



Finance & Administration Committee

Committee Meeting

60 Central Ave
Cortland, NY 13045
<https://www.cortlandcountyny.gov>

~ Minutes ~

Tuesday, June 17, 2025

9:00 AM

Room 302

CALL TO ORDER

The meeting was called to order at 9:01 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	Excused	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Lisa Perfetti	Cortland County	Public Health Director	Present	
Roxanne Buck	Tompkins Cortland Community College	TC3 Trustee	Present	
Amy Kremenek	Tompkins Cortland Community College	President	Present	
Dennis Panagitsas	Tompkins Cortland Community College	Vice President of Finance	Present	
Shannon Boyd	Tompkins Cortland Community College	Student Trustee	Present	
Michelle Enright	Cortland County Convention & Visitor's Bureau	Executive Director	Present	
Laura Fox	Cortland County	Real Property Tax Services	Present	
Donald Chu	Cortland County	Resident	Present	
Cathy Ackley	Cortland County	Probation Assistant	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Morgan Spaulding	Cortland County	Grants Administrator	Present	
Kim Cameron	Cortland County	Resident	Present	
Reed Cleland	Cortland County	Legislator	Present	
Christopher Newell	Cortland County	Legislator	Present	
Kristen Monroe	Cortland County	Commissioner of Social Services	Present	
Carlita Withers	Cortland County	Deputy Director of Finance	Remote	
Nicole	Cortland County	Executive Assistant	Remote	

Compton				
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Kevin Fitch	Cortland County	Chair of the Legislature	Remote	
Nicole Anjeski	Cortland County	Director of Public Health	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - May 13, 2025 9:00 AM

RESULT:	APPROVED
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2. Finance & Administration Committee - Special Meeting - May 20, 2025 8:00 AM

RESULT:	APPROVED
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Presentation

1. TC3 2025-2026 Budget

RESULT:	COMPLETED
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Discussion Items

1. Cortland County Convention & Visitor's Bureau - Updates from Executive Director Michelle Enright

RESULT:	COMPLETED
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2. County Auditor Quarterly Update

RESULT:	COMPLETED
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3. Grant Administration Monthly Report

RESULT:	COMPLETED
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4. April 2025 Finance Reports

RESULT:	COMPLETED
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Resolutions

AGENDA ITEM NO. 1 – Adopt 2025-2026 Tompkins Cortland Community College Operating Budget

RESULT:	APPROVED [UNANIMOUS]
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Next: 6/26/2025 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

AYES: Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff

EXCUSED: Linda Jones

ON MOTION OF BISCHOFF

RESOLUTION NO.

Adopt 2025-2026 Tompkins Cortland Community College Operating Budget

WHEREAS, the Board of Trustees of Tompkins Cortland Community College has presented to this Legislature an Operating Budget for the college fiscal year September 1, 2025 through August 31, 2026; AND

WHEREAS, a public hearing on said budget has been held on June 26, 2025, and heard all persons wishing to speak on this topic, pursuant to notice duly published; NOW THEREFORE BE IT

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

RESOLVED, that the Cortland County Legislature include in the Cortland County Budget for the year 2026 an amount determined pursuant to a plan for said college per adopted Resolution No. 129 for the year 1966, as amended by Resolution No. 128 and 131 for the year 1971, totaling approximately \$1,855,495 as Cortland County's share of the total Sponsoring Community Contribution of \$4,882,882, to be paid in four equal payments from account A24955.54780 after January 1, 2026; AND BE IT FURTHER

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

AGENDA ITEM NO. 2 – Amend 2025 Budget/Authorize Agreements for Code Blue for 2025-2026 Season

RESULT:	APPROVED [UNANIMOUS]
	Next: 6/26/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF VAN DEE

RESOLUTION NO.

Amend 2025 Budget/Authorize Agreements for Code Blue for 2025-2026 Season

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

WHEREAS, the New York State (NYS) Code Blue policy was established as an emergency Executive Order on December 16, 2016, with a commitment of reimbursement for additional costs to counties that are directly related to the requirements of the Code Blue regulation; AND

WHEREAS, the current Code Blue policy is no longer adequate or effective given the significant changes in affordable housing availability and evolving complex human needs of unhoused individuals since that time; AND

WHEREAS, the cost of delivering Code Blue services continues to escalate due to increasing numbers of individuals in need, rising behavioral challenges stemming from untreated mental health conditions, substance use disorders, developmental disabilities, and the rising costs of staffing, utilities, and essential supplies; AND

WHEREAS, NYS has capped the amount of funding allocated to counties for the operation of Code Blue programs, with Cortland County receiving funding equal to the expenditures of the previous year, which does not account for the annual increase in operational costs or the growing demand for services; AND

WHEREAS, NYS passed a SFY 25-26 budget that does not increase Code Blue funding and the current level of funding is inadequate to cover the increased staffing and resources necessary to safely operate warming centers, Cortland County is forced to place the burden of these rising costs on local taxpayers as a new unfunded mandate; AND

WHEREAS, Cortland County was allocated \$323,648 by NYS for the 2024-2025 Code Blue season; AND

WHEREAS, Cortland County estimates the cost to operate Code Blue contracts and services for the 2025-2026 season will be approximately \$543,700 leaving approximately \$220,052 to be funded by Cortland County if NYS provides an allocation consistent with the prior year; AND

WHEREAS, the Salvation Army has agreed to contract with Cortland County to provide Warming Center services for the 2025-2026 season; AND

WHEREAS, the Salvation Army cannot be open for all hours when the County Office Building is closed so another location may need to be leased for approximately 12 hours each week; AND

WHEREAS, the need for an on-site security officer has been identified for all warming center locations and hours outside of when the County Office Building is open to enhance safety of warming center staff and guests; AND

WHEREAS, the Salvation Army will contract with a security firm for all hours they open a warming center and the estimated cost of such service is \$139,000; AND

WHEREAS, a majority of the costs for Code Blue services will be paid from expense account A60105.54800.4696; AND

WHEREAS, the first two months and start-up costs of the Salvation Army contract for the Code Blue season will fall within the 2025 County fiscal year requiring \$176,900 to be available; NOW THEREFORE BE IT

RESOLVED that the County Administrator upon review and approval by the County Attorney or designee, is hereby authorized to sign an agreement with the Salvation Army for Warming Center services for the term October 1, 2025 – April 30, 2026, in an amount not to exceed \$518,700.00; AND BE IT FURTHER

RESOLVED that the County Administrator upon review and approval by the County Attorney or designee, is hereby authorized to sign an agreement with a landlord of a location to be determined for hours the Salvation Army is not open in an amount not to exceed \$25,000; AND BE IT FURTHER

RESOLVED that the following budget accounts be changed for 2025:

Increase:

Expense A60105.54800.4696	current \$320,000	change \$67,000.66	new \$387,000.66
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Revenue A601043.43689.4696	current \$320,000	change \$67,000.66	new \$387,000.66
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AGENDA ITEM NO. 3 – Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

RESULT:	POSTPONED [UNANIMOUS]
	Next: 8/19/2025 9:00 AM
MOVER:	Cathy Bischoff, Committee Chair
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

WHEREAS, Cortland County desires to create a more efficient process for compliance with County and State short-term rental laws; AND

WHEREAS, GovOS provides an online platform for compliance with registration requirements and quarterly occupancy tax payments by providing registration & recording, licensing and tax filing services; AND

WHEREAS, GovOS has provided a contract with a cost of \$19,995 for one (1) year; AND

WHEREAS, funds are budgeted in A64105.54055; NOW THEREFORE BE IT

RESOLVED, that the County Administrator or Chair of the Legislature, upon approval of the County Attorney or designee, is hereby authorized and directed to enter into an agreement with GovOS, 8310 N. Capital of Texas Hwy., Bldg 2, Ste. 250, Austin, TX 78731 for the above services and cost for a period of July 1, 2025 through June 30, 2026.

AGENDA ITEM NO. 4 – Abolish/Create Positions for Department of Public Works

RESULT:	APPROVED [4 TO 2]
	Next: 6/26/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Beau Harbin, Joseph Nauseef, Sandra Price, Eugene Waldbauer
NAYS:	William McGovern, Cathy Bischoff
EXCUSED:	Linda Jones

ON MOTION OF HEIDER

RESOLUTION NO.

Abolish/Create Positions for Department of Public Works

WHEREAS, the Cortland County Buildings and Grounds Department is moving under the newly created Cortland County Department of Public Works; AND

WHEREAS, the Public Works Committee recommends the abolishment of the following full-time positions:

One - Superintendent of Highway (Management, Grade 2, \$105,677-140,657, unclassified service)
 One - Deputy Superintendent of Highway (Management, Grade 5, \$85,067-113,223, exempt class)
 One - Superintendent of Buildings and Grounds (Management, Grade 8, \$68,475-91,141, competitive Class)
 One - Buildings and Grounds Foreperson (CSEA, Grade 19, \$27.2911-34.5436/hr, competitive class)
 One - Secretary 1 (CSEA, Grade 10, \$20.1738-25.5349/hr, competitive class); AND

WHEREAS, the Public Works Committee recommends the creation of the following full-time positions:

- One - Commissioner of Public Works (Management, Grade 1, \$113,603-151,206, pending jurisdictional classification)
- One - Deputy Commissioner of Public Works (Management, Grade 4, \$91,446-121,715, pending jurisdictional classification)
- One - Supervisor of Buildings and Grounds (Management, Grade 9, \$63,697-84,781, competitive class)
- One - Building Maintenance Mechanic (CSEA, Grade 10, \$20.1738-25.5349/hr, non-competitive class)

; NOW THEREFORE BE IT

RESOLVED, that the following positions are abolished effective June 29, 2025:

- One - Superintendent of Highway (Management, Grade 2, \$105,677-140,657, unclassified service)
- One - Deputy Superintendent of Highway (Management, Grade 5, \$85,067-113,223, exempt class)
- One - Superintendent of Buildings and Grounds (Management, Grade 8, \$68,475-91,141, competitive class)
- One - Buildings and Grounds Foreperson (CSEA, Grade 19, \$27.2911-34.5436/hr, competitive class)
- One - Secretary 1 (CSEA, Grade 10, \$20.1738-25.5349/hr, competitive class); AND BE IT FURTHER

RESOLVED, that the following positions are created with approval to fill effective June 30, 2025:

- One - Commissioner of Public Works (Management, Grade 1, \$113,603-151,206, pending jurisdictional classification)
- One - Deputy Commissioner of Public Works (Management, Grade 4, \$91,446-121,715, pending jurisdictional classification)
- One - Supervisor of Buildings and Grounds (Management, Grade 9, \$63,697-84,781, competitive class)
- One - Building Maintenance Mechanic (CSEA, Grade 10, \$20.1738-25.5349/hr, non-competitive class)

; AND BE IT FURTHER

RESOLVED, that the current Superintendent of Highways is hereby appointed to serve as Commissioner of Public Works for a term ending December 31, 2026, aligning with the remainder of the current appointment term.

AGENDA ITEM NO. 5 – Authorize Amendments to the Employment Policy Manual for Department Heads, Management Employees and Management/Confidential Employees

RESULT: APPROVED [4 TO 2]

Next: 6/26/2025 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: Eugene Waldbauer, Committee Member

AYES: Beau Harbin, Joseph Nauseef, Sandra Price, Eugene Waldbauer

NAYS: William McGovern, Cathy Bischoff

EXCUSED: Linda Jones

ON MOTION OF NAUSEEF

RESOLUTION NO.

Authorize Amendments to the Employment Policy Manual for Department Heads, Management Employees and Management/Confidential Employees

WHEREAS, the Legislature's Government Operations Committee has reviewed recommended amendments to the County of Cortland Employment Policy Manual for Department Heads, Management Employees, Management/Confidential Employees and supports the various amendments; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature hereby adopts the amended County of Cortland Employment Policy Manual for Department Heads, Management Employees, Management/Confidential Employees as attached effective June 30, 2025.

AGENDA ITEM NO. 6 – Accept Contributions from Cortland Tobacco Asset Securitization Corporation

RESULT: APPROVED [UNANIMOUS]

Next: 6/26/2025 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: Eugene Waldbauer, Committee Member

AYES: Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff

EXCUSED: Linda Jones

ON MOTION OF BISCHOFF

RESOLUTION NO.

Accept Contributions from Cortland Tobacco Asset Securitization Corporation

WHEREAS, the Cortland Tobacco Asset Securitization Corporation (CTASC) Board voted to provide up to \$70,000 in funding for furniture and office equipment for the new Mental Health building; AND

WHEREAS, the CTASC Board voted to provide up to \$100,000 in funding for IT computers, if other sources are not found by December 31, 2025; NOW BE IT THEREFORE

RESOLVED, the Cortland County Legislature accepts the contributions of up to \$70,000 and \$100,000 for Mental Health furniture and office equipment and IT computers, respectively, from CTASC; AND BE IT FURTHER

RESOLVED, that the 2025 Cortland County Budget be and hereby is amended as follows to accept the funding from the CTASC for the uses specified above:

INCREASE:

A16805.52060	Computers	\$100,000
A16805.42705	Gifts & Donations	\$100,000
A43105.52005	Capital Office Equipment	\$ 70,000
A43105.42705	Gifts & Donations	\$ 70,000

AGENDA ITEM NO. 7 – Authorize Agreement with Brisbane Consulting Group, LLC - Department of Social Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 6/26/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF VAN DEE

RESOLUTION NO.

Authorize Agreement with Brisbane Consulting Group, LLC - Department of Social Services

WHEREAS, the Cortland County Department of Social Services (CCDSS) must provide adult protective representative payee services pursuant to Social Services Law 473 and 18 NYCRR 457.5; AND

WHEREAS, CCDSS is currently managing the money of up to 200 disabled individuals using an archaic and unreliable software system; AND

WHEREAS, CCDSS desires to contract with Brisbane Consulting Group, LLC for the implementation of an AccuFund software system for the performance of representative payee and reporting functions of the Department; AND

WHEREAS, the cost of the one-time professional service implementation fee is \$12,000; AND

WHEREAS, the cost of the AccuFund Cloud Anywhere Solution for a year's subscription is \$9,060.00, but would be \$7,927.50 in the first year if engagement occurs prior to July 1, 2025; AND

WHEREAS, this purchase and contract shall be for a one (1) year period including implementation fees and software with cloud storage in an amount not to exceed \$19,999.00; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator or Chair of the Legislature, upon review and approval by the County Attorney or designee, to enter into an agreement with Brisbane Consulting Group, LLC for the initial time period of July 1, 2025 - June 30, 2026, for an amount not to exceed \$19,999.00; AND BE IT FUTHER

RESOLVED, that the following budget accounts be changed for 2025:

Increase:

Expense A60105.54015 Maintenance Agreements	current \$2,730	change \$7,999	new \$10,729
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Expense A60105.54055 Professional Services	current \$47,000	change	\$12,000
	new \$59,000		

Decrease:

Expense A6010.54800 Program Expense	current \$2,143,905	change	\$19,999
	new \$2,123,906		

AGENDA ITEM NO. 8 – Amend Contract with New York State Office of Mental Health and Office of Addiction Services and Support (OASAS) - Mental Health Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 6/26/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF VAN DEE

RESOLUTION NO.

Amend Contract with New York State Office of Mental Health and Office of Addiction Services and Support (OASAS) - Mental Health Department

WHEREAS, the Cortland County Legislature approved to contract with and accept funds from New York State Office of Mental Health and Office of Addiction Services and Support (OASAS) for various County community programs for the year 2025; AND

WHEREAS, Cortland County has received Opioid Stewardship Funds from New Your State; AND

WHEREAS, it is necessary to revise the contract per the OASAS State Aid Funding Authorization (SAFA) of June 2, 2025 to include \$3,523 to provider 70030, Cortland County Mental Health program 408410 for the purchase and distribution of FDA-approved formulations of naltrexone and buprenorphine-naloxone to treat county jail inmates with opioid use disorder under Opioid Stewardship Funds as of July 1, 2025; NOW THEREFORE BE IT

RESOLVED, that the Chairman of the County Legislature, upon review and approval by the County Attorney or designee, is hereby authorized to accept these funds and amend the contracts as needed for the distribution of \$3,523 to Cortland County Mental Health as of July 1, 2025: AND BE IT FURTHER

RESOLVED, that the 2025 County Mental Health budget be amended as follows:

Account	Account Number	Budget Amt	Total Alloc.	Inc/Dec
INCREASE EXPENDITURE:				
Contracted Medical Services	A43105.54615	\$40,000	\$43,523	\$3,523
INCREASE REVENUE:				
OASAS	A43105.43492	\$1,652,048	\$1,655,571	\$3,523

AGENDA ITEM NO. 9 – Amend 2025 Budget/Accept Increased State Aid OASAS Funding - Mental Health Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 6/26/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF VAN DEE

RESOLUTION NO.

Amend 2025 Budget/Accept Increased State Aid OASAS Funding - Mental Health Department

WHEREAS, the Cortland County Legislature approved to contract with and accept funds from NYS Office of Mental Health and Office of Addiction Services and Support (OASAS) for various County community programs for the year 2025; AND

WHEREAS, Cortland County Mental Health Department has received confirmation from OASAS that State Aid funding for Catholic Charities of Cortland County has been increased by \$63,271 for 2025 for a new program; NOW THEREFORE BE IT

RESOLVED, that the Chairman of the County Legislature, upon review and approval by the County Attorney or designee, is hereby authorized to execute an agreement to accept the additional funds as listed; AND BE IT FURTHER

RESOLVED, that the 2025 County Mental Health budget be amended as follows:

Agency	Account Number	Budget Amt	Total Alloc.	Inc/Dec
INCREASE EXPENDITURE:				
Catholic Charities of Cortland County	A43105.54815.4213	\$419,313	\$482,584	\$63,271
INCREASE REVENUE:				
OASAS	A43105.43492	\$1,588,777	\$1,652,048	\$63,271

Report on Centralized Assessments - A Review of Current Practice

Postponed to August 2025 Finance and Administration Meeting

Microenterprise Assistance Program Application Review

It was MOVED by Ms. Price, seconded by Mr. Nauseef, and unanimously approved by voice vote of members present, to enter into an executive session to discuss the financial history of a particular person or corporation with Savannah Hempstead, Ryan Harriott, and Rich Cunningham permitted to stay in the room. MOTION CARRIED.

An executive session was held from 10:46 a.m. to 11:00 a.m., at which time on motion of Mr. Nauseef, seconded by Mr. Harbin, it was unanimously approved by voice vote to exit executive session.

Resolutions Continued

AGENDA ITEM NO. 1 – Microenterprise Assistance Program Grant Award - Cobblestone Valley Farm

RESULT:	APPROVED [UNANIMOUS]
	Next: 6/26/2025 6:00 PM
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones

ON MOTION OF BISCHOFF

RESOLUTION NO.

Microenterprise Assistance Program Grant Award - Cobblestone Valley Farm

WHEREAS, the Cortland County Legislature's Finance and Administration Committee was empaneled as the Cortland County Microenterprise Assistance Program Review Committee on June 17, 2025 for the purpose of reviewing applications received for the Microenterprise Grant Program; AND

WHEREAS, following said review the Committee recommended that Cobblestone Valley Farm, of 6609 Rt. 11, Preble, NY 13141, be awarded \$25,300 from the Microenterprise program for the purchase of equipment; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby accepts and approves the recommendation of the Cortland County Microenterprise Assistance Program Review Committee and hereby awards the sum \$25,300 to Cobblestone Valley Farm from the Cortland County Microenterprise Assistance Program funding for the purchase of equipment; AND BE IT FURTHER

RESOLVED, that the County Administrator and/or Chair of the Cortland County Legislature, upon review by the County Attorney or designee, is hereby authorized to prepare and execute any and all agreements and sub-recipient agreements necessary and incident to this award.

AGENDA ITEM NO. 2 – Microenterprise Assistance Program Grant Award - Groove Tattoo Supply, Inc.

RESULT:	APPROVED [UNANIMOUS]
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	Next: 6/26/2025 6:00 PM
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MOVER:	Joseph Nauseef, Committee Member
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SECONDER:	Sandra Price, Committee Member
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AYES:	Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff
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EXCUSED:	Linda Jones
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ON MOTION OF BISCHOFF

RESOLUTION NO.

Microenterprise Assistance Program Grant Award - Groove Tattoo Supply, Inc.

WHEREAS, the Cortland County Legislature's Finance and Administration Committee was empaneled as the Cortland County Microenterprise Assistance Program Review Committee on June 17, 2025 for the purpose of reviewing applications received for the Microenterprise Grant Program; AND

WHEREAS, following said review the Committee recommended that Groove Tattoo Supply, Inc, of 2095 Weaver Rd., Cortland, NY 13045, be awarded \$9,700 from the Microenterprise program for the purchase of inventory and supplies; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby accepts and approves the recommendation of the Cortland County Microenterprise Assistance Program Review Committee and hereby awards the sum of \$9,700 to Groove Tattoo Supply, Inc. from the Cortland County Microenterprise Assistance Program funding for the purchase of inventory and supplies; AND BE IT FURTHER

RESOLVED, that the County Administrator and/or Chair of the Cortland County Legislature, upon review by the County Attorney or designee, is hereby authorized to prepare and execute any and all agreements and sub-recipient agreements necessary and incident to this award.

Committee Updates

1. Sales Tax

RESULT: COMPLETED

2. County Administrator Recruitment

RESULT: COMPLETED

3. Broadband

RESULT: COMPLETED

Discussion Items Continued

1. NYS County Occupancy Tax Law

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 8/19/2025 9:00 AM

2. Cortland County Occupancy Tax Law

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 8/19/2025 9:00 AM

3. Opt In/Opt Out of Short Term Rental Registry

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 8/19/2025 9:00 AM

4. Registration Fee for Short Term Rentals

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 8/19/2025 9:00 AM

5. Fiscal Year 2025 Budget Update: Status and Trendlines

RESULT: COMPLETED

6. Fiscal Year 2026 Preliminary Budget: Process and Next Steps

RESULT: COMPLETED

Adjournment

The meeting was closed at 11:02 AM



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

Committee Meeting

<https://www.cortlandcountyny.gov>

~ Minutes ~

Tuesday, May 13, 2025

9:00 AM

Room 302

CALL TO ORDER

The meeting was called to order at 9:00 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	Excused	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Excused	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Rob Corpora	Cortland County	County Administrator	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Laurie Leonard	Cortland County	Personnel Officer	Present	
Laura Fox	Cortland County	Real Property Tax Services	Present	
Morgan Spaulding	Cortland County	Grants Administrator	Present	
Michelle Enright	Cortland County Visitor's Bureau	Executive Director	Present	
Kim Cameron	Cortland	Resident	Present	
Carol Costell Corbin	Cortland	Resident	Present	
Nicole Compton	Cortland County	Executive Assistant	Remote	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Carlita Withers	Cortland County	Deputy Director of Finance	Remote	
Melanie Vilardi	Cortland County IDA/BDC	Executive Director	Remote	
Nicole Anjeski	Cortland County	Director of Public Health	Remote	
Brooke Kemak	Cortland County	County Clerk	Remote	
X101	Cortland	Local Media	Remote	
Kevin Fitch	Cortland County	Chair of the Legislature	Remote	

Minutes Acceptance: Minutes of May 13, 2025 9:00 AM (MINUTES)

MINUTES

1. Finance & Administration Committee - Committee Meeting - Apr 15, 2025 9:00 AM

RESULT:	APPROVED
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2. Finance & Administration Committee - Special Meeting - Apr 15, 2025 12:00 PM

RESULT:	APPROVED
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3. Finance & Administration Committee - Special Meeting - Apr 24, 2025 4:30 PM

RESULT:	APPROVED
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Committee Updates

1. Cortland County Convention & Visitor's Bureau - Updates from Executive Director Michelle Enright

RESULT:	COMPLETED
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RESOLUTIONS

AGENDA ITEM NO. 1 – Authorize First Quarter 2025 Sales Tax Distribution - Finance Department

RESULT:	APPROVED [UNANIMOUS]
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Next: 5/22/2025 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Joseph Nauseef, Committee Member

AYES: Harbin, Nauseef, Price, McGovern, Bischoff

EXCUSED: Linda Jones, Eugene Waldbauer

ON MOTION OF BISCHOFF**RESOLUTION NO.****Authorize First Quarter 2025 Sales Tax Distribution - Finance Department**

WHEREAS, the Cortland County Legislature adopted Resolution No. 221-18, which provides for the distribution of sales tax from the County to local municipalities; AND

WHEREAS, the sales tax sharing agreement provides for the deduction directly from the gross sales tax distribution received from the State of New York a fixed sum of \$1,500,000 for County purposes, with the remaining balance of the revenues to be distributed for use by the County, City of Cortland, and the various municipalities within Cortland County; AND

WHEREAS, the gross deduction for County purposes will be provide for quarterly; AND

WHEREAS, the 2024 first quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for first quarter 2025 to be \$9,900,920.39; AND

WHEREAS, the total amount available for distribution is \$9,525,920.39, after the direct deduction for County purposes; AND

WHEREAS, individual municipalities by resolution have opted to apply a portion of their sales tax dollars to off-set the property tax levy and that amount (\$635,000.00) is to be withheld from the quarterly distribution; AND

WHEREAS, Cortland County receives (55%), or \$5,239,256.21 of the total net quarterly distribution; AND

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

RESOLVED, that the Cortland County Legislature authorizes the County Treasurer or designee to release sales tax payments for the first quarter of 2025 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	\$1,655,604.96	\$-0-	\$1,655,604.96	\$-0-
Cincinnatus, Town of	\$70,033.07	\$-0-	\$70,033.07	\$-0-
Cortlandville, Town of	\$818,444.29	\$-0-	\$818,444.29	\$-0-
Cuyler, Town of	\$68,391.46	\$(28,750.00)	\$39,641.46	\$-0-
Freetown, Town of	\$56,270.62	\$-0-	\$56,270.62	\$-0-
Harford, Town of	\$80,257.34	\$(70,000.00)	\$10,257.34	\$-0-
Homer, Town of	\$275,202.45	\$-0-	\$275,202.45	\$-0-
Homer, Village of	\$192,606.02	\$-0-	\$192,606.02	\$-0-
Lapeer, Town of	\$105,961.17	\$(330,000.00)	\$-0-	\$(224,038.83)
Marathon, Town of	\$81,704.87	\$-0-	\$81,704.87	\$-0-
Marathon, Village of	\$41,527.23	\$-0-	\$41,527.23	\$-0-
McGraw, Village of	\$35,928.74	\$-0-	\$35,928.74	\$-0-
Preble, Town of	\$154,385.58	\$-0-	\$154,385.58	\$-0-
Scott, Town of	\$88,290.39	\$-0-	\$88,290.39	\$-0-
Solon, Town of	\$82,786.65	\$-0-	\$82,786.65	\$-0-
Taylor, Town of	\$41,385.68	\$(20,000.00)	\$21,385.68	\$-0-
Truxton, Town of	\$109,662.78	\$-0-	\$109,662.78	\$-0-
Virgil, Town of	\$256,482.55	\$(25,000.00)	\$231,482.55	\$-0-
Willet, Town of	\$71,738.33	\$-0-	\$71,738.33	\$-0-
Total	\$4,286,664.18	\$(473,750.00)	\$4,036,953.01	\$(224,038.83)

; AND BE IT FURTHER

RESOLVED, that the Cortland County Finance Director or designee is hereby directed to deposit the County's "off the top" sum of \$375,000 in the appropriate reserves and accounts as designated in Resolution No. 283-21.

AGENDA ITEM NO. 2 – Authorize Agreement with Pracademic Partners for Recruiting Services for the Position of County Administrator

RESULT: **APPROVED [UNANIMOUS]**

Next: 5/22/2025 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Beau Harbin, Committee Member

AYES: Harbin, Nauseef, Price, McGovern, Bischoff

EXCUSED: Linda Jones, Eugene Waldbauer

Minutes Acceptance: Minutes of May 13, 2025 9:00 AM (MINUTES)

Authorize Agreement with Pracademic Partners for Recruiting Services for the Position of County Administrator

WHEREAS, the current Cortland County Administrator has announced retirement effective May 29, 2025; AND

WHEREAS, the Cortland County Legislature recognizes the importance of an efficient and professional search process to identify qualified candidates for the position of County Administrator; AND

WHEREAS, Pracademic Partners, located at 6534 Florence Lane, Livonia, NY 14487, has been identified as a qualified recruitment agency specializing in public sector executive searches; AND

WHEREAS, the County Legislature finds it in the best interest of Cortland County to enter into an agreement with Pracademic Partners to conduct a comprehensive recruitment process; NOW THEREFORE BE IT

RESOLVED, that the Chair of the Legislature, upon review and approval by the County Attorney or designee, is hereby authorized to enter into an agreement with Pracademic Partners, of 6534 Florence Lane, Livonia, NY 14487, for professional recruitment services to assist in the hiring of a County Administrator, for an amount not to exceed \$19,500, to be paid from Account No. A12305.54055; AND BE IT FURTHER

RESOLVED, that the 2025 County Budget is hereby amended as follows:

INCREASE

A12305.54055	Professional Services	\$19,500
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DECREASE

A12305.51005	Personnel Services	\$19,500
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Referred from Public Works Committee

Referred from Government Operations Committee

AGENDA ITEM NO. 3 – Authorize Mortgage Tax Disbursement for October 2024 - March 2025

RESULT:	APPROVED [UNANIMOUS]
	Next: 5/22/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Linda Jones, Eugene Waldbauer

Authorize Mortgage Tax Disbursement for October 2024 - March 2025

WHEREAS, in accordance with New York State Tax Law, Article 11, § 261, the Semi-Annual Mortgage Tax Report for October 1, 2024 - March 31, 2025, has been prepared and submitted by the Cortland County Clerk and has been approved by the New York State Department of Taxation and Finance; AND

WHEREAS, the Basic Mortgage Tax has been submitted with interest to the Cortland County Director of Finance; AND

WHEREAS, the mortgage tax has been calculated to apportion the basic mortgage tax between the towns and villages; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Cortland County Director of Finance to make payments to each of the tax districts within the County of Cortland as shown below, either by check or by electronic bank deposit based on the request of the receiving municipality.

Cincinnatus	\$4,940.99
Cortland	\$166,324.38
Cortlandville	\$53,922.68
Cuyler	\$3,070.58
Freetown	\$2,145.75
Harford	\$2,241.09
Homer, Town	\$19,053.12
Homer, Village	\$14,114.45
Lapeer	\$1,846.53
Marathon, Town	\$7,331.37
Marathon, Village	\$3,873.26
McGraw, Village	\$1,484.86
Preble	\$4,997.11
Scott	\$11,262.82
Solon	\$5,790.12
Taylor	\$1,483.01
Truxton	\$7,647.70
Virgil	\$18,029.78
Willet	\$3,542.66
TOTAL	\$333,102.26

Executive Session

It was MOVED by Mr. Harbin, seconded by Mr. McGovern, and unanimously approved by voice vote of members present, to enter into an executive session to discuss the collective negotiations pursuant to article fourteen of the civil service law, with Laurie Leonard, Rob Corpora, Andrea Herzog and Savannah Hempstead permitted to stay in the room. MOTION CARRIED.

An executive session was held from 10:04 a.m. to 10:15 a.m., at which time on motion of Mr. Harbin, seconded by Ms. Price, it was unanimously approved by voice vote to exit executive session.

AGENDA ITEM NO. 4 – Authorize 2026 - 2029 Cortland County Sheriff and the County Police Association of Cortland (CPAC) Contract

RESULT: **APPROVED [UNANIMOUS]**

Next: 5/22/2025 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: Joseph Nauseef, Committee Member

AYES: Harbin, Nauseef, Price, McGovern, Bischoff

EXCUSED: Linda Jones, Eugene Waldbauer

ON MOTION OF NAUSEEF**RESOLUTION NO.**

Authorize 2026 - 2029 Cortland County Sheriff and the County Police Association of Cortland (CPAC) Contract

WHEREAS, the County of Cortland/Cortland County Sheriff and the County Police Association of Cortland (CPAC) negotiating committees have met to negotiate a new contract; AND

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

WHEREAS, CPAC ratified the contract on April 28, 2025; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby approves the Agreement by and between the County of Cortland/Cortland County Sheriff and the County Police Association of Cortland, for the time period of January 1, 2026 to December 31, 2029.

AGENDA ITEM NO. 5 – Amend 2025 Budget/Authorize Agreement with CivicPlus for Agenda and Minutes Software and Live Streaming Services - Clerk of the Legislature

RESULT: **APPROVED [UNANIMOUS]**

Next: 5/22/2025 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: Beau Harbin, Committee Member

AYES: Harbin, Nauseef, Price, McGovern, Bischoff

EXCUSED: Linda Jones, Eugene Waldbauer

ON MOTION OF NAUSEEF**RESOLUTION NO.**

Amend 2025 Budget/Authorize Agreement with CivicPlus for Agenda and Minutes Software and Live Streaming Services - Clerk of the Legislature

WHEREAS, the Cortland County Legislature recognizes the need for a centralized, efficient, and publicly accessible platform to manage legislative agendas, minutes, and live-streamed meetings; AND

WHEREAS, CivicPlus offers an integrated software solution for agenda and minutes management and meeting live streaming that will enhance transparency, accessibility, and internal workflows; AND

WHEREAS, the proposed agreement with CivicPlus includes an initial implementation and setup cost; AND

WHEREAS, funds are not currently budgeted for this expense in the 2025 Adopted Budget; NOW THEREFORE BE IT

Minutes Acceptance: Minutes of May 13, 2025 9:00 AM (MINUTES)

RESOLVED, that the Chair of the Legislature, upon review and approval by the County Attorney or designee, and subject to appropriation by the legislature, is hereby authorized to execute an agreement with CivicPlus for agenda and minutes software and live streaming services, with an initial implementation and setup cost not to exceed \$17,000; AND BE IT FURTHER

RESOLVED, that the 2025 County Budget is hereby amended as follows:

INCREASE

A10405.54015	Maint. Agreements	\$17,000
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INCREASE

A.359900	Appr.Fund Balance	\$17,000
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Referred from Judiciary & Public Safety Committee

AGENDA ITEM NO. 6 – Accept Next Generation 911 Grant Award - Department of Emergency Response & Communications

RESULT:	APPROVED [UNANIMOUS]
	Next: 5/22/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Linda Jones, Eugene Waldbauer

ON MOTION OF PRICE

RESOLUTION NO.

Accept Next Generation 911 Grant Award - Department of Emergency Response & 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 Next Generation 911 Grant (NG911) grant for FY2025 in the amount of \$1,266,796, resulting in no new county costs, in support of Next Generation 911 operations; AND

WHEREAS the grant performance period for the Next Generation 911 grant is August 1, 2025 to July 31, 2030; 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 2025 budget is amended as follows:

	Current	Change	Revised
INCREASE REVENUE BUDGET:			
A302043.43306.NG911 DHSES Grant	\$0	\$0	\$1,266,796
INCREASE EXPENDITURE BUDGET:			
A30205.54048.NG911 Dept. Specific Equipment	\$0	\$0	\$1,266,796

; AND BE IT FURTHER

RESOLVED, that the County Administrator and/or Chair of the Legislature, upon review and approval by the County Attorney or designee and subject to appropriation of funding, 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 \$1,266,796; AND BE IT FURTHER

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

Referred from Ag/Planning/Environmental Committee

Referred from Health & Human Services

AGENDA ITEM NO. 7 – Rescind Resolution No. 64-25 -Accept Funds HUD Healthy Homes Production Grant - Health Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 5/22/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Linda Jones, Eugene Waldbauer

ON MOTION OF VAN DEE

RESOLUTION NO.

Rescind Resolution No. 64-25 -Accept Funds HUD Healthy Homes Production Grant - Health Department

WHEREAS, Resolution No. 64-25 authorized the acceptance of Funds HUD Healthy Homes Production Grant; AND

WHEREAS, the requirements of this grant are not feasible; AND

WHEREAS, the Health and Human Services Committee of the Cortland County Legislature recommends not moving forward with this grant award, upon recommendation of the Public Health Director; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 64-25 be and hereby is rescinded.

AGENDA ITEM NO. 8 – Authorize Agreements for Advancing Tobacco Free Communities Program - Health Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 5/22/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Linda Jones, Eugene Waldbauer

ON MOTION OF VAN DEE

RESOLUTION NO.

Authorize Agreements for Advancing Tobacco Free Communities Program - Health Department

WHEREAS, the New York State Department of Health has awarded Cortland County funding of the Advancing Tobacco Free Communities Grant (ATFC), Contract C40621GM for \$1,675,000 for the contract period of 5/1/2025-4/30/2030; AND

WHEREAS, the ATFC grant requires Cortland County to provide funding to one or more community organizations within its catchment area (Cortland, Tompkins and Chenango Counties) in support of addressing work plan deliverables related to tobacco use and exposure in multi-unit housing and/or tobacco waste in the environment; AND

WHEREAS, that recipient organizations should serve individuals/communities most impacted by tobacco-related morbidity and mortality; AND

WHEREAS, \$35,000 will be allocated to one or more community organizations within the ATFC catchment area between 5/1/2025 to 4/20/2026; AND

WHEREAS, Cortland County will release an application seeking proposals from eligible organizations which will be reviewed with approval from the New York State Bureau of Tobacco Control; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature be and hereby accepts this grants funding and authorizes the Finance Director to accept the funding and modify the budget as appropriate; AND BE IT FURTHER;

RESOLVED, that the County Administrator and/or Chair of the Legislature, upon review and approval by the County Attorney or designee, are hereby authorized to sign agreements with the approved agencies; AND BE IT FURTHER

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

Referred from Government Operations Committee

AGENDA ITEM NO. 9 – Endorsing State Legislation Amending Chapter 443 of the Laws of 2007 Amending the Tax Law Relating to Authorizing the County of Cortland to Impose an Additional Mortgage Recording Tax, in Cortland County Until December 1, 2027 (Senate Bill No. ____, Assembly Bill No. ____)

RESULT:	APPROVED [UNANIMOUS]
	Next: 5/22/2025 4:30 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Nauseef, Price, McGovern, Bischoff
EXCUSED:	Linda Jones, Eugene Waldbauer

ON MOTION OF NAUSEEF

RESOLUTION NO.

Endorsing State Legislation Amending Chapter 443 of the Laws of 2007 Amending the Tax Law Relating to Authorizing the County of Cortland to Impose an Additional Mortgage Recording Tax, in Cortland County Until December 1, 2027 (Senate Bill No. ____, Assembly Bill No. ____)

WHEREAS, the Cortland County Legislature approved Resolution No. 6-25 and 82-25, "A Home Rule Request For Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization For Imposition of Mortgage Recording Tax in Cortland County" and "Amend Resolution No. 6-25 to Amend the Home Rule Request for Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization for Imposition of Local Mortgage Recording Tax in Cortland County"; AND

WHEREAS, New York State Tax Law §253-v presently authorizes Cortland County to adopt and amend local laws imposing a mortgage recording tax of twenty five cents (\$.25) for each one hundred dollars (\$100.00) and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a

mortgage on real property situated in Cortland County and recorded on or after the date upon which such tax takes effect, (beginning September 30, 2007 and ending December 1, 2025); AND

WHEREAS, in the current economic climate it would create a fiscal hardship for Cortland County if this source of revenue was to expire, and such a loss would result in a substantial burden on County property owners through increased property taxes or loss of essential services; NOW THEREFORE BE IT

RESOLVED, that this Legislature endorses and requests State approval of Senate Bill No. ____ and Assembly Bill No. ____, and urges its elected representatives in the Senate and Assembly to support this legislation extending the authorization through December 1, 2027; AND BE IT FURTHER

RESOLVED, that the Clerk of this Legislature be and hereby is directed to prepare the documentation necessary for the New York State Legislature to enact said Legislation; AND BE IT FURTHER

RESOLVED, that the Chairman of the Legislature and Clerk of the Legislature be and hereby are authorized to execute the appropriate Home Rule Request for the enactment of said special law.

Monthly Reports

1. Real Property Tax Services Monthly Report

RESULT:	COMPLETED
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2. County Administrator Monthly Report

RESULT:	COMPLETED
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3. Monthly Finance Reports

RESULT:	COMPLETED
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Microenterprise Assistance Program Application Review

DISCUSSION ITEMS

1. County Administration

RESULT:	COMPLETED
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2. 2025 Budget - Where are We?

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 5/20/2025 8:00 AM

3. 2026 Budget Preparation

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 5/20/2025 8:00 AM

4. Role of the Finance & Administration Committee

RESULT:	COMPLETED
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5. Review of Finance & Administration Goals- Assignments

RESULT:	COMPLETED
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Adjournment

The meeting was closed at 10:31 AM



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

<https://www.cortlandcountyny.gov>

Special Meeting

~ Minutes ~

Tuesday, May 20, 2025

8:00 AM

Room 302

Call to Order

The meeting was called to order at 8:07 AM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	Excused	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Late	8:39 AM
Cathy Bischoff	Cortland County	Committee Chair	Present	
Kevin Fitch	Cortland County	Chair of the Legislature	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Paul Heider	Cortland County	Legislator	Present	
Reed Cleland	Cortland County	Legislator	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Patty Schaap	Cortland County	Director of Community Mental Health Services	Present	
Jeri DuVall	Cortland County	Chief Assistant County Attorney	Present	
Pat Clune	Village of Homor	Mayor	Present	
Liz Arnold	Village of Homer	Trustee	Present	
Judy Davison	TC3	Board of Trustees Member	Present	
Kim Cameron	Cortland	Resident	Present	
Jason DeRaiche	Cortland County	Safety Director	Remote	
Jessica Leet	Cortland County	Planning Executive Administrative Assistant	Remote	
Melanie Vilardi	Cortland County IDA BDC	Executive Director	Remote	
Carlita Withers	Cortland County	Deputy Director of Finance	Remote	
Lisa McGee	Cortland County	Fiscal Manager	Remote	
Nicole Anjeski	Cortland County	Director of Public Health	Remote	
X101	Cortland	Local News	Remote	

Resolutions

AGENDA ITEM NO. 1 – Authorize 2026 - 2035 Sales Tax Agreement with the City of Cortland

Minutes Acceptance: Minutes of May 20, 2025 8:00 AM (MINUTES)

RESULT: **APPROVED [UNANIMOUS]**

Next: 5/22/2025 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Beau Harbin, Committee Member

AYES: Harbin, Nauseef, Price, Waldbauer, McGovern, Bischoff

EXCUSED: Linda Jones

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorize 2026 - 2035 Sales Tax Agreement with the City of Cortland

WHEREAS, the County currently imposes a sales tax on retail sales and other similar transactions and compensatory use taxes in Cortland County, all as authorized by Section 1202 of the Tax Law of the State of New York; AND

WHEREAS, the existing Sales Tax Agreement between Cortland County ("County") and the City of Cortland ("City"), entered into on August 9, 2018, commenced on January 1, 2019 and is set to continue through December 31, 2028, with an allowance for either party to terminate the agreement after June 1, 2023, upon providing six (6) months' notice and obtaining a two-thirds (2/3) majority vote of its governing board, as stated in the agreement; AND

WHEREAS, the City of Cortland Common Council previously adopted Resolution No. 62 on May 21, 2024, issuing notice of intent to terminate the existing sales tax agreement effective November 21, 2024, for the purpose of renegotiating a new agreement with the County of Cortland, but later rescinded that notice through Resolution No. 125 of 2024, adopted on October 15, 2024; AND

WHEREAS, the County of Cortland adopted Resolution No. 69-25 on March 27, 2025, effective March 28, 2025, authorizing the formal six-month notice of termination of the existing Sales Tax Agreement between Cortland County and the City of Cortland, as permitted under the contract, in order to facilitate meaningful negotiations with the City of Cortland regarding a new agreement; AND

WHEREAS, the County and City have engaged in meaningful negotiations and have reached an agreement; AND

WHEREAS, it is the desire of the City not to exercise its right of preemption pursuant to Section 1224(b) of the Tax Law of the State of New York; AND

WHEREAS, it is the decision of the County to continue to impose all of the sales tax as described in Articles 28 and 29 of the Tax Law of the State of New York and pursuant to the provisions of section 1210(a) of said law and shall not set aside any part thereof for County purposes or educational purposes except as provided; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the Chair of the Legislature, upon review and approval by the County Attorney or designee, to execute an agreement with the City of Cortland, subject to the approval of the Comptroller of the State of New York, with the following provisions:

- (1) Term: This agreement shall commence on January 1, 2026 and shall continue until December 31, 2035. On or after January 1, 2031, either party, if authorized by a two-thirds majority of its total governing board, may give notice of its desire to renegotiate the terms of the Agreement and the parties will negotiate in good faith. If the parties are unable to reach an agreement after the passage of six (6) months of good faith negotiations, either party may cancel this contract upon giving the other party notice of at least six (6) months so authorized by a two-thirds majority vote of the terminating party's total governing board; AND

Minutes Acceptance: Minutes of May 20, 2025 8:00 AM (MINUTES)

(2) Sales Tax shall be distributed as follows:

January 1, 2026 - December 31, 2026:

For County Purposes- 60.43%

For City Purposes - 17.07%

For Towns and Village Purposes - 22.50%

January 1, 2027 - December 31, 2027:

For County Purposes- 62.00%

For City Purposes - 17.50%

For Towns and Village Purposes - 20.50%

January 1, 2028 - December 31, 2028

For County Purposes- 64.00%

For City Purposes - 17.75%

For Towns and Village Purposes - 18.25%

January 1, 2029 - December 31, 2035

For County Purposes- 65.75%

For City Purposes - 17.99%

For Towns and Village Purposes - 16.26%

Discussion Items

1. 2025 Budget - Where are We?

RESULT:	COMPLETED
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2. 2026 Budget Preparation

RESULT:	COMPLETED
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Adjournment

The meeting was closed at 9:30 AM



TC3 Update and 2025-2026 Operating Budget

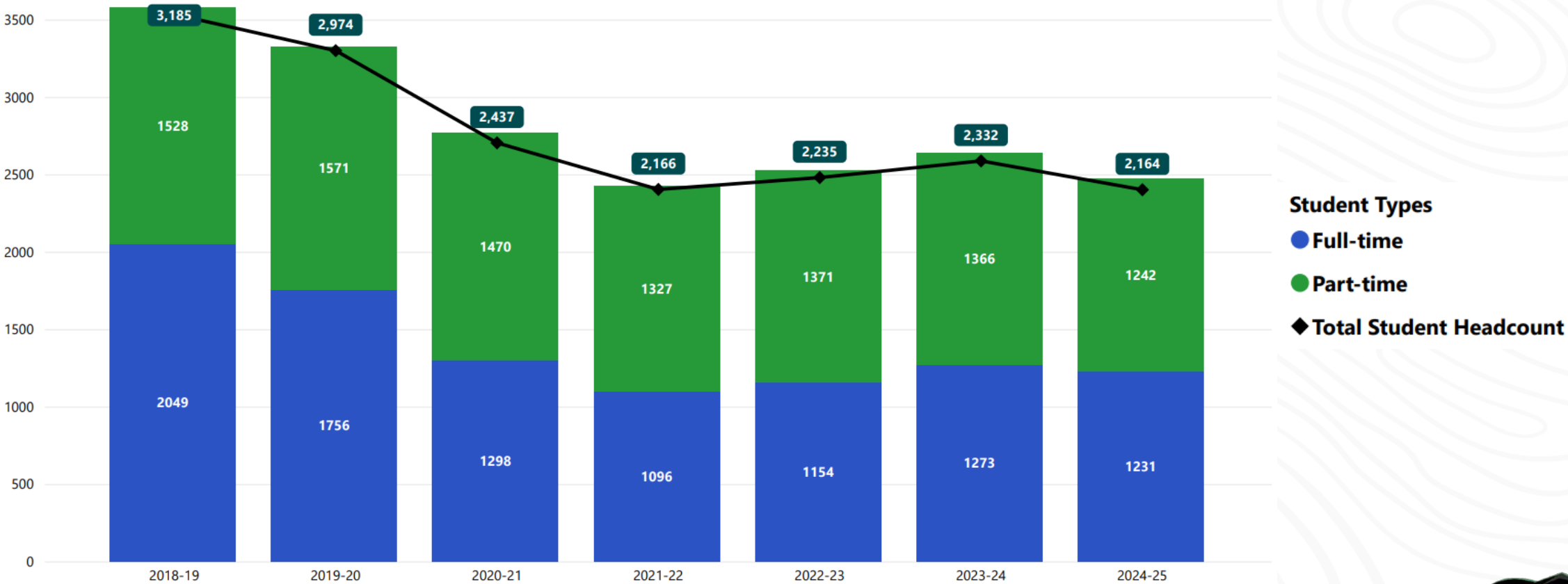
Presented to Cortland County Legislature Finance Committee

June 17, 2025

Enrollment & Retention

- Fall 2025 enrollment up nearly 28%
- Strategic Enrollment Plan
- Redesigned enrollment process and Panther Welcome Center
- Strategic use of data and technology
- Proactive territorial management for recruitment
- SUNY Reconnect: Free Community College for Adult Learners in 9 high-demand fields

Core Enrollment 2019-2025

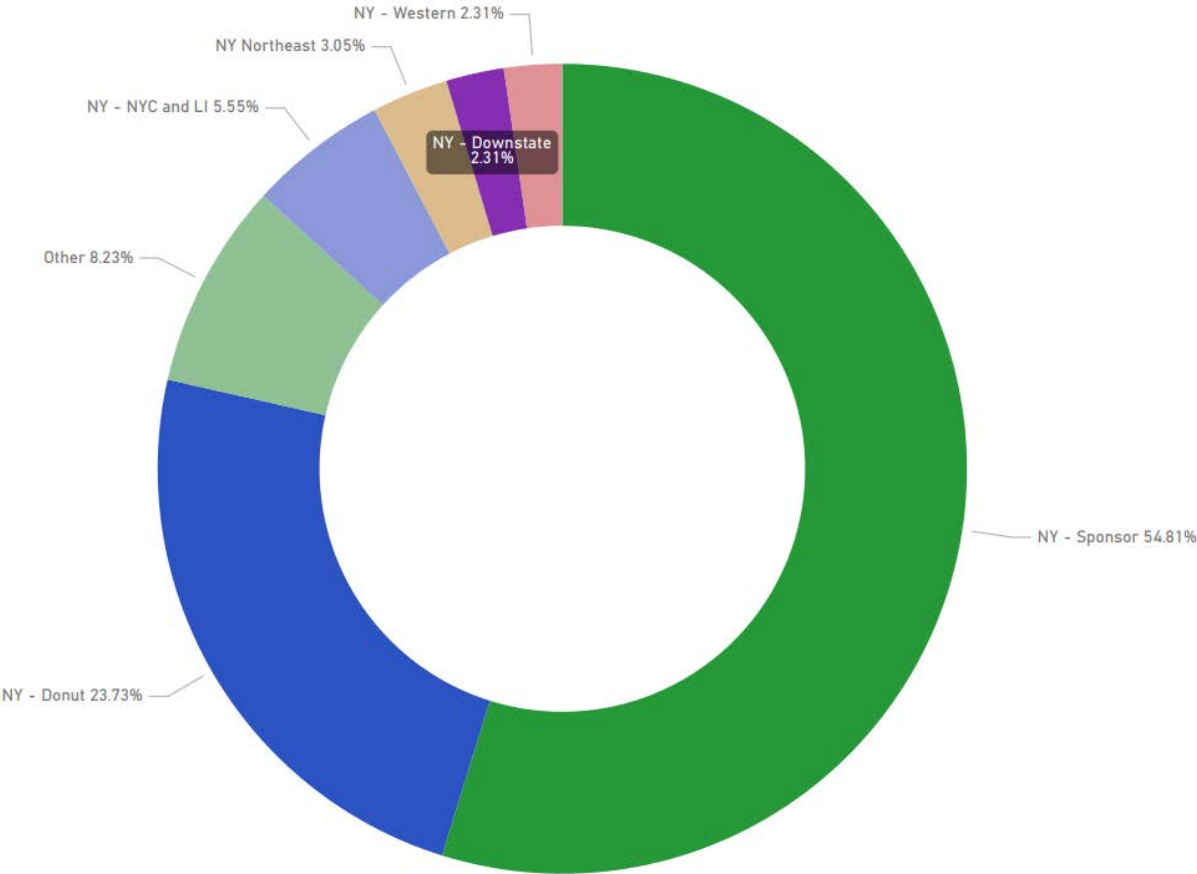


*Excludes Concurrent Enrollment

Source: TC3 Public Dashboards - Main

2024-25 Enrollment by Region

County Group	Student Count	% Total
NY - Sponsor	1,185	54.81%
NY - Donut	513	23.73%
Other	178	8.23%
NY - NYC and LI	120	5.55%
NY Northeast	66	3.05%
NY - Downstate	50	2.31%
NY - Western	50	2.31%
Total	2,162	100.00%



*Excludes Concurrent Enrollment
Source: TC3 Public Dashboards - Main

Academic Program Mix

- Program review and revitalization
- New Program Feasibility process
- New Associate of Science transfer program in Health Sciences
- New Transfer Agreements: Cornell, Hobart William Smith, Syracuse University
- Culinary Arts program deactivated
- General Studies Certificate discontinued

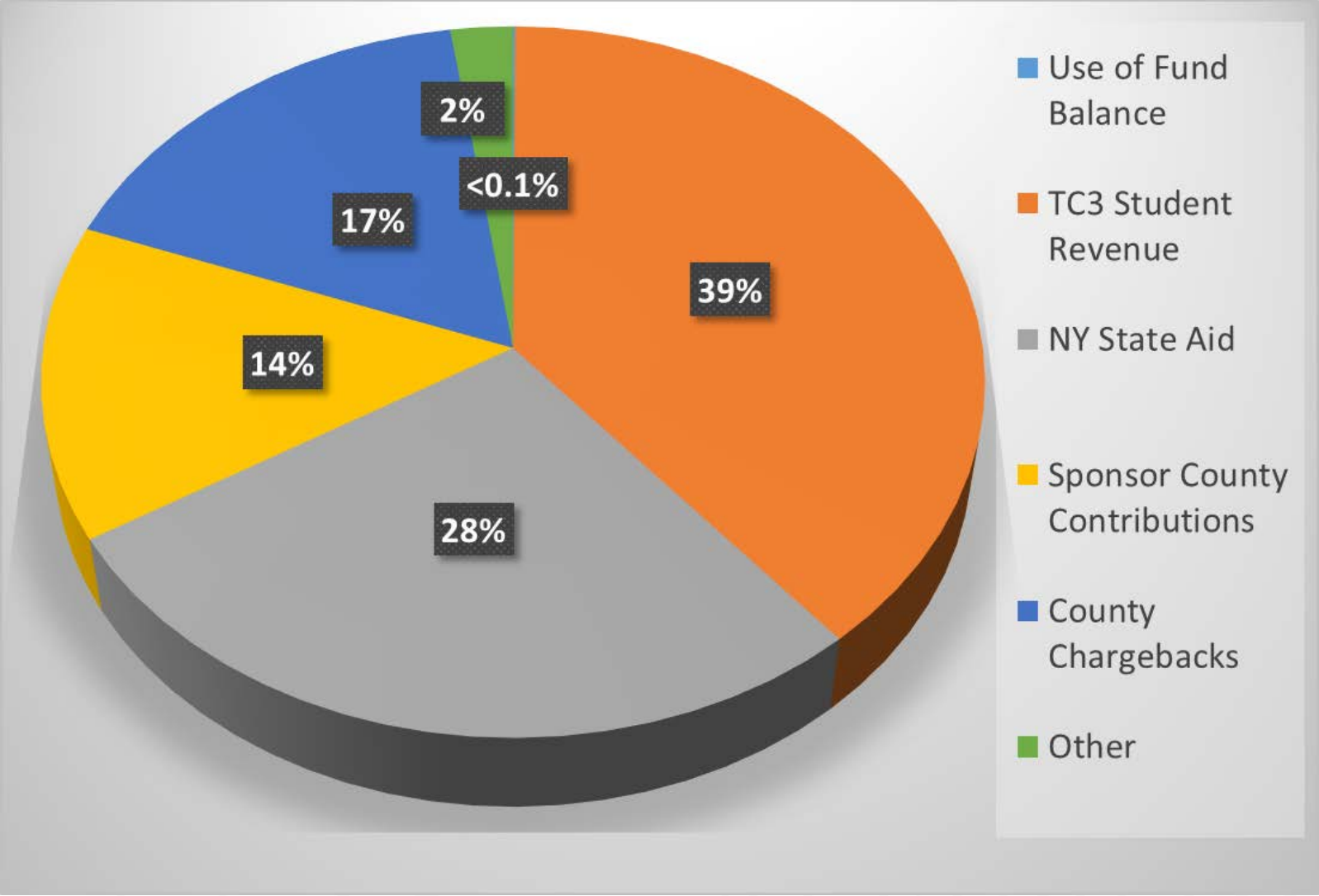




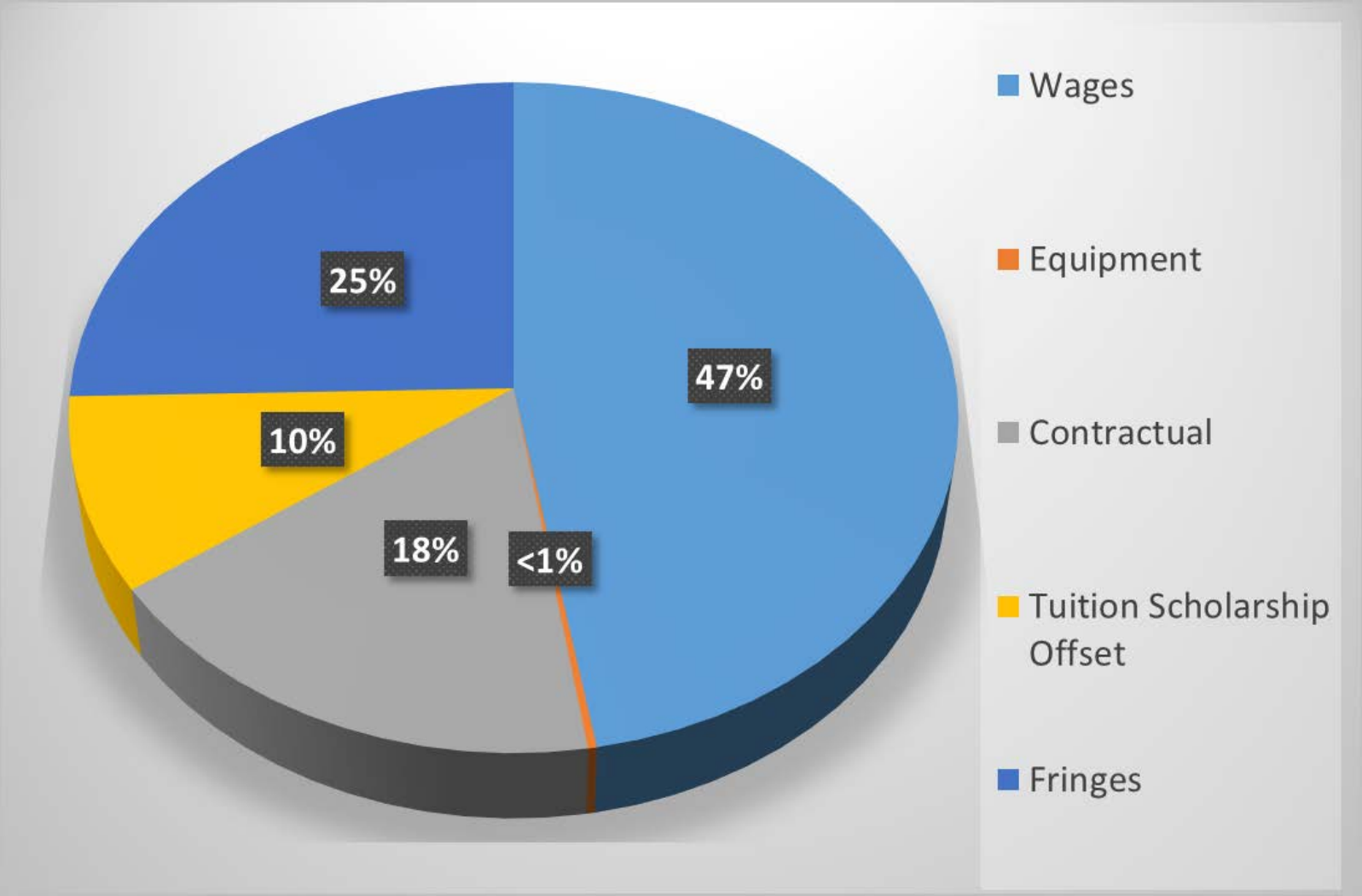
Workforce Development

- CNA: Certified Nurse Assistant
- Pre-apprenticeship training
- Direct-to-work Advanced Manufacturing Partnership
- CDL: Commercial Driver's License training Partnership
- EMT: Emergency Medical Technician training Partnersh

2025-26 Revenue Analysis



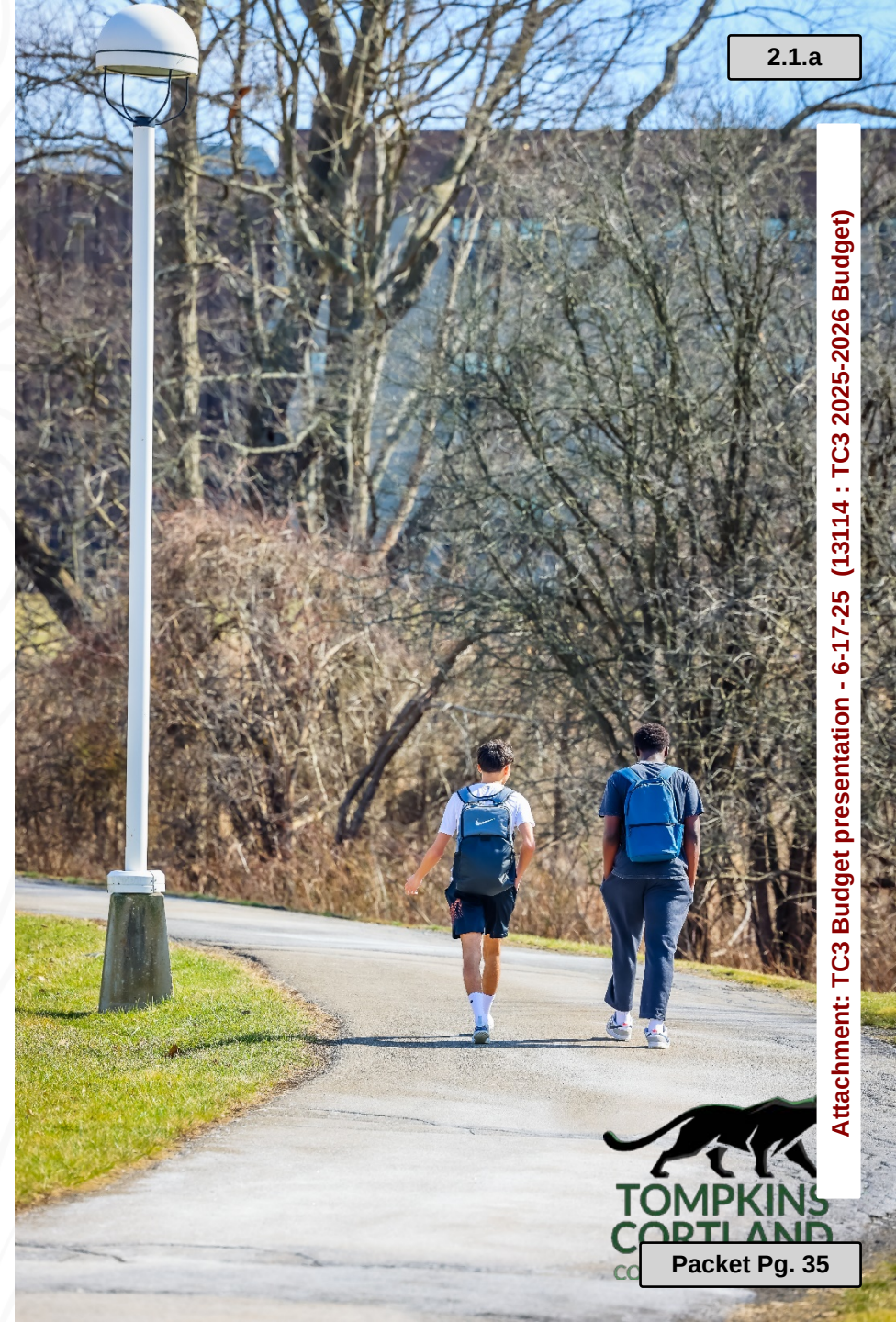
2025-26 Expense Analysis



TC3 2025-26 Operating Budget		
	2024-25 Budget	2025-26 Budget
Revenues		
Core Student Tuition	\$8,905,672	\$ 9,057,068
Concurrent Student Tuition	\$3,290,136	\$ 3,200,000
Core Student Fee Revenue	\$982,033	\$ 982,033
NY State Aid	\$9,762,800	\$ 9,384,444
Sponsoring County Contributions	\$4,882,882	\$ 4,882,882
Chargebacks other NY Counties	\$5,700,000	\$ 5,800,000
Other Revenues	\$534,327	\$ 800,000
<i>Revenues</i>	\$34,057,850	\$ 34,106,427
Approved Use of Fund Balance	\$1,127,425	\$ 28,515
Operating Revenues	\$35,185,275	\$ 34,134,942
Expenses		
Wages	\$16,679,820	\$ 16,129,462
Equipment	\$100,000	\$ 100,000
Contractual	\$6,775,409	\$ 6,043,959
Tuition Scholarship Offsets	\$3,290,136	\$ 3,200,000
Fringes	\$8,339,910	\$ 8,661,521
Operating Expenditures	\$35,185,275	\$ 34,134,942

2025-26 Operating Budget Highlights

- 3% reduction in expenses resulted \$1.1M less in use of fund balance
- 11% decrease in non-personnel expenses
- 1.7% approved tuition increase: TC3 9th highest of 29 SUNY Community Colleges
- State aid level since 2019 (reduction in rental aid)
- Sponsor county contributions level since 2019
- Reduced physical footprint (Extension Centers and Coltivare): Positive net effect of \$600K
- 15% reduction in expenses of TC3 Faculty Student Association



SUNY Community Colleges Estimated Tuition Rates 25-26

College	Actual			Estimated
	2022/23	2023/24	2024/25	2025/26
Herkimer County	5,116	5,116	5,116	5,116
Niagara County	5,040	5,136	5,136	5,136
Erie	5,200	5,200	5,200	5,200
Monroe	4,756	4,900	5,050	5,200
Dutchess	4,600	4,800	5,000	5,250
Genesee	4,950	5,150	5,250	5,250
Hudson Valley	4,800	5,056	5,056	5,277
Schenectady County	4,704	4,824	4,968	5,280
Onondaga	5,190	5,290	5,290	5,290
Mohawk Valley	4,870	5,162	5,266	5,372
Columbia-Greene	5,112	5,256	5,400	5,400
Cayuga County	4,992	5,136	5,280	5,436
Westchester	4,730	4,980	5,230	5,490
North Country	5,280	5,280	5,400	5,520
Finger Lakes	5,112	5,280	5,376	5,535
Fulton-Montgomery	5,184	5,376	5,520	5,620
Clinton	5,518	5,518	5,518	5,656
Jefferson	5,160	5,304	5,448	5,664
Rockland	5,212	5,472	5,664	5,664
Sullivan County	5,208	5,472	5,664	5,664
Tompkins-Cortland	5,462	5,570	5,570	5,664
Ulster County	5,080	5,280	5,480	5,680
Adirondack	5,088	5,328	5,544	5,760
Jamestown	5,300	5,440	5,660	5,824
Broome	5,280	5,472	5,664	5,832
Corning	5,304	5,520	5,688	5,860
Orange County	5,544	5,664	5,808	5,980
Nassau	5,800	5,800	5,800	5,990
Suffolk County	5,470	5,640	5,830	6,050
Average	\$ 5,140	\$ 5,290	\$ 5,410	\$ 5,540



TC3 Fund Balance 2015-2025

Balance as of	Total balance available to BOT
08/31/15	\$ 1,287,771.83
08/31/16	\$ 1,364,461.36
08/31/17	\$ 1,369,461.36
08/31/18	\$ 1,222,339.36
08/31/19	\$ 887,526.97
08/31/20	\$ 754,749.87
08/31/21	\$ 770,066.06
08/31/22	\$ 4,732,290.78
08/31/23	\$ 6,296,691.21
08/31/24	\$ 5,536,819.00
08/31/25	\$ 4,380,534.21



Looking Forward

- Continuing focus on enrollment growth and retention
- Alignment of academic and workforce programs with regional needs
- Strengthening financial position – Expense and Revenue
- 2025-28 Strategic Plan: *Sustaining a Vibrant Future*
- Facilities Master Plan – September 2025





Thank you!



Experience CORTLAND

Your Tourism Marketing
Team in Action

Activities as of 5/1/25

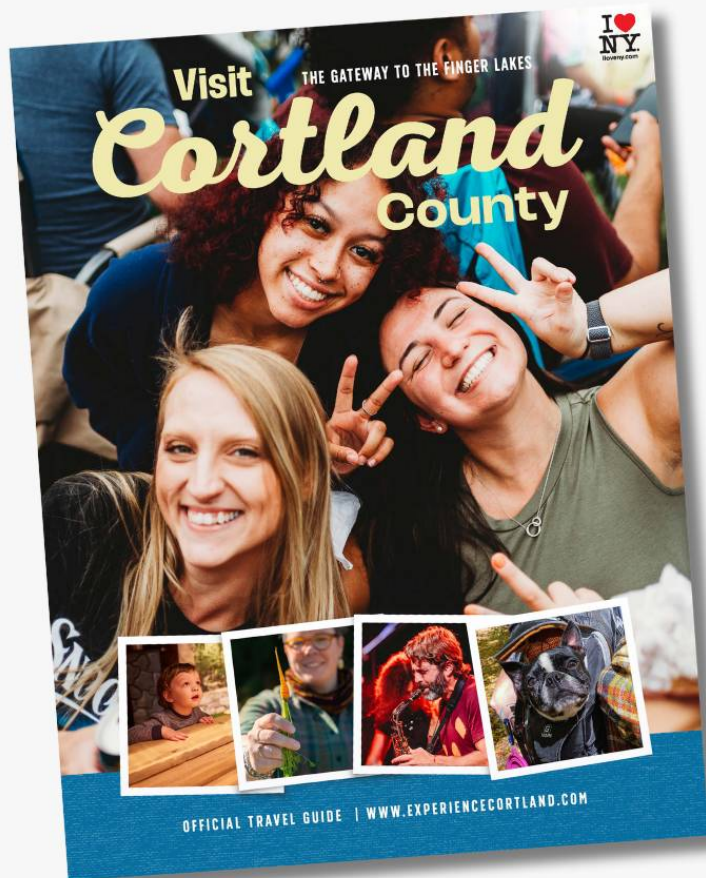
#experiencecortland





Who We Are

The official tourism marketing agency for Cortland County serves to favorably impact the county's economy through tourism.



2025 Travel Guide

CVB's primary consumer fulfillment piece is on it's way! It will contain comprehensive information about Cortland County's travel destinations and attractions, as well as listings of restaurants, accommodations and other travel services.



Print Distribution

20,000 copies will be distributed throughout Cortland County and NYS.



Digital Guide

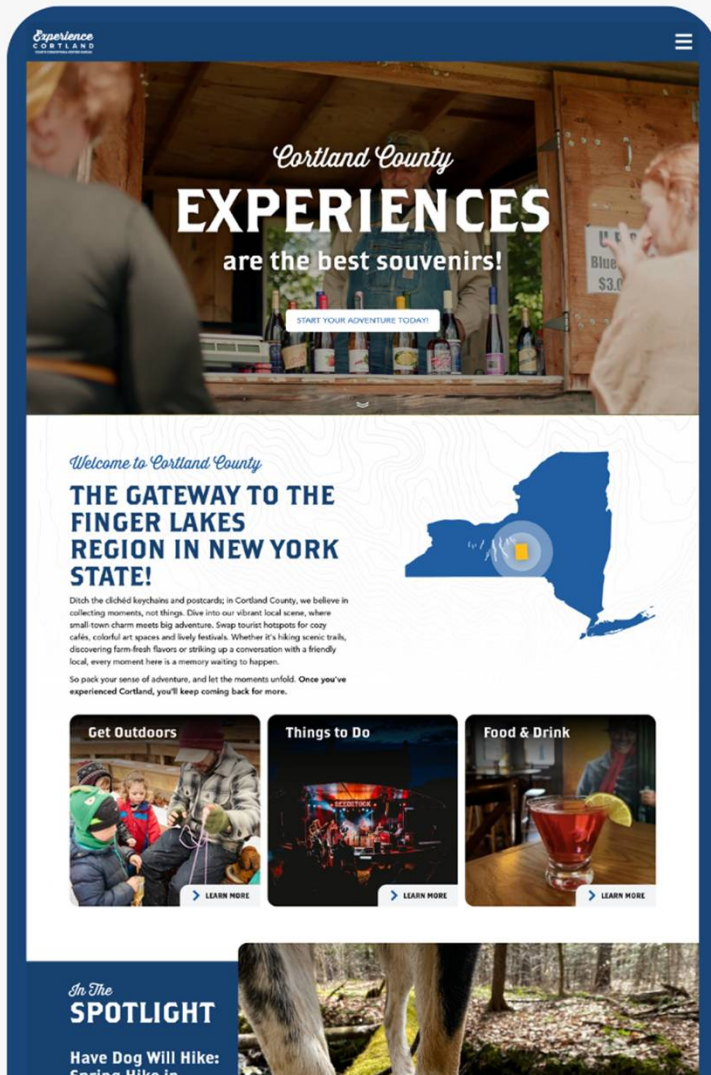
Interactive guide is available on ExperienceCortland.com.



Travel Shows

Distributed at select regional consumer travel shows such as **Dream Destinations Travel Show in Springfield, Massachusetts.**

- 3,745 attendees from 5 states



Digital Marketing

Website – ExperienceCortland.com

- In the final phase of a full redesign
- Redesigned site will include:
 - Trip planner tools
 - Rich visuals and itineraries
 - ADA-compliant

20,050

Users

19,759

New Users

51,755

Pageviews

Social Media – @experiencecortland

- Feature daily posts, reels, campaign tie-ins, and influencer features

7,409

Followers

252,279

Reach

10,535

Engagement

E-Newsletters

- Visitors and locals (weekly) and for partners (monthly)

SUNY Cortland Collaboration

Actively strengthening our relationship with SUNY Cortland to ensure Experience Cortland is not just a tourism resource, but a meaningful asset for both current and prospective students. From promoting local events to curating student-friendly experiences, our goal is to make Cortland feel like home and help students build lasting connections with the area.



In-House Programming

Cortland Curiosity Trail

- Media visits
- Big Foot Trail spearheaded by the Truxton Outpost
- Reimagining the month-long October celebration

Cortland County Ice Cream Trail

- Relaunching in 2 weeks with 2 NEW additions
- 2025 map distribution goal is 4,000+

Crown City Rising

- Informational campaign to keep the public engaged in the reconstruction of downtown while supporting local businesses through the construction process

Poole's Drive In

Regional Programming



Brave Women FLX

Celebrating fierce women that once called the region home and encourages individuals to support women-owned businesses.



FLX Outdoor

Highlighting the region's ample outdoor offerings and sustainability storylines.



Wheel the World

Leading travel tech platform dedicated to helping travelers with disabilities discover accessible experiences and businesses.

Sports Tourism

The CVB is actively developing a targeted sports tourism marketing campaign through the EDA grant, aimed at promoting Cortland County's youth, amateur, and recreational sports market.

Project Components

- Sports Tourism Microsite
- Trip Planner Widget
- Printing + Digital Marketing Material
- Digital Kiosk
- Photography/Videography Assets
- Data Analysis



Tourism Marketing Grants

Provide support for external marketing efforts that will in turn, stimulate increased overnight stays, increased tourism business and increased visitor spending in Cortland County.

Cortland County
Historical Society



Center for the
Arts of Homer



Lime Hollow
Nature Center



1890 House
Museum



\$209,797.47 left to spend in 2025



Thank you!

Questions?

Michelle Enright
michelle@experiencecortland.com
(607) 753-8463



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

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

May 2025 Quarterly Update

Summary of Reports Drafted for Discussion

- **Report on counts of departmental petty cash funds** – Conducted counts of petty cash funds across all County departments with an active petty cash account balance. For each department, performed discussions with staff responsible for petty cash funds to gain an understanding of procedures and controls over petty cash. Based on these discussions and the count procedures performed, no material exceptions were noted. Internal control findings noted will be addressed with the respective department head. Additionally, any petty cash accounts which are no longer in active use will be recommended for closure.

In Process Reviews

- **Review of Cayuga-Cortland workforce development program** – Held discussions with the Director of Cortland County Workforce Development and fiscal staff to gain an understanding of the fiscal operations of the program. The Audit office will be conducting further analytical procedures over programmatic data as well as the allocation and expenditure of grant funds. Any recommendations identified will be discussed with the department head and included in a report to the Chair of the Legislature and Chair of the Finance & Administration Committee.

Personnel Costs Comparison

- Using publicly available benchmarking tools, performed comparison of the County's personnel costs to the thirty-five other upstate NYS counties with a population between 30,000 and 125,000. The data obtained was provided to the Chair and Vice-Chair of the Finance & Administration Committee for use in the County's benchmarking analysis. Per 2023 data from Open Book NY, the County's total personal services costs as a % of total revenues was close to the average of the thirty-five county group. However, the County had the fourth highest total employee benefits costs as a % of total revenues, driven largely by higher medical insurance costs per capita compared to other counties.



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Other Items

- **Check printing permissions** – Performed another review of check printing menu access in the County’s financial software and worked with the IT department to remove any users without the need for access. After these updates, all users with access to print checks do not have the ability to enter invoices and users that process invoices do not have access to print checks.
- **Capital plan** – Continued to discuss the development of a multiyear capital plan with the Chairs of the Finance & Administration and Public Works committees. It is the recommendation of the Audit office that a multiyear capital plan be formally adopted in conjunction with the 2026 budget. The Audit department will continue to follow up and provide assistance with the plan’s development as needed.
- **Payroll processes & controls** – Met with the Personnel office to discuss the County’s payroll process and it was agreed that there should be a review of departmental payroll processes and controls across the County. In response, the Audit office will be shadowing the payroll processes of larger and/or more complex County departments (DSS, Sheriffs, Highway, etc.) and will document the processes and any recommendations. Additionally, the Audit office continues to work with the Personnel office and Director of Finance to address existing recommendations, including the implementation of payroll certifications at both the departmental and County-wide level.
- **Purchasing policy** – Held a discussion on the County’s purchasing policy with the County Attorney, Director of Finance, Clerk of the Legislature, and Chair of the Finance & Administration Committee. As a result of the meeting, it was acknowledged that there is a need to re-draft the County purchasing policy. Necessary updates include the removal of law references that are no longer valid and the clarification of procurement requirements for professional services. The Audit office will be taking the lead in this effort with the goal of bringing forward a draft policy for committee review in late 2025.
- **DSS Code Blue program** – The Audit office is performing planning procedures and coordinating initial discussions with respect to a review of the County’s contract with the local agency providing space, staffing and administration of the program.



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

Morgan Spaulding
 Grant Administrator

(607) 756-3484

mspaulding@cortlandcountyny.gov

Monthly Report for May 2025
 Committee Meeting Date: June 17th, 2025

The following report highlights the Grant Administrator's work throughout May 2025, including participation in meetings, recent grant awards, submitted applications, and ongoing grant efforts.

Meetings/ Trainings Attended:

- NADTC Subcommittee
- EFC State Revolving Funds Webinar
- All standing committees of the Cortland County Legislature and Legislative Session for the month of May
- Meeting with Kiwanis Club – multiple
- DOS Webinar
- Community Solar Discussion
- ST8 Sustainability Meeting
- SAMHSA Monthly Check In
- HCR Webinar
- Meeting with Highway on WQIP Grant
- ESD CFA Webinar
- Meeting with Planning on ESD Reimbursement

Grants Awarded:

- \$50,000 grant awarded through ARC for personnel services supporting the Grant Administrator position.
- \$25,000 grant awarded through DOS NYSWIMS program to support lifeguard certifications and salaries for both the County and City.

Grant Applications Submitted:

- \$100,000 grant application through the Appalachian Regional Commission (ARC) for LaserFiche training, certifications and licenses; selected as a finalist and providing information as requested.
- \$200,000 Municipal NYS Parks and Recreation grant for playground and other improvements at Dwyer Park.
- DOS Shared Services Match Program submitted; providing details as requested by NYS.



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Monthly Report for May 2025

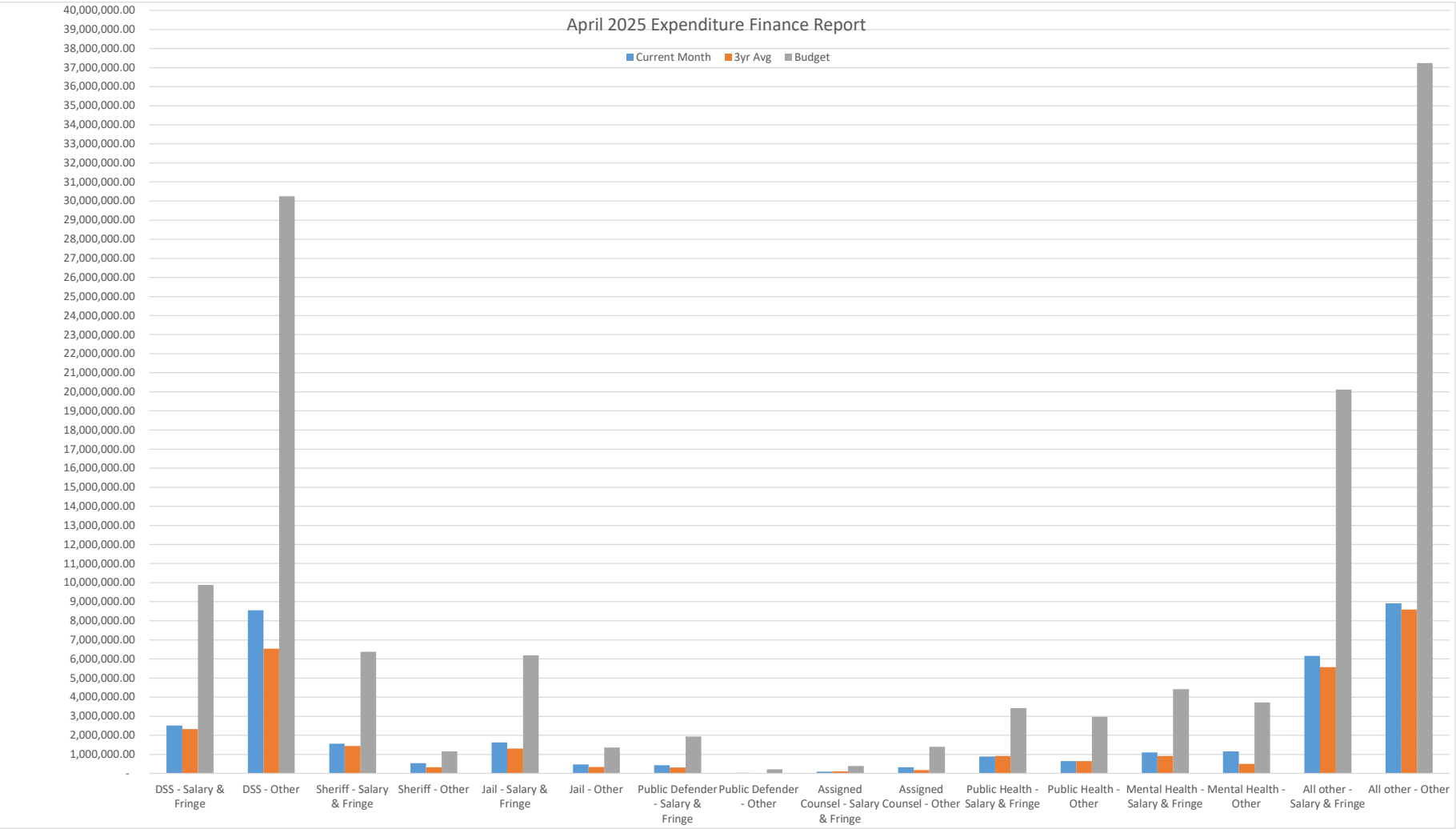
Committee Meeting Date: June 17th, 2025

- Empire State Development (ESD) County Infrastructure grant application submitted on behalf of the Town of Cortlandville for \$500,000 for a new well.
- \$50,000 Department of Homeland Security & Emergency Services (DHSES) for cybersecurity.
- \$50,000 DHSES grant application for security systems for 111 Port Watson – Mental Health building.
- Congressionally Directed Spending funding requests submitted for the construction fees related to the Cortlandville well.
- Application submitted to Design Connect through Cornell to conduct a Preliminary Property Conditions survey.
- Application submitted to Kiwanis International for a playground at Dwyer.

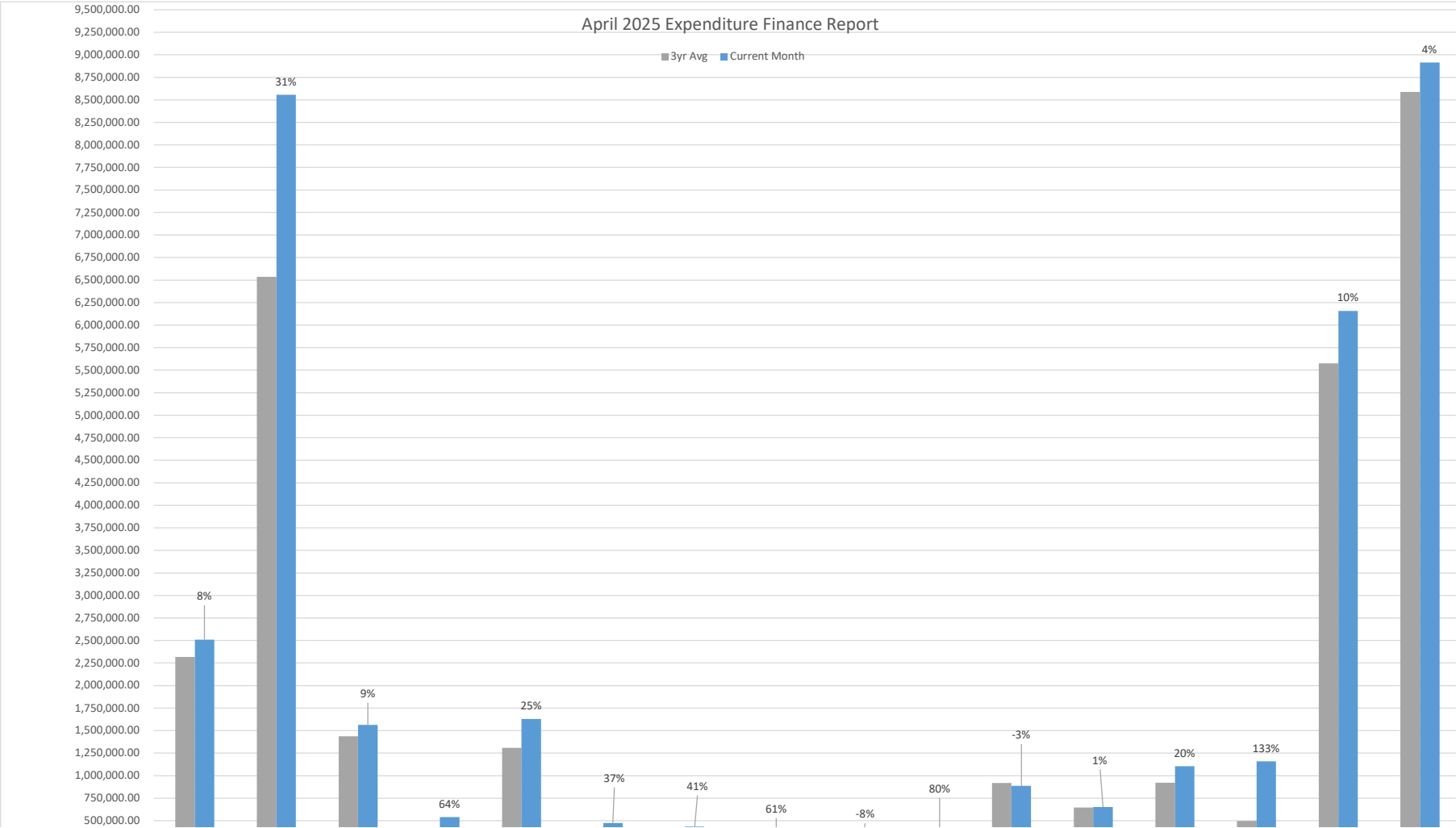
Grant Applications in Progress:

- Collaborating with Highway on a DEC Water Quality Improvement Program application for the purchase of new plow blades that reduce salt usage.
- Assisting the Town of Cortlandville with a NYSERDA grant application for the installation of a new HVAC system.
- Coordinating with the Planning Department to complete the final reimbursement and closeout for the Strategic Development Plan with ESD.
- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.

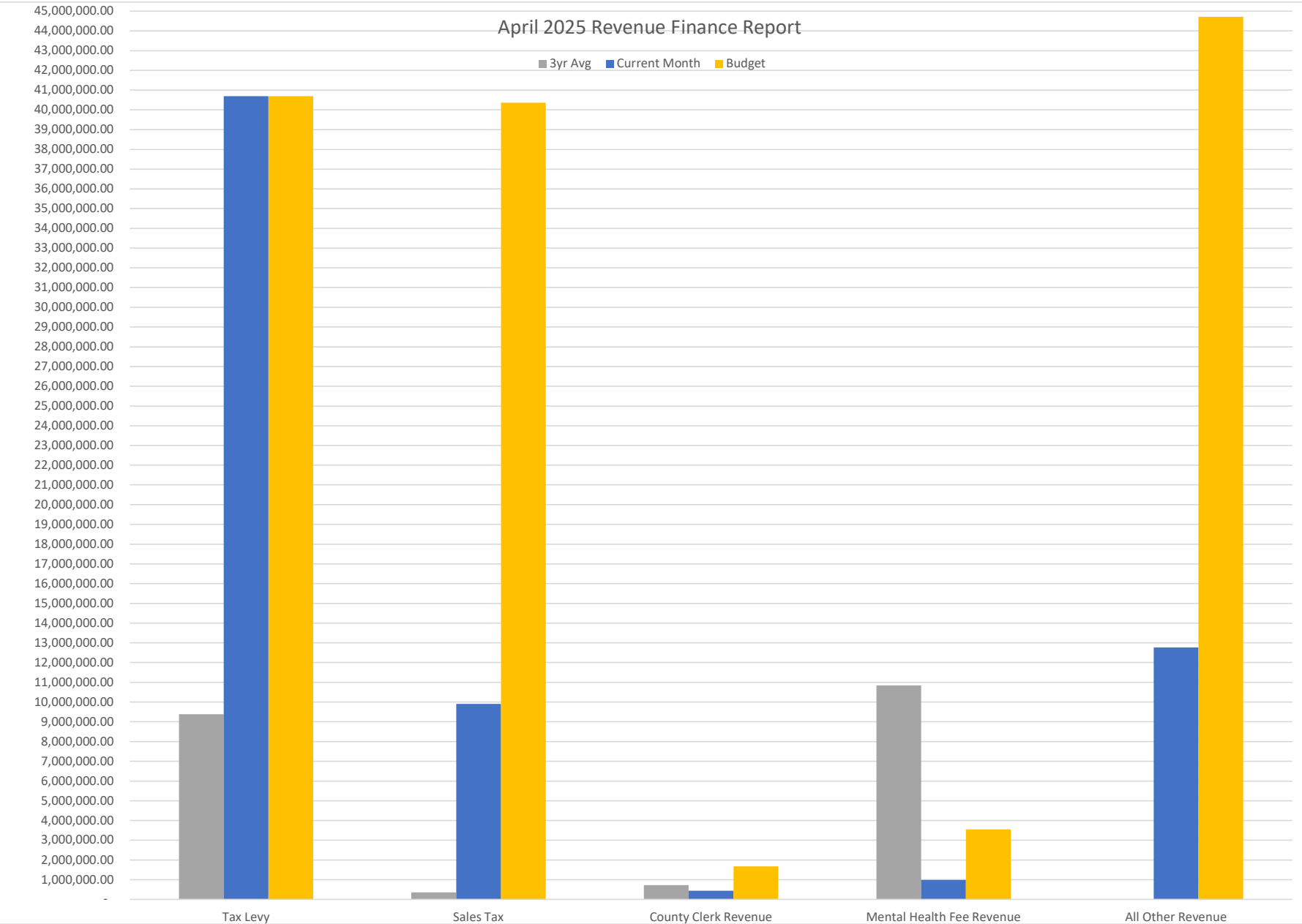
Attachment: May 2025 (13090 : Grant Administration Monthly Report)

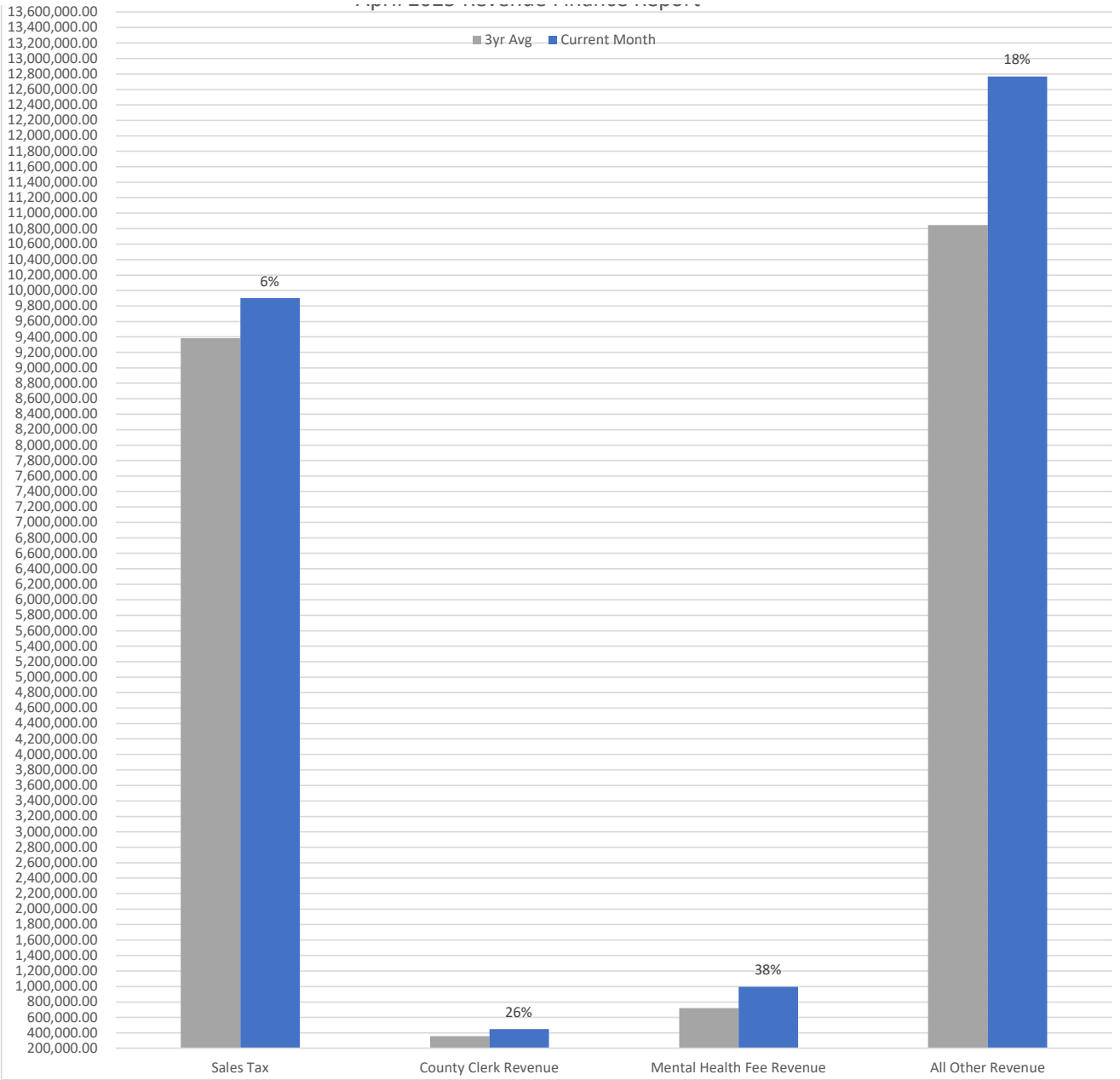


Attachment: April 2025 Finance Reports (13100 : April 2025 Finance Reports)



Attachment: April 2025 Finance Reports (13100 : April 2025 Finance Reports)





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Cortland County Reserve Funds				UNAUDITED	
				12/31/2024	5/31/2025
Reserve Title	Authorizing Resolution	Purpose	Funding	Balance	Balance
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	343,792.25	349,564.44
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,567,108.88	1,619,913.26
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	4,539,945.76	4,873,137.31
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	16,082.52	16,083.84
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,679.49	43,683.10
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	138,615.15	141,011.81
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	88,973.41	90,492.41
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	113,842.67	115,285.25
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	112,862.57	165,398.93
Emergency Response & Communications Radio Tower Reserve	194-16	Maintenance of radio towers	Rental revenue from rental of towers by NYS Police and CBP	55,872.37	59,486.47
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	630.17	641.45
Motor Vehicle Equipment Reserve	200-11; 37-14	Offset operating or capital expenses related to Section 5311 (transportation)	Sale of used buses purchased with Section 5311 funding	28,107.97	28,634.94
Occupancy Tax Reserve	Nature of Funds	Annual payment to Tourism Bureau and for tourism related expenditures	Occupancy tax, including the County's 10% share	1,767,352.95	1,148,847.87
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	352,430.54	457,401.92
Public Safety Reserve	85-25	One time law enforcement expenditures	Traffic Safety program		184,505.40
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	5,160,225.20	5,251,712.59
Sheriff Forfeitures	Nature of Funds	Sheriff expenditures	Forfeitures	45,562.74	44,812.74
Sheriff Inmate Phone	Nature of Funds	Jail expenditures	Inmate use of jail phones	232,497.95	196,217.23
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	10,383.69	10,574.97
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	251,343.69	255,673.40

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	10,763.55	10,952.48
Road Machinery Capital Reserve	154-22	Highway equipment or highway related capital projects costing \$100,000 or more	Assigned fund balance over \$750,000	941,905.06	958,878.97
Road Machinery Fuel Farm Reserve	152-24	Repair & replacement of Highway fuel farm	\$0.25/gallon fuel sold at Highway fuel farm	12,248.08	12,468.80
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,865,453.75	1,896,741.22
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	816,121.61	825,882.30
NOTE:					
Vehicle Repair/Replacement Reserve	Resolution 94-24 authorized up to \$121,656 for a new boat for Sheriff. At 5/31/25, nothing had been paid from the reserve.				
Occupancy Tax Reserve	\$826,382.71 to CVB in 2026 and \$150,262.76 in 2027; \$63,686.24 County admin in 2025, \$91,820.30 in 2026 and \$16,695.86 in 2027				
Opioid Settlement Reserve	Resolution 169-24 authorized up to \$25,000 for warming center. Resolution 226-24 authorized up to \$150,000 for Jail treatment services.				
	At 5/31/25, \$17,442.66 has been paid for the warming center and \$76,247.97 has been paid for the jail.				

Proposed on: 2025-05-14

Pricing Proposal for Cortland County, NY

Prepared for:

Andrea Herzog

Cortland County, NY
60 Central Ave.,
Cortland, New York, 13045

Submitted by:

Brian Tahmosh
Enterprise 2

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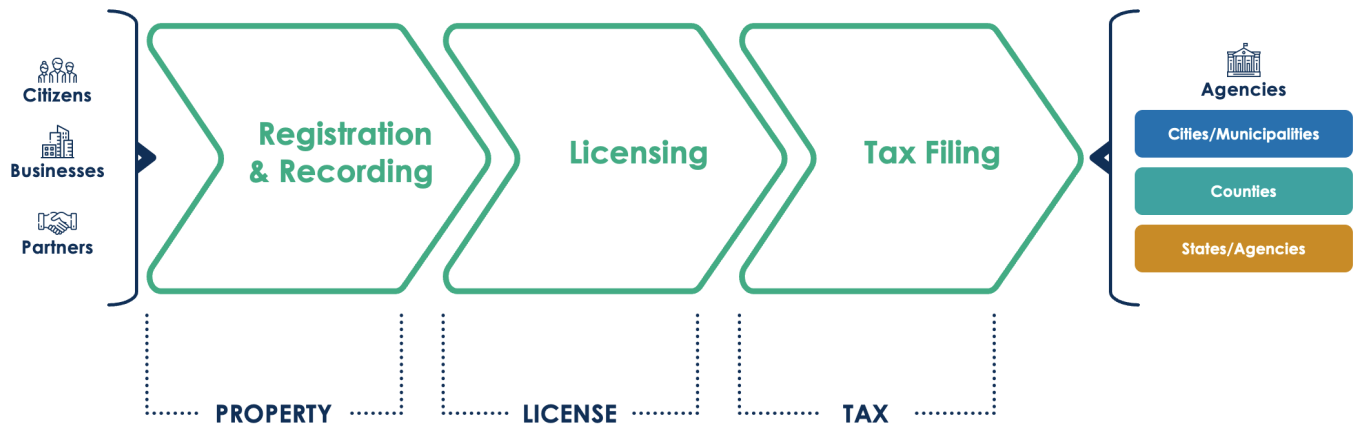


Company Overview

GovOS is a leading provider of transaction and compliance software for state and local governments to streamline property, licensing, and tax interactions with businesses and citizens.

GovOS is a Delaware incorporated organization, headquartered in Austin, Texas, and serves more than 700 government agencies across the United States. With the company's secure suite of cloud-based solutions, governments can maximize revenue, increase compliance, reduce costs, and meet constituent demand for modern, self-service transaction and payment services.

GovOS has been providing information technology products and services to local governments since 2005. Our workforce (over 200 and growing) is located in Austin and throughout the U.S., allowing us to provide our industry-leading service and support to our customers when it is convenient for them. GovOS products have been purposefully designed and built to meet the needs of our public sector customers.



GovOS is backed by experienced professionals who have been serving local government and their unique needs for over 20 years. We know data is important to every one of our customers in the public sector. However, we also understand there is more than just numbers needed to effectively serve your community. Given the depth of our experience in government service and the breadth of the products we offer, GovOS has a holistic view of how local government works best and how one software solution can affect multiple departments and processes. In addition to our best-in-class technology, GovOS also provides workable best practices, exemplary support, and innovative technology so our customers can achieve their goals today and well into the future.

Since our founding, GovOS has continued to grow and expand our suite of products and has already become an industry leader in the government technology space. GovOS is well-positioned to serve and support our customers for years to come as software and needs evolve.

We look forward to working with you, Andrea Herzog and Cortland County, NY, and discovering how GovOS can help you better serve your constituents.

GovOS provides an easy-to-use, cloud-native platform that connects your staff to your community

— increasing process efficiencies, improving compliance rates, and helping you deliver the best possible experience.

Short-Term Rental

Enhance Compliance, Simplify Registration & Increase Revenue

The GovOS Short-Term Rental (STR) solution has risen above industry standards in the government technology space for identification, compliance, and code enforcement. Our solution helps jurisdictions streamline their processes, manage their STR market with relevant results, and reduce the burden on staff. It was created in the halls of government (by GovOS' own Chief Strategy Officer) and designed specifically for local government.

What truly sets GovOS apart from our competitors is not just our results—it's our adaptability. GovOS will configure your system to match local regulations, providing accurate and timely compliance for properties and operators. GovOS empowers jurisdictions by providing visibility into:

- Tax Revenue Loss
- Ordinance Non-Compliance
- STR Inspections & Licenses
- Health & Safety Concerns

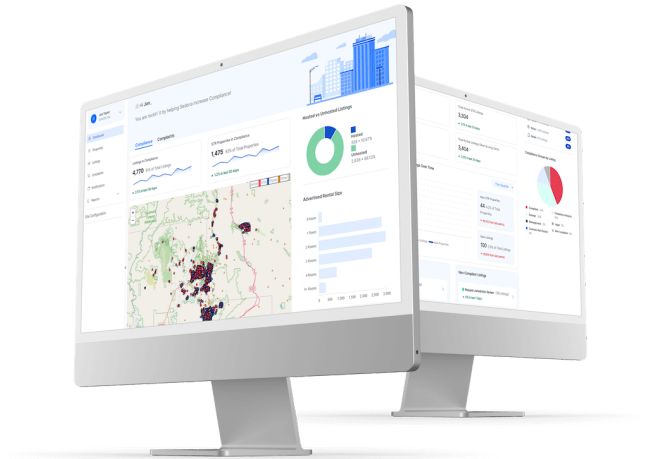
Our innovative identification and registration processes provide accurate and actionable results.

Through AI-powered property identification technology, our expert data scientists and property review analysts produce the highest property identification rates in the industry. Our solution and team accurately match (nearly 100%) your STR ads to properties after an initial 8-week census. Our registration system easily and efficiently captures all necessary information from STR owners and creates a strong data foundation for future compliance, delinquency, tax, and auditing needs. Key examples of our proprietary property identification technology and processes include:

- Reverse Geocoding
- Photo Recognition
- Human Verification

Key GovOS Short-Term Rental Benefits

- **Unmatched Property Identification:** Not only do we identify STR properties in your community, but we also vet each listing using AI and human-eye verification to ensure accuracy and reliability.
- **Higher Compliance Rates:** Achieve higher and more reliable compliance rates in your community.
- **Revenue Boost:** Collect previously missed revenue through our paperless, automated system.
- **Streamlined Registration, Licensing, and Renewals:** Centralize and simplify the property registration, licensing, and renewal processes.
- **Seamless Owner Communication:** Easily connect with property owners and manage community impact via an integrated notifications system.
- **24/7 Bilingual Hotline:** Take charge with our 24/7 hotline for proficient complaint management. *Note: This is an optional service - contact your Account Executive for more information.*



All Available Modules



Short-Term Rental Discovery

- The GovOS STR system will discover all available Cortland County, NY short-term rental ad listings posted on nationwide websites. We will also monitor customer-selected sites if purchased/provided.



Short-Term Rental Identification

- GovOS STR will maintain a Cortland County, NY ad listing and property database in our system of all relevant ad and property data discovered.
- All aspects of the system and the database are accessible online by Cortland County, NY staff with unlimited licenses.



Ad Listing & Property Reconciliation

- The system and our expert review team will analyze all Cortland County, NY ad listings, which are not in the Cortland County, NY existing database, connect the ad listings to property record data, and determine compliance and registration status.
- Weekly PDF evidence capture is conducted on non-compliant listings.



Data Reporting

- The GovOS STR system has extensive reporting and filtering functionality to provide Cortland County, NY users with readily available STR owner/manager contact data and compliance status.
- Cortland County, NY staff can access the compliance data via our online system to generate weekly reports for the code compliance staff.



Notifications

- A simple integrated notification system with complete data integration via "smart fields"
- The notification module enables Cortland County, NY to easily create batch notifications



Online Registration Systems

- Online property owner/manager task portal for new and renewal licensing
- Licensing process: online forms and uploads with user prompts
- Automated reminder notifications and easily customizable notification templates
- Custom application approval and interdepartmental collaboration
- Custom tax forms with auto-calculation fields with penalties and interest
- All reporting and registration data can be exported anytime in CSV format



U.S.-Based Complaint Hotline

- 24/7 bilingual complaint hotline and online complaint reporting form
- Centralized online complaint database with a dashboard for code enforcement and compliance



GovOS Pay

- A unified solution to accept all traditional and modern payment methods



Payment Integration

- Integration with a GovOS partnered payment gateway

System Support & Maintenance

Technical Support

Everyone who interacts with the GovOS solution has access to our best-in-class support services should they encounter an issue or need assistance with the system. We seek to consistently deliver exceptional support experiences, while removing barriers to our customer's success.

Continuous Support

As part of your subscription, you gain access to our application support resources. Below is a description of three separate support resources available to you.

- **Customer Success Manager (CSM):** Your Customer Success Manager is assigned to help ensure you are achieving software optimization, are connected to product enhancements, and are aware of our newest offerings. Their goal is to help you meet your objectives utilizing our software.
- **Account Manager (AM):** Your Account Manager helps support customers' overall goals and ongoing investment in GovOS. They work closely with the CSM team and provide customers periodic high-level reviews to evaluate ongoing ROI, utilization, and future needs. The AM's key focus is to educate, listen, provide guidance, and address challenges.
- **Client Technical Support (CTS) Team:** Unlike other organizations, GovOS does not put your users through a round-robin call center. Your Client Technical Support team is your primary support to assist you with system and technical concerns. You will always have direct access to call or email the CTS team for the life of your subscription.
- **Support Team:** Our Support Team provides system and website support to users within your jurisdiction. Our Support Team is a separate team within our support division that specializes in understanding system functionality and can be a resource for users as needed regarding website or system functionality. Users can call/email this team during business hours for the life of your subscription.

GovOS' multi-prong support approach is unique to the industry and a key reason customers stay with GovOS. Our proven support practices have allowed us to maintain our high customer satisfaction and retention levels across all GovOS product lines.

What's Included:

Support is defined as any questions surrounding how to use a feature within the platform, as well as troubleshooting.





GovOS Provided Maintenance Services

Industry Leader in Security Standards

Our engineering team maintains our servers 24/7/365 so there is no impact on your IT team. Your staff and property users can trust our 99.99% level of up-time and industry standard for system security.

Our security and compliance features include:

- SOC 2 level security compliance
- Full-time availability of production site, 365 days a year
- Active Firewall, SSL Encryption, and GeoTrust SSL
- Provide and manage testing and development sites
- Unlimited number of users, including both property and jurisdiction users
- Unexpected outage recovery and emergency response

GovOS leverages Amazon Web Services' (AWS) multi-million-dollar investment in security and infrastructure. This ensures a highly secure, reliable, scalable, and low-cost infrastructure platform in the cloud. AWS hosts our applications AND our client data.

Commitment to Innovation – Feature Releases

We are passionate about remaining innovative for our clients to improve efficiency, compliance, and revenue. New features built based on feedback from our clients, and their property owners/managers are released several times throughout the year. We help ensure our client communities are at the forefront of emerging technologies and are well-positioned to anticipate and address the current and future needs of your ecosystem.

Your Software-as-a-Service subscription includes:

- Product releases and engineering support
- New product features releases (users are made aware of new features prior to their release)
- Software engineers who resolve functional issues with existing features

Deployment Methodology and Approach

GovOS has built a customer-centric deployment methodology that revolves around creating a successful customer experience and help you achieve your business goal and time to value. We have established the GovOS Deployment Strategy (DS), a proven innovative and collaborative framework which allows us to partner with our customers. This methodology allows our customers to quickly make decisions based on our out-of-the-box configurations, learn how our best practices will change and improve workflows, and identify any additional features or functionality required to make you successful. GovOS DS also focuses on making sure all stakeholders are involved in identifying requirements and risks to accelerate the decision-making process. A proven innovative and collaborative framework which allows us to partner with our customers to help ensure on-time delivery of your project.

The four key pillars to our methodology are:



Partnership

Partnering with you to understand and document your current processes and desired business outcomes.



Industry Experience

Our Implementation team has worked with municipalities across the country and understands best practices to guide you through Implementation journey.



Interactive System Validation

A process by which your team works side-by-side with our Implementation team, wherein you can see, use, and approve work as it is being completed. Helping to eliminate last-minute changes that can delay an on-time Go-Live in your new system.



Success Driven Rollout

Extensive persona-based User Acceptance Testing and Multi-Phased System training, helping ensure you and your team will become successful users of GovOS and help drive value and adoption.

The Project Team will develop a plan to align with Cortland County, NY by gaining knowledge of your goals, objectives, community and organizational culture, and needs through the implementation Discovery Phase and configure your system so it is functional on Day 1. Our team of professionals will provide the service, training, and support your staff requires to be successful.

We pride ourselves in providing our customers a service and support model that is unique to the marketplace. Our model empowers our associates to make decisions and advocate for your goals, making it quicker and easier for you to get the answers you need, when you need them.

In addition to the project staff, an executive from GovOS will oversee the project and to ensure the overall success of the project. The executive will also serve as Cortland County, NY's point of escalation. The executive may attend meetings to make sure the project is progressing in line with your expectations.

Our Proven and Successful Implementation is Divided into Six Main Phases

Upon receipt of the initial requirements, GovOS will assign a project team (including a Project Manager, Configuration Specialist, Trainer, and Data Conversion Specialist) then implementation will officially begin.



Training Methodology

GovOS believes that a customer-centered and success-driven approach to training is vital to a successful implementation. We have developed a Multi-Step and Multi-Phased approach based on two main needs for training.

- **System Oriented Training:** Used during Discovery and Configuration Phases to give you and your Subject Matter Experts the information needed to help you understand the system and validate the work being completed.
- **Persona Based Training:** Training based around the needs of the users where a user can learn and understand the system based on their day-to-day responsibilities.

Training Steps and Phases

- **Initial Training:** System Orientation training is completed at the beginning of the project to orient your team to the system.
- **Working Sessions:** As part of the Configuration/Validation phase working sessions are used to allow you and the team to use the system and validate the configurations being built.
- **Use Case Focused Training:** Persona-based training designed to train your staff on how to perform their functions in the system. *(These will be recorded and provided back to you.)*
- **Post Go-Live Training Office Hours:** Training delivered after system Go-Live designed to give your team the ability to ask relevant questions once they have been in the live system performing their day-to-day functions.

Training Guides and Materials

GovOS will provide:

- Use Case Specific Exercise Guides for your staff to practice with between training and Go-Live.
- Customer-Specific Training Material based on the system as it is configured for you.

Estimated Timeline

We understand that each project schedule and customer is unique with specific needs when implementing a new program. We will work with you and your team to develop a timeline and process that works for all parties involved in the project. As such your timeline may vary based on the final scope determination, your project team availability, contract signing, or other unexpected delays.



Pricing Summary

The solution is a package of the below service applications.

Pricing for Cortland County, NY

Products	QTY
STR Compliance Ongoing compliance identification and monitoring for short term rental properties.	1
STR Identification Ongoing monitoring of new short term rental listings and properties, and an unlimited number of notification templates for compliance outreach.	1
STR Max Web based training for jurisdiction staff (up to 6 hours). Unlimited, ongoing web and phone support are provided to all administrative staff and short term rental operators as part of monthly hosting and support. Unlimited user logins for admins and operators. Software hosting and license fees. Service and IT infrastructure, including 24/7/365 maintenance and support. Daily backups managed by our expert IT team. Enhancements released to all equivalent GovOS versions.	1
STR Registration Automated renewals. Automated registration task reminders to business owners and/or operators. Access to the admin functionality in the system, including but not limited to reports, reconciliation, notifications, approvals, cashiering, etc.	1

STR Tax

Automated tax form reminders to business owners and/or operators. Automated assigned tax forms.

Online tax form with automatic tax and late fee calculations.

1

Discount: Annual Fee reduced from \$28,056 to \$19,995 with signed agreement by June 30, 2025

First Year Annual Contract Value \$19,995.00

One time Fees: \$0.00

Total Contract Value: 19,995.00

Anticipated Number of Short-Term Rentals: 130



GovOS Pay Pricing

- **3%** per Credit Card transaction with min of \$0.50 (50 cents)
- eCheck **\$1** per transaction

eCheck/ACH (per transaction)

Check Processing Fee	
Per eCheck Sale Transaction	\$1
Per eCheck Refund Transaction	\$1
Per eCheck Return	\$25

Fee for Credit to the City/County Bank Account

Dynamic Payout Fees	
Per Instruction Funding Fee (Standard Funding)	\$0.50
Per Instruction Funding Fee (Next Day Funding) – Subject to Risk Approval by Payrix	\$2
Per Failure & NOC Funding Fee	\$8

Chargebacks and Related Fees	
Per Chargeback Request or Return Processed	\$30
Per Retrieval Request Processed	\$50
Per ACH Representment Processed	\$25
Per Arbitration Case (possible additional fees from Payment Networks)	\$50

*Without acceptance of this proposal (this "**Proposal**"), pricing provided herein is good until 2025-07-21. After said date, if not accepted, this Proposal shall be void.

Customer Information

Organization Name:	Cortland County, NY
Primary Address:	60 Central Ave., Cortland, New York, 13045
Primary Contact Name:	Andrea Herzog
Primary Contact Email:	aherzog@cortlandcountyny.gov

Proposal Commercial Terms

Solution

Services:	Services to be provided pursuant to this Proposal are described on the Pricing Summary page(s). Payment terms associated with fees for Services described on the Pricing Summary page(s) (the " Fees ") are payable as indicated in the " <i>Payment Terms</i> " section below.
Implementation:	GovOS and Customer will cooperate to ensure timely and accurate implementation and delivery of the Services. Customer will be required to provide certain information to allow GovOS to set-up and implement the Services. This may include Customer's local legal requirements, tax and fee requirements, compliance standards, merchant processing credentials and business notification preferences. Customer acknowledges GovOS's ability to correctly and timely implement forms, templates, workflows and other elements necessary to provide the Services is dependent upon cooperation from Customer. Customer will participate in user acceptance testing as reasonably requested by GovOS. GovOS is not responsible for delays or other consequences resulting from Customer's failure to timely provide accurate information or participate in user acceptance testing. Payment of fees for the Services (the " Fees ") will not be reduced, delayed or modified as a result of Customer's failure to meet this obligation.
Terms of Use:	Use of the Services is subject to GovOS's standard terms of use which can be found at https://govos.com/terms-of-use (the " TOU "), which terms of use are hereby incorporated into this Proposal. Capitalized terms utilized but not defined in this Proposal shall have the meaning set forth in the TOU.
Modification of Incorporated Documents:	GovOS reserves the right from time to time to modify the TOU and SLA; however, this Proposal will remain governed by the TOU and SLA in effect as of the Effective Date.

Piggyback:

During the term of this Proposal, including any renewal terms: (1) other public corporations, entities, or agencies directly affiliated with Customer (each, a "Piggyback Entity") may request to piggyback on this Proposal to acquire solutions or services offered hereunder on the same terms and conditions set forth in this Proposal; and/or (2) Customer may acquire additional solutions or services offered by GovOS on the same terms and conditions set forth in this Proposal, other than pricing terms, which shall be negotiated in good faith by the parties hereto. If GovOS receives a request to piggyback on this Proposal, GovOS must provide written notice of the request to Customer within five (5) business days of receipt. If GovOS accepts, and Customer approves the request to piggyback, the administration of the services provided to any Piggyback Entity must be governed under a separate agreement between GovOS and such Piggyback Entity. Customer shall have no obligation or liability to GovOS, any Piggyback Entity, or any third party in connection with the administration of services provided to any Piggyback Entity.

Term of Contract

Term:

Number of Month(s): 12

Effective and Subscription Start Date:

For purposes of this Proposal, the subscription start date and the "**Effective Date**" shall be the date this Proposal is signed by Customer.

Automatic Renewal:

The Agreement will automatically renew for up to four (4) additional successive one-year terms unless earlier terminated pursuant to the Agreement's express provisions or either Party gives the other Party written notice of non-renewal at least thirty (30) days prior to the expiration of the then-current term (each a "**Renewal Term**" and together with the Initial Term, the "**Term**"). GovOS shall send a renewal notice to Customer between twenty-five (25) and forty (40) days prior to the expiration of the Term.

Financial Terms

Payment Terms:	The Fees for the initial Term are due upon acceptance of this Proposal and paid as follows: • Subscription Fees: Fees for subscription Services are invoiced and pre-paid annually. • Implementation Fees: Fees for implementation Services shall be invoiced as follows: (i) 50% on the Effective Date; and (ii) 50% upon "go live." • Per Transaction/Document Fees: All Fees related to transactions and documents shall be invoiced on a monthly basis during the Term. All invoices are due net thirty (30) days of the invoice date, subject to prompt payment laws applicable to transactions with Customer. If there is a conflict between these payment terms and applicable law, then these payment terms will conform with such laws.
Annual Fee Increase:	Unless otherwise indicated in on the Pricing Summary page, on each anniversary date of the Agreement, the Fees will be increased by up to 10% based on the prior year's Fees.
Late Payments:	Any undisputed amount not paid when due will be subject to finance charges equal to 1.5% of the unpaid balance per month or the highest rate permitted by applicable law, whichever is less, determined and compounded daily from the date due until the date paid.
Collection Costs; Suspension of Services:	Customer shall reimburse GovOS for all reasonable costs incurred by GovOS in collecting any late payments or interest, including attorney fees, court costs, and collection agency fees; and if such failure continues for thirty (30) days or more, GovOS may suspend Customer's and its Authorized Users' access to any portion or all of the Services until such amounts are paid in full.
Reinstatement Fee:	If the Agreement lapses and Customer and GovOS agree to reinstate the Agreement, such reinstatement will be subject to a " Reinstatement Fee. " The Reinstatement Fee shall be calculated as follows: (1) on the day after the Term ends, a Reinstatement Fee of 5% of the annualized value of the Fees will be applied. An additional 5% of the annual value of the Fees will be applied every month thereafter until the Term is extended and/or the Agreement is formally renewed, until the cumulative Reinstatement Fee reaches 50% of annualized Fees, at which point it will be capped.
GovOS Insurance Coverage	
Workers' Compensation & Employers' Liability Insurance:	Coverage shall be consistent with statutory benefits required pursuant to applicable law.

Commercial General Liability Insurance:	Minimum limit: \$1,000,000 per occurrence for coverage A and B with a \$2,000,000 policy aggregate
Business Automobile Liability Insurance:	Coverage for all owned, non-owned, and hired vehicles shall be maintained with a combined single limit of \$300,000 per occurrence.
Professional Liability and/or E&O Insurance:	Minimum Limit: \$1,000,000 per occurrence.
Umbrella Coverage:	Minimum Limit: \$5,000,000
Cyber Security:	Minimum Limit: \$1,000,000 per occurrence with a \$3,000,000 policy aggregate.

Miscellaneous Terms

Limitation of Liability:	IN NO EVENT WILL EITHER PARTY BE LIABLE UNDER OR IN CONNECTION WITH THE AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE, FOR ANY: (a) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES; (b) INCREASED COSTS, DIMINUTION IN VALUE OR LOST BUSINESS, PRODUCTION, REVENUES, OR PROFITS; (c) LOSS OF GOODWILL OR REPUTATION; (d) USE, INABILITY TO USE, LOSS, INTERRUPTION, DELAY, OR RECOVERY OF ANY DATA, OR BREACH OF DATA OR SYSTEM SECURITY; OR (e) COST OF REPLACEMENT GOODS OR SERVICES, IN EACH CASE REGARDLESS OF WHETHER THE OTHER PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE. IN NO EVENT WILL GOVOS'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THE AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE EXCEED THE TOTAL AMOUNT PAID TO GOVOS UNDER THE AGREEMENT IN THE 12-MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM.
Customer Indemnification:	Customer shall indemnify, hold harmless, and, at GovOS's option, defend GovOS from and against any Losses resulting from any Third-Party Claim that the Customer Data, or any use of the Customer Data in accordance with the Agreement, infringes or misappropriates such third-party's intellectual property rights and any Third-Party Claims based on Customer's or any Authorized User's (i) negligence or willful misconduct; (ii) use of the Services in a manner not authorized by the Agreement; (iii) use of the Services in combination with data, software, hardware, equipment, or technology not provided by GovOS or authorized by GovOS in writing; or (iv) modifications to the Services not made by GovOS, provided that Customer may not settle any Third-Party Claim against GovOS unless GovOS consents to such settlement, and further provided that GovOS will have the right, at its option, to defend itself against any such Third-Party Claim or to participate in the defense thereof by counsel of its own choice.

Purchasing Agent Information:

By signing below, Customer (or Purchasing Agent as Customer's agent, if applicable) and GovOS accept this Proposal and agree that it shall be subject to the TOU and SLA. Additionally, if Customer is utilizing a Purchasing Agent, then Purchasing Agent agrees to the following:

- Purchasing Agent shall include "Coverage Terms" or "Subscription Dates" in each line item's material description in its purchase orders; and
- Purchasing Agent agrees to timely pay all fees specified herein on behalf of Customer.

Billing Details

Billing Contact Name:

Billing Contact Email:

Billing Contact Phone:

Invoice Delivery Method:

Email/Electronic

Preferred Payment Method:

Check

Statement of Work

1. Definitions.

Capitalized terms utilized but not defined in this SOW (defined below) shall have the meaning set forth in the TOU (defined below).

- **"BLT"** means GovOS's Business License and Tax Compliance Services,
- **"Customer"** means the customer identified on the first page of this SOW.
- **"Deliverables"** means the deliverables described in Sections 12 and 13.
- **"Hotline"** means GovOS's Hotline Services.
- **"Project"** means the Services described in this SOW.
- **"SaaS Solutions"** means the Services described in Section 3 below.
- **"Services"** shall be as defined in the TOU.
- **"SME"** means a subject matter expert.
- **"SOW"** means this Statement of Work.
- **"STR"** means GovOS's Short Term Rental (Identification and Compliance) Services.
- **"TOU"** means GovOS's standard terms of use, which are found at <https://govos.com/terms-of-use/>

2. Purpose and Overview of Engagement

This SOW outlines the scope of services that GovOS, Inc., a Delaware corporation ("**GovOS**") will perform for Customer in exchange for payment of the fees indicated in the applicable Proposal. This SOW is designed to help GovOS' customers successfully implement core software modules, as well as enable Customer to layer value-add software modules and functionality over time. This may be determined by the Customer's priorities, schedule, and resources available.

The Services described herein are provided on a fixed-price basis and subject to the TOU and Proposal associated herewith.

3. Your GovOS SaaS Solution(s)

Customer and GovOS are deploying the SaaS Solutions listed on the "**Pricing Summary**" page at Cortland County, NY. The Project will follow recommended timelines indicated in the Section titled "**Project Schedule**" located in this SOW.

4. Engagement and Project Assumptions

A successful implementation will require close collaboration between the Customer and GovOS. The GovOS Professional Services Team is equipped to help Customer achieve Project milestones and requirements, as well as assist in configuring each of the SaaS Solutions. The GovOS Professional Services team is also equipped to consult on best practices for successful deployment and user adoption of SaaS Solutions.

Customer's participation and commitment to the Project's goals and timeline are critical to ensure success. To meet the Project's timeline and achieve a successful engagement, GovOS expects the Customer to abide by the following



Project assumptions:

- This SOW is limited to the implementation of the SaaS Solutions. Any additional solutions, services, or support requested during the Project will be considered out of scope.
- The Project may start up to 30 days after the Proposal is executed by the Customer and GovOS. All Services will be delivered remotely, unless otherwise stated.
- Customer will commit and provide access to all necessary stakeholders and subject matter experts necessary to implement the SaaS Solutions.
- GovOS will communicate with the Customer Project Manager, who will be the appointed point of contact for Customer related to this Project. He/she will be responsible for all communications and Project management among all Customer parties (staff, vendors, consultants) and for the escalation and resolution of any issues for Customer.
- Prior to the start of the configuration build, Customer will confirm in writing the business and technical requirements of the Project.
- Communication with the Customer Project Manager will occur at pace with the urgency reasonably necessary for this Project. If Customer is delayed in its response, Customer acknowledges that:
 - the delay may impact the Project's schedule;
 - such delay shall not act to modify the payment schedule for the Project; and
 - if GovOS believes that it is reasonably necessary to obtain prepayment for Services following the delay then it may invoice Customer for the same.
- Customer is responsible for internal change management associated with the purchase of GovOS software and hardware.
- Customer is responsible for all hardware, software, and services provided by other consultants or third-party vendors that may also be involved with the Project.
- GovOS will not be responsible for troubleshooting Customer's environment such as operating systems, hardware resources, or database schema.
- GovOS will not be responsible for troubleshooting applications, third-party integrations, or hardware not provided by GovOS.
- Material changes to this SOW may result in a Change Order. The term "Material changes" includes, but is not limited to new requirements, additional requested work, and Customer-driven timeline adjustments. Change Orders are subject to scope review and may impact the resourcing, Project timeline, and costs.

5. Project Schedule

GovOS will schedule resources for the Project upon execution of the Proposal. Unless specifically noted, the GovOS Project Manager will work with the Customer Project Manager to develop the Project schedule for all requested deliverables under this SOW. GovOS reserves the right to adjust the schedule based on availability of GovOS resources and/or Customer resources, and the timeliness of deliverables provided by Customer.

Projects typically follow an estimated timeline to allow for complete and proper execution through each stage. Your Project may differ, but typical standard deployments follow the below estimate:

Week 1	Week 2-3	Week 4-12	Week 13-15	Week 16	Week 17-20
Kickoff	Discovery	Configure/Validation/Data Migration	UAT/Training	Go Live	Transition to Support

6. Implementation Methodology:

GovOS implementation methodology is based on six (6) phases:

Project Kickoff

- Introduce Customer and GovOS teams.
- Review this SOW and the preliminary Project timeline.
- Introduce Customer to the SaaS Solutions through baseline training.
- Identify Project success criteria.

Discovery

- Understand Customer's processes, pains, and desired future state.
- Review and document functional requirements for configuration.
- **Finalize and agree upon a Project timeline.**

Configuration/Validation/Baseline Training

- Configure baseline form(s), workflow(s), other process(s) in the software that achieves the desired business outcomes.
- Conduct working sessions with superusers to drive Project progress, user capability, and user adoption of GovOS solutions.
- Inventory, validate, and configure necessary changes to solution(s) based on Customer use cases/feedback.
- Migrate and validate data (where applicable) from legacy systems to the SaaS Solutions.

User Acceptance Testing/Final SaaS Solutions Training

- Train Customer on the SaaS Solutions.
- Perform user acceptance testing.
- Final verification ensuring all necessary data has been uploaded and is appearing properly in the SaaS Solutions.

Go Live/Launch

- Activation of production URLs and end user access to the production SaaS Solutions.
- Requirements sign-off for the SaaS Solutions.
- Project sign-off (acceptance).

Transition to Support



- Introduction and hand off to GovOS Customer Support.
- Introduction to the GovOS Customer Success Manager.

7. Project Governance

Project governance provides the foundation and framework to manage progress by assessing and addressing questions and challenges during deployment.

GovOS follows two guiding principles for governance to maximize the deployment value with its customers:

- Regular communication and timing will be aligned to the Project plan. Weekly cadence for the duration of the Project is most typical.
- GovOS expects its customers to communicate requests, questions, or issues as soon as they arise. GovOS will do the same, as its team can only address items when known. These will be documented in a formal Project artifact and reviewed during set Project update engagements.

8. Roles and Responsibilities

Engagements require aligned, capable resources to work collaboratively during the Project. The following outlines typical Project team expectations for GovOS and Customer:

GovOS Project Team

- **Executive Sponsor** – responsible for ensuring alignment on the Project’s value proposition and vision. Will serve as the primary escalation point for Customer’s Executive Sponsor to make decisions, mitigate risks, and facilitate engagement of resources within GovOS when necessary if the Project’s team cannot move forward.
- **Project Manager** – responsible for driving engagement agreed upon within the SOW for both deliverables and timeframe. Ensures task/resource assignments and tracks toward Project completion. Holds status meetings and other business reviews as appropriate to ensure Project success is achieved. Facilitates the transition to support.
- **Configuration Specialist** – responsible for the configuration of GovOS solutions, facilitating discovery workshops, “train the trainer” working sessions, and best practice knowledge transfer throughout the implementation process.
- **Data Specialist** – responsible for working with Customer to gather, map, and migrate necessary data into the SaaS Solutions.

Customer Project Team

- **Executive Sponsor** – responsible for ensuring Customer alignment on the Project’s value proposition and vision. Sponsor will engage internal Customer resources as needed to aid in progress. Will serve as primary escalation point for Customer team to make decisions, mitigate risks, and provide sign-off for GovOS solutions.
- **Project Manager** – serves as the primary contact for Project initiation, use-case review, best practice adoption, configuration, validation, deployment, and Project completion. Coordinates meetings and schedules and controls communication between the Customer and GovOS’s Project team.



- **Subject Matter Expert(s)** – internal SME in the functional area of deployment. Attends working sessions, trainings, and responsible for reviewing configurations. Responsible for UAT/validation testing throughout the Project.
- **IT/Data** – internal SME in the functional area of Customer's supported environments. This may include legacy systems, third-party software, hardware, network infrastructure. Responsible for ensuring customer-owned software and equipment are addressed throughout the course of the Project.

9. Customer Supplied Artifacts

Customer agrees to supply GovOS with the following artifacts within five business days of the Kickoff call for the Project:

- Digital Customer Logo (logo should be current and updated for use). Logo requirements are as follows:
 - Jpeg file format is preferred
 - Minimum size expectation of 400x100 pixels
- Compliance notification letter samples
- Data:
 - **For STR Customers (Property Information)**
 - Provide ALL parcels within Customer's jurisdiction regardless of development or known active rental status (open/active, closed/inactive, done, in progress). This allows GovOS to capture new and future rental listings more efficiently.
 - If there are properties that fall within multiple jurisdictions which will be required to register with and/or remit tax to Customer, be sure to include those incorporated areas along with all unincorporated parcels
 - Example 1: A property must register as STR and/or pay tax in the incorporated city and Customer. Provide all parcels, tagged with respective statuses
 - Example 2: The property resides in an incorporated city, but only Customer requires registration and/or tax, and this property is within their jurisdiction to do so. For both examples, GovOS needs these parcels included, and tagged with their respective statuses
 - If Customer's parcel numbers are not unique, GovOS will need a different unique identifier or a combination of fields that can be used to determine a unique property. This information must stay the same (for future client-provided data updates) on Customer's side for each unique parcel.
 - Required parcel data fields include Parcel ID, Parcel Physical Address, Owner Name, and Owner Mailing Address.
 - **For BLT Customers (Business Information)**
 - Customer will provide information for all businesses that reside within Customer's jurisdiction.
 - Business information will include at a minimum business name, business address, owner name and owner mailing address.



- Businesses must have a unique identifier or be able to be uniquely identified by a combination of data fields that must not change.
- Documents:
 - Provide all license and/or registration forms, including renewal forms if applicable.
 - All tax forms
 - Copy of ordinance(s) applicable to the Project.
 - Visualization of workflows (if available)
 - All applicable fees

NOTE: GovOS will use system generated account numbers for all properties or businesses when initiating new customers. The GovOS system will generate a six-digit numerical value starting at 000000 and increases by 2. The GovOS team will import existing account numbers on each account for jurisdictions reporting/reference if desired.

10. Change Orders

Customer acknowledges that changes introduced after the “Discovery” phase of the Project may require additional effort or time, resulting in additional cost. Requests for changes to this SOW or the Project (a “**Change Order**”) must be submitted to the GovOS Project Manager and Configuration Specialist in writing.

Any of the following items will be considered “Out of Scope” and require a Change Order:

- Items listed in Section 11;
- Material changes in the scope or effort;
- Material changes in the number or type of deliverables to meet the SOW objectives;
- Changes to the Project resource requirements; and
- Changes to key dates (i.e., go-live) after acceptance of the Project plan

GovOS will estimate the time and fixed cost needed to implement the Change Order and the impact it may have on the delivery of the Project. GovOS will perform the requested Services once the Change Order has been signed by Customer.

11. Out Of Scope Items

This SOW outlines the areas, tasks, and responsibilities explicitly excluded from the scope of the Project. Any activities falling within the following excluded areas shall not be considered part of the Project and are the sole responsibility of Customer.

Items not in Scope:

- Hardware procurement, installation, or configuration of any hardware components unless explicitly specified in the agreed-upon scope of work.
- Software licensing or procurement of third-party software solutions required for the Project's implementation.

- Network design, setup, or configuration of network infrastructure such as routers, switches, and firewalls unless specified otherwise.
- Change Management, facilitation of organizational change or processes related to the implementation.
- Custom development of any custom features, functionalities, or integrations not explicitly outlined in the scope of work.
- Compliance notification letter distribution. GovOS is not responsible for sending Compliance Notification Letters, that will be done by Customer.

12. Core Functionality Deliverables

Working in close collaboration, Customer and GovOS will deploy the following core modules and functionality within the estimated timeline provided:

Product Name	Applicable	GovOS Delivered Value
Business License (BL)	Yes	This is enabled by the following core functionality and deliverables: • 1 New License form, fees, and associated workflow • 1 Renewal form, fees, and associated Workflow • 1 Account Information update form • 1 Closure form • Printable PDF license • License Data Import from legacy system • Web view configuration for internal and external users ◦ (Business record mapping) • Standard SaaS Solution Reports
Tax (T)	Yes	This is enabled by the following core functionality and deliverables: • 1 Tax form • Tax filing automation ◦ Quarterly • Tax registration workflow (if no Business Licensing purchased) • Standard SaaS Solution Reports • Data Migration (migrating relevant data from current system)
Payment Gateway	Yes	Setup included for approved payment vendors only* GovOS approved vendors are vetted to ensure compatibility and efficiency. Please be aware that opting to use a non-approved payment vendor may introduce unforeseen complications, including additional processing fees and extended project timelines. *Approved Vendors: GovOSPay • NCR • Authorize.net • Certified Payments • CyberSource • Invoice Cloud • MunicIPAY • USAePay • OrbiPay • PayPal • Point and Pay • SIPA • Stripe • Xpress Bill Pay

Product Name	Applicable	GovOS Delivered Value
Reports	Yes	GovOS standard reports (14) include the following capabilities: • Business Record reporting • License Inventory reporting • Transaction & Reconciliation reporting • Delinquency reporting
Notifications	Yes	Email distribution and/or print-and-mail enablement; electronic distribution if email provided by jurisdictions: • Six (6) letter templates including: ◦ Go-Live Registration – print PDF, electronic if emails provided ◦ Registration Approval & Denial – automated email ◦ Renewal Approval & Denial – automated email ◦ Open Task Reminder – automated email
Short Term Rentals (STR)	Yes	This is enabled by the following core functionality and deliverables: • Parcel data import • License data import • Jurisdiction advertisement identification • Compliance status definition and enablement • Property registration workflow (only if purchased with BLT)

13. Value-Add Functionality Deliverables

Once core functionality is deployed, GovOS will work in close collaboration with Customer to deploy the following Value-Add modules and/or functionality over time in short, agile deployments aligned with Customer's priorities, schedule, and resources:

Product Name	Applicable	GovOS Delivered Value
Payroll Tax	No	This is enabled by the following functionality and deliverables: • One (1) Employee Tax calculation • One (1) Payroll Tax calculation • W2 Reconciliation (optional) • Annual Reconciliation (optional) • Payroll Provider Bulk filing
Cannabis Tax	No	This is enabled by the following functionality and deliverables: • One (1) Tax form
Lodging Tax	Yes	This is enabled by the following functionality and deliverables: • One (1) Tax form
Sales and Use Tax	No	This is enabled by the following functionality and deliverables: • One (1) Tax form

Product Name	Applicable	GovOS Delivered Value
Corporate Income Tax	No	This is enabled by the following functionality and deliverables: - One (1) Tax form - State Import (Optional)
Business License w/ Fee Schedule	No	This is enabled by the following functionality and deliverables: - One (1) Registration form and associated workflow - One (1) Renewal Form and associated workflow with Calculated fee structure
Alcohol License	No	This is enabled by the following functionality and deliverables: - One (1) Registration form and associated workflow - One (1) Renewal Form and associated workflow
BLT Audit Assessment Module	No	This is enabled by the following functionality and deliverables: - Audit assessment landing page - Audit form configuration - Two (2) notification templates - One (1) workflow
STR Complaint Hotline	No	This is enabled by the following functionality and deliverables: - Hotline script - Hotline setup
BLT Bulk Filing	No	This is enabled by the following functionality and deliverables: - Setup for single tax form - Online instructions for tax filing by constituents - Import file creation
GIS Address Verification	Yes	This is enabled by the following functionality and deliverables: GIS validation process established between GovOS and customer-owned GIS platform

14. Acceptance

All Deliverables require acceptance from the Customer Project Manager following the completion of deliverables, and upon Project closure. Customer is responsible for conducting any review and testing deliverable(s) pursuant to any applicable acceptance criteria agreed upon by the parties for such Deliverable(s). Upon completion of these phases, the GovOS Project Manager shall notify the Customer Project Manager and provide the necessary documents for review and sign off.

The following processes will be used for accepting Deliverables and Project Closure:

- Deliverable Acceptance Process:**
 - A Deliverable will be provided by GovOS ("**Delivery**"); then
 - Within 5 business days Delivery, Customer shall provide written acceptance of the Deliverable ("**Acceptance**"), or a rejection notice that described with specificity the reason(s) for rejection (a "**Rejection**"); then

- If Customer has provided Acceptance or failed to timely provide a Rejection, then the Deliverable shall be deemed accepted; or
- If a Rejection is timely provided, then GovOS shall promptly attempt to resolve the concerns identified in the Rejection and re-submit the Deliverable for acceptance, at which point this Acceptance Process shall commence again.
- **Acceptance by Use:** If the SaaS Solutions have been put into use within a production environment for a period of 14 calendar days, then the Project shall be deemed accepted.
- **One Year Time Limit:** If more than 12 months have passed since the effective date of the applicable Proposal and there has been no substantive engagement from Customer.
- **Project/Phase Completion:** Upon completion of any phase of the Project or the Project in its entirety, Customer will have five business days to communicate that the Deliverable(s) that have not already been accepted by Customer at that time do not meet Customer's requirements. Failure to timely communicate rejection of such phase or the Project will be deemed as acceptance of the same and any further Services provided to remedy Customer's later concern(s) may only be provided pursuant to a Change Order.

15. Disputes and Resolution

Upon notification, GovOS will apply commercially reasonable effort to resolve disputes, issues, or other documented concerns as timely as possible.

Proposal Acceptance

Proposal #: 006VV00000HJlibYAH

By signing below, Customer and GovOS accept this Proposal and agree that it shall be subject to the TOU and SLA.

Customer Signature

Signature of Authorized
Representative

Title

Date

GovOS Signature

Signature of Authorized GovOS
Representative

Title

Date

Jurisdiction: Cortland County

Jurisdictional Classification: Pending jurisdictional classification

Adopted:

DEPUTY COMMISSIONER OF PUBLIC WORKS

DISTINGUISHING FEATURES OF THE CLASS:

This is a full-time administrative and technical position involving executive and engineering ability. The incumbent is responsible for coordinating the planning, inspection, design, engineering, surveying, construction, and maintenance of county highways. The incumbent assists with overseeing the operations of the all divisions of the Public Works Department: Highway, Airport, Solid Waste, Recycling, Buildings and Grounds, Weights and Measures, and Dwyer Park. The incumbent also assists with overseeing county capital improvement projects. The work is carried out in accordance with the policies and procedures formulated by the Commissioner of Public Works. Supervision is exercised over all subordinate highway department employees. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Oversees development of bid specifications and documents for highway material purchases and assist with airport and landfill material purchases;
 Develops highway project proposal list for up-coming year;
 Assists in overseeing and directing county capital improvement projects;
 Monitors and reports on progress of all highway construction projects and assists with airport and landfill construction projects;
 Reports to the Commissioner of Public Works on a regular basis and implements directives;
 Confers with various state and local officials on highway problems within the county;
 Studies the needs for improvement of the county highway system and stays abreast of advances in methods, techniques, and equipment;
 Oversees and directs the Public Works Engineering Division;
 Oversees and directs the Heavy Equipment Maintenance Supervisor and mechanic division;
 Assists with the coordination of all division of the department's operations in order to ensure compliance with federal, state, and local rules;
 Provides project management on all federal and state funded projects;
 Inspects airport buildings and grounds and directs any needed repairs and maintenance;
 Acts as Commissioner of Public Works in the Commissioner's absence.

FULL PERFORMANCE AND KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Comprehensive knowledge of the principles and practices involved in the initiation, planning, and development of highway maintenance and construction projects;
 Good knowledge of administrative procedures and techniques;
 Good knowledge of modern road construction and maintenance methods and procedures; Ability to organize, plan, and coordinate maintenance, construction, and engineering projects; Ability to anticipate future needs of the public as it applies to the development of long-range maintenance programs;
 Ability to read and understand sketches, detailed road, bridge, and airport construction and maintenance plans;
 Ability to obtain the cooperation and support of others;

Ability to communicate both orally and in writing;
 Tact and courtesy;
 Physical condition commensurate with the demands of the position.

SUGGESTED TRAINING AND EXPERIENCE (NOT REQUIRED):

- (a) Possession of a bachelor's degree in Civil Engineering or related engineering field AND five (5) years of experience in road or highway maintenance, construction, design, or development; two (2) years of which shall have been in a supervisory capacity; OR
- (b) Possession of an associate's degree in either Construction or Engineering Technology and seven (7) years experience in highway construction or maintenance activities, two (2) years of which shall have been in a supervisory capacity.

NOTE:

NYS license to practice professional engineering desired but not required.

NOTE:

Degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If the degree was awarded by an educational institution outside of the United States and its territories, applicant must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found at <http://www.cs.ny.gov/jobseeker/degrees.cfm>. Applicants must pay the required evaluation fee.

SPECIAL REQUIREMENT:

Possession of a valid NYS Class D Driver's License.

Jurisdiction: Cortland County
 Jurisdictional Class: Competitive
 Adopted:

SUPERVISOR OF BUILDINGS AND GROUNDS

DISTINGUISHING FEATURES OF THE CLASS:

The work involves responsibility for supervising the custodial and maintenance activities of county buildings and grounds. Although certain activities are performed in the office, the incumbent inspects worksites and various county properties on a routine basis. Work is performed in accordance with general policies and under the administrative direction of the Commissioner of Public Works or designee. The incumbent formulates custodial and maintenance policy with guidance from the Public Works Department administration, and has leeway for the use of independent judgment in carrying out the details of the work. Supervision is exercised over custodial and maintenance staff. Does work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Directs, and assigns employees to various cleaning, maintenance, renovations and security tasks;
 Inspects painting, carpentry, plumbing, electrical and other mechanical maintenance or construction work performed by custodial or maintenance employees or private contractors;
 Inspects and supervises the maintenance of boilers and related heating, ventilating and air conditioning system equipment;
 Oversees the care and maintenance of lawns, walks, trees, shrubs and grounds;
 Inspects buildings, equipment and premises for hazards and violations of safety codes;
 Monitors departmental budget;
 Prepares cost estimates for specific custodial or maintenance activities;
 Supervises the in-service training of custodial and maintenance employees;
 Acts as liaison between county and contractors or municipalities engaged in providing services to county properties;
 Responds to inquiries from employees, and the public regarding county buildings and grounds activities;
 Maintains records and prepares reports related to operations;
 May perform various cleaning and maintenance duties.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of modern buildings and grounds maintenance operations and practices;
 Thorough knowledge of safety regulations, procedures and security in the workplace and public buildings;
 Thorough knowledge of the operation and maintenance of heating and ventilation equipment;
 Thorough knowledge of the practices and techniques of one of the standard trades;
 Ability to plan, direct and supervise a program of buildings and grounds maintenance;
 Ability to communicate effectively both orally and in writing;
 Ability to read and interpret plans, drawings, and blueprints;
 Ability to prepare cost and materials estimates;
 Ability to detect errors in materials or work;
 Ability to maintain records and prepare reports;

Ability to establish and maintain effective working relationships with others;
Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: Either:

- (a) Possession of an Associate's degree or higher in electrical, engineering, building or construction technology and three (3) years of supervisory experience in building maintenance and repair activities; OR
- (b) Possession of a high school equivalency diploma and five (5) years of experience in building maintenance and repair activities, with three (3) years of supervisory experience; OR
- (c) An equivalent combination of training and experience as defined by the limits of (a) and (b).

NOTE:

Your degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If your degree was awarded by an educational institution outside the United States and its territories, you must provide independent certification of equivalency. A list of acceptable companies who provide this service can be found on the Internet at <http://www.cs.ny.gov/jobseeker/degrees.cfm>. You must pay the required evaluation fee.

Jurisdiction: Cortland County
 Jurisdictional Class: Pending jurisdictional classification
 Adopted:

COMMISSIONER OF PUBLIC WORKS

DISTINGUISHING FEATURES OF THE CLASS:

This is an administrative position responsible for planning, coordinating, overseeing and directing the operation and activities of the Cortland County Department of Public Works, including the Highway Department, Solid Waste, Dwyer Park, Airport, Recycling, Buildings and Grounds, and Weights and Measures. The incumbent acts as the County Highway Superintendent. The incumbent also oversees all county capital improvement projects. The administrative responsibilities of the position are broad in scope and encompass a wide range of departmental activities, including the design, construction, maintenance and repair of county roads and bridges. The incumbent may also provide consultation, direction and technical assistance to Town Highway Superintendents. The work is performed under the general direction of the County Administrator and Legislative Committees, with broad leeway allowed for the exercise of independent professional judgment. Administration supervision is exercised over all subordinate personnel. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Supervises, oversees, integrates and directs all county road and bridge construction, maintenance and rehabilitation projects;
 Supervises, oversees, integrates and directs all county capital improvement projects;
 Supervises, oversees and reviews the design of county road and bridge construction and reconstruction projects;
 Evaluates the condition of county roads and bridges and prioritizes construction and rehabilitation needs;
 Establishes quality control standards for departmental projects and reviews and inspects design and construction activities for compliance with standards;
 Responsible for assigning and allocating staff and equipment to departmental projects;
 Supervises, oversees and directs the operation, maintenance and activities of the following divisions: Highway, Solid Waste, Recycling, Buildings and Grounds, Airport, Weights and Measures, and Dwyer Park;
 Supervises, oversees and directs all county snow removal activities;
 Prepares the annual Public Works operating budget and monitors revenues and expenditures;
 Conducts long-range studies to determine and anticipate future highway and bridge construction, maintenance and repair needs;
 Establishes departmental goals and objectives and evaluates departmental progress in meeting those goals;
 Responsible for hiring, firing, promoting, demoting, evaluating and disciplining departmental employees;
 Prepares and maintains a variety of administrative records and reports;
 Prepares bid specifications, reviews bids and makes recommendations for acceptance of bids to the Public Works Legislative Committee;
 Prepares, executes, oversees and administers contracts, leases and agreements for services, equipment and supplies;
 Provides technical information and professional guidance to the County Administrator, Town

Highway Superintendents, Town Boards, County Department Heads, and Legislative Committees;

Monitors emergency situations and their corresponding impact on road and traffic conditions and coordinates emergency response efforts with the Sheriff's Department, State Police, Emergency Management Office, and related agencies;

Represents the Department of Public Works and/or the County at a variety of meetings, conferences.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Comprehensive knowledge of the principles and practices of civil engineering;

Comprehensive knowledge of the modern methods, materials and techniques of highway and bridge construction, maintenance and repair;

Comprehensive knowledge of applicable codes, laws, rules and regulations governing engineering design and construction;

Thorough knowledge of the principles and practices of Public Works administration;

Ability to plan, coordinate, integrate and direct a broad range of Public Works projects and activities;

Ability to supervise and direct subordinate personnel;

Ability to prepare and analyze plans, complex designs, specifications and reports;

Ability to analyze construction and maintenance programs and techniques for effectiveness;

Ability to understand and interpret complex written material;

Ability to communicate effectively, both orally and in writing; ability to establish and maintain cooperative working relationships;

Initiative;

Resourcefulness;

Creativity;

Integrity;

Sound professional judgment;

Physical condition commensurate with the demands of the position.

SUGGESTED MINIMUM QUALIFICATIONS: Either:

- (a) Possession of a Bachelor's degree in Civil Engineering or directly related field AND six (6) years of full-time paid progressively responsible experience in highway and bridge design and construction, three (3) years of which must have been in an administrative and supervisory capacity; OR
- (b) Possession of an Associate's degree in Construction Technology, Civil Engineering or directly related field AND eight (8) years of full-time paid progressively responsible experience in highway and bridge design and construction, three (3) years of which must have been in an administrative and supervisory capacity.

NOTE:

Degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If the degree was awarded by an educational institution outside of the United States and its territories, applicant must provide independent verification of equivalency. A list of acceptable companies who provide this service can be

found at <http://www.cs.ny.gov/jobseeker/degrees.cfm>. Applicants must pay the required evaluation fee.

PREFERRED REQUIREMENTS:

1. Possession of a Professional Engineer's license issued by the NYS Education Department; AND
2. Possession of a Land Surveyor's license issued by the NYS Education Department.

NOTE:

Possession of a valid NYS Class D Driver's License appropriate to the vehicles operated. Failure to maintain a NYS driver's license including driving privileges throughout employment will result in disciplinary action or dismissal.



**Cortland County
Administrative Policy Manual**

Attachment A – Graded Salary Schedule for 2025

2025 Management Salary Table

Grade	Step 1	Step 2	Step 3	Step 4
	1	2	3	4
1	\$113,603	\$124,964	\$137,460	\$151,206
2	\$105,677	\$116,245	\$127,869	\$140,657
3	\$98,304	\$108,136	\$118,949	\$130,843
4	\$91,446	\$100,591	\$110,650	\$121,715
5	\$85,067	\$93,572	\$102,930	\$113,223
6	\$79,132	\$87,044	\$95,749	\$105,324
7	\$73,611	\$80,971	\$89,069	\$97,976
8	\$68,475	\$75,323	\$82,854	\$91,141
9	\$63,697	\$70,068	\$77,074	\$84,781
10	\$59,254	\$65,179	\$71,697	\$78,866
11	\$55,119	\$60,632	\$66,696	\$73,364
12	\$51,274	\$56,402	\$62,042	\$68,246

2025 Management Confidential Table

Hourly

Grade	Step 1	Step 2	Step 3	Step 4
	1	2	3	4
1H	\$17.5248	\$19.2773	\$21.2050	\$23.3256
2H	\$18.8392	\$20.7231	\$22.7954	\$25.0749
3H	\$20.2522	\$22.2774	\$24.5050	\$26.9556
4H	\$21.7710	\$23.9481	\$26.3430	\$28.9773
5H	\$23.4039	\$25.7442	\$28.3187	\$31.1506
6H	\$25.1590	\$27.6751	\$30.4426	\$33.4868
7H	\$27.0460	\$29.7507	\$32.7258	\$35.9984

2025 Management Attorney Table

Grade	Step 1	Step 2	Step 3	Step 4
	1	2	3	4
0	n/a	n/a	n/a	\$146,802
1	n/a	n/a	n/a	\$125,000
2	\$100,000	\$105,000	\$110,000	\$115,000
3	n/a	n/a	n/a	\$74,160



Cortland County Administrative Policy Manual

Attachment B – Positions within Grade

Department Heads/Management Employees

Grade 1

Grade 2

Commissioner of DSS
Director of Finance

Superintendent of Highway

Grade 3

Director of Community Mental Health Services
Director of Information Technology
Director of Planning
Personnel Officer

Public Health Director
Sheriff

Grade 4

Deputy County Administrator

Undersheriff

Grade 5

Deputy Director of Information Technology
Deputy Commissioner of DSS

Director of Emergency Response and Communications
Deputy Superintendent of Highway

Grade 6

Deputy Director of Finance
Clinical Director of Mental Health
County Clerk
Deputy Director of Community Mental Health
Services
Deputy Personnel Officer

Deputy Public Health Director
Director of Administrative Services/DSS
Director of Area Agency on Aging
Director of Real Property Tax Services
Manager of Audit and Financial Projects
Probation Director

Grade 7

Clerk of the Legislature
Compliance and Privacy Officer
Deputy Director of Emergency Response &
Communications
Director of Environmental Health

Director of Social Services
Highway Engineering and Maintenance Supervisor
Workforce Development Director
Human Resources Manager

Grade 8

Deputy Director, Area Agency on Aging - Aging
Services

Epidemiology Manager
Superintendent of Buildings and Grounds



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Grade 9

Assistant Director of Emergency Response and
Communication
Safety Director
Nutrition Program Manager/RD

Family Support Services Director
Employment and Training Director
Supervisor, Solid Waste Management

Grade 10

Benefits Manager
Child Advocacy Director
Deputy County Clerk
Mobility Manager
Director of Veterans Services
Deputy Workforce Development Director

Director of Weights and Measures
Assistant Director of Administrative Services
Public Health Programs Manager
Grants Administrator
Motor Vehicle Director
Community Mental Health Manager

Grade 11

Executive Administrative Officer
Executive Assistant to the District Attorney
Executive Assistant to County Administrator
Executive Assistant to the County Attorney

Fiscal Manager
Recycling Coordinator
Assistant Landfill Supervisor

Grade 12

Coroners
Deputy Clerk of County Legislature

Deputy Election Commissioner

Off Scale Management Employees

The following positions' salaries are off scale and receive the same annual increases as positions above:

County Administrator
Medical Advisor
Medical Director/Psychiatrist
Mental Health Practitioner

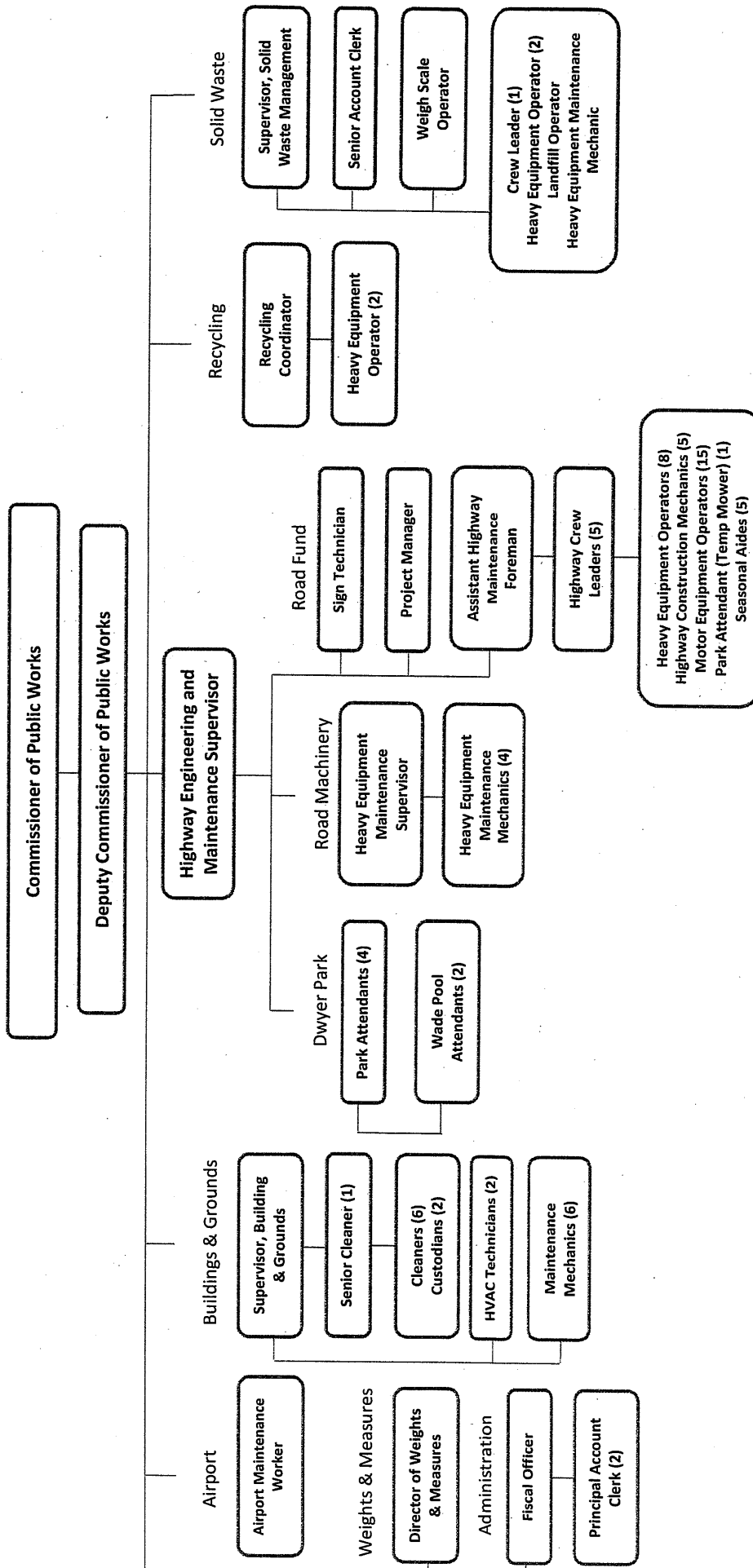
Election Commissioners

These positions are eligible for health insurance and leave accruals, but not longevity

Salaries set by the Legislature annually

Public Works Department

ORGANIZATIONAL CHART



County of Cortland

Cortland County Department Heads, Management Employees, and Management/Confidential Employees

JANUARY 1, 2025

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**Cortland County
Administrative Policy Manual**

**Employment Policy Manual for Department Heads, Management Employees and
Management/Confidential Employees**

Policy/Procedure Number: 01.001

Modified Date (s): 12/7/2005; 1/20/2012;
11/20/2012; 12/20/2012; 12/19/2013;
10/30/2014; 5/28/2015; 1/1/2016; 11/4/2016;
1/1/2017; 1/1/2018; 1/1/2019; 1/25/2019;
1/3/2020; 1/2/2021; 4/22/2021; 4/28/2022;
1/1/2023; 1/1/2024; 1/1/2025; 6/5/2025

Resolution No.: 106-21,123-22,182-23,197-24

Effective Date: 4/22/2021

Next Review: 9/1/2025

Objective: The purpose of this policy manual is to provide Department Heads, Management employees, and Management/Confidential employees with a reference for the basic terms and conditions of employment with Cortland County.

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

Legislative Policy Statement:

The County Legislature is committed to providing a high quality of services to the citizens of Cortland County. The administrative employees of the County are one of the essential elements required to fulfill this commitment. Through their leadership and professionalism, the Board's philosophy and policy is manifested in the efficient and effective operation of the County departments.

The County Legislature values the dedication and service of its administrative employees. The policy and the provisions contained herein establish and provide the terms and conditions of employment for Department Heads, Management, ~~and~~ Management/Confidential, and elected personnel in the employment of Cortland County Government. This policy statement is intended to provide those employees with a better understanding of the privileges and responsibilities of their positions and to assist in the mission of the professional delivery of services in Cortland County.

Responsible Department: Personnel Department



Cortland County Administrative Policy Manual

General Information:

I. Definitions:

The term “Administrative employee” is used in this policy manual to refer to all employees who occupy positions that are exempt from the bargaining unit under the Taylor Law. For the purposes of this manual, we have defined the administrative employees by using five major categories, which are explained below. Policies or benefits that apply to all employees have been referred to as applying to Administrative employees or employees covered by this policy. Specific benefits or responsibilities that pertain to specific groups of employees, for example, Department Heads, have been noted as such. Employees under this policy are governed by the Fair Labor Standards Act (FLSA) and, as such, are subject to the terms and conditions of employment set forth by the FLSA.

Department Heads - Employees who are appointed by the County Legislature. Department Heads function in the primary leadership position in the department and are directly responsible for the development of departmental policies and the implementation of legislative initiatives. The County Administrator will complete an annual performance evaluation on department heads based on legislative policies.

Management Employees - Employees who are appointed by the Department Head to positions authorized by the County Legislature. Management employees have significant managerial responsibility in the areas of supervision and policy formation.

Management/Confidential - Employees who perform support functions for management positions and/or other assignments, which require them to be unrepresented by collective bargaining agreements.

Elected Officials - Employees who are elected by popular vote. Due to their unique status, elected officials are exempt from leave and attendance requirements and are therefore ineligible for any fringe benefits related thereto. The elected positions of Sheriff, County Clerk and Coroner are eligible for health insurance, but no other fringe benefits. They are also exempt from the probation period.

Attorneys – Employees who require a license to practice law in New York State. Attorneys are those who act as practitioners in the court of law.

Positions within each category are included in Attachment B.



Cortland County Administrative Policy Manual

II. Policy:

A. Appointments

1. Full-Time Appointments

Department Heads, Management employees, and Management/Confidential employees are for fixed or continuing terms.

- a. Fixed Term Appointments - Certain appointments are for a pre-established number of years as prescribed by the N.Y.S. Constitution, various State and County Laws, General Municipal Law, and Local Law or Rule. Included in this category are appointments which are made for the “Term of the Board”, which is four years.
- b. Continuous Term Appointment - The remainder of appointments are continuous are, in most instances afforded Civil Service Status and Protection, and are renewed contingent on satisfactory performance and authorization by the County Legislature and/or the County Administrator or Department Head. This group includes administrative employees who are appointed “at the pleasure of” the County Legislature or the Department Head, within the confines of Civil Service. Information regarding the type of appointment is provided to candidates during the recruitment and selection process. Questions concerning the term of appointment may be directed to the Personnel Department.

2. Part-time Appointments and Benefits

In certain cases, the County Legislature may establish part-time and/or temporary appointments to accommodate unique situations. Employees appointed to part-time positions and who work less than the standard work week, shall receive the approved salary for the position and the statutory benefits referenced herein, including Retirement (if eligible), Unemployment Insurance, Social Security, Worker’s Compensation and Health, Dental and Vision Insurance. There shall be no earned leave benefits unless said part-time appointment consists of a regular schedule equal to or greater than one-half (1/2) of the standard work week for the position. In this case, leave benefits shall be prorated.

Fringe benefits shall be limited to the above-referenced items unless otherwise approved by the County Legislature.

3. Probationary Period

Employees in the classified service are subject to a probationary period in accordance with Cortland County Civil Service Rules. The classified service includes the Competitive, Non-Competitive, Exempt, and Labor classes of Civil Service. Employees



Cortland County Administrative Policy Manual

who have been promoted to a position in the classified service are also subject to a probationary period.

Employees in the unclassified service or elected classification are not subject to a probationary period.

4. Promotions/Demotions/Out of Title/Rehires

Administrative positions are critical to the efficient and effective operation of County government. It is the policy of Cortland County to seek professionals with the qualifications and experience necessary to fulfill this goal. Emphasis will be placed on recruitment of current employees who possess the qualifications, experience, and employment history necessary for the quality operation of the department. Employees who are working out-of-title shall be placed at the minimum of the new grade unless the current hourly rate is above the minimum, in which case, they will be placed in the Step immediately above their current hourly rate. No one shall exceed the top of the range for the new grade. Out-of-title shall be defined as duties and responsibilities assigned beyond that of an employee's regular position for a period greater than five consecutive business days due to an absence, exclusive of annual leave.

Employees who are promoted may be placed at the step that the candidate's experience warrants with approval by the County Administrator and Personnel Officer. Demotion means movement to a lower salary grade.

Employees who are demoted shall be placed at the step that the candidate's experience warrants with approval by the County Administrator and Personnel Officer.

Employees who are reinstated /rehired after separation may be placed at the step that the candidate's experience warrants with approval by the County Administrator and Personnel Officer. They may be given the same amount of vacation and longevity time credit and shall have accrued sick leave reinstated. This may only be used for employees being rehired/reinstated to the same title from which they left. This is at the discretion of the County Administrator and the Personnel Officer.

5. Secondary Employment

Full-time Employees covered by this policy understand and agree that their employment with the County is of primary importance, and that secondary employment must not inhibit or impede the efficient and effective performance of their job duties, responsibilities, or attendance; nor shall it impair their judgment in exercising of their official duties. Department Heads, Deputy Department Heads, and Division Heads will discuss and receive written approval annually from the County Administrator prior to engaging in secondary employment. Any changes to the terms of the secondary employment approval, requires subsequent approval. Copies of all correspondence will be kept in the personnel files.



Cortland County Administrative Policy Manual

Certain positions covered by this manual also have a prohibition on secondary employment embodied in New York State statute or local rule.

B. Compensation

1. Annual Salary

Cortland County maintains a competitive salary structure and benefit package for administrative employees. The County will review the compensation structure annually through the Management Compensation Review Committee to ensure it is competitive in current market conditions.

The Management Compensation Review Committee will be comprised of: the Chair of the Government Operations Committee, the Vice Chair of the Government Operations Committee, the County Administrator, the Personnel Officer, one additional legislator, and two department heads.

The committee will: review the Employment Policy Manual for Department Heads, Management Employees and Management/Confidential Employees for any changes to the language within the document. Additionally, the committee will review the compensation structure and position groupings within the salary grade plan to determine if any changes are necessary.

Attachment A outlines a four step increment system fitting each employee into the proper grade and step for Management and Management/Confidential employees. Effective January 1, 2024, there will be a separate schedule for Attorneys . All employees covered by this policy manual are placed in the graded salary schedule which has been adopted by the County Legislature. This graded salary schedule shall receive an annual adjustment equal to the increase given to CSEA unit 6550. Employees who are hired at Step 1 shall move across the step increments as follows:

Step 1: hire rate

Step 2: upon completion of two years in the position

Step 3: upon completion of four years in the position

Step 4: upon completion of eight years in the position

Employees who are hired at a step other than Step 1 shall move across the step increments as follow:

Movement to Step 3 from Step 2: after two years at Step 2

Movement to Step 4 from Step 3: after four years at Step 3

Employees shall begin employment at Step 1 for the grade unless the County Administrator and Personnel Officer determines that the need for the services or the employee's experience require that compensation be fixed at a higher step.



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2. Longevity

Employees, with the exception of elected officials and Election Commissioners, who have been continuously employed with the County shall receive a non-cumulative annual longevity incentive upon completion of continuous County service in accordance with the schedule listed below.

	<u>Full Time</u>	<u>Part-Time (halftime or less)</u>
Completion of 10 th Year	\$ 1,000	\$ 500
Completion of 15 th Year	\$ 1,500	\$ 750
Completion of 20 th Year	\$2,000	\$1,000
Completion of 25 th Year	\$2,500	\$1,250
Completion of 30 th Year	\$3,000	\$1,500
Completion of 35 th Year	\$3,500	\$1,750

For the purposes of this program, continuous service shall be defined as no break in employment that exceeds one (1) year unless said break in service is the result of personal illness, accident, military service or layoff.

Employees who are less than full time but are more than half time shall receive a pro-rated value of the full-time equivalent of the scheduled full-time hours. Employees who move from less than half-time to half-time or more will receive service credit for longevity purposes from the initial part time date of hire as long as the service is continuous.

If an employee has been on full pay status for less than eleven (11) working days of the calendar month, longevity will not be credited for that calendar month.

Longevity payments shall be made by the County in one lump sum payment in a separate paycheck to the employee in the payroll period after the employee's anniversary date.

Only regularly scheduled employees who are on the County payroll at the time of longevity payment will be entitled to the longevity benefit. Employees who retire prior to the longevity payment will receive a prorated amount at the time of retirement based on their date of retirement.



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3. Health, Dental, and Vision Insurance

a. Health Insurance:

Cortland County provides group health, hospitalization, major medical insurance, and prescription drug coverage through a self-insured Participating Provider Network (PPN) for all full time and part-time employees covered by this policy and their eligible dependents. Effective January 1, 2007, both the full and part-time employee share of this coverage shall be twenty percent (20%). The County's Health Benefits Program is fully described in the Plan Booklet.

All employees hired on or after 1/1/2023 will be enrolled in the Personal Choice PPO Plan if they wish to enroll in the County's insurance.

Prescription Drug Coverage:

The County Health Insurance Plan includes a three tier formulary plan for prescription drugs. Employees may obtain prescription medications through the following providers and will pay the following co-pays:

Maintenance Medications

i Employees may obtain available brand name prescription maintenance medications through the voluntary international mail order program from CortlandMeds at \$0 co pay. Please check available medications list at the Personnel Office or CortlandMeds.com.

ii The following co-pays apply to 90-day maintenance medications through the mail order program:

Generic	\$10
Brand Name Formulary	\$40
Brand Name Non-Formulary	\$70

The co-pay for specialty medications are up to \$50 per 30-day supply.

iii Employees who fill prescriptions for maintenance medications at a retail pharmacy will pay one co-pay per 30-day supply. Only 30 day fills will be available at the retail pharmacy.

\$10 for generic
\$20 for brand name
\$35 for non-formulary

UPON THE FOURTH REFILL AT RETAIL, EMPLOYEES SHALL PAY A PENALTY CO PAY AT 50% OF THE **DRUG COST**.



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Maintenance medications that are not able to be filled through the mail order program are excluded from the fourth refill penalty and may be processed as non-maintenance medications as described below.

Non-maintenance medications

\$10 for generic
\$20 for brand name formulary
\$35 for non-formulary

Employee contributions / Eligibility:

Employee contributions for the health insurance premium shall be deducted in equal amounts from each bi-weekly paycheck. Coverage for new employees hired prior to the 16th of the month shall become effective on the first of the following month. Coverage for new employees hired on or after the 16th of the month shall become effective on the first day of the second month following employment (e.g. date of hire of May 17 would result in coverage effective July 1).

Enrollment in the health insurance plan shall take effect as described herein or during the open enrollment period held at once per year.

b. Dental Insurance:

The County provides a self-insured dental plan for full-time and part-time employees. Employees shall be responsible for 50% of the monthly premium equivalent, if coverage is elected. Dependent coverage is available at 100% of the cost of the monthly premium equivalent.

c. Vision Insurance:

The County provides a self-insured vision plan for full-time and part-time employees. Employees shall be responsible for 50% of the monthly premium equivalent, if coverage is elected. Dependent coverage is available at 100% of the cost of the monthly premium equivalent.

The Employer provides the I.R.S. Section 125 spending account plan for employee contributions toward Health, Dental, Vision and other authorized and applicable health care related costs, and authorized and eligible day care expenses. The plan is administered by a Third Party Administrator and conforms with I.R.S. regulations.



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4. Health Insurance coverage upon retirement

Employees shall be eligible to continue health coverage for themselves and any eligible dependents in retirement, provided they have met the following requirements:

- a. Employees hired previous to January 1, 2005 will require completion of a minimum of ten (10) years of service; Employees hired January 1, 2005 through December 31, 2023 will require ten (10) consecutive years with Cortland County; Employees hired January 1, 2024 or after will require twenty (20) consecutive years of service with Cortland County (effective 1/1/2024, exceptions to this requirement may be reviewed and approved by the County Legislature on a case by case basis).
- b. are employed by Cortland County at the time of retirement; and
- c. are enrolled in the health plan at the time of retirement; and
- d. provide the Employer with proof of retirement and otherwise meet the definition of retirement as specified by the NYS Retirement System; and
- e. be at least 55 years old.

The Retiree's share of Health Insurance costs shall be as follows:

Employees who retire and were hired prior to January 1, 2006:

<u>Employee Share</u>	<u>County Share</u>
10%	90%

Employees hired on or after January 1, 2006:

	<u>Employee Share</u>	<u>County Share</u>
10 consecutive years of service but less than 15	50%	50%
15 consecutive years of service but less than 20	35%	65%
20 consecutive years of service or more	20%	80%

For All Retirees: Upon qualification for Medicare Part B, all retirees must enroll and provide the Medicare Part B required information to the Personnel Department.

The spouse of a deceased retired employee may continue to participate in the County's Health Plan or County's Medicare Advantage Plan if Medicare eligible, upon payment of 100% of the monthly premium equivalent.

5. Retirement

The County participates in the New York State Employee's Retirement System with all rights and benefits presently provided by the Career Retirement Plan under Section



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75i and 14b of the Retirement and Social Security Law. All permanent, full-time employees are enrolled in the New York State and Local Retirement System. Due to changing legislation and regulations, you should check with the N.Y.S. and Local Retirement System directly to obtain information regarding your benefits.

In addition, Cortland County offers the following Retirement Enhancements:

* May not apply to 14b members

- a. Section 41(j) - the application of unused sick leave accruals towards additional service credit upon retirement
- b. Section 41(k) - military service credit buy back.
- c. Section 60(b) - Minimum Death Benefit of up to three times the employee's annual rate of pay depending on length of service of employee at time of death and retirement tier.
- d. New York State Defined Voluntary Contribution Program (VDC) for those who are eligible.

6. Social Security

Social Security provides income protection when an employee's earnings either cease or are reduced as a result of retirement, disability, or death. Social Security benefits are based on the employee's salary history up to the maximum Social Security taxable wage base. Each payroll period, payroll deductions made by the employee are matched by Cortland County to provide this benefit. Complete information is available from the Social Security Office.

7. Worker's Compensation

Employees who suffer an injury or illness which is directly related to their employment shall be eligible for Worker's Compensation Benefits amounting to a maximum of two-thirds of an employee's salary, depending on the degree of injury. Employees must file the required report form immediately following the job related accident.

8. Employee Assistance Program

The County will provide an Employee Assistance Program through a qualified provider of the County's choice. Employees will not be responsible for any co-payments applicable to the services provided. All records of the Employee Assistance Program are confidential between the employee and the provider. The fact that an employee utilizes such assistance shall not impact promotional opportunities or job security.



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9. Defense and Indemnification

The County of Cortland shall provide for the defense and indemnification of employees covered by this policy for actions or omissions made in the ordinary course of their employment in accordance with the procedures and policy outlined in Local Law # 3 of 2004. Employees requesting assistance under this section are advised to make a written request to their Department Head or County Administrator within three (3) business days of their receipt of any summons, complaint, process, notice, demand, or pleading that may require defense and indemnification coverage.

10. Deferred Compensation Plan (457c)

A Deferred Compensation Plan is a voluntary savings program created by federal and state law that enables public employees to save a portion of their gross pay before federal, state, and local income taxes are deducted. Currently, Cortland County participates in the NYS Deferred Compensation Program. The amount deferred accumulates tax free until the funds plus earnings are distributed, generally after retirement. Information regarding the complete details of the Deferred Compensation Program and payroll deduction forms are available in the Personnel Department.

11. Tuition Reimbursement

Employees covered by this policy are eligible for tuition, books and fees reimbursement for job related/advancement courses at the undergraduate and graduate level, subject to the approval of the Department Head and the oversight Committee. Reimbursement will be made at the four-year SUNY undergraduate or graduate rate, as applicable for approved courses upon receipt of satisfactory completion of the course. Employees who withdraw from a course after the deadline date for withdrawal without penalty may be required to reimburse the County for the cost of the course. The County will not duplicate reimbursement from any other source. Course requests are available in the Personnel Office.

The County shall reimburse the renewal cost of licenses and certifications required to perform their jobs.

An employee who resigns from County employment, excluding for reasons of disability, death or an event beyond the control of the employee, and has received tuition reimbursement shall be required to refund the County according to the following schedule:

<u># of Months Since Course Completion</u>	<u>% Refund Due the County</u>
0 - 12	100
13 - 24	50



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In the event an employee fails to make such refund by the resignation date, the employee shall forfeit payment of accrued vacation and compensatory time, not to exceed monies owed. Any remaining balance shall be deducted from the employee's final paycheck.

Professional development requests will be reviewed as part of the annual County budget process subject to procedures developed by the County Administrator.

12. Travel for County Business

Employees covered by this policy will be reimbursed for necessary and reasonable expenses incurred in the performance of County business in accordance with separate policy and upon submission of an approved claim form. Generally, mileage will be reimbursed at the rate in cents per mile that is allowed by the IRS.

Travel authorization and conference attendance shall be required in all cases involving out of County and overnight travel. Travel will be in accordance with the Cortland County Policy and Procedure Authorization to Travel.

13. Safety Equipment

The County will, at its cost through reimbursement, provide managerial-level employees with necessary safety equipment and/or uniforms to carry out job duties. Requests for reimbursement will be processed by voucher submitted to the Manager of Audit and Financial Projects.

C. Attendance and Leave Benefits

1. Office Hours

County Offices shall be open for the conduct of business and convenience of the public in strict accordance with the hours prescribed by the Cortland County Legislature and in accordance with existing State and County regulations.

(Generally, 8:30 a.m. - 4:30 p.m. 9:00 a.m. to 5:00 p.m. or 8:00a.m. to 4:00 p.m.)

2. Base Work Day/Work Week

Department Heads and Management employees are responsible for performing the duties of their office. The work day is determined by the tasks to be performed. The work week for full time employees shall be a minimum of 35 hours per week or 40 hours per week, depending on the position. Part time employees vary dependent on the position.

Most Department Heads and Management employees are not eligible for overtime compensation; however, they may accumulate one (1) week of compensatory time on a rolling bank basis to be used during their employment. Part time employees compensation



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time may not exceed 40 hours unless approved by the County Administrator. Compensatory time will be earned hour for hour. Compensatory time is to be earned only for time worked in the actual performance of the job. Examples of time worked include (but not limited to) required attendance at evening Legislative Sessions, community meetings on evenings and weekends, completion of special projects requiring a deadline (ie: grant writing) and responding after hours and /or on weekends for work issues that cannot wait until normal work days/ hours. Compensatory time is not intended to be earned for occasional work at home, reading reports, or material that will otherwise prepare you and make you successful at your job.

Management employees shall receive prior approval to earn and use compensatory time from the Department Head. Earned and used compensatory time will be reported to Personnel like all other leave accruals.

*Compensation may be provided in special circumstances at the discretion of the County Administrator and report to oversight committee.

Department Heads are not required to obtain prior approval to earn compensatory time; however, in addition to reported, earned, and used compensatory time will be reported to Personnel like all other leave accruals. An e-mail will be sent to the County Administrator recording the date, reason, and amount earned.

Unused compensatory time will not be paid at time of separation from service for Grades 1-12 Department Heads and Management Employees, or for Attorneys, Grades 0-3.

3. Emergency Management Responsibilities

It shall be the responsibility of all employees covered by this policy to report for duty at times and places designated by the Chairman of the Legislature or County Administrator, or their designee, when a natural disaster or emergency has occurred. Designated radio and television station(s) shall be considered as carrying official information. A designated phone number and County website will also be accessible.



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4. Holidays

Employees covered by this policy who, in the judgment of the Department Head, can be spared without interfering with the operation of the department, will be allowed time off with pay to observe the following holidays, provided such employee shall have worked the work day immediately preceding such holiday and provided such employee works the work day immediately following such holiday unless the employee is using paid benefit time, other than sick time, for which prior approval has been given. Employees who are required to work on a holiday will receive equal time off in lieu of the holiday.

New Year's Day

Martin Luther King's Birthday

Presidents' Day

Memorial Day

Independence Day

Labor Day

Columbus Day

Veterans Day

Thanksgiving Day

Day after Thanksgiving Day

Christmas Eve

Christmas Day

An annual holiday calendar will be issued by the Personnel Department designating when holidays will be observed.

In addition, employees on payroll prior to July 1st of any year will receive one (1) floating holiday.

If an employee is absent from work due to illness on either the last regularly scheduled work day prior to the holiday or the first regularly scheduled work day following the holiday, he/she shall forfeit being paid for the holiday unless the absence is verified by a medical provider's statement, if requested by the Department Head, Personnel Director or County Administrator.



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5. Annual Leave

- a. Annual Leave will be earned and credited monthly. New employees must start on or before the 15th of a month to receive annual leave credit for that month. On the first of January of each year of employment and every year of full-time continuous service thereafter, annual leave will be credited as follows:

Years of Credit	Days of Vacation Accrued Monthly	Maximum Days Earned Annually
At Least		
1 month	0.8333	10
2 years	0.9167	11
3 years	1	12
4 years	1.0833	13
5 years	1.1667	14
6 years	1.25	15
7 years	1.3333	16
8 years	1.4167	17
9 years	1.5	18
10 years	1.5833	19
11 years	1.6667	20
15 years	1.75	21
18 years	1.8333	22
20 or more years	2.0833	25

For the first January 1 of employment, the employee shall be credited with two years of service credit for vacation. Each January 1 thereafter, the employee shall be credited with an additional year of service.

Part-time employees regularly scheduled to work greater than half the Full Time Equivalent will receive a pro-rated value of annual leave.

Employees shall not accrue vacation leave for any period during which they are off the payroll for more than half of the working days per month.

- b. Department Heads and Management Employees may carry a maximum balance of 50 days of accumulated annual leave credit.
- c. Management/Confidential employees may carry 50 days of accumulated annual leave.



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- d. Upon the termination of an employee, either by resignation or retirement, the employee works ten (10) working days (days do not need to be consecutive but must include the last day of employment) following the day written notification is given, unless the employee has a death in his/her immediate family (as defined in II. Attendance and Leave Benefits- Bereavement), is required to report for jury duty (as defined in III. Attendance and Leave Benefits- Jury Duty), or is required to be absent from work for any other unforeseen reason that, at the discretion of the County Administrator and Personnel Officer, constitutes a valid reason for absence (for this clause only, if a paid holiday falls within the ten (10) day notice period, it shall be considered a day worked if all other required days are worked by the employee). Employees will receive a lump sum payment during the last payroll period for accumulated annual leave credits.

Employees shall submit requests for approval of use of annual leave to their Department Head. Department Heads shall notify the County Administrator and Chairperson of the oversight committee, in writing, of their intent to use consecutive days of annual leave, at least one (1) week in advance of the intended leave date, unless or except in special circumstances. Department Heads shall notify the County Administrator and Chairperson of the oversight committee when expecting to not report for work for the day.

- e. Annual Leave shall be used in minimum increments of fifteen (15) minutes.
- f. After six (6) months of continuous service, once per calendar year, upon written request to the Department Head/designee, an employee may choose to be compensated at their regular straight time rate of pay for up to 50% of their vacation balance. In order for an employee to be eligible for a payout, the vacation balance may not be less than 80 hours at the time of the request. Employees being compensated under this section shall not be eligible to receive donations from the emergency pool for three (3) years after the date of receipt of vacation payout.

6. Use of Accrued Vacation to pay Health Insurance Premium

- a. Employees may convert accrued vacation days to monies to be used toward payment of their health care premium. Up to 5 days may be converted annually. A minimum of 10 days of accrued vacation must be available at the time of declaration.

Individuals will declare in writing the intent to make this conversion during the health care open enrollment period of the prior year. The dollar amount will be applied



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toward the employee's health care premium contribution for the next calendar year and spread out equally to each pay period.

- b. At the time of retirement, employees may opt to apply some or all of their accrued vacation towards payment of retiree health insurance premiums. If the retiree should die prior to exhausting all of the accrued vacation, the remainder shall be paid to the retiree's estate.

7. Sick Leave

Absence from duty by an employee of Cortland County by reason of the employee's own sickness, disability, or medical/dental appointments or that of their immediate family, shall be allowed as provided in this section. Absence from duty for such reasons, if duly granted by the Department Head, shall be considered and known as "sick leave".

- a. Sick leave shall be credited at the rate of one and one-half (1½) days per month. Half-time employees shall earn a pro-rated amount of sick leave. Employees shall be charged sick leave time for actual hours used, in a minimum increment of fifteen (15) minutes. Sick leave credits will be earned when an employee is on full and active pay status for fifty percent (50%) of the working days in the calendar month.
- b. An employee who is absent on sick leave shall report his absence, and reason therefore, to his supervisor prior to the start of their regularly scheduled work shift.
- c. Sick leave shall be granted by the Department Head. Department Heads who are absent under the provisions of this section shall notify the County Administrator if the absence is anticipated to be of an extended nature and/or will interfere with departmental operations.
- d. After 3 consecutive days of illness or after 12 cumulative days of illness during a 12 month period, a medical certificate may be required. When a pattern of abuse of sick leave is suspected, the department head may, upon advance notice, require an employee to provide proof of illness at any other time. The department head also may require the employee to be examined, at the County's expense, by a physician designated by the County Administrator.
- e. Employees may utilize sick leave during the statutory waiting period while under Workers' Compensation.
- f. Employees may accumulate unused sick leave up to a maximum of 200 days.



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- g. An employee who is employed for a full calendar year and who does not use any sick leave during a calendar year shall accrue an extra day of annual leave.
- h. At the time of retirement, employees shall use the first 165 *unused sick leave days as extra pension credit in accordance with the rules established by the New York State Employees Retirement System. Employees may convert up to 35 unused sick leave days in excess of the 165 not to exceed \$10,000 to pay for the employee's portion of retiree health insurance.*Tier 6 employees hired after 12-31-14 are limited to one hundred (100) days or as provided in the retirement legislation for Tier 6.

8. Emergency Pool

In conformance with the rules, the Personnel Officer is authorized to permit the use of hours in the pool by any current County employee who qualifies and makes a request for such hours based on a personal or family emergency. All decisions by the Personnel Officer shall be final and binding.

9. Family Sick Leave

- a. An employee shall be allowed to use up to a maximum of thirty-five (35) hours [for a seven hour per day employee] or forty (40) hours [for an eight hour per day employee] of accumulated sick leave per calendar year for absence from work necessitated by illness of the employee's parent (including stepparents and foster parents), spouse, child (including stepchild and foster child), sibling (including step sibling), grandparent, grandchild, parent-in-law, son/daughter-in-law or other person who is a member of the household. The Department Head may request written documentation from the employee to verify residency of other household members.
- b. Each employee may use up to an additional thirty (30) days of sick leave for a family event which is Family Medical Leave qualified. The additional leave is not applicable for an intermittent FMLA request.

10. Personal Leave

- a. Personal leave with pay shall be granted for religious observance or personal business.
- b. Effective January 1st of each year, employees shall be credited with four days of personal leave. Employees who work at least half time shall receive prorated personal leave. Employees hired after January 1 or



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terminating service before December 31st shall receive a prorated share of personal leave credit.

- c. Whenever possible, a request for personal leave should be submitted to the department head or their designee forty-eight (48) hours prior to the requested date. Department Heads shall notify the County Administrator's Office of instances where a Department Head will not be reporting for work for the day.

Unused personal leave time shall be carried over at the end of the year credited as accumulated sick leave.

During the first year of hire, personal time shall be prorated as follows:

Date of Hire	Time Earned (40 hr/week)	Time Earned
1/10-2/14	32 hours	28 hours
2/15- 3/31	28 hours	24.5 hours
4/1-5/14	24 hours	21 hours
5/15-6/30	20 hours	17.5 hours
7/1-8/14	16 hours	14 hours
8/15-9/30	12 hours	10.5 hours
10/1-11/14	8 hours	7 hours
11/15-12/31	4 hours	3.5 hours

Upon permanent separation from County service, the time allowed for use prior to separation shall be pro-rated as follows:

Date of Resignation	Total Time Allowed to be Used (40hrs/week)	Total Time Allowed to be Used (35hrs/week)
1/10-2/14	4 hours	3.5 hours
2/15-3/31	8 hours	7 hours
4/1-5/14	12 hours	10.5
5/15-6/30	16 hours	14 hours
7/1-8/14	20 hours	17.5 hours
8/15-9/30	24 hours	21 hours
10/1-11/14	28 hours	24.5 hours
11/15-12/31	32 hours	28 ours



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11. Family Medical Leave

The County will abide by provisions and regulations of the Federal Family and Medical Leave Act (FMLA).

12. Leaves of Absence

- a. A leave of absence without pay of up to one year may be granted to employees covered by this policy. A written request for a leave of absence must be submitted to the County Administrator (for Department Heads) or to the Department Head (for Management and Management/Confidential employees) at least four (4) weeks prior to the requested date of leave stating the reason for the leave and the anticipated duration of the leave. Department Heads will confer with the County Administrator and the Personnel Director prior to granting a leave to Management and Management/Confidential employees.
- b. A leave of absence shall not be granted to accept other employment.
- c. No leave shall be authorized which may exceed the remaining period of a term appointment.
- d. Not less than thirty (30) days prior to the expiration of an employee's leave, the employee shall be required to submit written notification to the County Administrator or Department Head of their intention to return to work.
- e. When an employee is on a leave of absence for one-half of a month or longer, sick leave, longevity and vacation will be pro-rated to reflect the leave. Employees on an unpaid leave of absence will be required to contribute the full cost of health insurance and any other paid fringe benefits for the period beyond three (3) months, except as otherwise provided by law or rule.

13. Bereavement Leave

In the event of the death of an employee's parent (including stepparents and foster parents), spouse, child (including stepchild and foster child), sibling (including step sibling), grandparent, grandchild, parent-in-law, or other person who is a member of the household (the Department Head may request written documentation from the employee to verify residency of other household members), the employee shall be excused from work, if the employee was scheduled to work, with pay at his/her request, for up to four (4) days. One (1) day of the four (4) may be retained for funeral later interment and/or celebration.



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The use of up to four (4) days referred to in “1” are to be used within thirty (30) days of the employee’s receipt of notification of a qualifying death. The requested bereavement days must be used consecutively and cannot be spread over a 30-day period. Employees may still retain one (1) day for interment. Where special circumstances exist which prohibits use within the 30-day period, a request may be made to the County Personnel Officer for other accommodations. The Personnel Officer shall have sole authority to grant an exception.

- i. In the event of the death of any relative not outlined in Section 1 of this Article, the employee shall be excused from work at his/her request on the day of the funeral utilizing accrued personal leave, vacation leave, floating holiday or comp time.
- ii. Employees covered by this Agreement who are less than full-time shall receive a pro-rated value of the full-time equivalent of the scheduled full-time hours.

14. Jury Duty

Upon receipt of proof of the necessity of jury services or appearance as a witness to subpoena or other order of the court (for job related actions only), employees shall be granted leave with pay to provide time as needed for such service. Any compensation received, less expenses, for said service shall be returned to the Finance Department within five (5) working days from the time it is received by the employee. An employee, who is dismissed for the day or from service within two (2) hours or more remaining in his/her regular scheduled work day is required to report to work.

15. Military Leave

Employees serving as a member of an organized militia or any reserve force or reserve component of the Armed Forces of the United States are entitled to paid leave not to exceed thirty (30) calendar days or twenty-two (22) work days, whichever occurs first, in accordance with Section 242 of Military Law. Requests for military leave should be presented to the Department Head or County Administrator as soon as possible upon receipt of orders.

Miscellaneous

16. Reasonable Suspicion Alcohol and Controlled Substance Policy

Cortland County intends to maintain a drug and alcohol free workplace and, as such, has adopted procedures for conducting screenings of all employees for the use of illegal drugs and improper use of prescription drugs and alcohol based upon reasonable suspicion.



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17. Personal Appearance of Employees

It is important that all County employees project a professional image to the patients, clients and/or members of the general public with whom they interact. Employees are expected to dress in a manner appropriate to their working environment and to the type of work performed. Employees who are required to wear uniforms and safety equipment are expected to wear them in their entirety.

18. Employee Evaluations

With the exception of Elected Officials, all employees under this policy shall receive an annual performance appraisal 60 days prior to their anniversary date in accordance with adopted Legislative Policy.

19. Equal Employment Opportunity

It is the policy of Cortland County to provide equal opportunity in employment for all qualified persons; to prohibit unlawful discrimination in employment; and to promote the full realization of equal opportunity on a continuing basis through a realistic Affirmative Action Plan.

This Policy of Equal Employment Opportunity:

All applicants will be considered for employment without attention to age, race, color, religion, sex, sexual orientation, gender identity, national origin, political affiliation, veteran or disability status.

Applies to all County organizational departments and governs all County employment practices, policies, and actions.

Provides that no local practice, or procedure or policy exists which serves to diminish or negate such equal opportunity.

All Department Heads, Management, and Management/Confidential employees are expected to comply with this policy directive and to insure equal opportunity in all Human Resources practices within their individual departments.

20. Code of Ethics

Employees shall be bound by Section 806 of the General Municipal Law and Resolution of the County Legislature adopting a Code of Ethics. Employees shall behave in the highest moral and ethical conduct in accordance with State and County Law. A copy of the County's Code of Ethics is provided upon hire.

21. External News Media

Employees covered by this policy are to interact with external new media (ie: broadcast, electronic print) as prescribed below to provide an effective and efficient



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framework to facilitate the timely, accurate, comprehensive, authoritative and relevant to all aspects of Cortland County.

Refer all media inquiries to your respective department head. Please do not say you are not allowed to talk to the media. Instead, state that all media inquiries are to be directed to department heads. In some instances department heads may want to involve and/or refer to the County Attorney/County Administrator.

A department head may designate a deputy or an employee covered by this policy to speak in their absence. A written designation letter shall be filed with Personnel, County Attorney and the Clerk of the Legislature. Said designation may be revoked at any time.

22. Questions of Intent or Application of this Policy

Questions regarding the intent of proper application of any provision of this policy shall be directed to the Director of Personnel. The Director of Personnel shall meet with the County Administrator and Chairman of the Legislature to determine the proper course of action to take on any question.



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4.5.a

Attachment A – Graded Salary Schedule for 2025

2025 Management Salary Table

Grade	Step 1 1	Step 2 2	Step 3 3	Step 4 4
1	\$113,603	\$124,964	\$137,460	\$151,206
2	\$105,677	\$116,245	\$127,869	\$140,657
3	\$98,304	\$108,136	\$118,949	\$130,843
4	\$91,446	\$100,591	\$110,650	\$121,715
5	\$85,067	\$93,572	\$102,930	\$113,223
6	\$79,132	\$87,044	\$95,749	\$105,324
7	\$73,611	\$80,971	\$89,069	\$97,976
8	\$68,475	\$75,323	\$82,854	\$91,141
9	\$63,697	\$70,068	\$77,074	\$84,781
10	\$59,254	\$65,179	\$71,697	\$78,866
11	\$55,119	\$60,632	\$66,696	\$73,364
12	\$51,274	\$56,402	\$62,042	\$68,246

2025 Management Confidential Table

Hourly

Grade	Step 1 1	Step 2 2	Step 3 3	Step 4 4
1H	\$17.5248	\$19.2773	\$21.2050	\$23.3256
2H	\$18.8392	\$20.7231	\$22.7954	\$25.0749
3H	\$20.2522	\$22.2774	\$24.5050	\$26.9556
4H	\$21.7710	\$23.9481	\$26.3430	\$28.9773
5H	\$23.4039	\$25.7442	\$28.3187	\$31.1506
6H	\$25.1590	\$27.6751	\$30.4426	\$33.4868
7H	\$27.0460	\$29.7507	\$32.7258	\$35.9984

2025 Management Attorney Table

Grade	Step 1 1	Step 2 2	Step 3 3	Step 4 4
0	n/a	n/a	n/a	\$146,802
1	n/a	n/a	n/a	\$125,000
2	\$100,000	\$105,000	\$110,000	\$115,000
3	n/a	n/a	n/a	\$74,160

Attachment: 01.001_ManagementComp_2025-06-05 (13084 : Authorize Amendments to Management Comp Plan)



**Cortland County
Administrative Policy Manual**

Attachment B – Positions within Grade

Department Heads/Management Employees

Grade 1

Commissioner of Public Works

Grade 2

Commissioner of DSS

Director of Finance

Grade 3

Director of Community Mental Health Services

Director of Information Technology

Director of Planning

Personnel Officer

Public Health Director

Sheriff

Grade 4

Deputy County Administrator

Deputy Commissioner of Public Works

Undersheriff

Grade 5

Deputy Director of Information Technology

Deputy Commissioner of DSS

Director of Emergency Response and Communications

Grade 6

Deputy Director of Finance

Clinical Director of Mental Health

County Clerk

Deputy Director of Community Mental Health
Services

Deputy Personnel Officer

Deputy Public Health Director

Director of Administrative Services/DSS

Director of Area Agency on Aging

Director of Real Property Tax Services

Manager of Audit and Financial Projects

Probation Director

Grade 7

Clerk of the Legislature

Compliance and Privacy Officer

Deputy Director of Emergency Response &
Communications

Director of Environmental Health

Director of Social Services

Highway Engineering and Maintenance Supervisor

Workforce Development Director

Human Resources Manager

Grade 8

Deputy Director, Area Agency on Aging - Aging
Services

Epidemiology Manager



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Grade 9

Assistant Director of Emergency Response and
Communication
Safety Director
Nutrition Program Manager/RD

Family Support Services Director
Employment and Training Director
Supervisor, Solid Waste Management
Supervisor of Buildings & Grounds

Grade 10

Benefits Manager
Child Advocacy Director
Deputy County Clerk
Mobility Manager
Director of Veterans Services
Deputy Workforce Development Director

Director of Weights and Measures
Assistant Director of Administrative Services
Public Health Programs Manager
Grants Administrator
Motor Vehicle Director
Community Mental Health Manager

Grade 11

Executive Administrative Officer
Executive Assistant to the District Attorney
Executive Assistant to County Administrator
Executive Assistant to the County Attorney

Fiscal Manager
Recycling Coordinator
Assistant Landfill Supervisor

Grade 12

Coroners
Deputy Clerk of County Legislature

Deputy Election Commissioner

Off Scale Management Employees

The following positions' salaries are off scale and receive the same annual increases as positions above:

County Administrator
Medical Advisor
Medical Director/Psychiatrist
Mental Health Practitioner

Election Commissioners

These positions are eligible for health insurance and leave accruals, but not longevity

Salaries set by the Legislature annually



**Cortland County
Administrative Policy Manual**

Management/Confidential Employees

Grade 1H

Grade 2H

Grade 3H

Grade 4H

Human Resources Assistant

Grade 5H

Administrative Assistant

Administrative Assistant to the Commissioner of Social
Services

Administrative Assistant to the Plan Administrator

Secretary to the District Attorney

Secretary to the Sheriff

Administrative Assistant to the Mental Health
Director

Grade 6H

Payroll Coordinator

Paralegal

Human Resources Generalist

Data Officer

Grade 7H

Investigator



**Cortland County
Administrative Policy Manual**

Management/Attorney Employees

Grade 0

County Attorney
Public Defender

Grade 1

Chief Assistant County Attorney
Chief Assistant District Attorney
Chief Assistant Public Defender
Chief DSS Attorney
Plan Administrator

Grade 2

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

Grade 3

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

Exceptional Brisbane Clients

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Representative Payee

Government

Chenango County Department of Social Services – Norwich, NY

Monroe County Department of Human Services – Rochester, NY

Sullivan County Department of Social Services – Monticello, NY

Private

Beechwood Continuing Care – Getzville, NY

Catholic Charities of Broome County – Binghamton, NY

The Arc of Monroe – Rochester, NY

The New York Foundling – New York, NY

SCO Family of Services – Glen Cove, NY

05/27/2025 10:06AM, the Laws database is current through 2025 Chapters 1-134

Tax

* § 1202-g. Hotel or motel taxes in Cortland county. (1) Notwithstanding any other provisions of law to the contrary, the county of Cortland is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax, in addition to any other tax authorized and imposed pursuant to this article such as the legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms in such county. For the purposes of this section, the term "hotel" or "motel" shall mean and include any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities.

The rates of such tax shall not exceed five percent of the per diem rental rate for each room, provided however, that such tax shall not be applicable to a permanent resident of a hotel or motel. For the purposes of this section the term "permanent resident" shall mean a person occupying any room or rooms in a hotel or motel for at least thirty consecutive days.

(2) Such tax may be collected and administered by the county treasurer or other fiscal officers of Cortland county by such means and in such manner as other taxes which are now collected and administered by such officers or as otherwise may be provided by such local law.

(3) Such local laws may provide that any tax imposed shall be paid by the person liable therefor to the owner of the hotel or motel room occupied or to the person entitled to be paid the rent or charge for the hotel or motel room occupied for and on account of the county of Cortland imposing the tax and that such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax; and that such owner or person entitled to be paid the rent or charge shall have the same right in respect to collecting the tax from the person occupying the hotel or motel room, or in respect to nonpayment of the tax by the person occupying the hotel or motel room, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge; provided, however, that the county treasurer or other fiscal officers of the county, specified in such local law, shall be joined as a party in any action or proceeding brought to collect the tax by the owner or by the person entitled to be paid the rent or charge.

(4) Such local laws may provide for the filing of returns and the payment of the tax on a monthly basis or on the basis of any longer or shorter period of time.

(5) This section shall not authorize the imposition of such tax upon any transaction, by or with any of the following in accordance with section twelve hundred thirty of this chapter:

a. The state of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada), improvement district or other political subdivision of the state;

b. The United States of America, insofar as it is immune from taxation;

c. Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this paragraph shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not

all of its profits are payable to one or more organizations described in this paragraph.

(6) Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under article seventy-eight of the civil practice law and rules if application therefor is made to the supreme court within thirty days after the giving of the notice of such final determination, provided, however, that any such proceeding under article seventy-eight of the civil practice law and rules shall not be instituted unless:

a. The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law or regulation shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of financial services of this state as to solvency and responsibility, in such amount as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or

b. At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

(7) Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under article seventy-eight of the civil practice law and rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

(8) Except in the case of a wilfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return, provided, however, that where no return has been filed as provided by law the tax may be assessed at any time.

(9) All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Cortland county and shall be credited to and deposited in the general fund of the county, thereafter to be allocated for tourist and convention development; provided, however, that such local laws shall provide that the county shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax. The revenue derived from the tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Cortland county, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities.

(10) If any provision of this section or the application thereof to any person or circumstance shall be held invalid, the remainder of this section and the application of such provision to other persons or circumstances shall not be affected thereby.

* NB There are 4 § 1202-g's

LOCAL LAW NO. 1 FOR THE YEAR 2002

IMPOSING A TAX ON THE OCCUPANCY OF HOTEL AND MOTEL ROOMS IN CORTLAND COUNTY PURSUANT TO ARTICLE 29, SECTION 1202-g OF THE TAX LAW OF THE STATE OF NEW YORK

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

SECTION 1. TITLE

This local law shall be known as the "Cortland County Hotel and Motel Room Occupancy Tax Law".

SECTION 2. LEGISLATIVE INTENT

The County Legislature hereby finds that the intent of this local law shall be to enhance funding for tourism and cultural activities for the benefit of Cortland County and its residents, and to further support economic development.

SECTION 3. AUTHORITY

- a. Notwithstanding any other provision of law to the contrary, the County of Cortland is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax, in addition to any other tax authorized and imposed pursuant to Article 29 Section 1202-g of the New York State Tax Law (as amended by Chapter 118, part W, of the Laws of 2001), as the State Legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms within Cortland County. For the purposes of this local law, the term "hotel" or "motel" shall mean and include any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities.
- b. The rate of such tax shall not exceed five percent of the per diem rental rate for each room, provided however, that such tax shall not be applicable to a permanent resident of a hotel or motel. For the purposes of this local law, the term "permanent resident" shall mean a person occupying any room or rooms in a hotel or motel for at least thirty (30) consecutive days.

SECTION 4. TEXT

1. Definitions
2. Imposition of Tax
3. Transitional Provisions
4. Exempt Organizations
5. Territorial Limitations
6. Registration
7. Administration and Collection
8. Records to be Kept
9. Returns

10. Payment of Tax
11. Determination of Tax
12. Disposition of Revenues
13. Refunds
14. Remedies Exclusive
15. Proceedings to Recover Tax
16. General Power of Chairman of County Legislature
17. Administration of Oaths
18. Reference of Tax
19. Penalties and Interest
20. Returns to be Secret
21. Notices and Limitations of Time
22. Separability

1. **Definitions:**

- a. **"Person":** An individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.
- b. **"Operator":** Any person operating a hotel or motel in Cortland County, including but not limited to the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel or motel.
- c. **"Hotel" or "Motel":** A facility which is regularly used and kept open as such for the lodging of guests. The terms "hotel" and "motel" include an apartment hotel, a motel, guest house, or facilities designated and commonly known as "bed and breakfast" and "tourist" facilities, whether or not meals are served.
- d. **"Occupancy":** The use or possession, or the right to use or possession of any room in a hotel or motel.
- e. **"Occupant":** A person who, for some consideration, uses, possesses, or has the right to use or possess any room in a hotel or motel under any lease, concession, permit, right of access, license to use or other agreement.
- f. **"Permanent Resident":** Any occupant of any room or rooms in a hotel or motel for at least thirty (30) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.
- g. **"Rent":** The consideration received for occupancy valued in money, whether received in money or otherwise.
- h. **"Room":** Any room or rooms of any kind in any part or portion of a hotel or motel which is available for or let out for any purpose other than a place of assembly.

- i. "Return": Any return filed or required to be filed as herein provided.
- j. "County Chairman": The Chairman of the Cortland County Legislature

2. **Imposition of Tax:**

On or after the 1st day of April, 2002, there is hereby imposed and there shall be paid a tax of five percent (5%) of the rent for every occupancy of a room or rooms in a hotel or motel within Cortland County; except that the tax shall not be imposed upon a permanent resident of the hotel or motel, nor where the rent is not more than at the rate of four dollars per day, nor where there are fewer than four rooms available to the public.

3. **Transitional Provisions:**

The tax imposed by this local law shall be paid upon any occupancy on and after the 1st day of April, 2002, although such occupancy is pursuant to a prior contract, lease or other arrangement. Where rent is paid or payable on a weekly, monthly, or other term, the rent shall be subject to the tax imposed by this local law to the extent that it covers any period on and after the 1st day of April, 2002.

4. **Exempt Organizations:**

- a. This local law shall not authorize the imposition of such tax upon any transaction by or with any of the following in accordance with Section 1230 of the New York State Tax Law:
 - i. The State of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement district or other political subdivision of the state;
 - ii. The United States of America, insofar as it is immune from taxation;
 - iii. Any corporation, or association, or trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable, or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however that nothing in this paragraph shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.
- b. Where any organization described in sub paragraph (iii) of part (a) of this subdivision carries on its activities in the furtherance of the purposes for which it was organized, in premises in which, as part of said activities, it operates a hotel

or motel, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

- c. The hotel or motel operator shall submit such written proof as may be required to show that the use or occupancy falls within the aforescribed exempt categories. In the absence of such documentation, the tax must be collected by the operator.

5. **Territorial Limitations:**

The tax imposed by this local law shall apply only to occupancies within the territorial limits of the County of Cortland.

6. **Registration:**

Within ten (10) days after the effective date of this local law, or in the case of operators commencing hotel or motel business in Cortland County after such effective date, within three (3) days after such commencement, every operator shall file with the Office of the Chairman of the Cortland County Legislature a certificate of registration in a form prescribed by the County Chairman. Within five (5) days after such registration, the County Chairman shall issue, without charge to each operator, a certificate of authority empowering such operator to collect the tax from the occupant and duplicate thereof for each additional hotel or motel of such operator. Each certificate of duplicate shall state the hotel or motel to which it is applicable. Such certificate of authority shall be prominently displayed by the operator in such a manner that it may be seen and come to the notice of all occupants and persons seeking occupancy in the hotel to which it applies. Such certificates shall be non-assignable and non-transferrable, and shall be surrendered immediately to the County Chairman upon the cessation of business at the hotel or motel named or upon its sale or transfer.

7. **Administration and Collection:**

- a. The tax imposed by this local law shall be administered and collected by the Chairman of the Cortland County Legislature, or other designated fiscal officers of the County by such means and in such manner as are other taxes which are now administered and collected by such officers, or as otherwise provided by this local law.

- b. The tax imposed by this local law shall be paid by the person liable therefore to the owner of the hotel or motel room occupied or to the person entitled to be paid the rent or charge for the hotel or motel room occupied. The tax to be collected shall be stated and charged separately from the rent shown on any record thereof at the time when the occupancy is arranged, contracted, or charged for, and upon every evidence of occupancy or any bill, statement, or charge made for said occupancy issued or delivered by the operator. The tax shall be paid by the occupant to the operator as trustee for, and on account of, Cortland County, and that such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be

collected under this local law. The operator shall have the same right in collecting the tax from the person occupying the hotel or motel room, in respect to non-payment of the tax by the occupant, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge. This includes all rights of eviction, dispossession, repossession, and enforcement of any innkeeper's lien that he or she may have in the event of nonpayment of rent by the occupant; provided, however, that the County Chairman or other fiscal officer(s), employees or agents duly designated by him or her shall be joined as a part in any action or proceeding brought by the operator to collect or enforce collection of the tax.

- c. The County Chairman may, whenever he or she deems it necessary for the proper enforcement of this local law, provide by regulation that the occupant shall file returns and pay directly to the Cortland County Treasurer the tax herein imposed. at such times as returns are required to be filed and payment made by the operator.
- d. The tax imposed by this local law shall be paid upon any occupancy on and after April 1st, 2002, although such occupancy is had pursuant to a contract, lease, or other arrangement made prior to such date. Where rent is paid, charged, billed, or falls due on either a weekly, monthly, or other term basis, the rent so paid, charge, billed, or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after April 1st, 2002. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the County Chairman may, by regulation, provide for the credit and or refund of the amount of such tax upon application therefor as provided in subdivision thirteen (13) of this local law.
- e. For the purpose of the proper administration of this local law, and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established. The burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator, except that, where by regulation pursuant to subdivision seven (7) (c) of Section 4 of this local law, an occupant is required to file returns and pay directly to the County Chairman the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the occupant. Where an occupant claims exemption from the tax under the provisions of subdivision four (4) of Section 4 of this local law, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that his or her occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary by the operator, he or she may further require that any occupant claiming exemption from the tax furnish a copy of a certificate issued by the County Chairman certifying that the corporation or association therein named is exempt from tax under subdivision four (4) of this Section 4 of this local law.

8. **Records to be Kept:**

Every operator shall keep records of every occupancy, of all rent paid, charged, or due, and of all tax payable thereon, in such form as the County Chairman may require by regulation. Such records shall be available for inspection and examination at any time upon demand by the County Chairman or his duly authorized employee or agent, and shall be preserved for a period of three (3) years, except that the County Chairman may consent to their destruction within that period or may require that they be kept longer.

9. **Returns:**

- a. Every operator shall file with the County Chairman a return of occupancy, of rents, and of taxes payable thereon for the periods ending April 30th, July 31st, October 31st, and January 31st of each year, on and after *April 1st 2002*. Such returns shall be filed within twenty (20) days from the expiration of the period covered thereby. If the twentieth day falls on a Saturday, Sunday, or legal holiday, the return and tax will be due on the next Cortland County working day. The County Chairman may permit or require returns to be made by other periods and upon such dates as he may specify. If the County Chairman deems it necessary in order to ensure the payment of the tax imposed by this law, he or she may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as he may specify.
- b. The form of returns shall be prescribed by the County Chairman and shall contain such information as he may deem necessary for the proper administration of this local law. The County Chairman may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.
- c. If a return required by this local law is not filed, or a return when filed is incorrect or insufficient on its face, the County Chairman shall take the necessary steps to enforce the filing of such a return or of a corrected return.

10. **Payment of Tax:**

At the time of filing a return of occupancy and of rents, each operator shall pay to the County Chairman the taxes imposed by this local law upon rents required to be included in such return, as well as all other monies collected by the operator acting or purporting to act under the provisions of this local law. Where the County Chairman deems it necessary to protect revenues to be obtained under this local law, he may require any operator required to collect the tax imposed by this local law to file with him a bond, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such an amount as the County Chairman may fix to secure the payment of any tax and or penalties and interest due or which may become due from such operator. In the event that the County Chairman determines that an operator is to file such a bond, he shall give notice to the operator to that effect, specifying the amount of the bond required. The operator shall file the bond within five (5) days after the giving of notice unless within

those five (5) days the operator requests in writing a hearing before the County Chairman, at which the necessity, propriety and amount of the bond shall be determined by the County Chairman. This determination shall be final and shall be complied with within fifteen (15) days after the giving of notice thereof. In lieu of a bond, security approved by the County Chairman, or cash in the amount he or she may prescribe, may, at any time, without notice to the depositor, be applied to any tax and or interest or penalties due, and for that purpose the securities may be sold by him at public or private sale without notice to the depositor thereof.

11. Determination of Tax:

- a. Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application therefore is made to the Supreme Court within thirty (30) days after the giving of the notice of such final determination; provided, however, that any such proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless:
 - i. The amount of any tax sought to be reviewed, with interest and penalties thereon as may be provided for by local law or regulation shall be first deposited and there is an undertaking filed, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such an amount as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charge which may accrue in the prosecution of such proceeding; or
 - ii. At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.
- b. If a return required by this local law is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be determined by the County Chairman or his designate, the proper fiscal officer, from obtainable information. If necessary, the tax may be estimated on the basis of external indices, such as the number of rooms, location, scale of rents, comparable rents, types of accommodations and service, number of employees and or other factors. Notice of such determination shall be given to the person liable for the collection and or payment of the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within thirty (30) days after notice of such determination, applies to the County Chairman for a hearing, or unless the County Chairman makes a new determination on his or her own motion. After such a hearing, the County Chairman shall give notice of his or her determination to the person against whom the tax is assessed. The determination of the County

Chairman shall be reviewable for error, illegality, unconstitutionality, or any other reason whatsoever by proceeding under Article 78 of the Civil Practice Law and Rules as outlined in part (a) of this subdivision.

12. Disposition of Revenues:

All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of Cortland County and shall be credited to and deposited into the general fund of the County, thereafter to be allocated for tourist and convention development. Provided, however, that the County shall be authorized to retain up to a maximum of ten percent (10%) of such revenue to defer the necessary expenses of the County in administering such tax. The revenue derived from the tax, after deducting the amount provided for administering such tax, shall be allocated to enhance the general economy of Cortland County, its cities, towns and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related supporting activities.

13. Refund, Revision or Credits:

- a. In the manner provided in this section, the County Chairman shall refund or credit, without interest, any tax, penalty, or interest erroneously, illegally, or unconstitutionally collected or paid if application to the County Chairman for such refund is made within one year from the payment thereof. Whenever a refund is made by the County Chairman, he or she shall state the reasons therefore in writing. Such application may be made by the occupant, operator or other person who has actually paid the tax. Such application may also be made by an operator who has collected and paid over such tax to the County Chairman, provided that the application is made within one year of the payment by the occupant to the operator. However, no actual refund of monies shall be made to such operator until he first establishes to the satisfaction of the County Chairman under such regulations as the County Chairman by authority of the Cortland County Legislature may prescribe, that he or she has repaid to the occupant the amount for which the application for refund is made. In lieu of any refund required to be made, the County Chairman may allow credit thereof on payments due from the applicant.
- b. An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of and the County Chairman may receive evidence with respect thereto. After making his determination, the County Chairman shall give notice thereof to the applicant, who shall be entitled to review said determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules; provided the proceeding is instituted within thirty (30) days after the giving of the notice of determination and provided a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the County Chairman in an amount and with sureties approved by a Justice of the Supreme Court to the effect that if such proceedings are dismissed or the tax confirmed,

that petitioner will pay all costs and charges that may accrue in the prosecution of said proceeding.

- c. A person shall not be entitled under this section to a revision, refund or credit of a tax, interest or penalty that had been determined to be due pursuant to the provisions of subdivision thirteen (13) of this local law where said person had had a hearing or an opportunity for a hearing as provided in this section, or who has failed to avail himself or herself of the remedies provided therein. No refund or credit of a tax, interest or penalty paid after a determination by the County Chairman pursuant to subdivision eleven (11) of this local law shall be paid unless it is found that the determination was erroneous, illegal, unconstitutional or otherwise improper by the County Chairman after a hearing of his own motion, or in a proceeding under Article 78 of the Civil Practice Law and Rules pursuant to the provisions of said section. In that event, refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

14. Remedies Exclusive:

The remedies provided by subdivisions eleven (11) and thirteen (13) of this local law shall be exclusive remedies available to any person for the review of tax liability imposed by this local law. No determination, proposed determination of tax, nor determination on any application for refund shall be enjoined or reviewed except as hereinafter provided, by an action for declaratory judgment, an action for money had and received, or by any action or proceeding other than a proceeding in the nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules. A taxpayer may, however, proceed by declaratory judgment if he or she institutes suit thirty (30) days after a deficiency assessment if made and pays the amount of the deficiency assessment to the County Chairman prior to the institution of such suit and posts a bond for costs as provided in subdivision eleven (11) of this local law.

15. Proceedings to Recover Tax:

- a. Whenever any operator, any officer of a corporate operator, any occupant, or other person fails to collect and pay over any tax and or penalty or interest as imposed by this local law, the County Attorney shall at the request of the County Chairman, bring or cause to be brought an action to enforce the payment of same on behalf of the County in any court of the State of New York or of any other state or of the United States. If however, the County Chairman in his discretion believes that any such operator, officer, occupant or other person is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalties might be satisfied, and than any such tax or penalty will not be paid when due, he or she may declare such tax or penalty to be immediately due and payable, and may issue a warrant immediately.
- b. As an additional or alternate remedy, the County Chairman may issue a warrant, directed to the Sheriff, commanding him to levy upon and sell the real and personal property of the operator, officer of a corporate operator, or other person liable for the tax, which may be found within the County for the payment of the

amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the County Chairman and to pay to him the money collected by virtue thereof within sixty (60) days after the receipt of said warrant. Within five (5) days after the receipt of the warrant, the Sheriff shall file a copy of same with the County Clerk. Thereupon the Clerk shall enter in the judgment docket the name of the person stated in the warrant, the amount of the tax, penalties, and interest for which the warrant is issued, and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant in the same manner and with like effect as that provided by law in respect to executions issued against property upon judgments of a court. For services in executing the warrant he or she shall be entitled to the same fees, which he or she may collect in the same manner. In the discretion of the County Chairman, a warrant of like terms, force and effect may be issued and directed to any other officer or employee of the County Chairman. In the execution thereof, such officer or employee shall have all the powers conferred by law upon Sheriff's, but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not fully satisfied, the County Chairman may, from time to time, issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the County has recovered judgment thereof and execution thereon has been returned unsatisfied.

- c. Whenever an operator makes a sale, transfer or assignment of any part of or the whole of his or her hotel or motel; or his or her lease, license or other agreement or right to possess or operate such hotel or motel; or the equipment, furnishings, fixtures, supplies or stock of merchandise pertaining to the conduct or operation of said hotel or motel; other than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall, at least ten (10) days before taking possession of the subject of said sale, transfer or assignment, or before receiving payment, notify the County Chairman by registered mail of the proposed sale and the price, terms and conditions thereof whether or not the seller, transferor or assignor has represented to or informed the purchaser, transferee or assignee that it owes any tax pursuant to this local law, whether or not the purchaser, transferee or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing.
- d. Whenever the seller, transferor or assignor fails to give notice to the County Chairman as required above, or whenever the County Chairman or other fiscal officer informs the purchaser, transferee or assignee that a possible claim for such taxes exists, any sums of money, property, choses in action, or other consideration which the purchaser, transferee or assignee is required to transfer over to the seller, transferor or assignor shall be subject to a first priority right and lien for any such taxes theretofore or thereafter determined to be due from the seller, transferor or assignor to the County. The purchaser, transferee or assignee is then forbidden to transfer to the seller, transferor or assignor any such sums of money, property or choses in action to the extent of the amount of the County's claim. For failure to comply with the provisions of this subdivision, the purchaser,

transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of Article 6 of the Uniform Commercial Code, shall, as well as the seller, transferor or assignor be personally liable for the payment to the County of any such taxes theretofore or thereafter determined to be due to the County from the seller, transferor or assignor. Such liability may be assessed and enforced in the same manner as the liability for tax under this local law.

16. General Powers of the County Chairman:

In addition to the powers granted to him or her in this local law, the County Chairman is, subject to the approval of the Cortland County Legislature, hereby authorized and empowered to:

- a. Make, adopt, and amend rules and regulations appropriate to the carrying out of this local law and the purposes thereof.
- b. Extend, for cause shown, the time of filing any return for a period not exceeding thirty (30) days; and for cause shown, to remit penalties but not interest; and to compromise disputed claims in connection with the taxes hereby imposed.
- c. Request information from the Tax Commission of the State of New York or the Treasury Department of the United States relative to any person; and to afford information to such Tax Commission or Treasury Department relative to any person, not withstanding any other provision of this local law to the contrary.
- d. Delegate functions hereunder to any employee(s) of County Administration.
- e. Prescribe methods for confirming the rents for occupancy and to confirm the accuracy of information on the taxable and nontaxable rents.
- f. Require any operator within Cortland County, if it is determined that adequate records are not being maintained, to keep detailed records of the nature and type of hotel or motel maintained; nature and type of service rendered; number of rooms available and occupied; daily leases; occupancy contracts or arrangements; rents received, charged and accrued; the names and addresses of the occupants; whether or not any occupancy is claimed to be subject to the tax imposed by this local law; and to furnish such information at the request of the County Chairman.

17. Administration of Oaths and Compelling Testimony:

- a. The Cortland County Chairman or employee(s) or agent(s) duly designated and authorized by him or her shall have the power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this local law. The County Chairman shall have the power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance of his or her duties hereunder, in the enforcement of this local law, and to examine them in

relation thereto. The County Chairman shall also have the power to issue commissions for the examination of witnesses who are out of the state, unable to attend before him, or who are excused from attendance.

- b. A Supreme Court Justice, either in court or in chambers, shall have the power to summarily enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers, and documents called for by the subpoena of the County Chairman under this local law.
- c. Any subpoenaed person who refuses to testify or produce books or records, or who testifies falsely in any material matter pending before the County Chairman under this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars (\$1,000.00), or imprisonment for not more than one (1) year, or both such fine and imprisonment.
- d. The officers who serve the summons or subpoena of the County Chairman and witness attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein provided otherwise. Such officers shall be the County Sheriff and his or her duly appointed deputies, or any officers or employees of the County Chairman's office designated by him to serve such process.

18. **Reference to Tax:**

Whenever reference is made to this tax in placards or advertisements, or in any other publications, such reference shall be substantially in the following form: "Tax on occupancy of hotel or motel rooms" or "occupancy tax", except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the word "tax" shall suffice.

19. **Penalties and Interest:**

- a. Any person failing to file a return or to pay over any tax to the County Chairman within the time required by this local law shall be subject to a penalty of ten percent (10%) of the amount of tax due, plus interest at the rate of one and one-half percent (1½ %) of such tax for each month after such return was required to be filed or such tax became due. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law.
- b. The following persons shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars (\$1,000.00), or imprisonment not exceeding one year, or both such fine and imprisonment:
 - i. any operator, occupant or any officer of a corporate operator or occupant failing to file a return required by this local law, or filing or causing to be filed, making or causing to be made, giving or causing to be given any

return, certificate, affidavit, representation, information, testimony or statement authorized or required by this local law, which is willfully false;

- ii. any operator or officer of a corporate operator willfully failing to file a bond as required to be filed pursuant to subdivision eleven (11) of this local law, failing to file a registration certificate and such data in connection therewith as the County Chairman may require, failing to display or surrender the certificate of authority as required by this local law, or assigning or transferring such certificate of authority;
 - iii. any operator or officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, willfully failing to state such tax separately on any evidence of occupancy and on any bill, statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from the occupant;
 - iv. any operator or officer of a corporate operator who refers or causes reference to be made to this tax in a form or manner other than that required by this local law; and
 - v. any operator failing to keep records required by subdivision eight (8) of Section 4 of this local law.
- c. Any operator or officer of a corporate operator who fails to file a certificate of registration as provided under this local law shall be subject to a penalty of \$ _____ for each month of delinquency in filing such certificate. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this local law, and subject to the penalties herein above imposed.
- d. The certificate of the County Chairman to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

20. **Returns to be Secret:**

- a. Except in accordance with the proper judicial order, or as otherwise provided by law, it shall be unlawful for the County Chairman or any officer or employee of the County Chairman's office to disclose in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this local law, except to such persons and at such times as necessary to carry out this local law. The officers charged with custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the County Chairman in an action or proceeding under the provisions of this local law, or on behalf of any party to any action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such action

or proceeding. In any of these events the court may require the production of and may admit into evidence as much of said returns or the facts shown thereby as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to the taxpayer or his or her duly authorized representative of a certified copy of any return filed in connection with her or her tax, nor to prohibit the publication of statistics classified so as to prevent the identification of particular returns and the items thereof. In addition, nothing herein shall be construed to prohibit the inspection, by the County Attorney or other legal representative(s) of the Cortland County, of the return of the taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the County Chairman permits them to be destroyed.

- b. Any violation of part (a) of this subdivision shall be punishable by a fine not exceeding one thousand dollars (\$1,000.00), or by imprisonment for a term not exceeding one (1) year, or by both such fine and imprisonment in the discretion of the Court. If the offender is an officer or employee of Cortland County, he or she shall be dismissed from office and be incapable of holding any public office for a period of five years thereafter.

21. Notices and Limitations of Time:

- a. Any notice authorized or required under the provisions of this local law may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him pursuant to the provisions of this local law, or in any application made by him or her. If no return has been filed nor application made, then notice may be given by mailing same to such address as may be obtainable. Mailing of such notice shall be presumptive evidence of the receipt of same by the person to whom it is addressed. Any period of time which is determined according to the provisions of this local law by the giving of notice shall commence to run from the date of mailing of such notice.
- b. The provisions of the Civil Practice Law and Rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any action or proceeding taken by the County to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this local law. However, except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three (3) years from the date of the filing of a return; provided, however, that where no return has been filed as provided by law the tax may be assessed and collected at any time.
- c. Where a taxpayer has consented in writing, before the expiration of the period prescribed herein for the assessment of an additional tax that such period be extended, the amount of such additional tax due may be determined at any time

within the extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period.

22. **Separability:**

If any provision of this local law or the application thereof to any person or circumstances is held to be invalid, the remainder of this local law and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 5. EFFECTIVE DATE:

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

LOCAL LAW NO. 1 FOR THE YEAR 2009
Occupancy Tax

A Local Law Amending Local Law No. 1 of 2002 entitled "A Local Law Imposing a Tax Upon the Occupancy of Hotel and Motel Rooms in Cortland County Pursuant to Article 29, Section 1202-9 of the Tax Law of the State of New York.

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

1. Short Title and Statement of Intent. This Local Law shall be known as a ~~Local Law Amending the Cortland County Room Occupancy Tax. The intent of this~~ Local Law shall be to amend Section 19(c) of said Local Law to provide for a penalty for failure to file a certificate of registration pursuant to the Local Law.

2. Local Law 1 of 2002 is hereby amended by adding to Section 19(c) thereof the number \$250.00 after the words penalty in the second sentence, and substituting therefore the following: Any operator or officer of a corporate operator who fails to file a certificate of registration as provided under this Local Law shall be subject to a penalty of \$250.00 for each month of delinquency in filing such certificate. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this Local Law, and subject to the penalties herein above imposed.

3. In all other respects, all other Sections of Local Law No. 1 of 2002 are ratified and confirmed.

4. This Local Law shall take effect upon the filing thereof in the Office of the Secretary of State as provided by the Municipal Home Rule Law.