		A386300.OCC	1,950,424.03
Opioid Reserve	Opioid Settlements	A386300.OPD	312,639.89
Retirement Contribution Reserve	Finance future retirement expenditures	A386300.RTR	4,780,484.62
Sheriff - Forfeitures	Sheriff Forfeitures	A386300.SHFOR	44,812.74
Sheriff - Phone	Sheriff expenditures	A386300.SHFPH	120,075.63
Motor Vehicle Equipment Reserve	Offset operating/capital expenditures related to Section 5311	A386300.STOA	9,202.75
Vehicle Repair/Replacement Reserve	Vehicle related costs; Funded by proceeds from auctioned vehicles purchased through General Fund	A386300.VEH	138,150.58
Weights & Measures Prover Reserve	Purchase or maintenance of prover	A386300.WM	12,619.43
Road Machinery Capital Reserve	Capital expenditures	E386300.CAP	982,350.23
Highway Fuel Farm Reserve	Repair/Replacement of highway fuel farm	E386300.HFF	62,765.28
Landfill Closure Reserve	Landfill closure liability funding; Funded w/ $10 per ton fee	A386300.LDCL	1,476,393.41
Landfill Equipment Reserve	Replacement of landfill equipment; Funded w/ $5 per ton fee	A386300.LDEQ	761,348.52

County of Cortland

Statement of Indebtedness

For Calendar Year 2026

1st Year	Code	Description	Date of Issue	Date of Maturity	Interest Rate	Orig. Issue Amount	O/S Bal. Beg. Of Year	Principal Paid During Year	Interest Paid During Year	O/S Bal. End of Year
2015	Bond E	TC3 - $8.12 Bond	3/17/2015	3/1/2028	5.000%	$ 3,048,889	$ 922,740	$ 298,817	$ 25,417	$ 623,923
2015	Bond E	TC3 - $8.12 Bond	3/17/2015	3/1/2032	5.000%	$ 1,038,543	$ 543,000	$ 72,000	$ 16,054	$ 471,000
2015	Bond E	County Road Reconstruction - $8.12 Bond	3/17/2015	3/1/2028	5.000%	$ 746,801	$ 226,024	$ 73,192	$ 6,226	$ 152,832
2015	Bond E	Acquire Moveable Equipment - $8.12 Bond	3/17/2015	3/1/2028	5.000%	$ 50,002	$ 15,135	$ 4,904	$ 417	$ 10,231
2015	Bond E	Purchase DPW Equipment - $8.12 Bond	3/17/2015	3/1/2028	5.000%	$ 811,726	$ 245,668	$ 79,558	$ 6,767	$ 166,110
2015	Bond E	DPW - $8.12 Bond	3/17/2015	3/1/2032	5.000%	$ 691,457	$ 362,000	$ 48,000	$ 10,703	$ 314,000
2015	Bond E	Construct Recycling Center - $8.12 Bond	3/17/2015	3/1/2028	5.000%	$ 1,719,582	$ 520,433	$ 168,529	$ 14,336	$ 351,904
2015	Bond E	TC3 Master Plan	2/27/2015	9/1/2035	2.750%	$ 1,339,500	$ 763,000	$ 67,000	$ 22,890	$ 696,000
2015	Bond E	2013 Highways	2/27/2015	9/1/2035	2.750%	$ 169,000	$ 98,000	$ 8,000	$ 2,940	$ 90,000
2015	Bond E	2014 Highways	2/27/2015	9/1/2035	2.750%	$ 197,000	$ 113,000	$ 10,000	$ 3,390	$ 103,000
2015	Bond E	2013 Bridges	2/27/2015	9/1/2035	2.750%	$ 1,059,000	$ 606,000	$ 53,000	$ 18,180	$ 553,000
2015	Bond E	2014 Bridges	2/27/2015	9/1/2035	2.750%	$ 458,000	$ 264,000	$ 23,000	$ 7,920	$ 241,000
2015	Bond E	2015 Bridges	2/27/2015	9/1/2035	2.750%	$ 517,925	$ 296,000	$ 26,000	$ 8,880	$ 270,000
2015	Bond E	2013 Culverts	2/27/2015	9/1/2035	2.750%	$ 317,000	$ 184,000	$ 16,000	$ 5,520	$ 168,000
2015	Bond E	2014 Culverts	2/27/2015	9/1/2035	2.750%	$ 810,000	$ 462,000	$ 40,000	$ 13,860	$ 422,000
2015	Bond E	2015 Culverts	2/27/2015	9/1/2035	2.750%	$ 1,167,075	$ 666,000	$ 58,000	$ 19,980	$ 608,000
2015	Bond E	Little York Dam	2/27/2015	9/1/2035	2.750%	$ 1,417,500	$ 813,000	$ 69,000	$ 24,390	$ 744,000
2015	Bond E	2015 EFC Landfill	8/20/2015	3/1/2034	1.600%	$ 7,849,513	$ 3,525,000	$ 460,000	$ 111,985	$ 3,065,000
2017	Bond E	Smart Watt Program	6/29/2017	6/15/2035	2.000%	$ 4,794,203	$ 3,095,000	$ 275,000	$ 82,738	$ 2,820,000
2020	Bond E	2012 E-911 Communications Bond Refunding	5/18/2020	8/15/2038	2.000%	$ 2,560,200	$ 1,975,400	$ 125,800	$ 59,262	$ 1,849,600
2020	Bond E	2012 Culverts Bond Refunding	5/18/2020	8/15/2038	2.000%	$ 1,204,800	$ 929,600	$ 59,200	$ 27,888	$ 870,400
2020	Bond E	2008 Landfill Cell Bond Refunding	4/30/2020	5/15/2032	2.000%	$ 760,000	$ 460,000	$ 60,000	$ 14,100	$ 400,000
TOTALS						**$ 32,727,716**	**$ 17,085,000**	**$ 2,095,000**	**$ 503,841**	**$ 14,990,000**

Estimated Unreserved Fund Balance at 12/31/25

Fund	General	Health Insurance	County Road	Road Machinery	Solid Waste	Workers' Comp
Beginning Fund Balance @ 1/1/25	37,906,703	3,944,724	195,886	2,007,299	1,433,675	2,181,318
Plus:						
Estimated revenue	130,285,000	16,804,798	11,377,399	4,157,442	3,101,521	1,720,060
Less:						
Estimated expenditures	(132,146,000)	(17,511,467)	(12,357,589)	(2,776,299)	(3,681,310)	(1,523,017)
Less:						
Reserved Fund Balance	(16,174,674)			(1,045,116)	(2,237,742)	(1,628,384)
Non-spendable Fund Balance	(1,432,514)					
Assigned Fund Balance	(2,500,000)					
Estimated Unreserved Fund Balance @ 12/31/25	15,938,516	3,238,055	(784,304)	2,343,326	(1,383,856)	749,977

12/31/25 Unreserved Fund Balance

APPENDIX "A" - PERSONNEL CHANGES REPORT

Department	Qty	Title	Unit/Grade/Salary	FY26 Tentative Budget Amounts	Level 1 Department Request	Level 2 Recommended by County Administrator	Level 3 Committee Recommended	Level 4 Adopted
NEW POSITIONS								
District Attorney	1	Investigator (District Attorney) (FT)	Management/MC Grade 7H ($27.7762-36.9704/hr)		X			
	1	Investigator (District Attorney) (PT)	Management/MC Grade 7H ($27.7762-36.9704/hr)	$ 52,176		X		
DSS	1	Grade A Supervisor	CSEA Grade 24 ($33.7093-42.6675/hr)	$ 31,256		X**		
	1	Grade B Supervisor	CSEA Grade 23 ($32.4601-41.0863/hr)	$ 39,741		X**		
ER&C	4	County Fire Instructor (PT)	$30.00/hr		X	X		
	6	Emergency Medical Technician (PT)	$25.00/hr	$ 6,500	X	X		
	3	Deputy Fire Coordinator (PT)	$25.00/hr		X	X		
Finance	1	Payroll Clerk	Management/MC Grade 5H ($24.0358-31.9917/hr)	$ 74,915	X	X		
Mental Health	1	Senior Mental Health Clinician (per diem)	CSEA Grade 28 ($39.3659-49.8272/hr)		X			
	1	Mental Health Practitioner (per diem)	Off scale		X			
Personnel	1	Human Resources Generalist (FT)	Management/MC Grade 6H ($25.8383-34.3909/hr)	$ 40,764	X	X*		
	1	Human Resources Manager (FT)	Management/MC Grade 7 ($41.3787-55.0744/hr)		X			
Real Property	1	Tax Map Technician (FT)	CSEA Grade 16 ($25.2266-31.9304/hr)		X			
ABOLISH/CREATE								
County Attorney	1	Abolish Assistant County Attorney (PT)	Management Attorney Grade 2 ($49,883-57,365)		X	X		
	1	Create Assistant County Attorney (FT)	Management Attorney Grade 2 ($102,700-118,105)	$ 84,036	X	X*		
District Attorney	1	Abolish Information Processing Clerk (FT)	CSEA Grade 8 ($70,324-93,601)		X	X		
	1	Create Paralegal (FT)	Management Grade 6H ($25.8383-34.3909/hr)	$ 12,506	X	X		
Mental Health	1	Abolish Sr Mental Health Clinician (FT)	CSEA Grade 28, ($39.3659-49.8272/hr)		X	X		
	1	Create Deputy Clinic Director of MH Programs (FT)	Management Grade 8 ($68,475-91,141)	$ 18,324	X	X		
Planning	1	Abolish GIS Planner (FT)	CSEA Grade 19 ($28.0279-35.4763/hr)		X	X		
	1	Create GIS Specialist (FT)	CSEA Grade 24 ($33.7093-42.6675/hr)	$ 5,981	X	X		
REALLOCATIONS/RELASSIFICATIONS								
Aging	3	Aging Services Coordinator	CSEA Grade 17 ($26.1149-33.0548/hr) to Grade 18 ($27.0485-34.2364/hr)	$ 6,903	X	X		
County Clerk - DMV	1	Senior Motor Vehicle Clerk	CSEA Grade 11 ($21.3808-27.0625/hr) to Grade 13 ($22.8048-28.8651/hr)	$ 3,451	X	X		
DPW	1	Assistant Highway Maintenance Supervisor	CSEA Grade 23 ($32.4601-41.0863/hr) to Management Grade 9 ($31.3299-41.7001/hr)	$ (27,177)	X	X		
DSS	28	Caseworker	CSEA Grade 18 ($27.0485-34.2364/hr) to Grade 20 ($29.0528-36.7735/hr)		X	X**		
	6	Senior Caseworker	CSEA Grade 20 ($29.0528-36.7735/hr) to Grade 22 ($31.2705-39.5804/hr)	$ 72,209	X	X**		
	7	Case Supervisor Grade B	CSEA Grade 22 ($31.2705-39.5804/hr) to Grade 23 ($32.4601-41.0863/hr)		X	X**		
				$ 421,585				

*Funded for 6 months starting 7/1/26
**County Share

Unrepresented, Temporary and Seasonal Positions
(Wages set by the Cortland County Legislature)

Appendix B

Position Title	Wage for FY2026
Deputy Coroner	$200.00/case
Election Clerk	$17.36/hr.
Election Worker - Retired Teacher BMD	$20.00/hr.
Election Worker- Machine Custodian	$20.00/hr.
Park Attendant	$1.00/hr. over minimum wage
Poll Inspector	$17.00/hr.
Seasonal Aide - Highway	$1.00/hr. over minimum wage
Seasonal Aide - (TANF)	Minimum wage
Seasonal Aide - (WIOA)	based upon worksite
Solid Waste Flow Control Officer	$30.00/hr.
Special Patrol Officer (Security)	Step 1 of CPO salary
Special Patrol Officer (SRO)	$36.3137/hr.
Voting Machine Specialist	$25.00/hr.
Wade Pool Attendant	$1.00/hr. over minimum wage