



Finance & Administration Committee

Committee Meeting

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

~ Agenda ~

Tuesday, September 16, 2025

9:00 AM

Room 302

CALL TO ORDER

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

MINUTES

1. Finance & Administration Committee - Committee Meeting - Aug 19, 2025 9:00 AM
2. Finance & Administration Committee - Special Meeting - Aug 26, 2025 8:30 AM

RESOLUTIONS

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 1

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.

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 2

Reappoint Director of Real Property Tax Services

WHEREAS, the Cortland County Legislature, through Resolution No. 394-20, appointed Laura Fox as the Cortland County Director of Real Property Tax Services effective December 17, 2020 through September 30, 2025; AND

WHEREAS, the County Administrator, pursuant to Section 5 of Local Law No. 7 of year 2002 is responsible for making recommendations to the County Legislature for the appointment of each department head; AND

WHEREAS, the County Administrator recommends the reappointment of Laura Fox as the Director of Real Property Tax Services; AND

WHEREAS, the Finance and Administration Committee, after reviewing the recommendation of the County Administrator, concurs with the County Administrator's recommendation of reappointment; NOW THEREFORE BE IT

RESOLVED, that Laura Fox, Cortland NY, be and is hereby appointed effective October 1, 2025 for a six (6) year term through September 30, 2031, and shall be compensated in accordance with the Management and Management Confidential Compensation Policy as may be amended from time to time.

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 3

Adopt Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units and Expand the Use of Occupancy Tax Dollars

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

WHEREAS, a public hearing thereon has been held before this Legislature after publication of notice thereof as legally required; NOW THEREFORE BE IT

RESOLVED, that Local Law "H" of 2025 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law; NOW THEREFORE

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

Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units and Expand the Use of Occupancy Tax Dollars

WHEREAS, this Cortland County Legislature adopted Local Law No. 1 of 2002, entitled "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;" AND

WHEREAS, Local Law No. 1 of 2002 was amended by Local Law No. 1 of 2009; Local Law No. 4 of 2013; and Local Law 4 of 2014; AND

WHEREAS, on December 21, 2024, Governor Kathy Hochul signed into law legislation to regulate and govern the short-term rental industry; AND

WHEREAS, on February 28, 2025, Governor Kathy Hochul signed the chapter amendment to the short-term rental legislation, which provides further details to help counties implement the statewide short-term rental registry law; AND

WHEREAS, inclusion of short-term rentals under the occupancy tax will create parity among lodging providers, include revenue collection, and ensure broader support for county services and initiatives; AND

WHEREAS, the current use of occupancy tax revenue is limited to promotion of tourism, including advertising and marketing of tourist attractions; AND

WHEREAS, economic development is closely intertwined with tourism and vital to the long-term sustainability and growth of the county's economy; AND

WHEREAS, expanding the authorized use of occupancy tax funds to include economic development will allow the county greater flexibility to support projects that enhance local workforce development, business attraction, and related initiatives that directly or indirectly benefit tourism and the county's economy as a whole; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends Local Law No. 1 of 2002 to:

1. Opt-in to the State-authorized inclusion of short-term rental units under the definition of taxable occupancy for the purposes of collecting occupancy tax;
2. Expand the permissible uses of occupancy tax revenues to include funding of economic development initiatives, including but not limited to: economic development, which may include, but is not limited to, tourism and recreation related activities, the development, operation, and maintenance of tourist activities that occur at county-owned parks, and such other programs for the benefit of the County's economic development as determined by the majority of the County Legislature;

; AND BE IT FURTHER

RESOLVED, that this resolution shall take effect immediately upon filing with the Secretary of State, following all required approvals and procedures.

ON MOTION OF BISCHOFF

AGENDA ITEM NO. 4

Authorize Budget Amendment//Accept Funds Kiwanis Club of Cortland County - Dwyer Park

WHEREAS, Resolution No. 183-25 accepted the donation of a playground from the Kiwanis Club of Cortland County to be installed at Dwyer Memorial County Park; AND

WHEREAS, it is the desire of the Kiwanis Club of Cortland County for the County to purchase all equipment and oversee its installation and reimburse the County for all expenditures; AND

WHEREAS, funding for this is currently not in the 2025 budget: NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, is hereby authorized and directed to sign an agreement with Kiwanis Club of Cortland County to accept these funds; AND BE IT FURTHER

RESOLVED, the 2025 County Budget be amended as follows:

Increase Revenue:

A71105.42705	Gifts & Donations	\$61,000
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Increase Expenditures:

A71105.52015	Department Specific Equipment	\$61,000
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Increase Expenditures:

A71105.52015	Department Specific Equipment	\$61,000
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Referred from Public Works Committee

ON MOTION OF HEIDER

AGENDA ITEM NO. 5

Amend 2025 Budget - Increase Revenue from NYS Unified Court System

WHEREAS, the County of Cortland shall have higher than estimated revenues for projects completed at the Cortland County Courthouse; AND

WHEREAS, the County of Cortland received \$68,132 in reimbursement over the budgeted amount for 2025 for projects completed at the County Courthouse; AND

WHEREAS, the County of Cortland anticipates an additional reimbursement in the amount of \$70,000 for projects completed at the County Courthouse; AND

WHEREAS, the additional revenue to be received from the NYS Unified Court System has been recommended to be appropriated to fund additional costs associated with projects at the Cortland County Courthouse; NOW THEREFORE BE IT

RESOLVED, that with the recommendation of the Cortland County Department of Public Works that the following accounts be modified; AND BE IT FURTHER

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

Increase:

Revenue

A162043.43021	Court Facilities Incentive	\$138,132.00
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Expense

A16205.54076	Building Repairs & Maintenance	\$138,132.00
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ON MOTION OF HEIDER

AGENDA ITEM NO. 6

Authorize Continued Funding of Building and Grounds Capital Project Reserve

WHEREAS, the Cortland County Legislature adopted Resolution No. 221-18; AND

WHEREAS, under the terms of the Sales Tax Sharing Agreement adopted by Resolution No.

221-18 there shall be deducted from the annual gross distribution of sales tax received from the State of New York a fixed sum in the annual amount of \$1.5 Million for County purposes; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 226-18, as amended by 294-20 and 283-21, which formalized the use and commitment of "Off the Top" sales tax revenue; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 190-25, Authorize Sales Tax Sharing Agreement by and Between the County of Cortland and the City of Cortland, which removed the "Off the Top" sales tax commitment to the County; AND

WHEREAS, there are multiple County facilities that are in need of substantial repair and renovations, AND

WHEREAS, it is the recommendation of the Public Works Committee to more adequately fund the Buildings and Grounds Capital Project reserve to begin addressing facility repairs and renovations; NOW THEREFORE BE IT

RESOLVED, the Cortland County Legislature authorize \$300,000 annually be deposited to the Building and Grounds Capital Project Reserve, A.386300.B&G

Referred from Government Operations Committee

Referred from Judiciary & Public Safety Committee

Referred from Ag/Planning/Environmental Committee

Referred from Health & Human Services

ON MOTION OF VAN DEE

AGENDA ITEM NO. 7

Amend Budget Unmet Need Program - Office for Aging

WHEREAS, the New York State Office for the Aging has made available the sum of \$404,830 under the Unmet Need Program, for the period of April 01, 2025 through March 31, 2026, through Cortland County Office for Aging Revenue Account No. A677243-43772-UNAS; AND

WHEREAS, these funds reflect an increase of \$183,284 over what was originally anticipated; AND

WHEREAS, these funds are to be used for additional home care, meals, transportation, case management, home modifications and/or any need for the aging community that absent the funding could not be provided otherwise; NOW THEREFORE BE IT

RESOLVED, that the 2025 County Budget be and hereby is amended as follows; AND BE IT FURTHER

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

		Current	Change	Revised
Revenue:				
A677243-43772-UNAS	Aging Services - State Aid	\$221,546	183,284	\$404,830
Expense:				

A67725-51005-UNAS	Personal Services Full-Time	126,594	39,006	165,600
A67725-51010-UNAS	Personal Services Part-Time	8,826	39,278	48,104
A67725-54055-UNAS	Professional Services	7,566	5,000	12,566
A67725-54800-UNAS	Program Expense	16,933	50,000	66,933
A67725-54400-UNAS	Food Supplies	0	50,000	50,000
A67725-58020-UNAS	Retirement	17,032	0	17,032
A67725-58030-UNAS	FICA	10,360	0	10,360
A67725-58040-UNAS	Workers' Compensation	4,715	0	4,715
A67725-58060-UNAS	Health Insurance	34,140	0	34,140
A67725-58062-UNAS	Dental Insurance	202	0	202
A67725-58065-UNAS	Vision Insurance	41	0	41

Monthly Reports

1. County Auditor Quarterly Update
2. July 2025 Finance Reports
3. Grant Administrator Monthly Report

Microenterprise Assistance Program Application Review

DISCUSSION ITEMS

1. Registry & Registration Fee for Short Term Rentals
2. 13269 : Contract Process for CVB - Preview
3. FY 2026 Budget

Adjournment