



Finance & Administration Committee

Committee Meeting

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

~ Minutes ~

Tuesday, August 19, 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	Present	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Excused	
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	
Patty Schaap	Cortland County	Director of Community Mental Health Services	Present	
Ryan Harriott	Thoma Development Consultants	Program Manager	Present	
Ronald J. Van Dee	Cortland County	Legislator	Present	
Paul Heider	Cortland County	Legislator	Present	
Melanie Vilardi	Cortland County IDA	Executive Director	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Michelle Enright	Cortland Convention & Visitor's Bureau	Executive Director	Present	
Laura Fox	Cortland County	Real Property Tax Services	Present	
Patrick Clune	Village of Homer	Mayor	Present	
Pamela Abbott	Cortland County	Deputy Personnel Director	Present	
Victoria Twomey	Cortland County	Benefits Director	Present	
Don Chu	Cortland	Resident	Present	
Alex Mikowski	Access to Independence	Executive Director	Present	
Ty Marshal	Center for the Arts of Homer	Executive Director	Present	
Sydney Lee	Cortland Standard	Reporter	Present	
Kristen Monroe	Cortland County	Commissioner of Social Services	Remote	
Nicole Compton	Cortland County	Executive Assistant to the County Attorney	Remote	

Carlita Withers	Cortland County	Deputy Director of Finance	Remote	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Nicole Anjeski	Cortland County	Director of Public Health	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Jun 17, 2025 9:00 AM

RESULT:	APPROVED
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2. Finance & Administration Committee - Special Meeting - Jun 26, 2025 4:00 PM

RESULT:	APPROVED
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3. Finance & Administration Committee - Special Meeting - Jul 17, 2025 5:00 PM

RESULT:	APPROVED
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Presentations

1. Cortland County Convention & Visitor's Bureau Summary Overview

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 9/16/2025 9:00 AM

2. Centralized Assessment - Director of Real Property Tax Services, Laura Fox

RESULT:	COMPLETED
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Monthly Reports

1. Real Property Tax Services Monthly Reports

RESULT:	COMPLETED
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2. Claims Audit Report for January 1, 2025 - June 30, 2025

RESULT:	COMPLETED
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3. June 2025 Finance Reports

RESULT:	COMPLETED
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4. Grant Administrator Monthly Report

RESULT:	COMPLETED
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RESOLUTIONS

AGENDA ITEM NO. 1 – Designate Cortland County Convention and Visitors Bureau as Cortland County's Tourism Promotion Agency

RESULT:	APPROVED [UNANIMOUS]
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Next: 8/28/2025 6:00 PM

MOVER:	Joseph Nauseef, Committee Member
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SECONDER:	Beau Harbin, Committee Member
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AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
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EXCUSED:	Sandra Price
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ON MOTION OF BISCHOFF

RESOLUTION NO.

Designate Cortland County Convention and Visitors Bureau as Cortland County's Tourism Promotion Agency

WHEREAS, the New York State Division of Tourism's Matching Grant Program is designated to encourage tourism promotion throughout New York and adjacent states; AND

WHEREAS, the Cortland County Convention and Visitors Bureau Inc., a non-profit organization promoting Cortland County as a tourism destination, qualifies as the official Tourism Promotion Agency for Cortland County; AND

WHEREAS, the Cortland County Convention and Visitors Bureau Inc. has requested to be designated the Tourism Promotion Agency for Cortland County in 2026; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Convention and Visitors Bureau Inc., is hereby designated for 2026 by the Cortland County Legislature to make application for and receive grants on behalf of the County pursuant to the New York State Tourism Promotion Act.

AGENDA ITEM NO. 2 – Award Bid/Authorize Agreements for Use of Opioid Reserve Funding

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF VAN DEE

RESOLUTION NO.

Award Bid/Authorize Agreements for Use of Opioid Reserve Funding

WHEREAS, Cortland County has received opioid settlement funds from both the New York State Attorney General allocation (“Attorney General Funds”) in the amount of \$184,000 and the Local Governmental Unit (LGU) Regional Abatement Funds in the amount of \$369,955, for a combined total of \$553,955, to be used for approved opioid prevention, treatment, recovery, and harm reduction programs; AND

WHEREAS, the County issued a Request for Proposals (RFP) for qualified agencies to submit funding requests consistent with the opioid settlement spending categories; AND

WHEREAS, proposals were reviewed and funding recommendations were made in accordance with the percentage allocations established for each category: Prevention (10%), Treatment (35%), Recovery (35%), and Harm Reduction (20%); NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby awards the opioid settlement funds as follows:

- I. Prevention - 10% of Total Funds (\$55,395.50)
 - Rural Health Institute (RHI) - \$25,000
 - Access to Independence (ATI) - \$30,395.50 (CANDLE program)
- II. Treatment - 35% of Total Funds (\$196,675)
 - Access to Independence (ATI) - \$6,000 (CANDLE program), \$4,000 Recovery Community Organization (RCO support groups) - Total: \$10,000

- Family & Children's Counseling Services (FCCS) - \$183,883 (Methadone Clinic) plus \$2,792 transferred from Recovery category for a total of \$186,675

III. Recovery - 35% of Total Funds (\$191,091.25)

- Access to Independence (ATI) - \$110,300 (TC3 program), \$66,791.25 (ATI programming), \$14,000 Recovery Community Organization (RCO) - Total: \$191,091.25
- Note: \$2,792 of Recovery funds reallocated to Treatment category (FCCS)

IV. Harm Reduction - 20% of Total Funds (\$110,791)

- Rural Health Institute (RHI) - \$45,000
- Family & Children's Counseling Services (FCCS) - \$65,791

; AND BE IT FURTHER

RESOLVED, that the Chair of the Legislature and/or County Administrator, upon review and approval of the County Attorney or designee, is hereby authorized to execute agreements with Rural Health Institute, Access to Independence, and Family & Children's Counseling Services, in accordance with the funding allocations above; AND BE IT FURTHER

RESOLVED, that any unspent funds shall be returned to the opioid settlement account to be reallocated by future legislative action.

AGENDA ITEM NO. 3 – Rescind Resolution No. 93-25- Microenterprise Assistance Program Grant Award - Frog Hollow Home and Property Services, LLC

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Rescind Resolution No. 93-25- Microenterprise Assistance Program Grant Award - Frog Hollow Home and Property Services, LLC

WHEREAS, the Cortland County Legislature adopted Resolution No. 93-25 which approved the allocation and awarded the sum of \$35,000 of Microenterprise Assistance funding to Frog Hollow Home and Property Services, LLC; AND

WHEREAS, it has been determined that Frog Hollow Home and Property Services, LLC has moved out of Cortland County for personal reasons and there is a need to rescind the resolution; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 93-25 be and hereby is rescinded effective immediately.

AGENDA ITEM NO. 4 – Amend Resolution No. 146-25 to Correct Legal Name of Entity for Microenterprise Assistance Program Award Recipient (Groove Supply, Inc.)

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Amend Resolution No. 146-25 to Correct Legal Name of Entity for Microenterprise Assistance Program Award Recipient (Groove Supply, Inc.)

WHEREAS, Resolution No. 146-25, adopted by the Cortland County Legislature, referenced an entity by an incorrect legal name; AND

WHEREAS, it is necessary to amend said resolution to reflect the correct legal name of the entity; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 146-25 is hereby amended to replace the incorrect name with the correct legal name of Groove Supply, Inc.; AND BE IT FURTHER

RESOLVED, that except as specifically amended herein, all other provisions of Resolution No. 146-25 shall remain in full force and effect.

Microenterprise Assistance Program Application Review

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 financial, credit and employment history of a particular person. MOTION CARRIED.

An executive session was held from 9:41 a.m. to 9:50 a.m., at which time on motion of Mr. Harbin, seconded by Mr. Waldbauer, it was unanimously approved by voice vote to exit executive session.

RESOLUTIONS CONT.

AGENDA ITEM NO. 5 – Microenterprise Assistance Program Grant Award - Fruit Da La Soul

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Microenterprise Assistance Program Grant Award - Fruit Da La Soul

WHEREAS, the Cortland County Legislature's Finance and Administration Committee was empaneled as the Cortland County Microenterprise Assistance Program Review Committee on August

19, 2025 for the purpose of reviewing applications received for the Microenterprise Grant Program; AND

WHEREAS, following said review the Committee recommended that Fruit Da La Soul, of 50 Main Street, Cortland, NY 13045, be awarded \$35,000 from the Microenterprise program for the purchase of equipment, furniture & fixtures, inventory & supplies and used as working capital that would help cover expenses towards marketing and compliance cost.; 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 \$35,000 to Fruit Da La Soul from the Cortland County Microenterprise Assistance Program funding for the purchase of equipment, furniture & fixtures, inventory & supplies and used as working capital that would help cover expenses towards marketing and compliance cost; 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. 6 – Authorize Second Quarter 2025 Sales Tax Distribution - Finance Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorize Second 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 2025 second quarter sales tax information has been provided by the New York State Comptroller's Office showing a total collection for second quarter 2025 to be \$11,269,487.03; AND

WHEREAS, the total amount available for distribution is \$10,894,487.03, 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 \$5,991,967.87 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 Director of Finance or designee to release sales tax payments for the second 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	\$1,893,461.85	\$-0-	\$1,893,461.85	\$-0-
Cincinnatus, Town of	\$80,094.56	\$-0-	\$80,094.56	\$-0-
Cortlandville, Town of	\$936,028.25	\$-0-	\$936,028.25	\$-0-
Cuyler, Town of	\$78,217.10	\$(28,750.00)	\$49,467.10	\$-0-
Freetown, Town of	\$64,354.89	\$-0-	\$64,354.89	\$-0-
Harford, Town of	\$91,787.73	\$-0-	\$91,787.73	\$-0-
Homer, Town of	\$314,740.13	\$-0-	\$314,740.13	\$-0-
Homer, Village of	\$220,277.27	\$-0-	\$220,277.27	\$-0-
Lapeer, Town of	\$121,184.36	\$(121,184.36)	\$-0-	\$(102,854.47)
Marathon, Town of	\$93,443.22	\$-0-	\$93,443.22	\$-0-
Marathon, Village of	\$47,493.35	\$-0-	\$47,493.35	\$-0-
McGraw, Village of	\$41,090.53	\$-0-	\$41,090.53	\$-0-
Preble, Town of	\$176,565.80	\$-0-	\$176,565.80	\$-0-
Scott, Town of	\$100,974.87	\$-0-	\$100,974.87	\$-0-
Solon, Town of	\$94,680.41	\$-0-	\$94,680.41	\$-0-
Taylor, Town of	\$47,331.47	\$-0-	\$47,331.47	\$-0-
Truxton, Town of	\$125,417.78	\$-0-	\$125,417.78	\$-0-
Virgil, Town of	\$293,330.79	\$(25,000.00)	\$268,330.79	\$-0-
Willet, Town of	\$82,044.80	\$-0-	\$82,044.80	\$-0-
Total	\$4,902,519.16	\$(174,934.36)	\$4,727,584.80	\$(102,854.47)

; 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. 7 – Amend 2025 Budget - Tompkins Cortland Community College Contributions

RESULT: APPROVED [UNANIMOUS]

Next: 8/28/2025 6:00 PM

MOVER: Beau Harbin, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

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

EXCUSED: Sandra Price

Amend 2025 Budget - Tompkins Cortland Community College Contributions

WHEREAS, Resolution No. 228-24 authorized the payment to Tompkins Cortland Community College (TC3) of \$47,500 for Access and Egress work and \$95,000 for Deferred Maintenance in 2025; AND

WHEREAS, these payments were not part of the 2025 Cortland County budget; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature hereby approves the following amendment to the 2025 County budget:

Increase:

A24955.54780	Sponsor Contributions	\$142,500
A359900	Appropriated Fund Balance	\$142,500

AGENDA ITEM NO. 8 – Amend Resolution No. 122-25 to Approve the 2025-2026 Tompkins Cortland Community College Operating Budget

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

Amend Resolution No. 122-25 to Approve the 2025-2026 Tompkins Cortland Community College Operating Budget

WHEREAS, Resolution No. 122-25, adopted by the Cortland County Legislature, approved the Tompkins Cortland Community College (TC3) Operating Budget for the fiscal year beginning September 1, 2025, and ending August 31, 2026, in the amount of \$35,185,275; AND

WHEREAS, it has been determined that the TC3 Operating Budget for said fiscal year shall be in the amount of \$34,134,942; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends Resolution No. 122-25 to approve the Tompkins Cortland Community College Operating Budget for the fiscal year September 1, 2025, through August 31, 2026, in the amount of \$34,134,942; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature shall transmit a certified copy of this resolution to Tompkins Cortland Community College and the Tompkins County Legislature.

AGENDA ITEM NO. 9 – Local Law "G" of 2025 - A Local Law Creating an Exception to the Residency Requirement for County Administrator of the County of Cortland

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Joseph Nauseef, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Local Law "G" of 2025 - A Local Law Creating an Exception to the Residency Requirement for County Administrator of the County of Cortland

WHEREAS, the position of County Administrator requires a combination of specialized education and experience; AND

WHEREAS, it is becoming increasingly difficult to find qualified candidates who also reside in Cortland County; AND

WHEREAS, it is the desire of the Legislature to have the ability to consider all qualified applicants regardless of residency; AND

WHEREAS, the Finance and Administration Committee of the Cortland County Legislature has recommended changes to the residency requirement for the position of County Administrator; AND

WHEREAS, a public hearing was held on August 28, 2025 before the Cortland County Legislature; AND

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

Be it enacted by the Cortland County Legislature as follows:

Local Law "G" of 2025 - A Local Law Creating an Exception to the Residency Requirement for County Administrator of the County of Cortland

SECTION 1.

Preface: It is a strong desire of the Cortland County community to install Cortland County residents in the position of County Administrator for the County of Cortland (hereafter, "County Administrator"). It is a strong belief of Cortland County that Cortland County residents are knowledgeable about and concerned with the affairs of Cortland County. As has been recognized by the Courts, we believe that a resident of our County has a stake in the life of this community that is not necessarily shared by a non-resident. A resident is more likely to be familiar with local problems, conditions and needs, and is better qualified to perform the duties of the relevant office in question. *DeHond v. Nyquest*; (65 Misc. 2d 526, 529-530, 318 NYS2d (1971)). At the same time, however, the complexity and breadth of Cortland County Government present a challenge with respect to staffing and recruitment. We recognize that the pool of candidates from which we draw in our County is responsible and caring; however, it is sometimes difficult to staff an office from the pool in Cortland County. This law is being passed based upon the existence of the residency requirement in Public Officer's Law §3.

SECTION 2.

Local Law No. 7 of 2002, as amended by Local Law No. 5 of the Year 2018, established the Office of

County Administrator for the County of Cortland.

SECTION 3.

Purpose: It is the purpose of this Local Law to confirm the commitment of Cortland County to hire residents who have the necessary qualifications and skills to meet the requirements of the position for County Administrator. This Law will permit Cortland County to alleviate the problem of staffing and recruitment by permitting Cortland County to solicit candidates for the office of County Administrator from the Counties contiguous to Cortland County in the event of an inability to recruit a sufficient number of qualified candidates from within Cortland County for the position.

SECTION 4.

Authority: Under the Municipal Home Rule Law, Section 10, the County of Cortland has the authority to authorize a non-resident to hold the position of County Administrator.

SECTION 5.

Authority of Cortland County to Hire Applicants for the Position of County Administrator of Cortland County: Upon a finding by the Legislature that all recruitment efforts have been adequately pursued, the Legislature shall be authorized to consider and hire applicants who are residents from any contiguous Counties to Cortland County to the positions of County Administrator.

SECTION 6.

Severability: If any section of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof that can be given effect without the invalid provision, but shall be confined in its operation to the section thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 7.

Effect: 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.

AGENDA ITEM NO. 10 – Create One Per Diem Network Technician - Personnel

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF HEIDER

RESOLUTION NO.

Create One Per Diem Network Technician - Personnel

WHEREAS, the needs of the agency will be better served by creating one per diem position of Network Technician; AND

WHEREAS, the Public Works Committee recommends the creation of this position; NOW

THEREFORE BE IT

RESOLVED, that one position of Network Technician (Grade 18, \$26.3374-33.3363/hr, CSEA, competitive class, per diem, up to 17 hrs/week, no benefits), be created with approval to fill on August 29, 2025.

AGENDA ITEM NO. 11 – Amend 2025 Budget - Increase Education and Training for NYSAC Fall Conference - Legislature

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF NAUSEEF

RESOLUTION NO.

Amend 2025 Budget - Increase Education and Training for NYSAC Fall Conference - Legislature

WHEREAS, the Cortland County Legislature recognizes the value of professional development, networking, and continuing education for its members through participation in events such as the New York State Association of Counties (NYSAC) conferences; AND

WHEREAS, the Fall NYSAC Conference provides County legislators with opportunities to engage in policy discussions, receive training on emerging issues, and exchange best practices with counterparts from across New York State; AND

WHEREAS, the current 2025 Education and Training budget line in the Legislature's budget is insufficient to cover the anticipated costs for legislator attendance at the 2025 Fall NYSAC Conference; AND

WHEREAS, it is necessary to increase the Education and Training budget line to allow for full participation of interested legislators; NOW THEREFORE BE IT

RESOLVED, that the 2025 Budget for the Cortland County Legislature be amended as follows:

Increase:

A10105.54035	Education and Training	\$2,000
A.359900	Appropriated Fund Balance	\$2,000

AGENDA ITEM NO. 12 – Amend 2025 Budget for Legal Fees - Personnel Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF NAUSEEF

RESOLUTION NO.

Amend 2025 Budget for Legal Fees - Personnel Department

WHEREAS, the billing for legal fees has increased beyond the projected budgeted amount due in the Personnel Department; AND

WHEREAS, it is necessary to appropriate monies to the legal fees account to pay the future bills; NOW THEREFORE BE IT

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

Increase:

Appropriated Fund Balance

Appropriated Fund Balance	A.359900	\$50,000
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Increase:

Expense

Legal Fees	A14305.54063	\$50,000
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AGENDA ITEM NO. 13 – Increase Mortgage Tax Expense - County Clerk

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF NAUSEEF

RESOLUTION NO.

Increase Mortgage Tax Expense - County Clerk

WHEREAS, Article 11, Section 250 through Section 262 of the Tax Law, indicates the Recording Officer (County Clerk) is charged with the collection and administration of mortgage tax monies; AND

WHEREAS, by Section 262 of the Tax Law, Recording Officers are entitled to receive their necessary expenses associated with the collection and administration of mortgage tax monies; AND

WHEREAS, the current allowable allowance of \$107,155.44 per year, payable monthly, was passed by Resolution No. 155-24; AND

WHEREAS, the Recording Officer has estimated, effective January 1, 2026, the cost associated with the collection and administration of mortgage tax amounts to be \$117,591.58 per year; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 155-24 be and hereby is rescinded effective January 1, 2026;
AND BE IT FURTHER

RESOLVED, the Cortland County Legislature does hereby authorize the County Clerk's Mortgage Tax Expense to be increased to the sum of \$117,591.58 per year effective January 1, 2026;
AND BE IT FURTHER

RESOLVED, the County Clerk withhold from her disbursements in twelve (12) equal monthly installments at a total annum amount of \$117,591.58; AND BE IT FURTHER

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

AGENDA ITEM NO. 14 – Authorize Contract with Axon Enterprises - District Attorney

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF PRICE

RESOLUTION NO.

Authorize Contract with Axon Enterprises - District Attorney

WHEREAS, the Cortland County's District Attorney's Office has identified a need for services provided by Axon Enterprises, Inc. to support ongoing operations and compliance with discovery reform requirements; AND

WHEREAS, Axon Enterprises, Inc. has submitted a proposal totaling \$90,561.02 for a sixty-four (64) month agreement beginning in August 2025, with annual costs of \$20,796.88 for the first year; AND

WHEREAS, the Department has grant funding available in the Discovery Reform Compensation Grant for the 2025 budget year and all remaining years under this contract term; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby authorizes the County Administrator and/or Chair of the Legislature, upon approval of the County Attorney or designee, and subject to funding by the legislature, to enter into a contract with Axon Enterprises, Inc., of 17800 North 85th Street, Scottsdale, Arizona 85255, in an amount not to exceed \$90,561.02 for a term of sixty-four (64) months.

AGENDA ITEM NO. 15 – Abolish Safe Harbour Coordinator Position/Create Child Advocacy Center Assistant Director Position

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF VAN DEE

RESOLUTION NO.

Abolish Safe Harbour Coordinator Position/Create Child Advocacy Center Assistant Director Position

WHEREAS, the needs of the Child Advocacy Center will be better served by abolishing one (1) part-time position of Safe Harbour Coordinator and creating one (1) full-time position of Child Advocacy Center Assistant Director; AND

WHEREAS, the Child Advocacy Center Assistant Director position will be fully grant funded; AND

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

RESOLVED, that one (1) position of Safe Harbour Coordinator (CSEA, Grade 13, \$22.2053-28.1062/hr., competitive class, part-time, 17 hours per week, no benefits) be abolished effective September 30, 2025; AND BE IT FURTHER

RESOLVED, that one (1) position of Child Advocacy Center Assistant Director (Grade 12, Management Compensation Plan, \$51,274-\$68,246/yr., competitive class, full time, 35 hours per week, with benefits) be created with approval to fill on October 1, 2025; AND BE IT FURTHER

RESOLVED, that the newly created position is contingent upon continued grant funding and will be abolished once said grant funding is exhausted.

AGENDA ITEM NO. 16 – Write Off Uncollectible Account Balances - Mental Health Department

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF VAN DEE

RESOLUTION NO.

Write Off Uncollectible Account Balances - Mental Health Department

WHEREAS, the Mental Health Department invoices clients and their health insurance companies for services provided; AND

WHEREAS, the department invoiced a total of \$2,636,906.57, received a total of \$2,392,058.87, and recorded insurance adjustments of \$185,142.85 for the fiscal year 2022; AND

WHEREAS, \$59,704.85 in unpaid balances that were invoiced between Jan. 1, 2022 and Dec. 31,

2022 are still listed in Mental Health's records as accounts receivable; AND

WHEREAS, Cortland County Mental Health Department will serve county residents regardless of their ability to pay; AND

WHEREAS, the Mental Health Department has a "Write-Off" policy to write off any balance over two years old and does not want to carry forward these uncollectible balances; AND

WHEREAS, the Cortland County Mental Health Department realizes that unpaid account balances will continue due to changes in availability of health insurance and plans that offer health insurance coverage with deductibles as high as \$10,000; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes that these balances, totaling \$59,704.85 be written off as uncollectible by year end December 31, 2025; AND BE IT FURTHER

RESOLVED, Cortland County will continue collection efforts when and where possible.

AGENDA ITEM NO. 17 – Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

RESULT:	POSTPONED [UNANIMOUS]
	Next: 8/26/2025 8:30 AM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

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 \$28,000 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 September 1, 2025 through August 31, 2026.

AGENDA ITEM NO. 18 – Authorize Sales Tax Sharing Agreement by and Between the County of Cortland and the City of Cortland

RESULT: POSTPONED [UNANIMOUS]

Next: 8/26/2025 8:30 AM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Eugene Waldbauer, Committee Member

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

EXCUSED: Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorize Sales Tax Sharing Agreement by and Between the County of Cortland and 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 and the City of Cortland, entered into on August 9, 2018, commenced on January 1, 2019 and was 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 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

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; 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 December 1, 2029, either party, if authorized by a two-thirds majority of its total governing board, may give notice of not less than one (1) calendar year (defined as January 1st through December 31st), of its intention to terminate the agreement; AND

(2) Sales Tax shall be distributed as follows:

January 1, 2026 - December 31, 2026:

For County Purposes- 59.50%

For City Purposes - 18.00%

For Towns and Village Purposes - 22.50%

January 1, 2027 - December 31, 2027:

For County Purposes- 61.50%

For City Purposes - 18.00%

For Towns and Village Purposes - 20.50%

January 1, 2028 - December 31, 2028

For County Purposes- 63.50%

For City Purposes - 18.00%

For Towns and Village Purposes - 18.50%

January 1, 2028 - December 31, 2035

For County Purposes- 65.75%

For City Purposes - 18.00%

For Towns and Village Purposes - 16.25%

AGENDA ITEM NO. 19 – Authorize Extension of Tax Agreement with the City of Cortland through December 31, 2025

RESULT:	POSTPONED [UNANIMOUS]
	Next: 8/26/2025 8:30 AM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorize Extension of Tax Agreement with the City of Cortland through December 31, 2025

WHEREAS, the County of Cortland and the City of Cortland are parties to a Sales Tax Agreement that governs the distribution of sales tax revenues; AND

WHEREAS, the current Sales Tax Agreement is set to terminate on September 27, 2025, pursuant to Cortland County Resolution No. 69-25; AND

WHEREAS, the County and the City have negotiated a new Sales Tax Agreement to take effect January 1, 2026; AND

WHEREAS, the County and the City wish to extend by mutual agreement the current Sales Tax Agreement to maintain the same terms and conditions as the current agreement from September 28, 2025 through December 31, 2025, to ensure continuity until the new agreement becomes effective; NOW THEREFORE BE IT

RESOLVED, that the Chair of the Cortland County Legislature, upon review and approval of the County Attorney, is hereby authorized to execute an extension of the Sales Tax Agreement with the City of Cortland for the time period from September 28, 2025 through December 31, 2025, under the same terms and conditions as the current agreement in effect; AND BE IT FURTHER

RESOLVED, that this resolution shall take effect immediately.

AGENDA ITEM NO. 20 – Authorizing the Continuation of an Additional One Percent (1%) Sales and Compensating Use Tax in Cortland County

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Joseph Nauseef, Committee Member
AYES:	Harbin, Jones, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorizing the Continuation of an Additional One Percent (1%) Sales and Compensating Use Tax in Cortland County

WHEREAS, Cortland County previously adopted Resolution No. 45-25 and Resolution No. 96-25 requesting the State Legislature to enact legislation authorizing the County to impose an additional one percent (1%) sales and compensating use tax; AND

WHEREAS, such legislation was enacted and signed into law by the Governor of the State of New York as Chapter 234 of the Laws of 2025, authorizing the County of Cortland to impose such additional tax; AND

WHEREAS, the authorization to impose this additional one percent (1%) sales and compensating use tax is set to expire on November 30, 2027, unless further extended by the State Legislature and Governor; AND

WHEREAS, it is necessary for the County of Cortland to formally authorize and continue the imposition of the additional one percent (1%) sales and compensating use tax as permitted under Chapter 234 of the Laws of 2025; NOW THEREFORE BE IT

RESOLVED, that pursuant to the authority of Section 1210 of the New York Tax Law, as amended by Chapter 234 of the Laws of 2025, and in addition to the three percent (3%) rate of sales and compensating use taxes authorized by Resolution No. 76-1968, as amended, and imposed by Local Law No. 3 of 1968, as amended, there is hereby imposed and continued an additional one percent (1%) rate of such taxes for the period commencing December 1, 2025, and ending November 30, 2027; AND BE IT FURTHER

RESOLVED, that the provisions of Article 29 of the New York Tax Law and the amendments thereto, and all the provisions of the resolutions of the Cortland County Legislature imposing the three percent (3%) sales and compensating use tax, shall apply to the taxes imposed pursuant to this resolution with the same force and effect as if set forth herein; AND BE IT FURTHER

RESOLVED, that all revenues resulting from the imposition of such additional one percent (1%) rate of sales and compensating use taxes shall be paid into the treasury of Cortland County and shall be credited to and deposited in the general fund of the County, except as otherwise required by law; AND BE IT FURTHER

RESOLVED, that this resolution shall take effect December 1, 2025, and shall remain in effect through November 30, 2027, unless further extended by the State of New York; AND BE IT FURTHER

RESOLVED, that the Clerk of the Legislature shall forward a certified copy of this resolution to the New York State Department of Taxation and Finance.

DISCUSSION ITEMS

1. NYS County Occupancy Tax Law

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 9/16/2025 9:00 AM

2. Cortland County Occupancy Tax Law

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 9/16/2025 9:00 AM

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

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 8/26/2025 8:30 AM

4. Registration Fee for Short Term Rentals

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 8/26/2025 8:30 AM

5. Sales Tax Agreement

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 8/26/2025 8:30 AM

Adjournment

The meeting was closed at 11:05 AM



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

Committee Meeting

<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	

Minutes Acceptance: Minutes of Jun 17, 2025 9:00 AM (MINUTES)

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

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

RESULT: APPROVED

Presentation

1. TC3 2025-2026 Budget

RESULT: COMPLETED

Discussion Items

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

RESULT: COMPLETED

2. County Auditor Quarterly Update

RESULT: COMPLETED

3. Grant Administration Monthly Report

RESULT: COMPLETED

4. April 2025 Finance Reports

RESULT: COMPLETED

Resolutions

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

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 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

Minutes Acceptance: Minutes of Jun 17, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Jun 17, 2025 9:00 AM (MINUTES)

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
Revenue A601043.43689.4696	current \$320,000	change \$67,000.66	new \$387,000.66

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

Minutes Acceptance: Minutes of Jun 17, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Jun 17, 2025 9:00 AM (MINUTES)

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			

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.

Minutes Acceptance: Minutes of Jun 17, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Jun 17, 2025 9:00 AM (MINUTES)

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]**

Next: 6/26/2025 6:00 PM

MOVER: Joseph Nauseef, Committee Member

SECONDER: Sandra Price, Committee Member

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

EXCUSED: Linda Jones

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.

Minutes Acceptance: Minutes of Jun 17, 2025 9:00 AM (MINUTES)

Committee Updates

1. Sales Tax

RESULT:	COMPLETED
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2. County Administrator Recruitment

RESULT:	COMPLETED
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3. Broadband

RESULT:	COMPLETED
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Discussion Items Continued

1. NYS County Occupancy Tax Law

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 8/19/2025 9:00 AM

2. Cortland County Occupancy Tax Law

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 8/19/2025 9:00 AM

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

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 8/19/2025 9:00 AM

4. Registration Fee for Short Term Rentals

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 8/19/2025 9:00 AM

5. Fiscal Year 2025 Budget Update: Status and Trendlines

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

RESULT:	COMPLETED
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Adjournment

The meeting was closed at 11:02 AM



Finance & Administration Committee

Special Meeting

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

1.2

~ Minutes ~

Thursday, June 26, 2025

4:00 PM

Room 302

Call to Order

The meeting was called to order at 4:15 PM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	Present	
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	
Victoria J. Monty	Cortland County	County Attorney	Present	
William Marquardt	Cortland County	Bond Counsel	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Paul Heider	Cortland County	Legislator	Present	
Jason Prentice	Cortland County	Legislator	Present	
Ronald J. Van Dee	Cortland County	Legislator	Present	
Reed Cleland	Cortland County	Legislator	Present	
Christopher Newell	Cortland County	Legislator	Present	

Resolutions

AGENDA ITEM NO. 1 – Bond Resolution of the County of Cortland, New York, Adopted on June 26, 2025, Authorizing a Broadband Telecommunications Infrastructure Project, at a Maximum Estimated Cost within Cortland County of \$7,854,387, and Authorizing the Issuance of Up to \$3,000,000 Bonds of Said County to Pay the Cost Thereof

Minutes Acceptance: Minutes of Jun 26, 2025 4:00 PM (MINUTES)

Mr. McGovern MADE A MOTION to amend the resolution to reflect the full cost of the project of \$7,854,387 in the resolution as presented by bond counsel, Mr. Nauseef SECONDED THE MOTION, and upon unanimous voice vote of members present, MOTION CARRIED.

RESULT: APPROVED [5 TO 2]

Next: 6/26/2025 6:00 PM

MOVER: Beau Harbin, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

AYES: Harbin, Price, Waldbauer, McGovern, Bischoff

NAYS: Linda Jones, Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Bond Resolution of the County of Cortland, New York, Adopted on June 26, 2025, Authorizing a Broadband Telecommunications Infrastructure Project, at a Maximum Estimated Cost within Cortland County of \$7,854,387, and Authorizing the Issuance of Up to \$3,000,000 Bonds of Said County to Pay the Cost Thereof

WHEREAS, pursuant to General Municipal Law § 99-y a the County of Cortland, New York (the “County”) is authorized and empowered to establish, construct, and maintain broadband and related telecommunications infrastructure, or to contract for the construction and maintenance of such services with a corporation or nonprofit organization, and for the maintenance, care, and replacement of infrastructure in connection therewith, if such governing body finds that such facilities are necessary; AND

WHEREAS, in December of 2020, the Central New York Regional Planning and Development Board (CNY RPDB) commissioned a study to determine rural area broadband capacity and explore opportunities for possible broadband expansion and such study concluded that approximately 265.3 miles of roads in the County do not have cable or fiber optic infrastructure impacting 1,509 households; AND

WHEREAS, in November of 2024, New York State announced that a grant (the “Grant”) was awarded to CNY RPDB through the “ConnectALL Municipal Infrastructure Grant Program” to pay the cost of constructing a broadband project consisting of a regional fiber network serving locations throughout the County to remedy the lack of high-speed internet access in rural areas; AND

WHEREAS, CNY RPDB has represented to the County that ConnectALL’s Municipal Infrastructure Program is funded by the U.S. Department of the Treasury under the American Rescue Plan’s Capital Projects Fund; AND

WHEREAS, CNY RPDB has further represented to the County that the provisions of the Grant require CNY RPDB to finance the cost of construction, such that grant proceeds will be transferred to CNY RPDB in the form of progress payments during the course of construction of the proposed broadband system; AND

WHEREAS, CNY RPDB has requested the County to finance the cost of acquisition, construction and installation of the proposed broadband system and has represented that the County shall be reimbursed for such costs with proceeds of the Grant at the completion of construction of the broadband system; AND

WHEREAS, the County is a local agency pursuant to the New York State Environmental Quality Review Act (“SEQRA”), ECL Section 8-0101, *et seq.*, and implementing regulations, 6 NYCRR Part 617 (the “Regulations”); AND

WHEREAS, by resolution previously adopted on June 26, 2025, the County Legislature reviewed the classifications of actions contained in the Regulations together with a Short Form EAF that described

Minutes Acceptance: Minutes of Jun 26, 2025 4:00 PM (MINUTES)

the Project (as defined below) in detail and determined that the Project constitutes a Type II Action pursuant to Part 617.5(c)(7) of the Regulations, and as such is not subject to review under SEQRA; AND

WHEREAS, the County Legislature now intends to authorize undertaking and financing the proposed broadband system.

NOW, THEREFORE BE IT RESOLVED ON JUNE 26, 2025 BY THE COUNTY LEGISLATORS OF CORTLAND COUNTY, NEW YORK (by favorable vote of not less than two thirds of said Legislature), AS FOLLOWS:

Section 1. For the class of object or purpose of undertaking the acquisition, construction and installation of a broadband project consisting of a regional fiber network serving certain locations throughout the County, including all related construction, renovations, site improvements, furnishings, fixtures and equipment required for such purposes, environmental studies, architectural, legal and engineering fees, and all other necessary costs incidental to such work (collectively, the "Project"), in and for the County, there are hereby authorized to be issued up to \$3,000,000 bonds and notes, including renewal thereof, of the County pursuant to the provisions of the Local Finance Law. Undertaking the Project is hereby approved. It is hereby determined that the requirements of SEQRA have been met. It is further determined that the Project is necessary for purposes of General Municipal Law § 99-y.

Section 2. It is hereby determined that the maximum estimated cost of the class of objects or purposes of the Project within Cortland County is \$7,854,387 and that the plan for the financing thereof is by the issuance of up to \$3,000,000 serial bonds hereby authorized to be issued pursuant to this bond resolution and the levy and collection of taxes on all the taxable real property in the County to pay the principal of said bonds and the interest thereon as the same shall become due and payable, and the subsequent reimbursement of the County from proceeds of the Grant and any other state and/or federal assistance available or to any revenues available for such purpose from any other source.

Section 3. The faith and credit of the County are hereby irrevocably pledged for the payment of the principal of and interest on such bonds as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such years and such debt service payments may be made in substantially level or declining amounts as may be authorized by law. All the taxable real property within the County shall be subject to the levy of ad valorem taxes sufficient to pay the principal of and interest on said bonds, subject to applicable statutory limitations.

Section 4. Subject to the provisions of the Local Finance Law and the approval of the County Attorney, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the bonds herein authorized, including renewals of such notes, is hereby delegated to the County's Director of Finance, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by the County's Director of Finance, consistent with the provisions of the Local Finance Law.

Section 5. All other matters except as provided herein relating to the serial bonds herein authorized including the date, denominations, maturities and interest payment dates, within the limitations prescribed herein and the manner of execution of the same, including the consolidation with other issues, and also the ability to issue serial bonds with substantially level or declining annual debt service, shall be determined by the County's Director of Finance, the chief fiscal officer of such County. Such bonds shall contain substantially the recital of validity clause provided for in Section 52.00 of the Local Finance Law, and shall otherwise be in such form and contain such recitals, in addition to those required by Section 51.00 of the Local Finance Law, as the County's Director of Finance shall determine consistent with the provisions of the Local Finance Law.

Section 6. Such bonds shall be in fully registered form and shall be signed in the name of Cortland County, New York, by the manual or facsimile signature of the County's Director of Finance and a facsimile of its corporate seal shall be imprinted or impressed thereon and may be attested to by the

manual or facsimile signature of the County Clerk. It is hereby determined that it is to the financial advantage of the County not to impose and collect from registered owners of such bonds any charges for mailing, shipping and insuring bonds transferred or exchanged by the fiscal agent, and, accordingly, pursuant to paragraph c of Section 70.00 of the Local Finance Law, no such charges shall be so collected by the fiscal agent.

Section 7. The bonds authorized hereunder, and any bond anticipation notes issued in anticipation of the sale of such bonds, shall be includable in gross income for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the "Code").

Section 8. The following additional matters are hereby determined and declared:

- 0 Pursuant to subdivision 109 of Section 11.00 of the Local Finance Law, the period of probable usefulness of the Project is 10 years; and
- 0 Current funds are required by the Local Finance Law to be provided prior to the issuance of the bonds and any notes issued in anticipation thereof authorized by this resolution; and
- 0 The County reasonably expects to reimburse itself for expenditures made out of the County's General Fund for the Project from the proceeds of the bonds or notes herein authorized.
- 0 This resolution is a declaration of official intent to reimburse for purposes of Treasury Regulation Section 1.150-2.
- 0 The bonds authorized herein are not being issued for an assessable improvement.

Section 9. The validity of such bonds and bond anticipation notes may be contested only if:

- a) Such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or
- b) The provisions of law which should be complied with at the date of publication of this resolution are not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or
- c) Such obligations are authorized in violation of the provisions of the Constitution.

Section 10. Other than as specified in this resolution, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 11. This resolution, which takes effect immediately, shall be published in summary form in the official newspaper of such County, together with a notice of the Clerk of the County Legislature in substantially the form provided in Section 81.00 of the Local Finance Law.

AGENDA ITEM NO. 2 – Resolution of the County of Cortland, New York, Adopted on June 26, 2025, Authorizing the Execution and Delivery of an Intermunicipal Agreement Relating to a Broadband Telecommunications Infrastructure Project

RESULT: **APPROVED [5 TO 2]**

MOVER: **Next: 6/26/2025 6:00 PM**

Beau Harbin, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

AYES: Harbin, Price, Waldbauer, McGovern, Bischoff

NAYS: Linda Jones, Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

**Resolution of the County of Cortland, New York, Adopted on June 26, 2025, Authorizing the
Execution and Delivery of an Intermunicipal Agreement Relating to a Broadband
Telecommunications Infrastructure Project**

WHEREAS, pursuant to General Municipal Law § 99-y a, the County is authorized and empowered to establish, construct, and maintain broadband and related telecommunications infrastructure, or to contract for the construction and maintenance of such services with a corporation or nonprofit organization, and for the maintenance, care, and replacement of infrastructure in connection therewith, if such governing body finds that such facilities are necessary; AND

WHEREAS, in December of 2020, the Central New York Regional Planning and Development Board (CNY RPDB) commissioned a study to determine rural area broadband capacity and explore opportunities for possible broadband expansion and such study concluded that approximately 265.3 miles of roads in the County do not have cable or fiber optic infrastructure impacting 1,509 households; AND

WHEREAS, in November of 2024, New York State announced that a grant (the “Grant”) was awarded to CNY RPDB through the “ConnectALL Municipal Infrastructure Grant Program” to pay the cost of constructing a broadband project consisting of a regional fiber network serving certain locations throughout the County, including all related construction, renovations, site improvements, furnishings, fixtures and equipment required for such purposes, environmental studies, architectural, legal and engineering fees, and all other necessary costs incidental to such work (collectively, the “Project”) to remedy the lack of high-speed internet access in rural areas; AND

WHEREAS, CNY RPDB has represented to the County that ConnectALL’s Municipal Infrastructure Program is funded by the U.S. Department of the Treasury under the American Rescue Plan’s Capital Projects Fund; AND

WHEREAS, CNY RPDB has further represented to the County that the provisions of the Grant require CNY RPDB to finance the cost of construction, such that grant proceeds will be transferred to CNY RPDB upon completion of construction of the Project; AND

WHEREAS, CNY RPDB has requested the County to finance the cost of acquisition, construction and installation of the proposed broadband system and has represented that the County shall be reimbursed for such costs with proceeds of the Grant; AND

WHEREAS, the County is a local agency pursuant to the New York State Environmental Quality Review Act (“SEQRA”), ECL Section 8-0101, *et seq.*, and implementing regulations, 6 NYCRR Part 617 (the “Regulations”); AND

WHEREAS, by resolution previously adopted on June 26, 2025, the County Legislature reviewed the classifications of actions contained in the Regulations together with a Short Form EAF that described the Project in detail and determined that the Project constitutes a Type II Action pursuant to Part 617.5(c)(7) of the Regulations, and as such is not subject to review under SEQRA; AND

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WHEREAS, by resolution previously adopted on June 26, 2025, the County Legislature approved a Bond Resolution that authorized undertaking the Project and further authorized the issuance of bonds and notes to finance the cost of the Project; AND

WHEREAS, the County Legislature now intends to authorize an intermunicipal agreement relating to the Project; and

NOW, THEREFORE BE IT RESOLVED ON JUNE 26, 2025 BY THE COUNTY LEGISLATORS OF CORTLAND COUNTY, NEW YORK (by favorable vote of a majority of said Legislature), AS FOLLOWS:

Section 1. The County Legislature hereby determines to:

(a) execute the Intermunicipal Agreement, in substantially the form presented to this meeting with such amendments or modifications as the County Attorney approves, provided no such amendment or modification materially alters the risk to the County, and undertake the Project pursuant to the terms of the IMA; and

(b) execute and deliver all other certificates and documents required in connection with Intermunicipal Agreement and the Project, including any other documents as may be required to accomplish the Project (collectively, the “IMA Documents”).

Section 2. Subject to the approval of the County Attorney, the Chairman of the County Legislature is hereby authorized, on behalf of the County, to execute (by manual or facsimile signature) and deliver the IMA Documents, on such terms and conditions as shall be consistent with this resolution and approved by the Chairman of the County Legislature, the execution thereof by the Chairman of the County Legislature constituting conclusive evidence of such approval.

Section 3. Subject to the approval of the County Attorney, the Chairman of the County Legislature is hereby authorized and directed for and in the name and on behalf of the County to do all acts and things required or provided by the provisions of the IMA, and to execute and deliver all IMA Documents, and to do all such further acts and things as may be necessary or in the opinion of the Chairman of the County Legislature acting on behalf of the County, desirable and proper to effect the purposes of this resolution and to cause compliance by the County with all of the terms, covenants, and provisions of the IMA Documents binding upon the County.

Section 4. It is hereby found and determined that all formal actions of the County concerning and relating to the adoption of this resolution were adopted in an open meeting of the County; and that all deliberations of the County and of any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements.

Section 5. Due to the complex nature of this transaction, the County hereby authorizes the Chairman of the County Legislature to approve, execute and deliver such further agreements, documents and certificates as the County may be advised by the County Attorney to be necessary or desirable to effectuate the foregoing, such approval to be conclusively evidenced by the execution of any such agreements, documents or certificates by the Chairman of the County Legislature acting on behalf of the County.

Section 6. This resolution shall take effect immediately.

AGENDA ITEM NO. 3 – Authorizing Advancement of An Amount Not To Exceed \$250,000 To CNYNET, Inc. For The Purpose of Commencing the Broadband Telecommunications Infrastructure Project

RESULT: APPROVED [5 TO 2]

MOVER: Next: 6/26/2025 6:00 PM
Beau Harbin, Committee Member
SECONDER: William McGovern, Committee Vice-Chair
AYES: Harbin, Price, Waldbauer, McGovern, Bischoff
NAYS: Linda Jones, Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorizing Advancement of An Amount Not To Exceed \$250,000 To CNYNET, Inc. For The Purpose of Commencing the Broadband Telecommunications Infrastructure Project

WHEREAS, in December of 2020, the Central New York Regional Planning and Development Board (CNY RPDB) commissioned a study to determine rural area broadband capacity and explore opportunities for possible broadband expansion, and such study concluded that approximately 265.3 miles of roads in the County do not have cable or fiber optic infrastructure impacting 1,509 households; AND

WHEREAS, in November of 2024, New York State announced that a grant (the “Grant”) was awarded to CNY RPDB through the “ConnectALL Municipal Infrastructure Grant Program” to pay the cost of constructing a broadband project consisting of a regional fiber network serving locations throughout the County to expand high-speed internet access in rural areas; AND

WHEREAS, CNY RPDB has represented to the County that ConnectALL’s Municipal Infrastructure Program is funded by the U.S. Department of the Treasury under the American Rescue Plan’s Capital Projects Fund; AND

WHEREAS, CNY RPDB has further represented to the County that the provisions of the Grant require CNY RPDB to finance the cost of construction, such that grant proceeds will be transferred to CNY RPDB in the form of progress payments during the course of construction of the proposed broadband system; AND

WHEREAS, CNY RPDB has requested that Cayuga and Cortland Counties finance the cost of acquisition, construction, and installation of the proposed broadband system and has represented that the County shall be fully reimbursed for such costs with proceeds of the Grant; AND

WHEREAS, the County is a local agency pursuant to the New York State Environmental Quality Review Act (“SEQRA”), ECL Section 8-0101, et seq., and implementing regulations, 6 NYCRR Part 617 (the “Regulations”); AND

WHEREAS, by Resolution No. ____-25, previously adopted on June 26, 2025, the County Legislature reviewed the classifications of actions contained in the Regulations together with a Short Form EAF that described the Project in detail and determined that the Project constitutes a Type II Action pursuant to Part 617.5(c)(7) of the Regulations, and as such is not subject to review under SEQRA; AND

WHEREAS, pursuant to General Municipal Law § 99-y a, the County Legislature by Resolution No. ____-25 adopted on June 26, 2025, authorized a broadband telecommunications infrastructure project and authorized the issuance of up to \$3,000,000 in bond anticipation notes of said County to pay the costs thereof; AND

WHEREAS, Resolution No. ____-25, adopted on June 26, 2025, authorized the execution and delivery of an Intermunicipal Agreement relating to the Broadband Telecommunications Infrastructure Project (herein after “Project”); AND

WHEREAS, implementation of the Project requires that the parties, Cortland County, Cayuga

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County, and CNY RPDB, enter into various agreements including, pertaining and not limited to, intermunicipal agreements, the creation of a local development corporation (LDC), CNYNET, Inc., and infrastructure construction; AND

WHEREAS, CNY RPDB and Empire State Development (ESD) will revise the Grant Development Agreement to incorporate the LDC, CNYNET, Inc., into the Project; AND

WHEREAS, Cortland County will have an ownership interest in the Project until either CNY RPDB or CNYNET repay Cortland County an amount equal to the sums expended by Cortland County bonding for the Project plus interest and expenses; AND

WHEREAS, CNY RPDB, requires the advance of \$250,000.00, which will be reimbursed by the Grant, to commence the Project and permit the filing of certain permits with the various utility companies along the proposed Project route; NOW THEREFORE BE IT

RESOLVED, the Chair of the Cortland County Legislature, and the Director of Finance, subject to the approval of the County Attorney, are authorized to advance the funds to CNYNET, Inc. in an amount not to exceed \$250,000.00 from the County's unappropriated fund balance to commence the Project and permit the filing of certain permits with the various utility companies along the proposed Project route; AND BE IT FURTHER

RESOLVED, that the monies will be spent on capital assets and project costs pursuant to the Grant Development agreement only, and not on operating expense costs; AND BE IT FURTHER

RESOLVED, that the Director of Finance be and hereby is authorized and directed to make the journal and accounting entries required to implement the intent of this Resolution.

Adjournment

The meeting was closed at 5:02 PM



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

<https://www.cortlandcountyny.gov>

Special Meeting

~ Minutes ~

Thursday, July 17, 2025

5:00 PM

Room 302

Call to Order

The meeting was called to order at 5:00 PM 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	Excused	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
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	
Laurie Leonard	Cortland County	Personnel Officer	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Dominick Mantella	Cortland County	Legislator	Present	5:05 PM
Douglas Bentley	Cortland County	Legislator	Present	5:16 PM
Francis McNamara		Resident	Remote	
Brooke Kemak	Cortland County	County Clerk	Remote	5:09 PM

Resolutions

AGENDA ITEM NO. 1 – Create Position of Chief Information Officer - Information Technology

RESULT:	APPROVED [UNANIMOUS]
	Next: 7/17/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones, Sandra Price

ON MOTION OF HEIDER

RESOLUTION NO.

Create Position of Chief Information Officer - Information Technology

WHEREAS, the needs of the agency will be better served by creating one full-time position of Chief Information Officer; AND

WHEREAS, the Department of Public Works Committee recommends the creation of this position; NOW THEREFORE BE IT

RESOLVED, that one full-time-time position of Chief Information Officer (Management Compensation Plan, off-scale, \$145, 000, pending jurisdictional classification), be created with approval to fill on July 18, 2025.

Minutes Acceptance: Minutes of Jul 17, 2025 5:00 PM (MINUTES)

AGENDA ITEM NO. 2 – Bond Resolution of the County of Cortland, New York, Adopted on July 17, 2025, Authorizing a Broadband Telecommunications Infrastructure Project, at a Maximum Estimated Cost within Cortland County of \$7,854,387, and Authorizing the Issuance of Up to \$3,000,000 Bonds of Said County to Pay the Cost Thereof

RESULT: APPROVED [UNANIMOUS]

Next: 7/17/2025 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Beau Harbin, Committee Member

AYES: Harbin, Nauseef, Waldbauer, McGovern, Bischoff

EXCUSED: Linda Jones, Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Bond Resolution of the County of Cortland, New York, Adopted on July 17, 2025, Authorizing a Broadband Telecommunications Infrastructure Project, at a Maximum Estimated Cost within Cortland County of \$7,854,387, and Authorizing the Issuance of Up to \$3,000,000 Bonds of Said County to Pay the Cost Thereof

WHEREAS, pursuant to General Municipal Law § 99-y a the County of Cortland, New York (the “County”) is authorized and empowered to establish, construct, and maintain broadband and related telecommunications infrastructure, or to contract for the construction and maintenance of such services with a corporation or nonprofit organization, and for the maintenance, care, and replacement of infrastructure in connection therewith, if such governing body finds that such facilities are necessary; AND

WHEREAS, in December of 2020, the Central New York Regional Planning and Development Board (CNY RPDB) commissioned a study to determine rural area broadband capacity and explore opportunities for possible broadband expansion and such study concluded that approximately 265.3 miles of roads in the County do not have cable or fiber optic infrastructure impacting 1,509 households; AND

WHEREAS, in November of 2024, New York State announced that a grant (the “Grant”) was awarded to CNY RPDB through the “ConnectALL Municipal Infrastructure Grant Program” to pay the cost of constructing a broadband project consisting of a regional fiber network serving locations throughout the County to remedy the lack of high-speed internet access in rural areas; AND

WHEREAS, CNY RPDB has represented to the County that ConnectALL’s Municipal Infrastructure Program is funded by the U.S. Department of the Treasury under the American Rescue Plan’s Capital Projects Fund; AND

WHEREAS, CNY RPDB has further represented to the County that the provisions of the Grant require CNY RPDB to finance the cost of construction, such that grant proceeds will be transferred to CNY RPDB in the form of progress payments during the course of construction of the proposed broadband system; AND

WHEREAS, CNY RPDB has requested the County to finance the cost of acquisition, construction and installation of the proposed broadband system and has represented that the County shall be reimbursed for such costs with proceeds of the Grant at the completion of construction of the broadband system; AND

WHEREAS, the County is a local agency pursuant to the New York State Environmental Quality Review Act (“SEQRA”), ECL Section 8-0101, *et seq.*, and implementing regulations, 6 NYCRR Part 617 (the “Regulations”); AND

Minutes Acceptance: Minutes of Jul 17, 2025 5:00 PM (MINUTES)

WHEREAS, by resolution previously adopted on July 17, 2025, the County Legislature reviewed the classifications of actions contained in the Regulations together with a Short Form EAF that described the Project (as defined below) in detail and determined that the Project constitutes a Type II Action pursuant to Part 617.5(c)(7) of the Regulations, and as such is not subject to review under SEQRA; AND

WHEREAS, the County Legislature now intends to authorize undertaking and financing the proposed broadband system.

NOW, THEREFORE BE IT RESOLVED ON JULY 17, 2025 BY THE COUNTY LEGISLATORS OF CORTLAND COUNTY, NEW YORK (by favorable vote of not less than two thirds of said Legislature), AS FOLLOWS:

Section 1. For the class of object or purpose of undertaking the acquisition, construction and installation of a broadband project consisting of a regional fiber network serving certain locations throughout the County, including all related construction, renovations, site improvements, furnishings, fixtures and equipment required for such purposes, environmental studies, architectural, legal and engineering fees, and all other necessary costs incidental to such work (collectively, the "Project"), in and for the County, there are hereby authorized to be issued up to \$3,000,000 bonds and notes, including renewal thereof, of the County pursuant to the provisions of the Local Finance Law. Undertaking the Project is hereby approved. It is hereby determined that the requirements of SEQRA have been met. It is further determined that the Project is necessary for purposes of General Municipal Law § 99-y.

Section 2. It is hereby determined that the maximum estimated cost of the class of objects or purposes of the Project within Cortland County is \$7,854,387 and that the plan for the financing thereof is by the issuance of up to \$3,000,000 serial bonds hereby authorized to be issued pursuant to this bond resolution and the levy and collection of taxes on all the taxable real property in the County to pay the principal of said bonds and the interest thereon as the same shall become due and payable, and the subsequent reimbursement of the County from proceeds of the Grant and any other state and/or federal assistance available or to any revenues available for such purpose from any other source.

Section 3. The faith and credit of the County are hereby irrevocably pledged for the payment of the principal of and interest on such bonds as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such years and such debt service payments may be made in substantially level or declining amounts as may be authorized by law. All the taxable real property within the County shall be subject to the levy of ad valorem taxes sufficient to pay the principal of and interest on said bonds, subject to applicable statutory limitations.

Section 4. Subject to the provisions of the Local Finance Law and the approval of the County Attorney, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the bonds herein authorized, including renewals of such notes, is hereby delegated to the County's Director of Finance, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by the County's Director of Finance, consistent with the provisions of the Local Finance Law.

Section 5. All other matters except as provided herein relating to the serial bonds herein authorized including the date, denominations, maturities and interest payment dates, within the limitations prescribed herein and the manner of execution of the same, including the consolidation with other issues, and also the ability to issue serial bonds with substantially level or declining annual debt service, shall be determined by the County's Director of Finance, the chief fiscal officer of such County. Such bonds shall contain substantially the recital of validity clause provided for in Section 52.00 of the Local Finance Law, and shall otherwise be in such form and contain such recitals, in addition to those required by Section 51.00 of the Local Finance Law, as the County's Director of Finance shall determine consistent with the provisions of the Local Finance Law.

Section 6. Such bonds shall be in fully registered form and shall be signed in the name of Cortland County, New York, by the manual or facsimile signature of the County's Director of Finance and a facsimile of its corporate seal shall be imprinted or impressed thereon and may be attested to by the manual or facsimile signature of the County Clerk. It is hereby determined that it is to the financial advantage of the County not to impose and collect from registered owners of such bonds any charges for mailing, shipping and insuring bonds transferred or exchanged by the fiscal agent, and, accordingly, pursuant to paragraph c of Section 70.00 of the Local Finance Law, no such charges shall be so collected by the fiscal agent.

Section 7. The bonds authorized hereunder, and any bond anticipation notes issued in anticipation of the sale of such bonds, shall be includable in gross income for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the "Code").

Section 8. The following additional matters are hereby determined and declared:

- () Pursuant to subdivision 109 of Section 11.00 of the Local Finance Law, the period of probable usefulness of the Project is 10 years; and
- () Current funds are required by the Local Finance Law to be provided prior to the issuance of the bonds and any notes issued in anticipation thereof authorized by this resolution; and
- () The County reasonably expects to reimburse itself for expenditures made out of the County's General Fund for the Project from the proceeds of the bonds or notes herein authorized.
- () This resolution is a declaration of official intent to reimburse for purposes of Treasury Regulation Section 1.150-2.
- () The bonds authorized herein are not being issued for an assessable improvement.

Section 9. The validity of such bonds and bond anticipation notes may be contested only if:

- a) Such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or
- b) The provisions of law which should be complied with at the date of publication of this resolution are not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or
- c) Such obligations are authorized in violation of the provisions of the Constitution.

Section 10. Other than as specified in this resolution, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 11. This resolution, which takes effect immediately, shall be published in summary form in the official newspaper of such County, together with a notice of the Clerk of the County Legislature in substantially the form provided in Section 81.00 of the Local Finance Law.

AGENDA ITEM NO. 3 – Resolution of the County of Cortland, New York, Adopted on July 17, 2025, Authorizing the Execution and Delivery of an Intermunicipal Agreement Relating to a Broadband Telecommunications Infrastructure Project

RESULT:	APPROVED [UNANIMOUS]
	Next: 7/17/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones, Sandra Price

ON MOTION OF BISCHOFF**RESOLUTION NO.**

**Resolution of the County of Cortland, New York, Adopted on July 17, 2025, Authorizing the
Execution and Delivery of an Intermunicipal Agreement Relating to a Broadband
Telecommunications Infrastructure Project**

WHEREAS, pursuant to General Municipal Law § 99-y a, the County is authorized and empowered to establish, construct, and maintain broadband and related telecommunications infrastructure, or to contract for the construction and maintenance of such services with a corporation or nonprofit organization, and for the maintenance, care, and replacement of infrastructure in connection therewith, if such governing body finds that such facilities are necessary; AND

WHEREAS, in December of 2020, the Central New York Regional Planning and Development Board (CNY RPDB) commissioned a study to determine rural area broadband capacity and explore opportunities for possible broadband expansion and such study concluded that approximately 265.3 miles of roads in the County do not have cable or fiber optic infrastructure impacting 1,509 households; AND

WHEREAS, in November of 2024, New York State announced that a grant (the “Grant”) was awarded to CNY RPDB through the “ConnectALL Municipal Infrastructure Grant Program” to pay the cost of constructing a broadband project consisting of a regional fiber network serving certain locations throughout the County, including all related construction, renovations, site improvements, furnishings, fixtures and equipment required for such purposes, environmental studies, architectural, legal and engineering fees, and all other necessary costs incidental to such work (collectively, the “Project”) to remedy the lack of high-speed internet access in rural areas; AND

WHEREAS, CNY RPDB has represented to the County that ConnectALL’s Municipal Infrastructure Program is funded by the U.S. Department of the Treasury under the American Rescue Plan’s Capital Projects Fund; AND

WHEREAS, CNY RPDB has further represented to the County that the provisions of the Grant require CNY RPDB to finance the cost of construction, such that grant proceeds will be transferred to CNY RPDB upon completion of construction of the Project; AND

WHEREAS, CNY RPDB has requested the County to finance the cost of acquisition, construction and installation of the proposed broadband system and has represented that the County shall be reimbursed for such costs with proceeds of the Grant; AND

WHEREAS, the County is a local agency pursuant to the New York State Environmental Quality Review Act (“SEQRA”), ECL Section 8-0101, *et seq.*, and implementing regulations, 6 NYCRR Part 617 (the “Regulations”); AND

WHEREAS, by resolution previously adopted on July 17, 2025, the County Legislature reviewed the classifications of actions contained in the Regulations together with a Short Form EAF that described the Project in detail and determined that the Project constitutes a Type II Action pursuant to Part 617.5(c)(7) of the Regulations, and as such is not subject to review under SEQRA; AND

Minutes Acceptance: Minutes of Jul 17, 2025 5:00 PM (MINUTES)

WHEREAS, by resolution previously adopted on July 17, 2025, the County Legislature approved a Bond Resolution that authorized undertaking the Project and further authorized the issuance of bonds and notes to finance the cost of the Project; AND

WHEREAS, the County Legislature now intends to authorize an intermunicipal agreement relating to the Project; and

NOW, THEREFORE BE IT RESOLVED ON JULY 17, 2025 BY THE COUNTY LEGISLATORS OF CORTLAND COUNTY, NEW YORK (by favorable vote of a majority of said Legislature), AS FOLLOWS:

Section 1. The County Legislature hereby determines to:

(a) execute the Intermunicipal Agreement, in substantially the form presented to this meeting with such amendments or modifications as the County Attorney approves, provided no such amendment or modification materially alters the risk to the County, and undertake the Project pursuant to the terms of the IMA; and

(b) execute and deliver all other certificates and documents required in connection with Intermunicipal Agreement and the Project, including any other documents as may be required to accomplish the Project (collectively, the “IMA Documents”).

Section 2. Subject to the approval of the County Attorney, the Chairman of the County Legislature is hereby authorized, on behalf of the County, to execute (by manual or facsimile signature) and deliver the IMA Documents, on such terms and conditions as shall be consistent with this resolution and approved by the Chairman of the County Legislature, the execution thereof by the Chairman of the County Legislature constituting conclusive evidence of such approval.

Section 3. Subject to the approval of the County Attorney, the Chairman of the County Legislature is hereby authorized and directed for and in the name and on behalf of the County to do all acts and things required or provided by the provisions of the IMA, and to execute and deliver all IMA Documents, and to do all such further acts and things as may be necessary or in the opinion of the Chairman of the County Legislature acting on behalf of the County, desirable and proper to effect the purposes of this resolution and to cause compliance by the County with all of the terms, covenants, and provisions of the IMA Documents binding upon the County.

Section 4. It is hereby found and determined that all formal actions of the County concerning and relating to the adoption of this resolution were adopted in an open meeting of the County; and that all deliberations of the County and of any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements.

Section 5. Due to the complex nature of this transaction, the County hereby authorizes the Chairman of the County Legislature to approve, execute and deliver such further agreements, documents and certificates as the County may be advised by the County Attorney to be necessary or desirable to effectuate the foregoing, such approval to be conclusively evidenced by the execution of any such agreements, documents or certificates by the Chairman of the County Legislature acting on behalf of the County.

Section 6. This resolution shall take effect immediately.

AGENDA ITEM NO. 4 – Authorizing Advancement of An Amount Not To Exceed \$250,000 To CNYNET, Inc. For The Purpose of Commencing the Broadband Telecommunications Infrastructure Project

RESULT:	APPROVED [UNANIMOUS]
	Next: 7/17/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Nauseef, Waldbauer, McGovern, Bischoff
EXCUSED:	Linda Jones, Sandra Price

ON MOTION OF BISCHOFF**RESOLUTION NO.**

Authorizing Advancement of An Amount Not To Exceed \$250,000 To CNYNET, Inc. For The Purpose of Commencing the Broadband Telecommunications Infrastructure Project

WHEREAS, in December of 2020, the Central New York Regional Planning and Development Board (CNY RPDB) commissioned a study to determine rural area broadband capacity and explore opportunities for possible broadband expansion, and such study concluded that approximately 265.3 miles of roads in the County do not have cable or fiber optic infrastructure impacting 1,509 households; AND

WHEREAS, in November of 2024, New York State announced that a grant (the “Grant”) was awarded to CNY RPDB through the “ConnectALL Municipal Infrastructure Grant Program” to pay the cost of constructing a broadband project consisting of a regional fiber network serving locations throughout the County to expand high-speed internet access in rural areas; AND

WHEREAS, CNY RPDB has represented to the County that ConnectALL’s Municipal Infrastructure Program is funded by the U.S. Department of the Treasury under the American Rescue Plan’s Capital Projects Fund; AND

WHEREAS, CNY RPDB has further represented to the County that the provisions of the Grant require CNY RPDB to finance the cost of construction, such that grant proceeds will be transferred to CNY RPDB in the form of progress payments during the course of construction of the proposed broadband system; AND

WHEREAS, CNY RPDB has requested that Cayuga and Cortland Counties finance the cost of acquisition, construction, and installation of the proposed broadband system and has represented that the County shall be fully reimbursed for such costs with proceeds of the Grant; AND

WHEREAS, the County is a local agency pursuant to the New York State Environmental Quality Review Act (“SEQRA”), ECL Section 8-0101, et seq., and implementing regulations, 6 NYCRR Part 617 (the “Regulations”); AND

WHEREAS, by Resolution No. ____-25, previously adopted on July 17, 2025, the County Legislature reviewed the classifications of actions contained in the Regulations together with a Short Form EAF that described the Project in detail and determined that the Project constitutes a Type II Action pursuant to Part 617.5(c)(7) of the Regulations, and as such is not subject to review under SEQRA; AND

WHEREAS, pursuant to General Municipal Law § 99-y a, the County Legislature by Resolution No. ____-25 adopted on July 17, 2025, authorized a broadband telecommunications infrastructure project and authorized the issuance of up to \$3,000,000 in bond anticipation notes of said County to pay the costs thereof; AND

WHEREAS, Resolution No. ____-25, adopted on July 17, 2025, authorized the execution and delivery of an Intermunicipal Agreement relating to the Broadband Telecommunications Infrastructure Project (herein after “Project”); AND

WHEREAS, implementation of the Project requires that the parties, Cortland County, Cayuga

Minutes Acceptance: Minutes of Jul 17, 2025 5:00 PM (MINUTES)

County, and CNY RPDB, enter into various agreements including, pertaining and not limited to, intermunicipal agreements, the creation of a local development corporation (LDC), CNYNET, Inc., and infrastructure construction; AND

WHEREAS, CNY RPDB and Empire State Development (ESD) will revise the Grant Development Agreement to incorporate the LDC, CNYNET, Inc., into the Project; AND

WHEREAS, Cortland County will have an ownership interest in the Project until either CNY RPDB or CNYNET repay Cortland County an amount equal to the sums expended by Cortland County bonding for the Project plus interest and expenses; AND

WHEREAS, CNY RPDB, requires the advance of \$250,000.00, which will be reimbursed by the Grant, to commence the Project and permit the filing of certain permits with the various utility companies along the proposed Project route; NOW THEREFORE BE IT

RESOLVED, the Chair of the Cortland County Legislature, and the Director of Finance, subject to the approval of the County Attorney, are authorized to advance the funds to CNYNET, Inc. in an amount not to exceed \$250,000.00 from the County's unappropriated fund balance to commence the Project and permit the filing of certain permits with the various utility companies along the proposed Project route; AND BE IT FURTHER

RESOLVED, that the monies will be spent on capital assets and project costs pursuant to the Grant Development agreement only, and not on operating expense costs; AND BE IT FURTHER

RESOLVED, that the Director of Finance be and hereby is authorized and directed to make the journal and accounting entries required to implement the intent of this Resolution.

Adjournment

The meeting was closed at 5:19 PM

MUNICIPAL CHARACTERISTICS

Municipal Name	2025 Level of Assessment	Latest Revaluation	Total 2025 Budget for Assessment Function	Assessor Staff	Total Number of Parcels	Number of Residential Parcels	Percent of Parcels Residential	2025 Budget per parcel	
City of Cortland	97%	2024	\$73,000	Assessor, Deputy & shared clerk	5,007	4,250	85%	\$14.58	**Contractual
Cincinnatus	72%	2020	\$9,800	Assessor & shared clerk	726	659	91%	\$13.50	
Cortlandville	63%	2010	\$108,847	Assessor & clerk	4,121	3,523	85%	\$26.41	
Cuyler	68%	2014	\$7,180	Assessor	761	705	93%	\$9.43	
Freetown	64%	2019	\$4,400	Assessor	621	588	95%	\$7.09	
Harford	76%	2020	\$6,550	Assessor & shared clerk	663	601	91%	\$9.88	**budget contains revenue from City & Virgil
Homer	67%	2011	\$110,500	Assessor, Deputy & shared clerk	3,032	2,849	94%	\$36.44	
Lapeer	67%	2014	\$5,300	Assessor	583	551	95%	\$9.09	
Marathon	67%	2014	\$9,300	Assessor	1,152	1,037	90%	\$8.07	
Preble	62%	2010	\$9,010	Assessor	887	851	96%	\$10.16	
Scott	62%	2010	\$8,300	Assessor	758	738	97%	\$10.95	
Solon	53%	2011	\$6,400	Assessor & shared clerk	735	657	89%	\$8.71	
Taylor	72%	2020	\$4,000	Assessor & shared clerk	514	496	96%	\$7.78	
Truxton	62%	2013	\$8,190	Assessor	827	802	97%	\$9.90	
Virgil	100%	2025	\$42,100	Assessor, Deputy & shared clerk	1,828	1,613	88%	\$23.03	
Willet	60%	2008	\$7,200	Assessor	877	837	95%	\$8.21	**Contractual
Totals:			\$420,077		23,092	20,757			

County	# Parcels	Towns/Cities/Villages	County Assessing	Notes
Albany	113,478	10 T/3 C/6 V	No	
Allegany	34,722	29 T/10 V	?	
Broome	85,796	15 T/1 C/7 V	No	
Cattaraugus	52,593	32 T/2 C/9 V	16 towns	
Cayuga	39,875	23 T/1 C/9 V	2 towns	
Chautauqua	93,837	27 T/2 C/13 V	No	
Chemung	39,883	11 T/1 C/4 V	No	
Chenango	32,930	21 T/1 C/8 V	No	
Clinton	39,324	14 T/1 C/3 V	7 towns, soon to be 8	asst in 6 more towns
Columbia	36,529	18 T/1 C/4 V	Assist w/revals(data coll)	
Cortland	23,005	15 T/1 C/3 V	No	
Delaware	44,060	19 T/9 V	No	
Dutchess	111,306	20 T/2 C/8 V	No	
Erie	374,377	25 T/3 C/15 V	No	Negotiating
Essex	36,932	18 T/3 V	No	Offer 2 data coll. free
Franklin	32,895	19 T/5 V	No	
Fulton	34,027	10 T/2 C/4 V	No	
Genesee	29,367	13 T/1 C/7 V	No	
Greene	38,572	14 T/5 V	No	
Hamilton	13,378	9 T/1 V	3 towns	Anticipate 7 by 2026
Herkimer	42,385	19 T/1 C/9 V	5 towns	
Jefferson	60,046	22 T/1 C/19 V	3 towns	
Lewis	25,380	17 T/8 V	1 assessing/1 data coll	3 to 4 more asking
Livingston	29,583	17 T/9 V	No	
Madison	38,465	15 T/1 C/9 V	No	
Monroe	268,433	20 T/1 C/10 V	No	
Montgomery	25,865	10 T/1 C/9 V	No	
Nassau	426,056	3 T/2 C/64 V	Yes*	
Niagara	94,252	12 T/3 C/5 V	No	
Oneida	105,649	26 T/3 C/18 V	No	
Onondaga	183,608	19 T/1 C/15 V	No	
Ontario	52,003	16 T/2 C/8 V	No	
Orange	143,954	21 T/3 C/21 V	2 towns	

County	# Parcels	Towns/Cities/Villages	County Assessing	Notes
Orleans	20,830	10 T/4 V	2 towns	
Oswego	60,283	22 T/2 C/9 V	No	
Otsego	40,396	25 T/1 C/9 V	No	
Putnam	42,700	6 T/3 V	No	
Rensselaer	65,433	14 T/2 C/6 V	No	
Rockland	92,002	5 T/18 V	No	
St. Lawrence	38,713	32 T/1 C/10 V	No	
Saratoga	102,676	19 T/2 C/9 V	No	
Schenectady	58,550	5 T/1 C/2 V	No	
Schoharie	23,421	16 T/6 V	No	(Data coll)
Schuyler	13,574	8 T/4 V	7 towns	(2 assessors)
Seneca	18,352	10 T/4 V	No	
Steuben	56,898	32 T/2 C/13 V	No	
Suffolk	586,845	10 T/32 V	No	
Sullivan	67,688	15 T/8 V	No	
Tioga	26,559	9 T/6 V	No	
Tompkins	35,792	10 T/1 C/6 V	Yes*	
Ulster	88,478	20 T/1 C/3 V	No	
Warren	46,295	11 T/1 C/1 V	No	
Washington	36,058	17 T/9 V	No	
Wayne	44,339	15 T/7 V	No	
Westchester	259,679	19 T/6 C/23 V	No	
Wyoming	24,633	16 T/7 V	6 towns	
Yates	16,197	9 T/3 V	No	

* County assessing

Reassessment and its effect on property taxes

Conducting a reassessment does **not** mean that your assessment or your taxes will automatically increase. Your taxes may increase, decrease or stay the same.

Over time, the market value of properties change. The value of some properties may increase, while the value of some properties may decrease. Frequent reassessments ensure that your property is assessed based on current market values, rather than on market values from 20 years ago.

Reassessments don't increase the amount of taxes that need to be collected by local governments

The assessor is not responsible for taxes—only for assessments.

Months after assessments are finalized by the assessor, taxing units (school districts, cities, towns and counties) determine the amount of taxes that a taxing unit needs to collect from property owners, this is known as the *tax levy*.

The property tax levy is determined separately from the assessments. The tax levy is then distributed over all taxable assessments.

If assessments increase, tax rates should go down proportionally. This is because the tax levy is now being distributed over a broader tax base. If tax rates go up or stay the same, it simply means that the municipality or school district is collecting more in taxes.

Put another way, if the total amount of taxes collected is a pie, the size of the pie is determined by city councils, town boards, school boards, and county legislatures.

The reassessment doesn't impact the size of the pie; it just helps to ensure the pie is cut up fairly—that taxes are fairly distributed based on current market values.

Benefits of current assessments

Assessment equity for taxpayers

The longer it has been since a municipality has updated assessments, the more likely it is that some taxpayers are paying more or less than their fair share of taxes. Up-to-date assessments eliminate unfair assessments and the "sticker shock" that taxpayers experience when assessments are adjusted after years of neglect.

Transparency

Improve taxpayer understanding of the process; easier to explain to taxpayers.

Defensible assessments

Having current property and market data helps provide defensible assessments for assessors.

Increased state-land assessments

Because State land assessments are frozen at the year of the last municipal-wide reassessment conducted after 1990, reassessments allow municipalities to make changes in market value that could not otherwise be captured.

Equalization rates

ORPTS can use the aggregate results of the reassessment (assessed value) as the full value in the determination of the equalization rate (rate = assessed value / full value).

Local control over the equalization rate – By maintaining assessments at market value each year, municipalities can consistently receive an equalization rate of 100. This eliminates shifts in school and county tax apportionment due to fluctuating equalization rates.

State aid

New York State provides State aid to municipalities that reassess at 100% of market value on a *cyclical* basis (for special assessing units, uniformity must be maintained within each class).

Current RPTS office employs staff of 3 full-time employees: Director, RP Assistant, and Tax Map Tech. Work includes for the assessor: tax rolls/tax bills, assessor reports, RPS support, misc processing & printing and processing of corrections/refunds. Provides assessor orientation & training. Does tax mapping for all municipalities within the County.

Cortland County's current assessment structure: 16 assessing jurisdictions employing 5 assessors. All assessors, as well as County Director, are appointed for 6 year term. Current term is 10/1/2019 – 9/30/2025

2008 grant studied current assessment structure and summary of improvement options using 3 approaches:

1. County-wide CAP, managed by County
 - Allows for two or more municipalities to share an assessor under a formal agreement, but retain their status as an assessing unit.
 - Each Town Board would have to approve an agreement to form the CAP
2. County-wide Department of Assessment
 - All properties would be treated in the same consistent manner. Single equalization rate & a single reappraisal cycle would be attained
 - Double public referendum would have to be passed.
3. Section 1537 County Service Agreement
 - Assessing unit & County enter into agreement for joint services.

IAAO (International Association of Assessing Officers) for an assessing unit the size of Cortland County recommends staff of:

Director of Real Property (1)
 Real Property Information Specialist (1)
 Secretary (1)
 Tax Map Technician (2)
 Real Property Assessor (5)

IAAO recommends 2,700 parcels per assessor

Reval cost 2023 about \$55/parcel by private reval co does data collection, photos & valuation

2024 approximately \$95/parcel; quoted \$110-\$125/parcel.

Variables in cost: reappraisal or just trending reval? How is the data? Will data collection & photos be a part of the project? Make-up of parcels such as commercials, complex properties, vacants, etc

Cuyler, Preble, Scott

11/15/2005 – 12/31/2007 hired David Briggs \$2500/qtr

Cuyler

11/1/2001 – 10/31/2003 \$6400 annually (Julie Ray)

11/1/2005 – 10/31/2007 \$6400 annually

11/1/2007 – 10/31/2011 Cuyler ended contract: 7/7/2010

\$6400 annually \$8019 reval for 2009 (\$11/parcel) pd over 2 years

Homer 10/1/2007 to 12/31/2011

\$29,560 (parcel count) annually State Aid split 60/40, STAR 100% County

Preble

4/1/98-12/31/1999 \$6,000 annually (Julie Ray)

2000-2001 same

2002-2003 same

2004-2005 \$6500 (Julie Ray)

2006-2007 same (Julie resigned, contracted David Briggs-\$2500 qtr)

2008-2009 \$6500 +\$9372 reval fee paid over 2 yrs @\$11/parcel



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

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

Summary of Report Drafted for Discussion

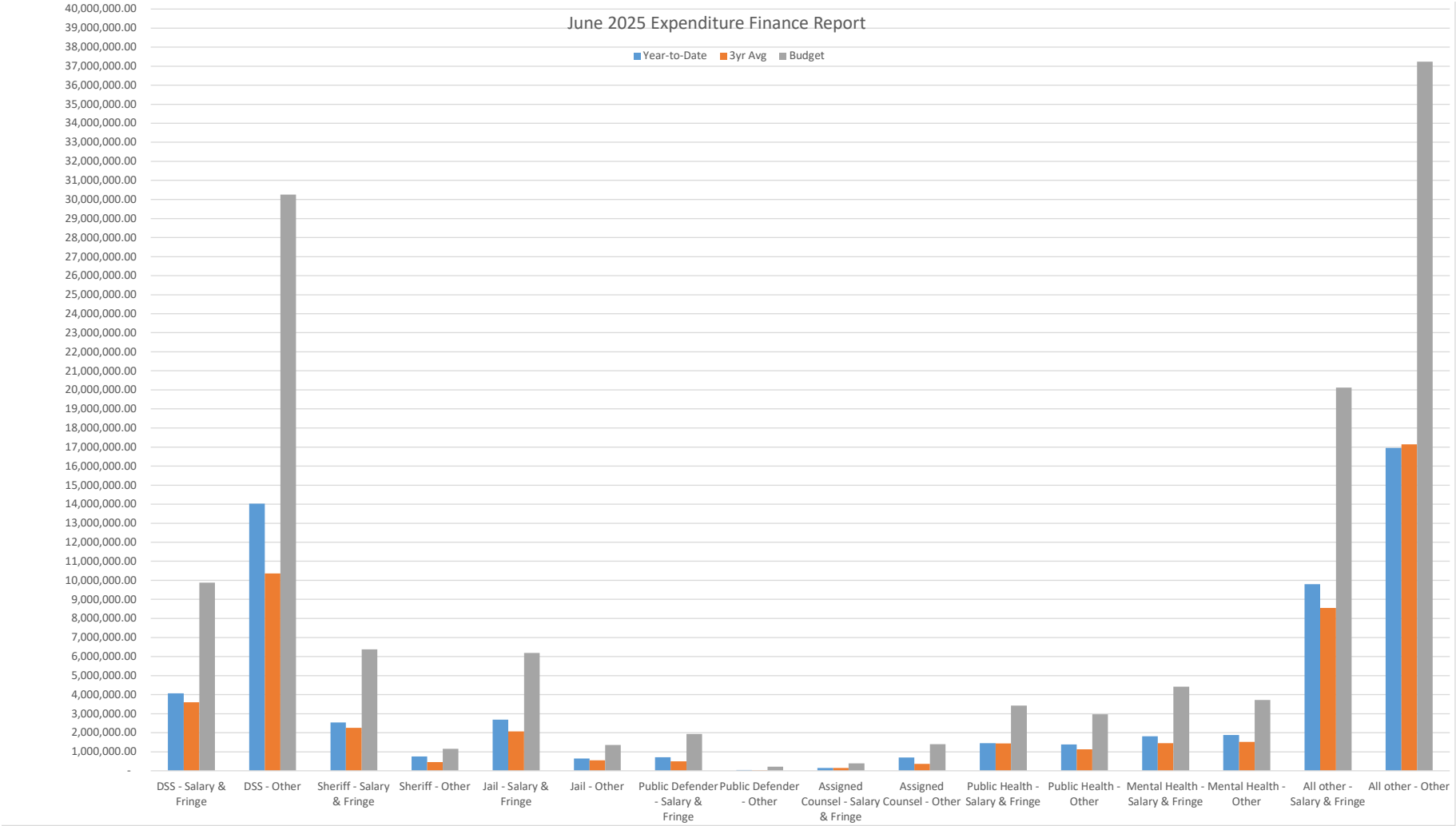
- Claims audit report for the period of January 1, 2025 – June 30, 2025** – For the six month period, the Audit office reviewed approximately 4,100 checks totaling approximately \$31.1M and reviewed approximately one hundred external wires totaling approximately \$15.7M. This population included all disbursements by the County Finance office for the following significant funds: General, Capital, Road & Machinery, County Road, and Solid Waste / Recycling. During the period, forty-one disbursements totaling approximately \$30,100 were disallowed. Presented below is a comparative summary of claims denied by my office through the claims audit process.

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 (YTD)
# claims denied	19	32	54	79	41
Total \$ amount	\$61,200	\$56,800	\$58,500	\$86,900	\$30,100

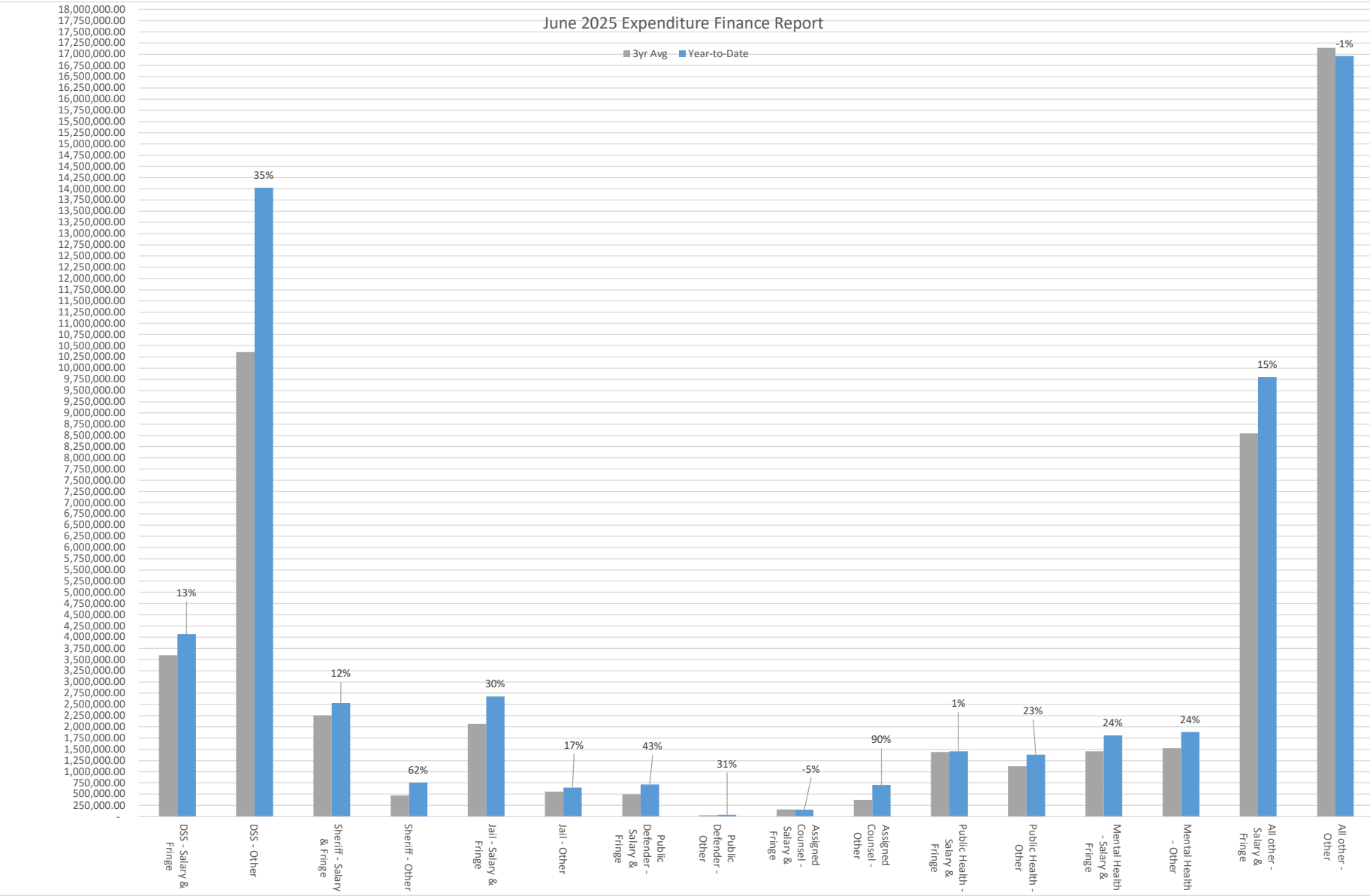
In addition to the findings above, the Audit office identified a progress payment to a contractor for the 111 Port Watson project that was processed for an incorrect amount. The payment for \$210,761 was denied and subsequently re-issued for only the current charges of \$32,303. It was noted that the original payment would not have exceeded the contract limit. This finding and each disallowed disbursement was discussed with the respective department to address the related process issue.

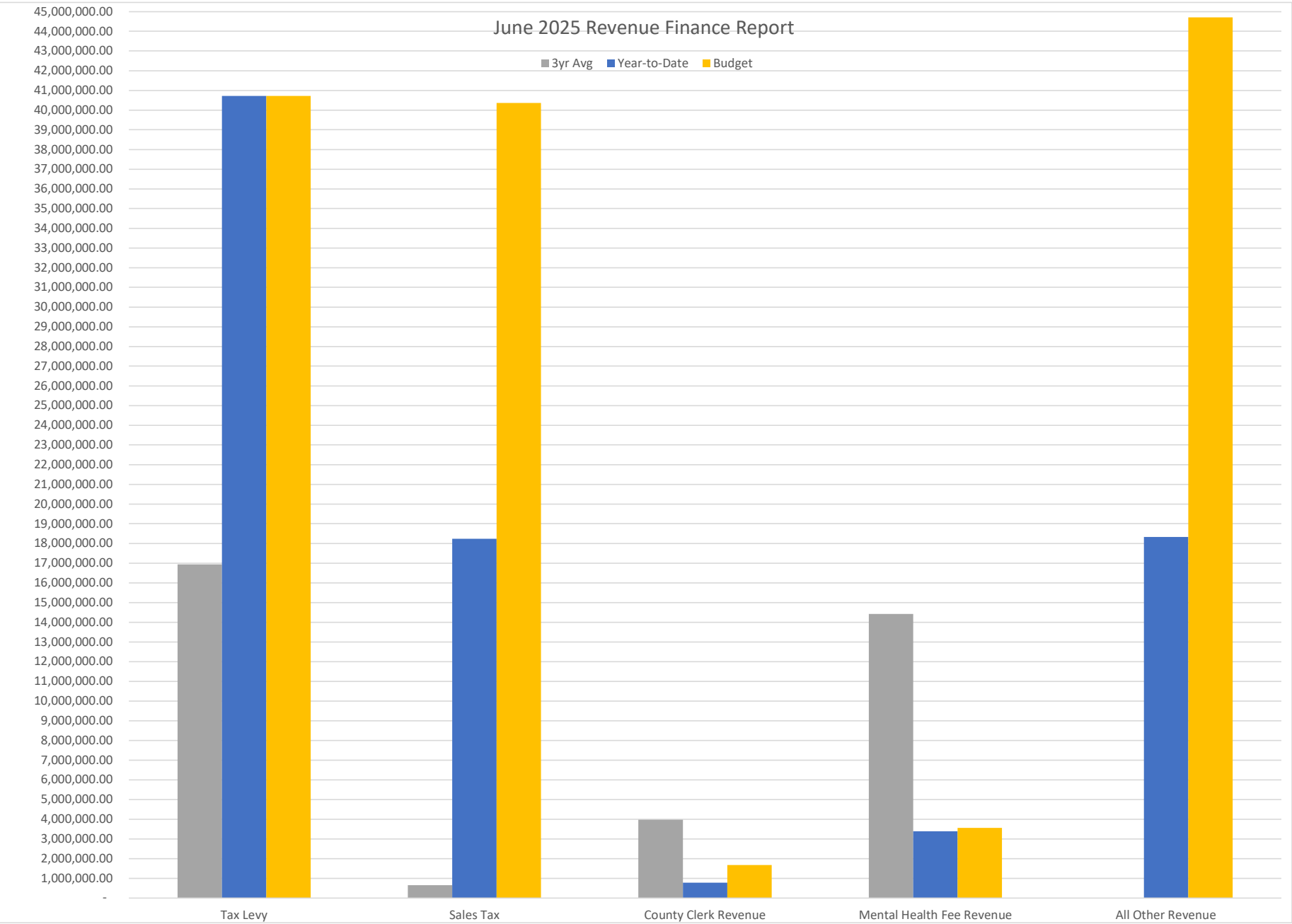
Additionally, during the six month period, the Audit department noted that approximately 11% of disbursements lacked a valid purchase order where required. Also, in terms of dollar value, approximately 3% of total disbursements lacked a valid PO where required. Presented below is a comparative summary of County-wide purchase order compliance. My office continues to review departmental data and will take follow up actions with departments as necessary.

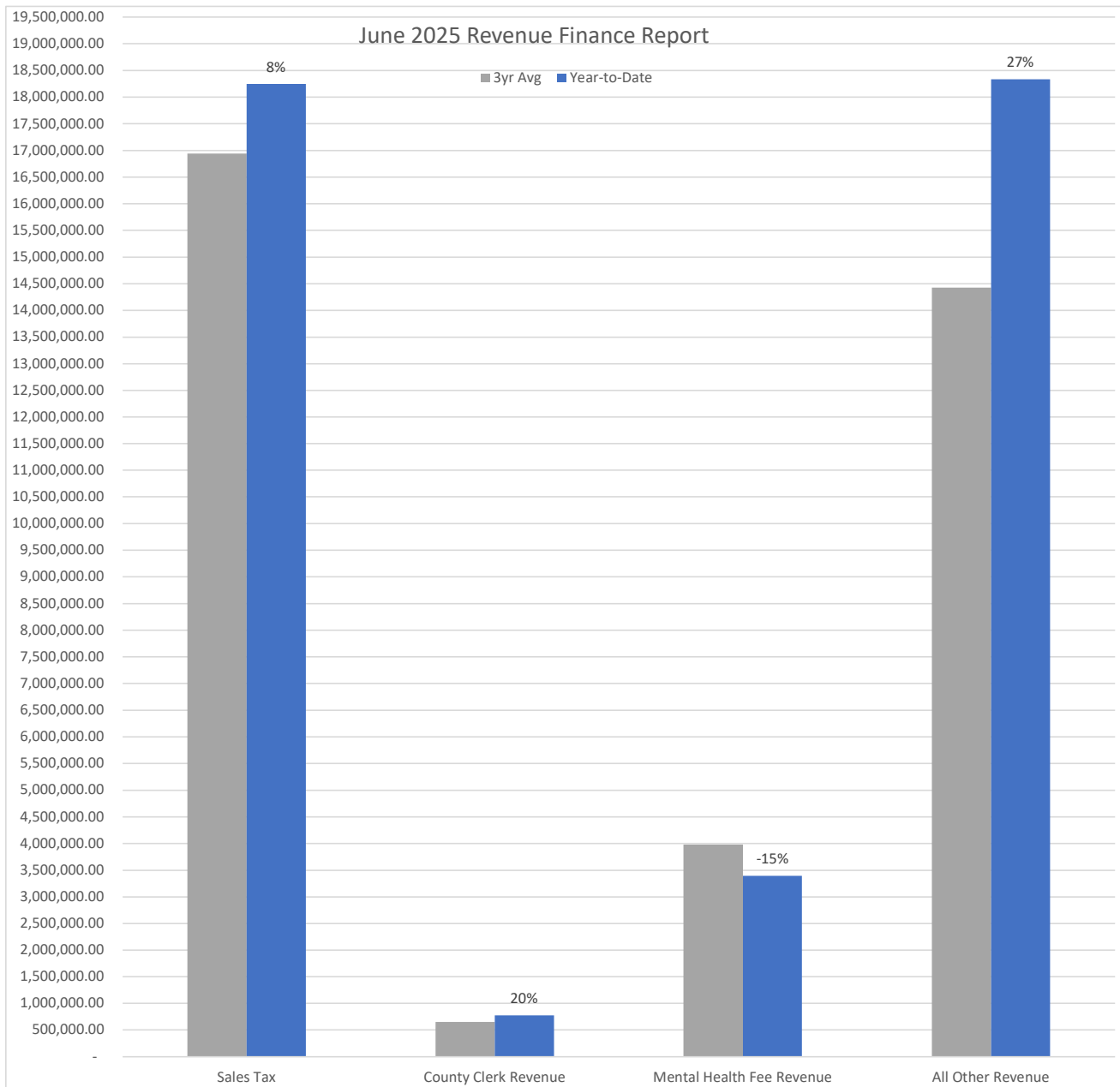
	FY 2022	FY 2023	FY 2024	1 st half 2025
% of total claims	13%	12%	12%	11%
% of total \$	8%	6%	7%	3%



Attachment: June 2025 Finance Reports (13196 : June 2025 Finance Reports)







Cortland County Reserve Funds				UNAUDITED	
				12/31/2024	6/30/2025
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	350,789.88
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,567,108.88	1,700,592.08
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	5,127,395.74
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	16,082.52	16,084.10
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,679.49	43,683.82
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	141,506.15
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	88,973.41	90,809.64
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	115,689.40
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	112,862.57	215,978.76
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	60,995.01
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	630.17	643.70
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	28,735.32
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	1,458,367.80
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	352,430.54	417,484.31
Public Safety Reserve	85-25	One time law enforcement expenditures	Traffic Safety program		178,554.92
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	5,160,225.20	5,270,123.17
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	121,998.05
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	10,383.69	10,612.04
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	251,343.69	134,913.70

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	10,990.88
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	962,147.79
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	12,511.31
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,865,453.75	1,903,390.50
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	816,121.61	843,988.54
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 Tourism in 2026 and \$321,216.57 in 2027; \$42,457.49 County admin in 2025, \$91,820.30 in 2026 and \$35,690.73 in 2027; \$140,800 returned from Cortland Regional Sports Council				
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.				



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

Morgan Spaulding
 Grant Administrator

(607) 756-3484
 mspaulding@cortlandcountyny.gov

Monthly Report for June & July 2025

Committee Meeting Date: August 19th, 2025

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

Meetings/ Trainings Attended:

- ST8 Sustainability Meeting
- Meeting with Kiwanis Club – multiple
- Community Solar Discussion
- Homes and Community Renewal Webinar
- Meeting with Highway on WQIP Grant
- Department of State Webinar
- Housing and Homelessness Coalition
- DEC Water Quality Improvement Planning and Implementation Project Webinar
- Brownfield Opportunity Area Grant Meeting
- Marathon NY Forward Community Engagement Meeting
- Housing Needs Assessment Meeting - multiple
- CDBG Webinar – multiple
- NADTC Subcommittee
- City of Cortland Comprehensive Plan Community Meeting
- CFA Workshop
- Cortlandville Town Board Meeting
- Meeting with Cortlandville Town Board
- Meeting with ARC Project Manager
- All standing committees of the Cortland County Legislature and Legislative Session for the month of June

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.
- \$500,000 grant awarded through Empire State Development (ESD) County Infrastructure grant program on behalf of the Town of Cortlandville for a new municipal well.



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Monthly Report for June & July 2025

Committee Meeting Date: August 19th, 2025

- \$58,500 awarded in grants and donations for playground at Dwyer Park in partnership with Kiwanis Club.

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. Waiting for responses.
- \$50,000 Department of Homeland Security & Emergency Services (DHSES) for cybersecurity.
- \$50,000 DHSES grant application for security systems for 111 Port Watson in partnership with Emergency Services and Mental Health.
- Congressionally Directed Spending funding requests submitted for the construction fees related to the Cortlandville well.
- Application submitted to DEC Water Quality Improvement Program on behalf of the Cortland County Highway Department for the purchase of new plow blades that reduce salt usage.
- Application submitted to Department of State (DOS) Brownfield Opportunity Area Grant Program for a Countywide Brownfield Pre Planning Inventory and Analysis Initiative in partnership with Cortland County Planning Department.

Grant Applications in Progress:

- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.



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60 Central Avenue
Cortland, NY 13045

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Monthly Report for June & July 2025
Committee Meeting Date: August 19th, 2025

Attachment: June and July 2025 (13193 : Grant Administrator Monthly Report)



Personnel Change Justification Form

Requested Change: ☐ Abolish/Create ☐ Reallocation ☐ Abolish ☒ Create

Position Name (s): Create Network Tech - Per Diem Abolish _____

Bargaining Unit: _____

Purpose and Background:

A position to fill gaps in IT Support for part-time or as needed roles to support low staff conditions.

Fiscal Impact: ☒ County Funded _____ % ☐ Grant Funded _____ % Grant Exp. Date _____

Current Grade/Salary of Position: Grade 18 Salary Range \$ 26.3374

Requested Grade/Salary of Position: Grade _____ Salary Range \$ _____

Annual Increase: \$ _____ County Share: \$ _____ # of Positions Affected: _____

Goals:

To offset some additional load with vacancies of current positions.

Operational Impact:

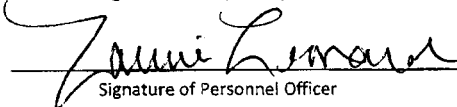
Currently Short 3 positions in the IT Department of different capacities and skill set. Will take up slack and help move the needle on upcoming and continuing projects.

Requested By:


Signature of Requesting Department Head

8/5/25
Date

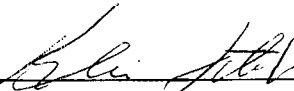
Personnel Officer Approval


Signature of Personnel Officer

8/5/25
Date

County Administrator Budget Impact Statement:

County Administrator Approval


Signature of County Administrator

8/5/25
Date

Statutory Committee Approval

Signature of Committee Chair after Committee Vote

Date

ON MOTION OF RICHARD BUSHNELL

RESOLUTION NO. 351-17

Increase Revenue/Clerk Expense

WHEREAS, by Section 262 of the Tax Law, recording officers are entitled to receive their necessary expenses for purposes of administration, collection and disbursement of mortgage taxes in their offices on approval and allowance by the State Tax Commission, AND

WHEREAS, the State Tax Commission did, on July 1, 1946 by resolution duly approved at the amount to be certified to the State Tax Commission by the County Legislature, provided it is a reasonable and necessary allowance for such expenses, AND

WHEREAS, the current allowable allowance of \$36,203.00 per year, payable monthly was passed by Resolution 181 in 2004, when the amount of mortgage tax collected and the employee expenses were considerably less, NOW THEREFORE BE IT

RESOLVED, that the sum of \$62,315.58 per annum be and hereby is determined to be a reasonable and necessary allowance of the Recording Officer of the County of Cortland for the hire of clerks and assistants to perform the administration, collection and disbursement of the Mortgage Recording Tax in her office, AND BE IT FURTHER

RESOLVED, the County Clerk collect or withhold from her disbursements in twelve (12) equal monthly installments at a total annum amount of \$62,315.58, which we hereby certify to the New York State Tax Commission and the New York State Department of Audit and Control, as the reasonable and proper allowance for expenses, effective January 1, 2018 to be entered in county clerk revenue account A141042-41255.

CLERK EXPENSE FOR 2018

Formula: Salary + 30% for overhead x % of time = Mortgage Tax Expense
(Overhead includes all expenses incurred for the use of calculating, depositing, recordings, collecting, disbursing, etc. of Mortgage Tax plus the fringe benefits for employees)

- | | | |
|-------------------------------------|----------------------|-------------|
| 1. County Clerk (10% of time) | | |
| Salary | \$79,263.38 | |
| 30% | <u>23,779.02</u> | |
| | \$103,042.40 x 10% = | \$10,304.23 |
| 2. Deputy Clerk (25% of time) | | |
| Salary | \$44,158.59 | |
| 30% | <u>13,247.58</u> | |
| | \$57,406.17 x 25% = | \$14,351.55 |
| 3. Deputy Clerk (25% of time) | | |
| Salary | \$40,815.18 | |
| 30% | <u>12,244.56</u> | |
| | \$53,059.74 x 25% = | \$13,264.94 |
| 4. Senior Index Clerk (40% of time) | | |
| Salary | \$29,303.07 | |
| 30% | <u>8,790.93</u> | |
| | \$38,094 x 40% = | \$15,237.60 |
| 5. Senior Index Clerk (25% of time) | | |

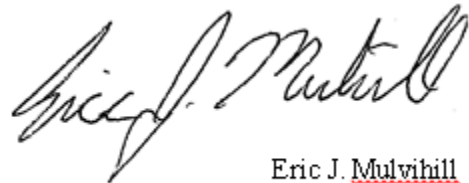
Salary	\$28,176.18	
30%	<u>8,452.86</u>	
	\$36,629.04 x 25% =	\$9,157.26

TOTAL MORTGAGE EXPENSE**\$62,315.58**

STATE OF NEW YORK) SS:
COUNTY OF CORTLAND)

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 28th day of September, 2017 and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand
and the official seal of the CORTLAND COUNTY
LEGISLATURE, this 28th day of September, 2017.



Eric J. Mulvihill
Clerk of the Cortland County Legislature

Attachment: 2018 351-17 Resolution (13134 : Increase Mortgage Tax Expense - County Clerk)

ON MOTION OF JOSEPH NAUSEEF

RESOLUTION NO. 155-24

Increase Mortgage Tax Expense - County Clerk

WHEREAS, Article 11, Section 250 through Section 262 of the Tax Law, indicates the Recording Officer (County Clerk) is charged with the collection and administration of mortgage tax monies; AND

WHEREAS, by Section 262 of the Tax Law, Recording Officers are entitled to receive their necessary expenses associated with the collection and administration of mortgage tax monies; AND

WHEREAS, the current allowable allowance of \$62,315.58 per year, payable monthly, was passed by Resolution No. 351-17, when the employee expenses were considerably less; AND

WHEREAS, the Recording Officer has estimated effective January 1, 2025 the cost associated with the collection and administration of mortgage tax amounts to be \$107,155.44 per year; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 351-17 be and hereby is rescinded effective January 1, 2025; AND BE IT FURTHER

RESOLVED, the Cortland County Legislature does hereby authorize the County Clerk's Mortgage Tax Expense to be increased to the sum of \$107,155.44 per year effective January 1, 2025; AND BE IT FURTHER

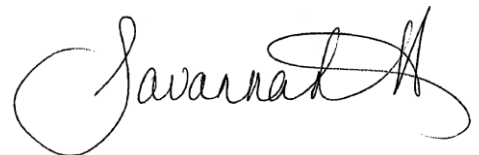
RESOLVED, the County Clerk withhold from her disbursements in twelve (12) equal monthly installments at a total annum amount of \$107,155.44; AND BE IT FURTHER

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

STATE OF NEW YORK) SS:
COUNTY OF CORTLAND)

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 22nd day of August, 2024 and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand
and the official seal of the CORTLAND COUNTY
LEGISLATURE, this 22nd day of August, 2024.



Clerk of the Cortland County Legislature

Attachment: 2025 155-24 Resolution (13134 : Increase Mortgage Tax Expense - County Clerk)

Cortland County Clerk's Office
2026 Mortgage Tax Expense
Retention Increase Worksheet

PERSONNEL: Effective 1/1/26

Employee Name	Position	Hourly Salary	Annual Salary 2026: 1827 hrs.	Health Insurance	Comp	Soc Sec 7.65%	Retirement 14%	Total	% of Time	Annual Pay Mtg
Tammy Barriger	Deputy Clerk	\$ 44.4620	\$ 81,232.00	\$ 21,717.30	\$ 1,800.00	\$ 6,214.25	\$ 11,372.48	\$ 122,336.03	x 20%	\$ 24,467.21
Marcia Ford	Deputy Clerk	\$ 36.7476	\$ 67,135.00	\$ -	\$ 1,800.00	\$ 5,135.83	\$ 9,398.90	\$ 83,469.73	x 20%	\$ 16,693.95
Melinda Braman	Sr. Index Clerk	\$ 22.3010	\$ 40,743.93	\$ 8,035.62	\$ 1,800.00	\$ 3,116.91	\$ 5,704.15	\$ 59,400.61	x 20%	\$ 11,880.12
Amy Clark	Sr. Index Clerk	\$ 22.3010	\$ 40,743.93	\$ 19,545.58	\$ 1,800.00	\$ 3,116.91	\$ 5,704.15	\$ 70,910.57	x 10%	\$ 7,091.06
Brooke Kemak	County Clerk	\$ 49.0728	\$ 89,656.00	\$ 8,928.48	\$ 1,800.00	\$ 6,858.68	\$ 12,551.84	\$ 119,795.00	x 10%	\$ 11,979.50
Total # of Employees:		5	\$ 174.88	\$ 319,510.85	\$ 58,226.98	\$ 9,000.00	\$ 24,442.58	\$ 44,731.52	\$ 455,911.93	\$ 72,111.83

Other Expenses	Annual	%	Total
Software	\$ 51,600.00	x 30%	\$ 15,480.00
Office Supplies	\$ 11,000.00	x 30%	\$ 3,300.00
Indirect - Cost Allocation from 2024	\$ 81,861.00	x 30%	\$ 24,558.30
Liability	\$ 7,138.18	x 30%	\$ 2,141.45
TOTAL			\$ 45,479.75

Expenses for Mortgages	
Personnel	\$ 72,111.83
Other Expenses	\$ 45,479.75
Total	\$ 117,591.58

Current Approved Expenses	
Annual	\$ 107,155.44
Per Month	\$ 8,929.62

Requested Expenses	
Total Annual	\$ 117,591.58
Month	\$ 9,799.30

Increase Year	\$ 10,436.14
Increase Month	\$ 869.68

Attachment: 2026 Workbook (13134 : Increase Mortgage Tax Expense - County Clerk)

Contract Cover Sheet

NO STAPLES PLEASE
this includes attachments

***Please print & keep this Cover Sheet with the contract at all times.**

Contract No.: _____
Resolution No.: _____
RFP Required: Yes ☐ No ☒
Relevant Section of P&P Policy/GM _____

Contract submitted by:

District Attorney
(Department)

Johanna Parker / Patrick Perfelt
(Contact Person)

Date submitted: _____

Contract with/for:

AXON Enterprise Inc

Contract Term:

Start Date 8.15.2025 End Date 12.31.2030

Contract entered on log on: _____

- Contract given to County Attorney on: _____

⇒ Assigned to Assistant County Attorney: _____ on _____

- Resolution Attached ☐ / Budgeted Contract Approval ☐ / Grant Award Approval ☒ / Other ☐

- IT Department Head Approval (required if contract involves a technology component): Discovery Reform Grant

IT Signature: _____ Date: _____

- Insurance Included with **County** as Add'l Insured ☐ OR Insurance Not Applicable ☐

Liability ☐ / Property ☐ / Auto ☐ / WC ☐ / DBL ☐ / UI ☐ / Professional ☐ / Special: _____ ☐

- Approved** No ☐ date: _____ (see comments below*)

*County Attorney Comments:

Yes ☐ date: _____ Mutual Indemnification: Y / N

- Given to Chair ☐ / County Administrator ☐ for signature on: _____

- Returned to department for other party signature(s) on: _____

DEPARTMENT... Please return one fully executed original contract, Resolution/BCA/GAA, insurance certificate(s), and this cover sheet to the County Attorney's office. DATE RETURNED: _____

- Department notified of contract approval & upload to portal: _____

**** County Attorney approval of this contract is subject to DEPARTMENT CONFIRMATION of funds.** Please complete this information below:

Funding Account # _____

Verified by: _____ Date _____

Department / Initials

County Attorney Use Only

Date Uploaded: _____

Form W-9
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

AXON ENTERPRISE, INC.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor ☒ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) **5**

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) **D**

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐

5 Address (number, street, and apt. or suite no.). See instructions.

17800 N 85TH ST

6 City, state, and ZIP code

SCOTTSDALE, AZ 85255

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

-

or

Employer identification number

-

8 6 - 0 7 4 1 2 2 7

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person

Jean Stone

Date

1/1/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

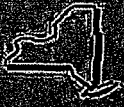
What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



New York State Department of
Taxation and Finance
Sales Tax Registration
W.A. Harman Campus
Albany NY 12227-0865

17100371692300-AP00



AXON ENTERPRISE, INC.
17800 N 85TH ST
SCOTTSDALE AZ 85255-6311

New York State Department of Taxation and Finance
Certificate of Authority

Identification number

86-0741227

(Use this number on all returns and correspondence)



VALIDATED

10/18/2017

Dept of Tax
and Finance

AXON ENTERPRISE, INC.
17800 N 85TH ST
SCOTTSDALE AZ 85255-6311

is authorized to collect sales and use taxes under Articles 28 and 29 of the New York State Tax Law.

Nontransferable

This certificate must be prominently displayed at your place of business.
Fraudulent or other improper use of this certificate will cause it to be revoked.
The certificate may not be photocopied or reproduced.

40201071000098

1DB3-2920635 P0000333-01



Axon Enterprise, Inc.
17800 N 85th St.
Scottsdale, Arizona 85255
United States
VAT: 86-0741227
Domestic: (800) 978-2737
International: +1.800.978.2737

Q-680555-45821MK

Issued: 06/13/2025

Quote Expiration: 12/31/2025

Estimated Contract Start Date: 08/15/2025

Account Number: 513048

Payment Terms: N30

Mode of Delivery: eDelivery

Credit/Debit Amount: \$0.00

SHIP TO	BILL TO
Cortland County District Attorney 46 Greenbush St #101 Cortland, NY 13045 USA	Cortland County (NY) District Attorney 46 Greenbush St #101 Cortland NY 13045 USA Email:

SALES REPRESENTATIVE	PRIMARY CONTACT
Molly Kinsella Phone: 4808055496 Email: mkinsella@axon.com Fax:	Patrick Perfetti Phone: 607-756-3466 Email: pperfetti@cortlandcountyny.gov Fax:

Quote Summary

Program Length	64.5484 Months
TOTAL COST	\$90,561.02
ESTIMATED TOTAL W/ TAX	\$90,561.02

Discount Summary

Average Savings Per Year	\$10,843.13
TOTAL SAVINGS	\$58,325.58

Payment Summary

Date	Subtotal	Tax	Total
Aug 2025	\$20,796.88	\$0.00	\$20,796.88
Aug 2026	\$16,428.76	\$0.00	\$16,428.76
Aug 2027	\$17,085.91	\$0.00	\$17,085.91
Aug 2028	\$17,769.35	\$0.00	\$17,769.35
Aug 2029	\$18,480.12	\$0.00	\$18,480.12
Total	\$90,561.02	\$0.00	\$90,561.02

Quote Unbundled Price: \$148,886.60
 Quote List Price: \$91,157.50
 Quote Subtotal: \$90,561.02

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
Program									
S00015	BUNDLE - JUSTICE PREMIER	11	65	\$201.24	\$120.50	\$119.67	\$85,561.02	\$0.00	\$85,561.02
A la Carte Services									
100490	AXON JUSTICE - PSO - FAST PASS	1			\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
Total							\$90,561.02	\$0.00	\$90,561.02

Delivery Schedule

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
BUNDLE - JUSTICE PREMIER	100765	AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED	11	08/15/2025	12/31/2030
BUNDLE - JUSTICE PREMIER	100789	AXON INVESTIGATE - UPGRADE TO PRO ACCESS	11	08/15/2025	12/31/2030
BUNDLE - JUSTICE PREMIER	73478	AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE	11	08/15/2025	12/31/2030
BUNDLE - JUSTICE PREMIER	73618	AXON COMMUNITY REQUEST	11	08/15/2025	12/31/2030
BUNDLE - JUSTICE PREMIER	73686	AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE)	11	08/15/2025	12/31/2030
BUNDLE - JUSTICE PREMIER	73838	AXON EVIDENCE - ECOM LICENSE - PRO FOR PROSECUTOR	11	08/15/2025	12/31/2030
BUNDLE - JUSTICE PREMIER	85762	AXON AUTO-TRANSCRIBE - JUSTICE ACCESS	11	08/15/2025	12/31/2030
BUNDLE - JUSTICE PREMIER	85767	AXON EVIDENCE - DISCOVERY MODULE ACCESS	11	08/15/2025	12/31/2030

Services

Bundle	Item	Description	QTY
BUNDLE - JUSTICE PREMIER	11642	AXON INVESTIGATE - THIRD PARTY VIDEO SUPPORT	11
A la Carte	100490	AXON JUSTICE - PSO - FAST PASS	1

Shipping Locations

Location Number	Street	City	State	Zip	Country
1	46 Greenbush St #101	Cortland	NY	13045	USA

Payment Details

Aug 2025					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
Year 1	S00015	BUNDLE - JUSTICE PREMIER	11	\$15,796.88	\$0.00
Invoice Upon Fulfillment	100490	AXON JUSTICE - PSO - FAST PASS	1	\$5,000.00	\$0.00
Total				\$20,796.88	\$0.00
					\$20,796.88

Aug 2026					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
Year 2	S00015	BUNDLE - JUSTICE PREMIER	11	\$16,428.76	\$0.00
Total				\$16,428.76	\$0.00
					\$16,428.76

Aug 2027					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
Year 3	S00015	BUNDLE - JUSTICE PREMIER	11	\$17,085.91	\$0.00
Total				\$17,085.91	\$0.00
					\$17,085.91

Aug 2028					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
Year 4	S00015	BUNDLE - JUSTICE PREMIER	11	\$17,769.35	\$0.00
Total				\$17,769.35	\$0.00
					\$17,769.35

Aug 2029					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
Year 5	S00015	BUNDLE - JUSTICE PREMIER	11	\$18,480.12	\$0.00
Total				\$18,480.12	\$0.00
					\$18,480.12

Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.

Contract Sourcewell #101223-AXN is incorporated by reference into the terms and conditions of this Agreement. In the event of conflict the terms of Axon's Master Services and Purchasing Agreement shall govern.

Standard Terms and Conditions

Axon Enterprise Inc. Sales Terms and Conditions

Axon Master Services and Purchasing Agreement:

This Quote is limited to and conditional upon your acceptance of the provisions set forth herein and Axon's Master Services and Purchasing Agreement (posted at <https://www.axon.com/sales-terms-and-conditions>), as well as the attached Statement of Work (SOW) for Axon Fleet and/or Axon Interview Room purchase, if applicable. In the event you and Axon have entered into a prior agreement to govern all future purchases, that agreement shall govern to the extent it includes the products and services being purchased and does not conflict with the Axon Customer Experience Improvement Program Appendix as described below.

ACEIP:

The Axon Customer Experience Improvement Program Appendix, which includes the sharing of de-identified segments of Agency Content with Axon to develop new products and improve your product experience (posted at www.axon.com/legal/sales-terms-and-conditions), is incorporated herein by reference. By signing below, you agree to the terms of the Axon Customer Experience Improvement Program.

Acceptance of Terms:

Any purchase order issued in response to this Quote is subject solely to the above referenced terms and conditions. By signing below, you represent that you are lawfully able to enter into contracts. If you are signing on behalf of an entity (including but not limited to the company, municipality, or government agency for whom you work), you represent to Axon that you have legal authority to bind that entity. If you do not have this authority, please do not sign this Quote.

Signature

Date Signed

6/13/2025



AXON

STATEMENT OF WORK FOR THE
IMPLEMENTATION OF AXON
JUSTICE PSO ("SOW")

Submitted By: Molly Kinsella
Axon Enterprise, Inc. (Axon)
17800 North 85th Street
Scottsdale, AZ 85255



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1. PROJECT OVERVIEW

Axon Justice is a cloud-native software solution provided as a SaaS subscription.

1.1 DEFINITIONS

TERM	DEFINITION
Client	The office, organization, or association who is identified within this SOW
Professional Services	The services that Axon provides within the scope of this SOW
Product	The software solution being implemented as part of this SOW
Project	Scope of this SOW as defined by the work to be completed described herein
Project Change Order (PCO)	Change order form outlined in Attachment B to be executed between Axon and the Client if a material change in scope is required for this SOW
Milestone	Event that constitutes completion of work as listed in Attachment A
Milestone Completion Report	The report outlined in Attachment A to be executed at key milestones between Client and Axon to approve completion of project phases

1.2 OUT OF PROJECT SCOPE

Axon is only responsible for performing the professional services described within this SOW. Any additional professional services that are not defined explicitly by this SOW shall be done through a Project Change Order. The following are considered outside the scope of this project:

- ▶ Administration, management, or support of any internal city, county, state, federal, or Client IT network or infrastructure
- ▶ Changes made by the Client or the Client's vendors after go-live.
- ▶ Third-party products and services costs related to the vendors or Client's side of the integration.



2. PROFESSIONAL SERVICES

2.1 CONFIGURATION

- ▶ Axon performs discovery to understand and document the Client's needs.
- ▶ Axon collaborates with the Client to configure workflows, permissions, and privileges within evidence.com based on the Client's needs.
- ▶ Axon will facilitate a workflow discussion with the core admin team.

2.2 DISCLOSURES

- ▶ Axon enables the Client to share digital evidence to the defense through the following methods as determined by Client and Axon:
 - Public Defender Case Sharing
 - Disclosure Portal
 - Download Links

2.3 TRAINING

Axon works with the Client to identify the Client trainers receiving instruction on the product. Axon provides a training guide that outlines the covered topics, intended audience, facility needs, and duration of the training.

FORMAT

Remote Train the Trainer

For this project, Axon will schedule a cadence of remote training sessions as needed, which are not to exceed two (2) 2-hour training sessions for Client staff. Each session can accommodate up to 20 users and will train them in full system functionality. Training sessions provided by Axon are conducted on consecutive weekdays (Tuesday-Thursday) during normal business hours (9am-6pm with an hour break in between sessions). After the initial training, Client is responsible for any future training. Axon provides all training materials for successful training.



PARTNER AGENCIES

Axon will provide Train the Trainer training to Client so that Client is equipped to train and support their partner agencies. Ensuring the partner agencies are trained to follow the ingestion method as outlined in section 3.1 of this document is the Client's responsibility.

2.4 GO-LIVE

Axon works in partnership with the Client to build, coordinate, and execute a Go-Live plan to ensure successful system acceptance. Axon coordinates the Go-Live event.



3. INTERFACES

The Client tasks related to interface setup start immediately after project kick-off. It is critical for the Client interface subject-matter experts (SME) and Axon project interface resources to work closely together to scope, set-up, and test all interfaces.

- ▶ The Client facilitates any necessary meetings with all third-party system vendors where integration is required.
- ▶ Axon provides any relevant Axon API documentation to the Client.
- ▶ Axon conducts integration acceptance testing demonstrating the functionality of each integration to the Client.
- ▶ The Client is responsible for ensuring the partner agencies follow the necessary steps for ingestion as recommended by Axon.

3.1 PARTNER AGENCY INGESTIONS

- 3.1.1 **Axon Evidence.com to Axon Evidence.com:** Axon Justice allows for other Axon agencies to "Case Share" from their instance of evidence.com into Client's instance.
- 3.1.2 **Non-Axon Agency to Axon Justice:** Axon will create Evidence.com Ingest Portals for non-Axon LEA's. These portals are to be used, for the sole benefit of Client. These ingest portals are to be used for the transmission of digital evidence to the Client and are not to be treated as a storage repository by the non-Axon LEA. The total number of these non-Axon LEA Ingest Portals shall not exceed two (2) instances.



4. PROJECT MANAGEMENT

4.1 MANAGEMENT RESOURCES

Both parties assign a project manager to ensure completion of deliverables.

Axon's project manager ensures all team members from Axon and the Client are continually updated on the status of the project.

4.2 REQUIREMENTS PLANNING

All project requirements are documented during the kick-off and discovery phases of the project.

Once the Client and Axon agree on all requirements, Axon's project manager works with the Client's project manager to develop a project plan for Axon's implementation.

4.3 CHANGE CONTROL

If any changes in the project cause a material increase or decrease in fees, as determined by Axon, an adjustment in the fees will be agreed upon between the Client and Axon. All PCO forms must be approved and signed by the Client authority ([Attachment B](#)).

The Client acknowledges a proposed change request might have an impact on both scheduling and cost for the project that will be outlined in the PCO form.

4.4 MILESTONE COMPLETION REPORT (MCR)

Axon submits an MCR to the Client for approval upon completion of a milestone. Milestone Completion Report included ([Attachment A](#)).

Upon receiving an MCR, the Client has 14 calendar days to approve the milestone completion. If the Client has issues related to the milestone completion, the expectation is that the Client responds in writing to Axon with any issues related to the MCR within the 14 calendar-day window.



5. CLIENT COMMITMENTS

- ▶ Ensure the reasonable availability for meetings, phone or email of knowledgeable staff and personnel to provide timely and accurate documentation and information to Axon.
- ▶ Identify holidays, non-workdays, or major events that may impact the project.
- ▶ Ensure Client desktop, mobile systems, and devices can access the product.
- ▶ Make available relevant systems if needed for assessment by Axon (including making these systems available to Axon via remote access, if possible).
- ▶ Provide Axon with remote access to the Client's Axon Evidence account when required.



6. SUPPORT

- ▶ Axon provides updates and enhancements to the product, which the Client automatically receives.
- ▶ Axon provides the Client's end users with access to the help.axon.com support portal to submit and review service tickets.
- ▶ Following final acceptance, the Client utilizes Axon support via my.axon.com.
- ▶ For technical support assistance, the Client may contact a technical support representative at 800-978-2737, or via email at Support@Axon.com. Online, email-based support and remote-location troubleshooting are included on an ongoing basis as part of the Client's investment in the Axon ecosystem. Phone support is available 24/7.



ATTACHMENT A – MILESTONE COMPLETION REPORT (MCR)

By signing for the items in this Milestone Completion Report, I agree that Axon's Professional Services Organization has reached the following milestone(s) for the project agreed upon in the SOW between Axon and Client:

- ☐ Project kick-off
- ☐ Integrations completion
- ☐ Data conversions completion
- ☐ Go-Live
- ☐ Final acceptance

Date services were completed on:

_____ day of _____, 20____

Today's date: _____

Client name: _____

Signature: _____

Printed name: _____

Title: _____

Email: _____

SAMPLE



ATTACHMENT B – PROJECT CHANGE ORDER

Date:
Description of change to Axon product or service:
Justification for change:
Effects on schedule:
Effect on project pricing (attach quote for reduction or increase in costs):

AXON ENTERPRISE, INC.

CLIENT

Signature:

Signature:

Name:

Name:

Title:

Title:

Date:

Date:

Attachment: contract for resolution approval (13117 : Authorize Contract with Axon Enterprises - District Attorney)

APPENDIX A

STANDARD CLAUSES FOR NEW YORK STATE CONTRACTS

**PLEASE RETAIN THIS DOCUMENT
FOR FUTURE REFERENCE.**

October 2019

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STANDARD CLAUSES FOR NYS CONTRACTS

The parties to the attached contract, license, lease, amendment or other agreement of any kind (hereinafter, "the contract" or "this contract") agree to be bound by the following clauses which are hereby made a part of the contract (the word "Contractor" herein refers to any party other than the State, whether a contractor, licensor, licensee, lessor, lessee or any other party):

1. **EXECUTORY CLAUSE.** In accordance with Section 41 of the State Finance Law, the State shall have no liability under this contract to the Contractor or to anyone else beyond funds appropriated and available for this contract.

2. **NON-ASSIGNMENT CLAUSE.** In accordance with Section 138 of the State Finance Law, this contract may not be assigned by the Contractor or its right, title or interest therein assigned, transferred, conveyed, sublet or otherwise disposed of without the State's previous written consent, and attempts to do so are null and void. Notwithstanding the foregoing, such prior written consent of an assignment of a contract let pursuant to Article XI of the State Finance Law may be waived at the discretion of the contracting agency and with the concurrence of the State Comptroller where the original contract was subject to the State Comptroller's approval, where the assignment is due to a reorganization, merger or consolidation of the Contractor's business entity or enterprise. The State retains its right to approve an assignment and to require that any Contractor demonstrate its responsibility to do business with the State. The Contractor may, however, assign its right to receive payments without the State's prior written consent unless this contract concerns Certificates of Participation pursuant to Article 5-A of the State Finance Law.

3. **COMPTROLLER'S APPROVAL.** In accordance with Section 112 of the State Finance Law (or, if this contract is with the State University or City University of New York, Section 355 or Section 6218 of the Education Law), if this contract exceeds \$50,000 (or the minimum thresholds agreed to by the Office of the State Comptroller for certain S.U.N.Y. and C.U.N.Y. contracts), or if this is an amendment for any amount to a contract which, as so amended, exceeds said statutory amount, or if, by this contract, the State agrees to give something other than money when the value or reasonably estimated value of such consideration exceeds \$25,000, it shall not be valid, effective or binding upon the State until it has been approved by the State Comptroller and filed in his office. Comptroller's approval of contracts let by the Office of General Services is required when such contracts exceed \$85,000 (State Finance Law § 163.6-a). However, such pre-approval shall not be required for any contract established as a centralized contract through the Office of General Services or for a purchase order or other transaction issued under such centralized contract.

4. **WORKERS' COMPENSATION BENEFITS.** In accordance with Section 142 of the State Finance Law, this contract shall be void and of no force and effect unless the

Contractor shall provide and maintain coverage during the life of this contract for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law.

5. **NON-DISCRIMINATION REQUIREMENTS.** To the extent required by Article 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional non-discrimination provisions, the Contractor will not discriminate against any employee or applicant for employment, nor subject any individual to harassment, because of age, race, creed, color, national origin, sexual orientation, gender identity or expression, military status, sex, disability, predisposing genetic characteristics, familial status, marital status, or domestic violence victim status or because the individual has opposed any practices forbidden under the Human Rights Law or has filed a complaint, testified or assisted in any proceeding under the Human Rights Law. Furthermore, in accordance with Section 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that this contract shall be performed within the State of New York, Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. If this is a building service contract as defined in Section 230 of the Labor Law, then, in accordance with Section 239 thereof, Contractor agrees that neither it nor its subcontractors shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. Contractor is subject to fines of \$50.00 per person per day for any violation of Section 220-e or Section 239 as well as possible termination of this contract and forfeiture of all moneys due hereunder for a second or subsequent violation.

6. **WAGE AND HOURS PROVISIONS.** If this is a public work contract covered by Article 8 of the Labor Law or a building service contract covered by Article 9 thereof, neither Contractor's employees nor the employees of its subcontractors may be required or permitted to work more than the number of hours or days stated in said statutes, except as otherwise provided in the Labor Law and as set forth in prevailing wage and supplement schedules issued by the State Labor Department. Furthermore, Contractor and its subcontractors must pay at least the prevailing wage rate and pay or provide the prevailing supplements, including the premium rates for overtime pay, as determined by the State Labor Department in accordance with the Labor Law. Additionally, effective April 28, 2008, if this is a public work contract covered by Article 8 of the Labor Law, the Contractor understands and agrees that the filing of payrolls in a manner consistent with Subdivision 3-

Attachment: contract for resolution approval (13117 : Authorize Contract with Axon Enterprises - District Attorney)

a of Section 220 of the Labor Law shall be a condition precedent to payment by the State of any State approved sums due and owing for work done upon the project.

7. NON-COLLUSIVE BIDDING CERTIFICATION. In accordance with Section 139-d of the State Finance Law, if this contract was awarded based upon the submission of bids, Contractor affirms, under penalty of perjury, that its bid was arrived at independently and without collusion aimed at restricting competition. Contractor further affirms that, at the time Contractor submitted its bid, an authorized and responsible person executed and delivered to the State a non-collusive bidding certification on Contractor's behalf.

8. INTERNATIONAL BOYCOTT PROHIBITION. In accordance with Section 220-f of the Labor Law and Section 139-h of the State Finance Law, if this contract exceeds \$5,000, the Contractor agrees, as a material condition of the contract, that neither the Contractor nor any substantially owned or affiliated person, firm, partnership or corporation has participated, is participating, or shall participate in an international boycott in violation of the federal Export Administration Act of 1979 (50 USC App. Sections 2401 et seq.) or regulations thereunder. If such Contractor, or any of the aforesaid affiliates of Contractor, is convicted or is otherwise found to have violated said laws or regulations upon the final determination of the United States Commerce Department or any other appropriate agency of the United States subsequent to the contract's execution, such contract, amendment or modification thereto shall be rendered forfeit and void. The Contractor shall so notify the State Comptroller within five (5) business days of such conviction, determination or disposition of appeal (2 NYCRR § 105.4).

9. SET-OFF RIGHTS. The State shall have all of its common law, equitable and statutory rights of set-off. These rights shall include, but not be limited to, the State's option to withhold for the purposes of set-off any moneys due to the Contractor under this contract up to any amounts due and owing to the State with regard to this contract, any other contract with any State department or agency, including any contract for a term commencing prior to the term of this contract, plus any amounts due and owing to the State for any other reason including, without limitation, tax delinquencies, fee delinquencies or monetary penalties relative thereto. The State shall exercise its set-off rights in accordance with normal State practices including, in cases of set-off pursuant to an audit, the finalization of such audit by the State agency, its representatives, or the State Comptroller.

10. RECORDS. The Contractor shall establish and maintain complete and accurate books, records, documents, accounts and other evidence directly pertinent to performance under this contract (hereinafter, collectively, the "Records"). The Records must be kept for the balance of the calendar year in which they were made and for six (6) additional years thereafter. The State Comptroller, the Attorney General and any other person or entity authorized to conduct an examination, as well as the

agency or agencies involved in this contract, shall have access to the Records during normal business hours at an office of the Contractor within the State of New York or, if no such office is available, at a mutually agreeable and reasonable venue within the State, for the term specified above for the purposes of inspection, auditing and copying. The State shall take reasonable steps to protect from public disclosure any of the Records which are exempt from disclosure under Section 87 of the Public Officers Law (the "Statute") provided that: (i) the Contractor shall timely inform an appropriate State official, in writing, that said records should not be disclosed; and (ii) said records shall be sufficiently identified; and (iii) designation of said records as exempt under the Statute is reasonable. Nothing contained herein shall diminish, or in any way adversely affect, the State's right to discovery in any pending or future litigation.

11. IDENTIFYING INFORMATION AND PRIVACY NOTIFICATION. (a) Identification Number(s). Every invoice or New York State Claim for Payment submitted to a New York State agency by a payee, for payment for the sale of goods or services or for transactions (e.g., leases, easements, licenses, etc.) related to real or personal property must include the payee's identification number. The number is any or all of the following: (i) the payee's Federal employer identification number, (ii) the payee's Federal social security number, and/or (iii) the payee's Vendor Identification Number assigned by the Statewide Financial System. Failure to include such number or numbers may delay payment. Where the payee does not have such number or numbers, the payee, on its invoice or Claim for Payment, must give the reason or reasons why the payee does not have such number or numbers.

(b) Privacy Notification. (1) The authority to request the above personal information from a seller of goods or services or a lessor of real or personal property, and the authority to maintain such information, is found in Section 5 of the State Tax Law. Disclosure of this information by the seller or lessor to the State is mandatory. The principal purpose for which the information is collected is to enable the State to identify individuals, businesses and others who have been delinquent in filing tax returns or may have understated their tax liabilities and to generally identify persons affected by the taxes administered by the Commissioner of Taxation and Finance. The information will be used for tax administration purposes and for any other purpose authorized by law. (2) The personal information is requested by the purchasing unit of the agency contracting to purchase the goods or services or lease the real or personal property covered by this contract or lease. The information is maintained in the Statewide Financial System by the Vendor Management Unit within the Bureau of State Expenditures, Office of the State Comptroller, 110 State Street, Albany, New York 12236.

12. EQUAL EMPLOYMENT OPPORTUNITIES FOR MINORITIES AND WOMEN. In accordance with Section 312 of the Executive Law and 5 NYCRR Part 143, if this contract is: (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of

\$25,000.00, whereby a contracting agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the contracting agency; or (ii) a written agreement in excess of \$100,000.00 whereby a contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon; or (iii) a written agreement in excess of \$100,000.00 whereby the owner of a State assisted housing project is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon for such project, then the following shall apply and by signing this agreement the Contractor certifies and affirms that it is Contractor's equal employment opportunity policy that:

(a) The Contractor will not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status, shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force on State contracts and will undertake or continue existing programs of affirmative action to ensure that minority group members and women are afforded equal employment opportunities without discrimination. Affirmative action shall mean recruitment, employment, job assignment, promotion, upgradings, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation;

(b) at the request of the contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein; and

(c) the Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the State contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

Contractor will include the provisions of "a," "b," and "c" above, in every subcontract over \$25,000.00 for the construction, demolition, replacement, major repair, renovation, planning or design of real property and improvements thereon (the "Work") except where the Work is for the beneficial use of the Contractor. Section 312 does not apply to: (i) work, goods or services unrelated to this contract; or (ii) employment outside New York State. The State shall consider compliance by a contractor or subcontractor with the requirements of any federal law concerning equal employment opportunity which effectuates the purpose of this clause. The

Page 5

contracting agency shall determine whether the imposition the requirements of the provisions hereof duplicate or conflict with any such federal law and if such duplication or conflict exists, the contracting agency shall waive the applicability Section 312 to the extent of such duplication or conflict. Contractor will comply with all duly promulgated and law rules and regulations of the Department of Economic Development's Division of Minority and Women's Business Development pertaining hereto.

13. CONFLICTING TERMS. In the event of a conflict between the terms of the contract (including any and all attachments thereto and amendments thereof) and the terms of this Appendix A, the terms of this Appendix A shall control.

14. GOVERNING LAW. This contract shall be governed by the laws of the State of New York except where the Federal supremacy clause requires otherwise.

15. LATE PAYMENT. Timeliness of payment and any interest to be paid to Contractor for late payment shall be governed by Article 11-A of the State Finance Law to the extent required by law.

16. NO ARBITRATION. Disputes involving this contract, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily authorized), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

17. SERVICE OF PROCESS. In addition to the methods of service allowed by the State Civil Practice Law & Rules ("CPLR"), Contractor hereby consents to service of process upon it by registered or certified mail, return receipt requested. Service hereunder shall be complete upon Contractor's actual receipt of process or upon the State's receipt of the return thereof by the United States Postal Service as refused or undeliverable. Contractor must promptly notify the State, in writing, of each and every change of address to which service of process can be made. Service by the State to the last known address shall be sufficient. Contractor will have thirty (30) calendar days after service hereunder is complete in which to respond.

18. PROHIBITION ON PURCHASE OF TROPICAL HARDWOODS. The Contractor certifies and warrants that all wood products to be used under this contract award will be in accordance with, but not limited to, the specifications and provisions of Section 165 of the State Finance Law, (Use of Tropical Hardwoods) which prohibits purchase and use of tropical hardwoods, unless specifically exempted, by the State or any governmental agency or political subdivision or public benefit corporation. Qualification for an exemption under this law will be the responsibility of the contractor to establish to meet with the approval of the State.

In addition, when any portion of this contract involving the use of woods, whether supply or installation, is to be performed by

October 2019

any subcontractor, the prime Contractor will indicate and certify in the submitted bid proposal that the subcontractor has been informed and is in compliance with specifications and provisions regarding use of tropical hardwoods as detailed in § 165 State Finance Law. Any such use must meet with the approval of the State; otherwise, the bid may not be considered responsive. Under bidder certifications, proof of qualification for exemption will be the responsibility of the Contractor to meet with the approval of the State.

19. MACBRIDE FAIR EMPLOYMENT PRINCIPLES. In accordance with the MacBride Fair Employment Principles (Chapter 807 of the Laws of 1992), the Contractor hereby stipulates that the Contractor either (a) has no business operations in Northern Ireland, or (b) shall take lawful steps in good faith to conduct any business operations in Northern Ireland in accordance with the MacBride Fair Employment Principles (as described in Section 165 of the New York State Finance Law), and shall permit independent monitoring of compliance with such principles.

20. OMNIBUS PROCUREMENT ACT OF 1992. It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority- and women-owned business enterprises as bidders, subcontractors and suppliers on its procurement contracts.

Information on the availability of New York State subcontractors and suppliers is available from:

NYS Department of Economic Development
Division for Small Business
Albany, New York 12245
Telephone: 518-292-5100
Fax: 518-292-5884
email: opa@esd.ny.gov

A directory of certified minority- and women-owned business enterprises is available from:

NYS Department of Economic Development
Division of Minority and Women's Business Development
633 Third Avenue
New York, NY 10017
212-803-2414
email: mwb certification@esd.ny.gov
<https://ny.newnycontracts.com/FrontEnd/VendorSearchPublic.asp>

The Omnibus Procurement Act of 1992 (Chapter 844 of the Laws of 1992, codified in State Finance Law § 139-i and Public Authorities Law § 2879(3)(n)-(p)) requires that by signing this bid proposal or contract, as applicable, Contractors certify that whenever the total bid amount is greater than \$1 million:

(a) The Contractor has made reasonable efforts to encourage the participation of New York State Business Enterprises as suppliers and subcontractors, including certified minority- and

women-owned business enterprises, on this project, and has retained the documentation of these efforts to be provided upon request to the State;

(b) The Contractor has complied with the Federal Equal Opportunity Act of 1972 (P.L. 92-261), as amended;

(c) The Contractor agrees to make reasonable efforts to provide notification to New York State residents of employment opportunities on this project through listing any such positions with the Job Service Division of the New York State Department of Labor, or providing such notification in such manner as is consistent with existing collective bargaining contracts or agreements. The Contractor agrees to document these efforts and to provide said documentation to the State upon request; and

(d) The Contractor acknowledges notice that the State may seek to obtain offset credits from foreign countries as a result of this contract and agrees to cooperate with the State in these efforts.

21. RECIPROCITY AND SANCTIONS PROVISIONS.

Bidders are hereby notified that if their principal place of business is located in a country, nation, province, state or political subdivision that penalizes New York State vendors, and if the goods or services they offer will be substantially produced or performed outside New York State, the Omnibus Procurement Act 1994 and 2000 amendments (Chapter 684 and Chapter 383, respectively, codified in State Finance Law § 165(6) and Public Authorities Law § 2879(5))) require that they be denied contracts which they would otherwise obtain. NOTE: As of October 2019, the list of discriminatory jurisdictions subject to this provision includes the states of South Carolina, Alaska, West Virginia, Wyoming, Louisiana and Hawaii.

22. COMPLIANCE WITH BREACH NOTIFICATION AND DATA SECURITY LAWS. Contractor shall comply with the provisions of the New York State Information Security Breach and Notification Act (General Business Law § 899-aa and State Technology Law § 208) and commencing March 21, 2020 shall also comply with General Business Law § 899-bb.

23. COMPLIANCE WITH CONSULTANT DISCLOSURE LAW. If this is a contract for consulting services, defined for purposes of this requirement to include analysis, evaluation, research, training, data processing, computer programming, engineering, environmental, health, and mental health services, accounting, auditing, paralegal, legal or similar services, then, in accordance with Section 163 (4)(g) of the State Finance Law (as amended by Chapter 10 of the Laws of 2006), the Contractor shall timely, accurately and properly comply with the requirement to submit an annual employment report for the contract to the agency that awarded the contract, the Department of Civil Service and the State Comptroller.

Attachment: contract for resolution approval (13117 : Authorize Contract with Axon Enterprises - District Attorney)

24. PROCUREMENT LOBBYING. To the extent this agreement is a "procurement contract" as defined by State Finance Law §§ 139-j and 139-k, by signing this agreement the contractor certifies and affirms that all disclosures made in accordance with State Finance Law §§ 139-j and 139-k are complete, true and accurate. In the event such certification is found to be intentionally false or intentionally incomplete, the State may terminate the agreement by providing written notification to the Contractor in accordance with the terms of the agreement.

25. CERTIFICATION OF REGISTRATION TO COLLECT SALES AND COMPENSATING USE TAX BY CERTAIN STATE CONTRACTORS, AFFILIATES AND SUBCONTRACTORS.

To the extent this agreement is a contract as defined by Tax Law § 5-a, if the contractor fails to make the certification required by Tax Law § 5-a or if during the term of the contract, the Department of Taxation and Finance or the covered agency, as defined by Tax Law § 5-a, discovers that the certification, made under penalty of perjury, is false, then such failure to file or false certification shall be a material breach of this contract and this contract may be terminated, by providing written notification to the Contractor in accordance with the terms of the agreement, if the covered agency determines that such action is in the best interest of the State.

26. IRAN DIVESTMENT ACT. By entering into this Agreement, Contractor certifies in accordance with State Finance Law § 165-a that it is not on the "Entities Determined to be Non-Responsive Bidders/Offerers pursuant to the New York State Iran Divestment Act of 2012" ("Prohibited Entities List") posted at: <https://ogs.ny.gov/list-entities-determined-be-non-responsive-biddersofferers-pursuant-nys-iran-divestment-act-2012>

Contractor further certifies that it will not utilize on this Contract any subcontractor that is identified on the Prohibited Entities List. Contractor agrees that should it seek to renew or extend this Contract, it must provide the same certification at the time the Contract is renewed or extended. Contractor also agrees that any proposed Assignee of this Contract will be required to certify that it is not on the Prohibited Entities List before the contract assignment will be approved by the State.

During the term of the Contract, should the state agency receive information that a person (as defined in State Finance Law § 165-a) is in violation of the above-referenced certifications, the state agency will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the Act within 90 days after the determination of such violation, then the state agency shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, imposing sanctions, seeking compliance, recovering damages, or declaring the Contractor in default.

The state agency reserves the right to reject any bid, request for assignment, renewal or extension for an entity that appears on the Prohibited Entities List prior to the award, assignment, renewal or extension of a contract, and to pursue responsibility review with respect to any entity that is awarded a contract and appears on the Prohibited Entities list after contract award.

27. ADMISSIBILITY OF REPRODUCTION OF CONTRACT. Notwithstanding the best evidence rule or any other legal principle or rule of evidence to the contrary, the Contractor acknowledges and agrees that it waives any and all objections to the admissibility into evidence at any court proceeding or to the use at any examination before trial of an electronic reproduction of this contract, in the form approved by the State Comptroller, if such approval was required, regardless of whether the original of said contract is in existence.



Personnel Change Justification Form

Requested Change: ☒ Abolish/Create ☐ Reallocation ☐ Abolish ☐ Create

Position Name (s): Create Assistant Director Child Advocacy Center Abolish Safe Harbour Coordinator

Bargaining Unit: CSEA / Management

Purpose and Background:

An Assistant Director position is requested to enhance the Multidisciplinary Team Model by increasing team supports, scheduling specialized training topics, providing trafficking presentations and trainings to public schools and the community, and conducting forensic interviews to approximately 200 child abuse victims per year. The part-time Family Advocate position was abolished in December, 2024. The part-time Safe Harbour Coordinator position is being abolished, since these services will be provided by the Assistant Director.

Fiscal Impact: ☐ County Funded _____ % ☒ Grant Funded 100 % Grant Exp. Date 2030

Current Grade/Salary of Position: Grade _____ Salary Range \$ _____

Requested Grade/Salary of Position: Grade 12 Salary Range \$ \$51,274-\$68,246/year

Annual Increase: \$ 3% County Share: \$ 0 # of Positions Affected: 1

Goals:

To provide oversight and support to the MDT, revise the MOU and Protocols in accordance with the National Children's Alliance and NYS OCFS Program Standards, bring in specialized trainings to increase MDT knowledge, increase trafficking awareness by offering trainings and presentations in public schools and community agencies, and conduct forensic interviews to child victims of abuse.

Operational Impact:

This position will bring more focus and insight to the Multidisciplinary Team Model in order to increase the level of team knowledge and support services provided to approximately 200 child victims of abuse and their non-offending family members per year.

Requested By:

Kris Beard

Signature of Requesting Department Head

07/22/2025

Date

Personnel Officer Approval

Travis Zeman

Signature of Personnel Officer

7/22/25

Date

County Administrator Budget Impact Statement:

County Administrator Approval

Kris Beard

Signature of County Administrator

7/23/25

Date

Statutory Committee Approval

Signature of Committee Chair after Committee Vote

Date



Personnel Change Justification Form

Requested Change: ☒ Abolish/Create ☐ Reallocation ☐ Abolish ☐ Create

Position Name (s): Create Child Advocacy Center Assistant Director Abolish Safe Harbour Coordinator

Bargaining Unit: CSEA / Management

Purpose and Background:

An Assistant Director position is requested to enhance the Multidisciplinary Team Model by increasing team supports, scheduling specialized training topics, providing trafficking presentations and trainings to public schools and the community, and conducting forensic interviews to approximately 200 child abuse victims per year. The part-time Family Advocate position was abolished in December, 2024. The part-time Safe Harbour Coordinator position is being abolished, since these services will be provided by the Assistant Director.

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Current Grade/Salary of Position: Grade _____ Salary Range \$ _____

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Requested By:

Kris Beard

Signature of Requesting Department Head

07/22/2025

Date

Personnel Officer Approval

Terri Zeman

Signature of Personnel Officer

7/22/25

Date

County Administrator Budget Impact Statement:

County Administrator Approval

Kelli Jeter

Signature of County Administrator

7/23/25

Date

Statutory Committee Approval

Ron Tan

Signature of Committee Chair after Committee Vote

8/19/25

Date

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

617-797-4735

brian.tahmosh@govos.com



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www.GovOS.com

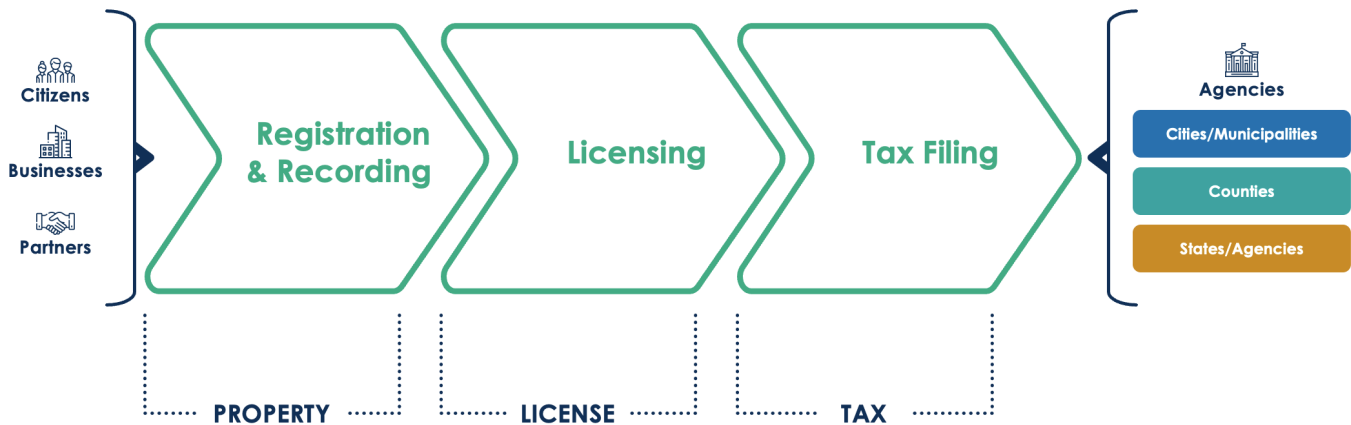


Company Overview

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

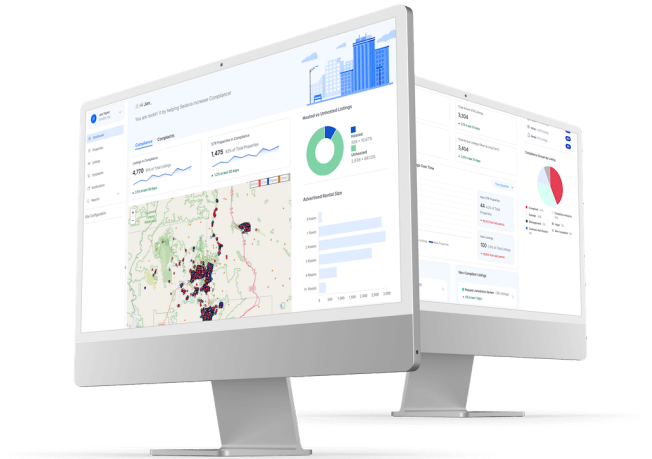
Our innovative identification and registration processes provide accurate and actionable results.

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.



**Customer
Engagement**
PHASE



Discovery
PHASE



**Configuration
Validation**
PHASE



**UAT &
Training**
PHASE



Launch
PHASE



**Post
Launch**
PHASE

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 • MuniPAY • 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
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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
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GovOS Signature

_____ Signature of Authorized GovOS Representative	_____ Title	_____ Date
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Attachment: GovOS Contract - Unsigned (13042 : Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance)

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

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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 Chairmen 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.

AGREEMENT

THIS AGREEMENT, entered into this _____ day of _____, 2025, by and between the **COUNTY OF CORTLAND**, New York, (the “COUNTY”), a municipal corporation organized and existing under the laws of the State of New York with offices at 60 Central Avenue, Cortland, New York 13045, and the **CITY OF CORTLAND**, (the “CITY”) a municipal corporation, having its principal place of business at City Hall, 25 Court Street, Cortland, New York 13045.

WITNESSETH

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 the COUNTY and the 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 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 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 § 1210(a) of said law; AND

WHEREAS, it is the desire of the CITY not to exercise its right of preemption pursuant to §1224(b) of the Tax Law of the State of New York; IT IS HEREBY AGREED:

ARTICLE 1: TERM

This Agreement shall commence on January 1, 2026 and shall continue until December 31, 2035, unless earlier terminated as provided in Article 3 hereof.

ARTICLE 2: SALES TAX DISTRIBUTION

Sales Tax shall be distributed as follows:

January 1, 2026 - December 31, 2026:

For County Purposes- 59.50%

For City Purposes – 18.00%

For Towns and Village Purposes – 22.50%

January 1, 2028 – December 31, 2028

For County Purposes- 63.50%

For City Purposes – 18.00%

For Towns and Village Purposes – 18.50%

January 1, 2027 - December 31, 2027:

For County Purposes- 61.50%

For City Purposes – 18.00%

For Towns and Village Purposes – 20.50%

January 1, 2028 – December 31, 2035

For County Purposes- 65.75%

For City Purposes – 18.00%

For Towns and Village Purposes – 16.25%

ARTICLE 3: RIGHT TO TERMINATE AGREEMENT

Either party may, if authorized by a two-thirds majority of its total governing board, on or after December 31, 2029, give notice of not less than one (1) calendar year, of its intention to terminate the agreement. For purposes of this paragraph, “calendar year” shall be defined as January 1st through December 31st.

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement in duplicate (2 copies) each of which shall be deemed an original on the date written.

COUNTY OF CORTLAND

DATE: _____

BY: _____

Kevin J. Fitch, Chair
Cortland County Legislature

Acknowledgement

STATE OF NEW YORK)

COUNTY OF CORTLAND) ss.:

On this _____ day of _____, 2025, before me, the undersigned, a Notary Public in and for said State, personally appeared **Kevin J. Fitch**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his/her capacity, that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

CITY OF CORTLAND

DATE: _____

BY: _____

Scott Steve, Mayor

Acknowledgement

STATE OF NEW YORK)

COUNTY OF CORTLAND) ss.:

On this _____ day of _____, 2025 before me, the undersigned, a Notary Public in and for said State, personally appeared **Scott Steve**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his/her capacity, that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public