Cortland County Finance and Administration Committee
Committee Meeting
~ Minutes ~

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

Tuesday, August 18, 2026	9:00 AM	Room 302

Call to Order

The meeting was called to order at 9:01 a.m. by Committee Chair Bischoff.

Roll Call

PRESENT:	Legislator Linda Jones, Legislator Eugene Waldbauer, Legislator William McGovern, Legislator Cathy Bischoff, Legislator Reed Cleland
ABSENT:	
EXCUSED:	Legislator Beau Harbin, Legislator Joseph Nauseef
OTHERS PRESENT:	
Kevin Fitch	Chair of the Legislature
Savannah Hempstead	Clerk of the Legislature
Terra Adams	Deputy County Administrator
Andrea Herzog	Director of Finance
Stephen Trobert	Manager of Audit
Wendy Canfield	County Administrator Executive Assistant
Morgan Spaulding	Grant Administrator
Machelle Phelps	Regional Sports Council Director
Carl Bush	Clear Path for Veterans
Michelle Enright	Cortland County Convention & Visitors Bureau Executive Director
Laura Fox	Director of Real Proptery
Candace Rozansky	Cortland County Convention & Visitors Bureau Digital Marketing Manager
Charlie Sudbrink	Commissioner of Public Works
Chris Driscoll	Deputy Director of Community Services
Michael Ponticiello	County Administrator
Pat Clune	Village of Homer Mayor (Late 9:54 a.m.)
Melanie Vilardi	Cortland County IDA Executive Director
Andrea Skeels	Cortland County IDA Director of Finance & Project Development
Madlyn Allen	Personnel Officer
Donald Chu	Cortland County Resident

Nicole Anjeski	Public Health Director (Remote)
Ashley Millard	Deputy Clerk of the Legislature (Remote)
Scott Roman	Director of Emergency Response & Communications (Remote)
Jessica Leet	Planning Department Executive Administrative Officer (Remote)
Jeri DuVall	Chief Assistant County Attorney (Remote)
Melissa Potter	Mobility Manager (Remote)

Approval of Minutes

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

RESULT:	**APPROVED**

Committee Updates

1. **Cortland County Convention & Visitor's Bureau**

RESULT:	**COMPLETED**

2. **Cortland Regional Sports Council**

RESULT:	**COMPLETED**

Resolutions

Referred from Finance & Administration Committee

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 1**

Establishing the Cortland County Capital Improvement Program

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

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

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

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

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

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

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

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

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

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator William McGovern
SECONDER:	Legislator Eugene Waldbauer
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

Referred from Health & Human Services Committee

ON MOTION OF RONALD VANDEE **AGENDA ITEM NO. 2**

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

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

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

WHEREAS, the Cortland County Mental Health Department has been identified as the appropriate recipient and administrator of these funds to support the planning, development, enhancement, and ongoing operation of the County's Children's Single Point of Access (C-SPOA); AND

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

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

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

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

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

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

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

RESOLVED, that the 2026 budget be amended as follows:

INCREASE:		
EXPENDITURES:		
A43105.51005	Personal Services	$119,001.39
A43105.54000	Telephone	$1,000.00
A43105.54001	Copying/Printing	$250.00
A43105.54005	Office Supplies	$500.00
A43105.54035	Education & Training	$1,000.00
A43105.54045	Travel	$1,000.00
A43105.58020	Retirement	$9,359.57
A43105.58030	FICA	$4,211.80
A43105.58040	Workers' Compensation	$1,420.00
A43105.58060	Health Insurance	$22,790.04
A43105.58062	Dental Insurance	$95.64
A43105.58065	Vision Insurance	$19.56
REVENUE:		
A43105.43490	MH OMH State Aid	$160,648.00

RESOLVED, that this Resolution shall take effect immediately.

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator Reed Cleland
SECONDER:	Legislator William McGovern
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland

NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

Referred from Finance & Administration Committee

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 3**

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

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

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

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

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

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

Increase:

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

; AND BE IT FURTHER

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

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

Office Building.

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator William McGovern
SECONDER:	Legislator Eugene Waldbauer
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 4**

Authorize Second Quarter 2026 Sales Tax Distribution - Finance Department

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

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

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

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

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

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

Municipality	Distribution Amount Pre-Tax Credit	Applied Tax Credits	Net Distribution After Tax Credit	Balance Owed Against Tax Credits
Cortland, City of	1,941,667.33	-0-	1,941,667.33	-0-
Cincinnatus, Town of	78,342.32	-0-	78,342.32	-0-

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

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator Reed Cleland
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None

EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

ON MOTION OF CATHY BISCHOFF **AGENDA ITEM NO. 5**

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

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

WHEREAS, the real property tax collection software is the primary tool for the loading, balancing, reporting, and auditing of property tax collection for Cortland County; AND

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

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

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

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

WHEREAS, said cost of contract shall be as follows:

2026 - $39,700
2027 - $39,700
2028 - $42,000
; NOW THEREFORE BE IT

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

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator Linda Jones
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

Referred from Public Works Committee

ON MOTION OF PAUL HEIDER **AGENDA ITEM NO. 6**

Authorize Agreement with FirstLight Internet - Department of Information Technology

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

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

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

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

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

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

Referred from Government Operations Committee

ON MOTION OF JOSEPH NAUSEEF **AGENDA ITEM NO. 7**

Increase Mortgage Tax Expense - Office of the County Clerk

WHEREAS, Article 11 (§§250-267) of the New York State Tax Law designates the County Clerk, as Recording Officer for the County of Cortland, to collect and administer mortgage recording taxes; AND

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

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

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

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

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

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

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

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator Linda Jones
SECONDER:	Legislator William McGovern
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

ON MOTION OF JOSEPH NAUSEEF **AGENDA ITEM NO. 8**

Authorize Agreement with Carahsoft Technology Corporation - Department of Motor Vehicles

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

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

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

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

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

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

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

WHEREAS, the Voice AI service will provide responses only to general informational inquiries and will not make decisions, process transactions, access confidential records or replace the review and approval functions performed by qualified County employees in accordance with applicable federal standards and New York State Law; AND

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

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

RESULT:	**APPROVED (4 TO 1)**
MOVER:	Legislator Linda Jones
SECONDER:	Legislator William McGovern
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff
NAYS:	Reed Cleland
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

Referred from Judiciary & Public Safety Committee

ON MOTION OF SANDRA PRICE **AGENDA ITEM NO. 9**

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

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

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

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

RESOLVED, that the 2026 budget is amended as follows:

	Current	Change	Revised
A34105.44389.SHSP DHSES Grant	0	$32,149	$32,149

A34105.54048.SHSP PROGRAM SUPPLIES	0	$32,149	$32,149

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee and subject to appropriation of funding by the Legislature, be and hereby is authorized to sign the grant contract with the New York State Department of Homeland Security and Emergency Services at an amount not to exceed $32,149; AND BE IT FURTHER

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

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator William McGovern
SECONDER:	Legislator Eugene Waldbauer
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

ON MOTION OF SANDRA PRICE **AGENDA ITEM NO. 10**

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

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

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

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

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

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

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

WHEREAS, this software maintenance and support proposal for the Motorola Flex Subscription Plus public safety software suite is in the best interests of Cortland County, and it is a budgeted expense under the Department of Emergency Response and Communications using account A30205.54015; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator, upon review and approval by the County Attorney or designee, to execute an agreement and any related documents with Motorola Solutions, Inc. for the Flex Subscription Plus public safety software suite substantially in accordance with the proposal entitled Cortland County, NY Flex Subscription Proposal 7 year REV 2, dated July 29, 2026.

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator William McGovern
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

Referred from Agriculture/Planning/Environment Committee

Referred from Health & Human Services Committee

ON MOTION OF RONALD VANDEE **AGENDA ITEM NO. 11**

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

WHEREAS, the needs of the Department of Social Services will be better served by abolishing one (1) position of Staff Development Coordinator (35 hrs/week), abolishing one (1) position of Case Aide (up to 9 hrs/week), and creating one (1) position of Staff Development Coordinator (40 hrs/week); AND

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

RESOLVED, that one (1) position of Staff Development Coordinator (Grade 20, CSEA, $29.0528-36.7735/hr, competitive class, 35 hrs/week) and one position of Case Aide (Grade 8, CSEA, $$19.4812-24.6583/hr, competitive class, up to 9 hrs/week) be abolished effective August 27, 2026 at midnight; AND BE IT FURTHER

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

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator Linda Jones
SECONDER:	Legislator Reed Cleland
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

ON MOTION OF RONALD VANDEE **AGENDA ITEM NO. 12**

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

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

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

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

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

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

RESOLVED, that the Director of Finance is authorized to pay from the appropriate expense account and that in the event that the County does not receive the appropriate funds from the New York State Office of Children and Family Services, the County shall not be liable to pay any of its own funds to meet any deficiency under the terms of the contract; AND BE IT FURTHER

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

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

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

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator William McGovern
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

ON MOTION OF RONALD VANDEE **AGENDA ITEM NO. 13**

Amend 2026 Budget for Additional Rent Expenses - Workforce Development Office

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

31, 2026; AND

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

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

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

Increase:

Account Number	Account Name	Amount
A99010.99012	I/F Transfers out – Special Grant Fund	$17,589.60
A132544.44089.ARP	Federal Aid	$17,589.60
CD62925.54067	Rent	$17,589.60
CD99010.45031	I/F Transfers in – General Fund	$17,589.60

; AND BE IT FURTHER

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

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator William McGovern
SECONDER:	Legislator Eugene Waldbauer
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

Action Items

1. **Capital Improvement Program Policy**

RESULT:	**APPROVED (5 TO 0)**
MOVER:	Legislator Eugene Waldbauer
SECONDER:	Legislator Reed Cleland
AYES:	Linda Jones, Eugene Waldbauer, William McGovern, Cathy Bischoff, Reed

	Cleland
NAYS:	None
EXCUSED:	Beau Harbin, Joseph Nauseef
ABSENT:	

Monthly Reports

1. **Grant Administrator Monthly Report**

RESULT:	**COMPLETED**

2. **Finance Department Monthly Reports**

RESULT:	**COMPLETED**

3. **Office of the County Auditor Quarterly Report**

RESULT:	**COMPLETED**

4. **Claims Audit Report for January 1, 2026 - June 30, 2026**

RESULT:	**COMPLETED**

Discussion Items

1. **Update on FY 2027 Budget Process**

RESULT:	**COMPLETED**

2. **Update on 2026 Budget Actuals**

RESULT:	**COMPLETED**

Adjournment

The meeting was adjourned at 10:25 AM.

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

PERSONNEL: Effective 1/1/27

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

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

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

Current Approved Expenses	
Annual	$ 117,591.58

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

June 8, 2026

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

Dear Mr. Fitch:

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

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

FY2025 National Priority Areas:

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

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

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

The performance period for this grant is from September 1, 2025, through August 31, 2028. Grant extensions beyond this date are highly unlikely. DHSES grants management staff will work with your designated SHSP grant program point of contact to provide additional administrative guidance in executing this award.

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

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

Sincerely,

Terence O'Leary
Commissioner

Proposal

Cortland County County Emergency Response & Communications

Flex Subscription Plus

July 29, 2026

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

07/29/26

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

Dear Director Roman & Cortland County team,

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

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

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

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

Sincerely,

Miraj Oza
Area Sales Manager

MOTOROLA SOLUTIONS, INC.

Flex Suite Options

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

<table>
<tr><th colspan="3">Interface Maintenance</th></tr>
<tr><td></td><td colspan="2">E-911, Tracs, Livescan, ProQA Medical, ProQA Fire, CAD Continuity, ASAP to PSAP, Firehouse</td></tr>
<tr><th colspan="3">Flex Subscription Hybrid Features</th></tr>
<tr><td>CAD Hybrid Features
• CAD Web Client
• CommandCentral Responder CAD
• Assist Map
• Agency Alerting
• Public | Private Incident Collaboration</td><td>RMS Hybrid Features
• Multi-Agency Search</td><td>Subscription Support Services
• Endpoint Security</td></tr>
</table>

Pricing Summary

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

Flex Pricing

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

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

TERMS & CONDITIONS

Pricing is in U.S. Dollars and valid until the quote expiration date unless stated otherwise.
Pricing and specifications are subject to change without notice.

Pricing Assumptions:
– Pricing for this solution offer is valid until 10/30/2026.

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

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

Accepted and Approved:

Agency:

Signature: ________________________________

Print Name: ________________________________

Title: ________________________________

Date: ________________________________

Motorola Solutions, Inc.

Signature: ________________________________

Print Name: ________________________________

Title: ________________________________

Date: ________________________________

Personnel Change Justification Form

Requested Change

- [x] Abolish/Create
- [ ] Reallocation
- [ ] Abolish
- [ ] Create

Position Name(s): Create

Staff Development Coordinator 40 hrs

Position Name(s): Abolish

PT Case Aide and Staff Development Coordinator 35 hrs

Bargaining Unit:

CSEA

Purpose and Background

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

Fiscal Impact:

- [x] County Funded
- [x] Grant Funded

County Funded Percentage	Grant Funded Percentage	Grant Exp. Date
23	77	

Current Grade/Salary of Position:

Grade	Salary Range $
20	$29.0528 - 36.7735

Requested Grade/Salary of Position:

Grade	Salary Range $
20	same

Annual Increase $	County Share $	# of Positions Affected
decrease of $5,228	decrease of $1,202	1

Goals

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

Operational Impact:

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

Requested by: *

Kristen Monroe

Signature of Requesting Department Head

06/23/2026

Date

Personnel Officer Approval: *

Laurie Leonard

Signature of Personnel Officer

06/25/2026

Date

County Administrator Budget Impact Statement *

Budget offset by abolishing PT position.

County Administrator Approval: *

Michael A. Ponticiello

Signature of County Administrator

06/25/2026

Date

Cortland County
Administrative Policy Manual

Capital Improvement Program

Policy/Procedure Number: 03.011 **Modified Date (s):**

Committee Approval: *August 11, 2026* **Effective Date:**
Finance and Administration Committee **Next Review:**

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

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

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

Policy Statement:

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

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

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

Responsible Department: County Administration

In coordination with:

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

General Information:

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

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

The Capital Improvement Program shall support:

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

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

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

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

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

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

Definitions:

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

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

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

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

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

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

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

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

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

Policy:

1. Administrative Capital Review Committee

   An Administrative Capital Review Committee is hereby established to assist the County Administrator in the development of the Capital Improvement Program. The Committee shall consist of:
   - County Administrator (Chair)
   - Director of Finance
   - Commissioner of Public Works
   - Director of Planning & Economic Development
   - Chief Information Officer

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

   The Administrative Capital Review Committee shall serve in an advisory capacity and shall:
   a. Review and evaluate departmental submissions using established scoring and prioritization criteria;

   b. Consider strategic alignment, operational impacts, financial feasibility, asset management needs, funding opportunities, and project dependencies; and

   c. Provide recommendations to the County Administrator regarding project prioritization, funding strategies, lifecycle replacement and deferred maintenance needs, and development of the proposed Capital Improvement Program.

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

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

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

to independently exceed $50,000; however, unrelated acquisitions shall not be aggregated solely to meet the threshold.
Projects may include facilities, infrastructure, fleet, equipment, technology systems, communications systems, public safety systems, economic development initiatives, and other long-term County investments.

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

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

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

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

3. Departmental Responsibilities
   County departments shall annually submit proposed capital projects in accordance with procedures established by the County Administrator. Project submissions shall include sufficient information to evaluate:
   - Project need and scope
   - Cost, schedule, and funding
   - Strategic and operational impact
   - Asset condition and lifecycle considerations
   - Implementation requirements and ongoing obligations

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

4. County Administrator Responsibilities
   a. Prepare a proposed five-year Capital Improvement Program

b. Incorporate recommended first-year capital projects into the County's annual budget development process or identify the separate legislative or financing actions required for project implementation

c. Evaluate financial impacts and funding strategies

d. Submit a proposed Capital Improvement Program to the County Legislature

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

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

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

6. Funding and Financing
The Capital Improvement Program shall identify anticipated funding sources for proposed projects.

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

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

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

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

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

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

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

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

   The County Administrator may approve administrative updates that do not materially alter the adopted Capital Improvement Program. Significant amendments shall require approval by the Cortland County Legislature and include:
   - Adding a new capital project
   - Removing an active capital project, except upon completion
   - Moving a project into or out of the first program year
   - Materially changing a project's scope or purpose
   - Materially changing a project's cost or funding strategy in a manner that affects the County's capital or financial planning assumptions

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

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

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

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

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

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

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

Procedure:

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

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

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

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

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

3. Required Project Information
   Departmental submissions shall include, at minimum:
   - Project need and scope
   - Cost, schedule, and funding
   - Strategic and operational impact
   - Asset condition and lifecycle considerations
   - Implementation requirements and ongoing obligations

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

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

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

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

6. Scoring and Prioritization
   Scoring and prioritization criteria shall consider, at minimum:
   - Strategic Plan Alignment
   - Legal, regulatory, and safety requirements
   - Asset condition and replacement needs
   - Operational impacts
   - Financial feasibility
   - Funding opportunities
   - Project readiness
   - Long-term sustainability

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

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

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

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

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

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

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

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

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

11. Administrative Procedures and Software Platform

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

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

CORTLAND COUNTY

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

Morgan Spaulding (607) 756-3484
Grant Administrator mspaulding@cortlandcountyny.gov

Monthly Report for June and July 2026

Committee Meeting Date: August 18th, 2026

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

Meetings/Trainings Attended:

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

Education & Outreach

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

CORTLAND COUNTY

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

Morgan Spaulding (607) 756-3484
Grant Administrator mspaulding@cortlandcountyny.gov

Monthly Report for June and July 2026

Committee Meeting Date: August 18th, 2026

- NYS Commissioner of Labor Discussion – Center for the Arts

Grants Awarded:

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

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

Morgan Spaulding (607) 756-3484
Grant Administrator mspaulding@cortlandcountyny.gov

Monthly Report for June and July 2026

Committee Meeting Date: August 18th, 2026

Grant Applications Submitted:

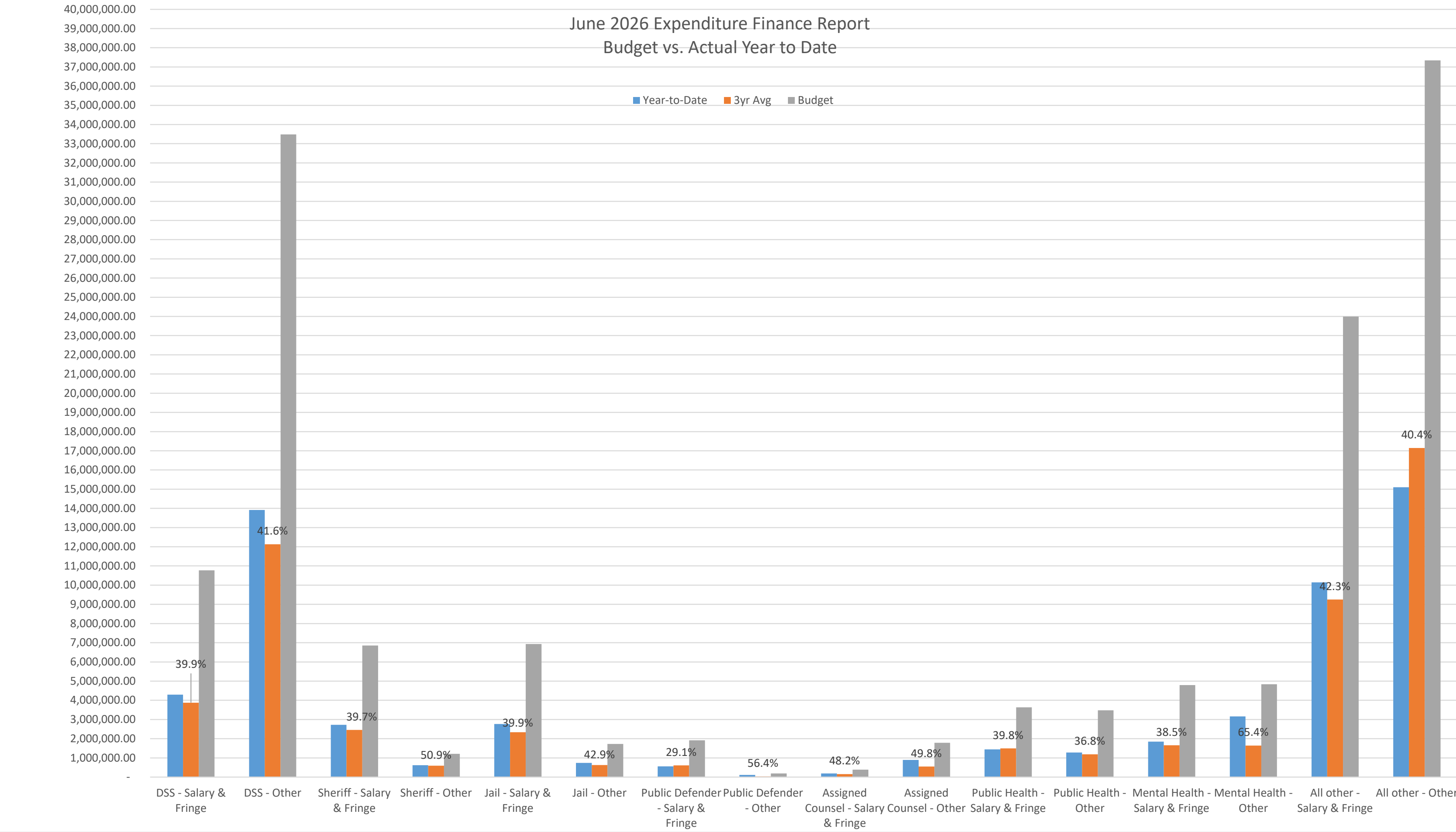
- Aided in submitting various applications alongside County Planning and the Village of Marathon for funding for a substation.
- FY26 Criminal Justice Discovery Reform application submitted to Division of Criminal Justice Services in coordination with County Administration, Finance, District Attorney,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

Grant Applications in Progress:

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

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

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


June 2026 Expenditure Finance Report
Budget vs. Actual Year to Date
Year-to-Date
3yr Avg
Budget
40,000,000.00
39,000,000.00
38,000,000.00
37,000,000.00
36,000,000.00
35,000,000.00
34,000,000.00
33,000,000.00
32,000,000.00
31,000,000.00
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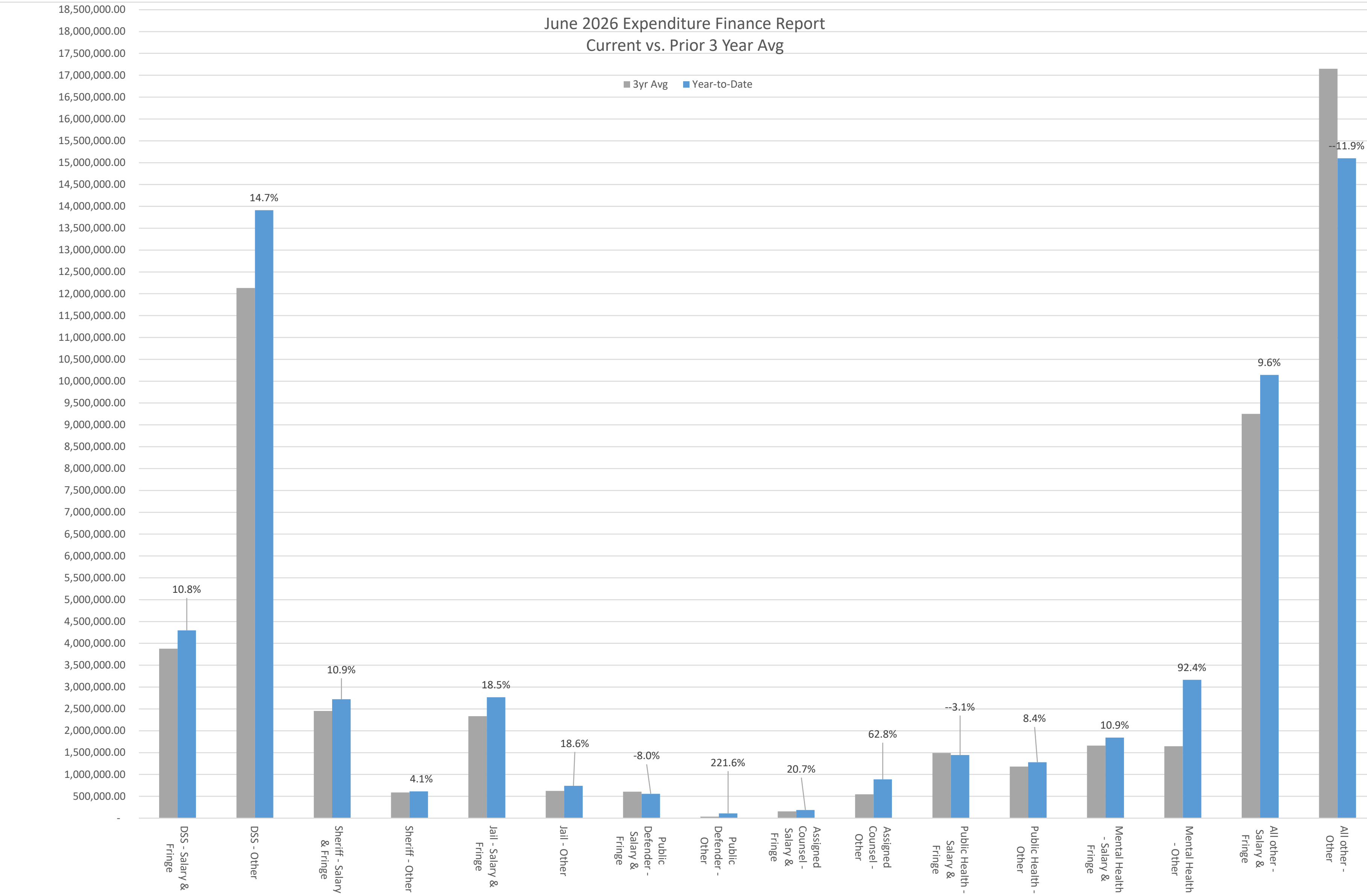
3,000,000.00
2,000,000.00
1,000,000.00
-
39.9%
41.6%
39.7%
50.9%
39.9%
42.9%
29.1%
56.4%
48.2%
49.8%
39.8%
36.8%
38.5%
65.4%
42.3%
40.4%
DSS - Salary & Fringe
DSS - Other
Sheriff - Salary & Fringe
Sheriff - Other
Jail - Salary & Fringe
Jail - Other
Public Defender - Salary & Fringe
Public Defender - Other
Assigned Counsel - Salary & Fringe
Assigned Counsel - Other
Public Health - Salary & Fringe
Public Health - Other
Mental Health - Salary & Fringe
Mental Health - Other
All other - Salary & Fringe
All other - Other



June 2026 Expenditure Finance Report
Current vs. Prior 3 Year Avg
3yr Avg
Year-to-Date
18,500,000.00
18,000,000.00
17,500,000.00
17,000,000.00
16,500,000.00
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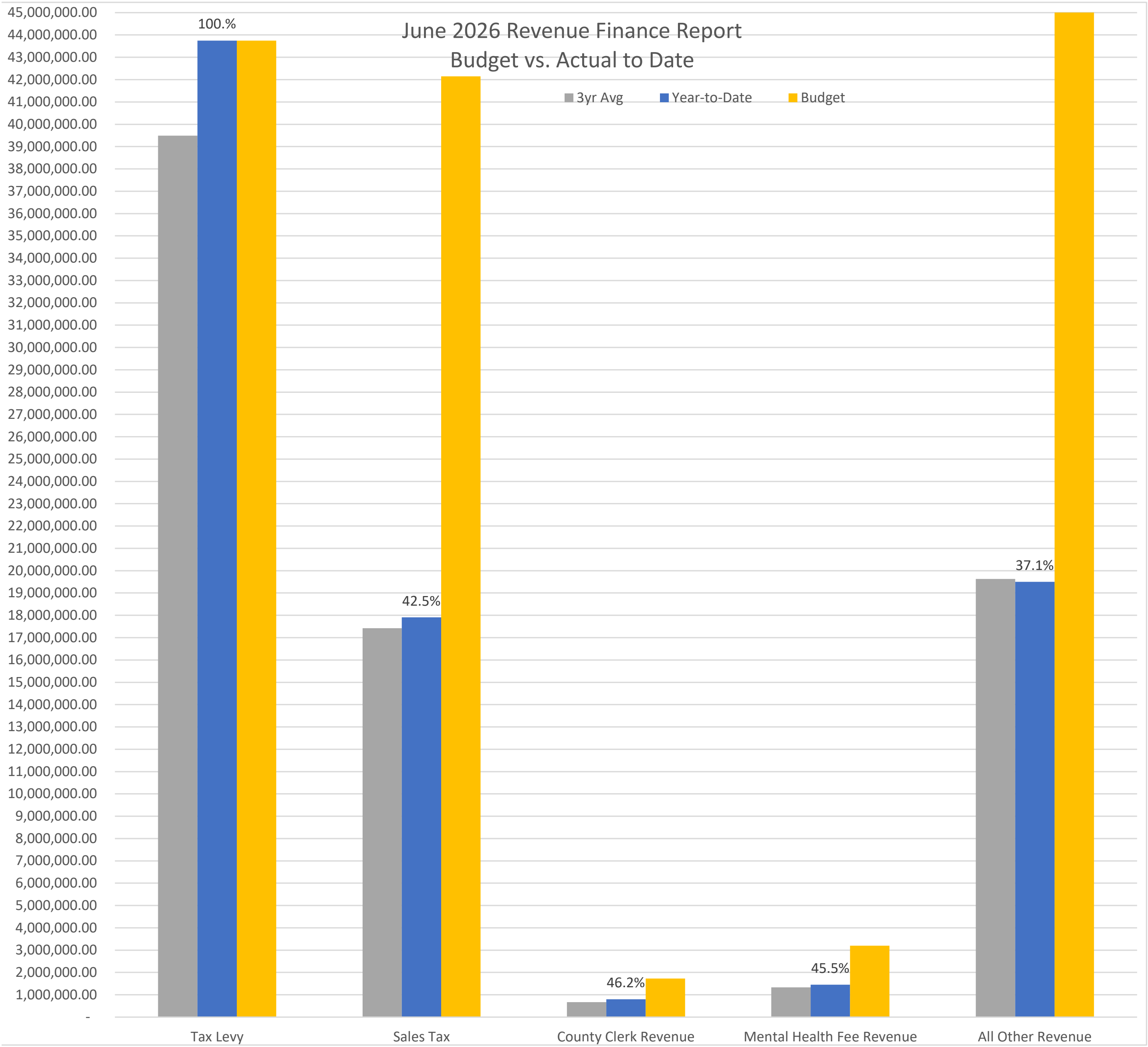
10.8%
14.7%
10.9%
4.1%
18.5%
18.6%
-8.0%
221.6%
20.7%
62.8%
--3.1%
8.4%
10.9%
92.4%
9.6%
--11.9%
DSS - Salary & Fringe
DSS - Other
Sheriff - Salary & Fringe
Sheriff - Other
Jail - Salary & Fringe
Jail - Other
Public Defender - Salary & Fringe
Public Defender - Other
Assigned Counsel - Salary & Fringe
Assigned Counsel - Other
Public Health - Salary & Fringe
Public Health - Other
Mental Health - Salary & Fringe
Mental Health - Other
All other - Salary & Fringe
All other - Other



June 2026 Revenue Finance Report
Budget vs. Actual to Date
3yr Avg
Year-to-Date
Budget
45,000,000.00
44,000,000.00
43,000,000.00
42,000,000.00
41,000,000.00
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3,000,000.00
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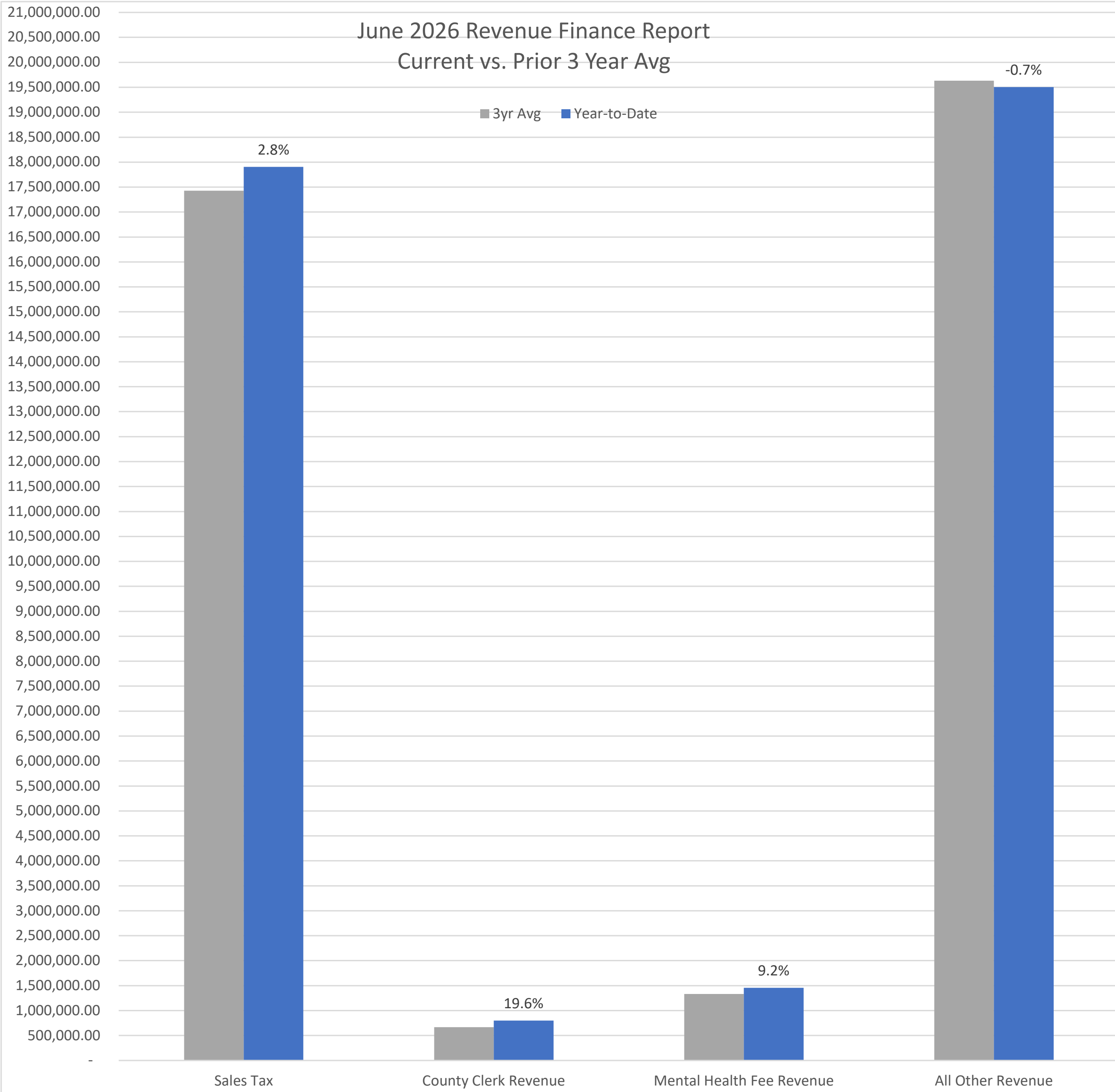
-
100.%
42.5%
46.2%
45.5%
37.1%
Tax Levy
Sales Tax
County Clerk Revenue
Mental Health Fee Revenue
All Other Revenue



June 2026 Revenue Finance Report
Current vs. Prior 3 Year Avg
3yr Avg
Year-to-Date
21,000,000.00
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20,000,000.00
19,500,000.00
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3,500,000.00
3,000,000.00
2,500,000.00
2,000,000.00
1,500,000.00
1,000,000.00
500,000.00
-
2.8%
19.6%
9.2%
-0.7%
Sales Tax
County Clerk Revenue
Mental Health Fee Revenue
All Other Revenue

OFFICE OF COUNTY AUDITOR
CORTLAND COUNTY
60 CENTRAL AVENUE, CORTLAND, NY 13045
607-753-5020

Stephen M. Trobert, CPA
Manager of Audit & Financial Projects

June 2026 Quarterly Update

Summary of Reports Drafted for Discussion

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

In Process Reviews

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

Health Insurance Costs Comparisons

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

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Other Items

- **DSS fraud unit** – The Audit office coordinated a meeting with the Commissioner of Social Services, Deputy Commissioner, and unit management to gain an understanding of the operations of the department's fraud investigation unit. The Audit office is currently reviewing policies and procedures of the unit, including communication with caseworkers and how the department ensures policies are being followed. An understanding of the investigation process and outcomes is also being obtained.

- **Assigned Counsel** – The Audit office is performing testing of client eligibility determinations for a sample of selected cases. In addition, follow up continues to be performed on observations identified through a review of historical case and cost data for the Assigned Counsel and Public Defender offices. The 2025 data per the Comptroller's Open Book NY indicates that the County continues to have a significantly higher net operating cost for its ILS function compared to peer counties.

- **Financial software** – The County has migrated its third-party financial software to a cloud-based environment. The Audit office assisted the Finance office and Information Technology department with the transition, and the new environment went live in June. Follow up continues to be performed on open issues related to the conversion.

- **National Grid incident** – Through participation in the Municipal Electric and Gas Alliance (MEGA), the County has a multiyear fixed rate contract for electric supply with Constellation Energy. In late 2025, National Grid changed the supplier on the County Office Building's utility account despite the change never being authorized by the County. In discussion with MEGA, it is the County's understanding that we were subject to a utility "slamming" scam. The unauthorized change yielded supply charges billed by National Grid at a rate significantly higher than that per the County's fixed rate contract.

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

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Summary of Report Drafted for Discussion

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

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

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

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

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

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Exhibit – Summary of Claims Denied by Category