



Finance & Administration Committee

Committee Meeting

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

~ Minutes ~

Tuesday, September 16, 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	Excused	
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	
Morgan Spaulding	Cortland County	Grants Administrator	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Jeri DuVall	Cortland County	Chief Assistant County Attorney	Present	
Melanie Vilardi	Cortland County Business Development Corporation	Executive Director	Present	
Machell Phelps	Cortland County Regional Sports Council	Executive Director	Present	
Michelle Enright	Cortland County Convention & Visitor's Bureau	Executive Director	Present	
Ilya Shmulenson	Lime Hollow Nature Center	Executive Director	Present	
Ty Marshal	Homer Center for the Arts	Executive Director	Present	
Diane Galutz	Cortland County Convention & Visitors Bureau Board	Treasurer	Present	
Eric Mulvihill	Cortland County Convention & Visitors Bureau Board	Member	Present	
Charles Sudbrink	Cortland County	Superintendent of Highways	Present	
Laurie Leonard	Cortland County	Personnel Officer	Present	
Donald Chu	Cortland County	Resident	Present	
Ronald J. Van Dee	Cortland County	Legislator	Late	9:05 AM
Nicole	Cortland County	Executive Assistant	Remote	

Compton				
Carlita Withers	Cortland County	Deputy Director of Finance	Remote	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Jason DeRaiche	Cortland County	Safety Director	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Aug 19, 2025 9:00 AM

RESULT: APPROVED

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

RESULT: APPROVED

PRESENTATIONS

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

RESULT: COMPLETED

2. Update from Cortland County Business Development Corporation, Executive Director Melanie Vilardi

RESULT: COMPLETED

RESOLUTIONS

Referred from Public Works Committee

AGENDA ITEM NO. 1 – Amend 2025 Budget - Increase Revenue from NYS Unified Court System

RESULT: APPROVED [UNANIMOUS]
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Next: 9/25/2025 6:00 PM

MOVER: Eugene Waldbauer, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

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

EXCUSED: Joseph Nauseef

ON MOTION OF HEIDER

RESOLUTION NO.

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

Expense

A16205.54076

Building Repairs & Maintenance

\$138,132.00

AGENDA ITEM NO. 2 – Authorize Continued Funding of Building and Grounds Capital Project Reserve

RESULT: APPROVED [UNANIMOUS]

Next: 9/25/2025 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: Beau Harbin, Committee Member

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

EXCUSED: Joseph Nauseef

ON MOTION OF HEIDER

RESOLUTION NO.

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 Health & Human Services

AGENDA ITEM NO. 3 – Amend Budget Unmet Need Program - Office for Aging

RESULT:	APPROVED [UNANIMOUS]
	Next: 9/25/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF VAN DEE

RESOLUTION NO.

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

Resolutions Under Authority of Finance & Administration Committee

AGENDA ITEM NO. 4 – Reappoint Director of Real Property Tax Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 9/25/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Sandra Price, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

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.

AGENDA ITEM NO. 5 – Authorize Budget Amendment//Accept Funds Kiwanis Club of Cortland County - Dwyer Park

RESULT:	APPROVED [UNANIMOUS]
	Next: 9/25/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

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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AGENDA ITEM NO. 6 – Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

RESULT:	POSTPONED [UNANIMOUS]
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	Next: 10/14/2025 9:00 AM
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MOVER:	Beau Harbin, Committee Member
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SECONDER:	Linda Jones, Committee Member
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AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
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EXCUSED:	Joseph Nauseef
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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. 7 – 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

RESULT:	PULLED
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ON MOTION OF BISCHOFF

RESOLUTION NO.

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.

Monthly Reports

1. County Auditor Quarterly Update

RESULT:	COMPLETED
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2. July 2025 Finance Reports

RESULT:	COMPLETED
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3. Grant Administrator Monthly Report

RESULT:	COMPLETED
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Microenterprise Assistance Program Application Review

DISCUSSION ITEMS

1. Registry & Registration Fee for Short Term Rentals

RESULT:	COMPLETED
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2. 13269 : Contract Process for CVB - Preview

RESULT:	POSTPONED TO DATE CERTAIN (NO VOTE)
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Next: 9/23/2025 9:00 AM

3. FY 2026 Budget

More discussion to come at Special Finance and Administration Committee Meeting on September 23, 2025 at 9 AM.

RESULT:	COMPLETED
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Adjournment

The meeting was closed at 11:00 AM



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

Committee Meeting

<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	

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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

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

RESULT: APPROVED

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

RESULT: APPROVED

Presentations

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

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 9/16/2025 9:00 AM

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

RESULT: COMPLETED

Monthly Reports

1. Real Property Tax Services Monthly Reports

RESULT: COMPLETED

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

RESULT: COMPLETED

3. June 2025 Finance Reports

RESULT: COMPLETED

4. Grant Administrator Monthly Report

RESULT: COMPLETED

RESOLUTIONS

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

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.

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

- 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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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,

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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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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:

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)

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)

Next: 9/16/2025 9:00 AM

2. Cortland County Occupancy Tax Law

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 9/16/2025 9:00 AM

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

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 8/26/2025 8:30 AM

4. Registration Fee for Short Term Rentals

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 8/26/2025 8:30 AM

5. Sales Tax Agreement

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 8/26/2025 8:30 AM

Adjournment

The meeting was closed at 11:05 AM

Minutes Acceptance: Minutes of Aug 19, 2025 9:00 AM (MINUTES)



Finance & Administration Committee

60 Central Ave
Cortland, NY 13045

<https://www.cortlandcountyny.gov>

Special Meeting

~ Minutes ~

Tuesday, August 26, 2025

8:30 AM

Room 302

Call to Order

The meeting was called to order at 8:30 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	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Douglas Bentley	Cortland County	Legislator	Present	
Keith VanGorder	Cortland County	Legislator	Present	
Donald Chu	Cortland County	Resident	Present	
Patrick Clune	Village of Homer	Mayor	Present	
Liz Arnold	Village of Homer	Trustee	Present	
Ronald J. Van Dee	Cortland County	Legislator	Present	
Nicole Compton	Cortland County	Executive Assistant to the County Attorney	Present	
Morgan Spaulding	Cortland County	Grants Administrator	Present	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Present	
Carlita Withers	Cortland County	Deputy Director of Finance	Present	

Resolutions

AGENDA ITEM NO. 1 – Authorize Agreement - GovOS - Occupancy Tax Online Platform - Finance & Administration

RESULT: POSTPONED [UNANIMOUS]

Next: 9/16/2025 9:00 AM

MOVER: Beau Harbin, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

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

EXCUSED: Sandra Price

ON MOTION OF BISCHOFF

RESOLUTION NO.

Minutes Acceptance: Minutes of Aug 26, 2025 8:30 AM (MINUTES)

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. 2 – Appoint Cortland County Administrator

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.

Appoint Cortland County Administrator

WHEREAS, on August 28, 2025, the Cortland County Legislature adopted Local Law No. 8 of 2025, A Local Law Creating an Exception to the Residency Requirement for County Administrator of the County of Cortland, which permits the County Legislature to consider qualified candidates for the position of County Administrator from contiguous counties when recruitment efforts within Cortland County have been exhausted; AND

WHEREAS, pursuant to Local Law No. 7 of 2002, as amended by Local Law No. 5 of 2018 and Local Law No. 8 of 2025, the Cortland County Legislature shall appoint a County Administrator for a fixed term; AND

WHEREAS, the position of County Administrator requires a combination of specialized education and experience and the Legislature desires to consider all qualified applicants regardless of residency; AND

WHEREAS, the Finance and Administration Committee of the Cortland County Legislature has recommended the appointment of a County Administrator to fill the vacancy effective October 6, 2025; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature does hereby appoint _____ to serve as County Administrator for a term not to exceed four (4) years effective October 6, 2025, contingent upon the filing of Local Law No. 8 of 2025 with the New York State Department of State; AND BE IT FURTHER

Minutes Acceptance: Minutes of Aug 26, 2025 8:30 AM (MINUTES)

RESOLVED, that this appointment shall also be contingent upon execution of an employment agreement between the County of Cortland and the appointed County Administrator; AND BE IT FURTHER

RESOLVED, that the Chair of the Cortland County Legislature is hereby authorized to execute said employment agreement consistent with the terms approved by the Legislature; AND BE IT FURTHER

RESOLVED, that _____ shall receive a starting annual salary of _____ as County Administrator (off-scale, management/management confidential, 40 hrs/week, unclassified class), and shall be entitled to all terms, conditions, and benefits in accordance with the Employment Policy Manual for Employment Policy Manual for Department Heads, Management Employees, Management /Confidential Employees, unless otherwise agreed upon in the employment agreement.

AGENDA ITEM NO. 3 – Authorize Sales Tax Sharing Agreement by and Between the County of Cortland and the City of Cortland

Mr. Nauseef MADE A MOTION TO AMEND the resolution to change the percentages as follows:

January 1, 2026 - December 31, 2026:

For County Purposes- 57.50%

For City Purposes - 18.00%

For Towns and Village Purposes - 24.50%

January 1, 2027 - December 31, 2027:

For County Purposes- 59.50%

For City Purposes - 18.00%

For Towns and Village Purposes - 22.50%

Mr. McGovern SECONDED THE MOTION, and upon unanimous voice vote of members present; MOTION CARRIED.

RESULT:	APPROVED [UNANIMOUS]
	Next: 8/28/2025 6:00 PM
MOVER:	Eugene Waldbauer, Committee Member
SECONDER:	Joseph Nauseef, 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

Minutes Acceptance: Minutes of Aug 26, 2025 8:30 AM (MINUTES)

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- 57.50%

For City Purposes - 18.00%

For Towns and Village Purposes - 24.50%

January 1, 2027 - December 31, 2027:

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, 2028 - December 31, 2035

For County Purposes- 65.75%

For City Purposes - 18.00%

For Towns and Village Purposes - 16.25%

AGENDA ITEM NO. 4 – Authorize Extension of Tax Agreement with the City of Cortland through December 31, 2025

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 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.

Minutes Acceptance: Minutes of Aug 26, 2025 8:30 AM (MINUTES)

Discussion Items

1. Sales Tax Agreement

RESULT: COMPLETED

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

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 9/16/2025 9:00 AM

3. Registration Fee for Short Term Rentals

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 9/16/2025 9:00 AM

4. 2026 County Budget

RESULT: COMPLETED

Adjournment

The meeting was closed at 10:07 AM



Cortland County Finance
& Administration
Committee Meeting

September 2025



Economic Development Work

**If you build a place people want to visit,
you build a place where people want to live.
If you build a place where people want to live,
you'll build a place where people want to work.
If you build a place where people want to work,
you build a place where business needs to be.
If you build a place where business has to be,
you'll build a place where people have to visit.**

It all starts with the visit and that visit doesn't happen without us.

Source: Destinations International's Destination Promotion: A Catalyst for Community Vitality

Who is Experience Cortland

Mission:

The Cortland County CVB is the official tourism promotion agency for Cortland County. The CVB's purpose is 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.

Staff:

Michelle Enright, Executive Director

Candace Rozansky, Digital Content Creator

We are a small but mighty team of public relations and marketing professionals, uniquely positioned to showcase Cortland County's tourism and community assets. Our expertise, dedication, and genuine passion for this destination combine to deliver measurable results and meaningful impact.



Experience
CORTLAND
COUNTY CONVENTION & VISITORS BUREAU

Who is the Cortland Regional Sports Council

Mission:

The CRSC is dedicated to promoting the region as a premier destination for sporting and recreational events. Acting as the central contact for sports-related business, education, and competitions, the Council unites community resources and supports event sponsors to ensure successful experiences.

Staff:

Machell Phelps, Director
KT VanDee, Assistant (PT)

The Council brings together expertise, strong community partnerships, and a passion for sports to connect local resources and support event organizers. Their work not only strengthens the regional sports economy but also enriches opportunities for athletes, youth, and residents alike.



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How is Experience Cortland Funded

We Fund Ourselves

Nearly all of our budget comes from visitors staying in Cortland County through the County Occupancy Tax. The more visitors we attract, the more revenue we raise for us and for the county.

Direct County Benefit

Experience Cortland receives 90% of occupancy tax revenue; Cortland County retains 10% for administrative expenses, adding to the county's budget.

Leveraging Outside Dollars

We secure nominal funding through New York State's ESD Tourism Matching Funds and Market NY grant, bringing in money that wouldn't come here otherwise.

Maximizing Impact

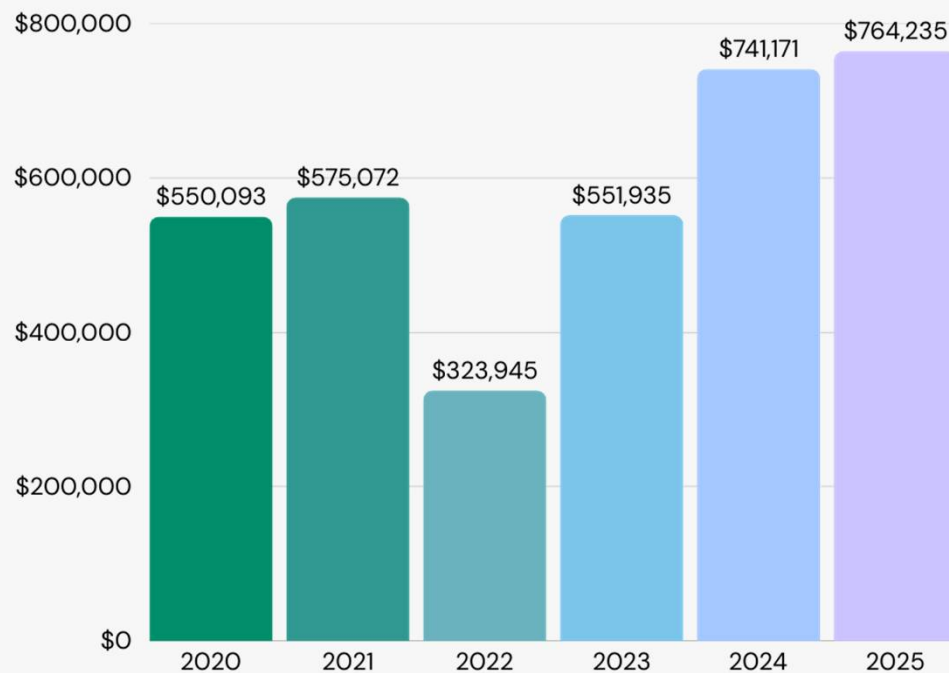
Regional marketing campaigns and partnerships with neighboring counties extend our reach, strengthen our message, and attract more visitors.

No Cost To Residents

We are not funded by city or county taxpayer dollars. Our success relies entirely on our ability to draw overnight visitors who directly fuel our budget and boost the local economy.



Growth of the County Occupancy Tax



The steady growth of county occupancy tax reflects the rising interest in Cortland County as a destination and the increase in overnight stays from visitors.

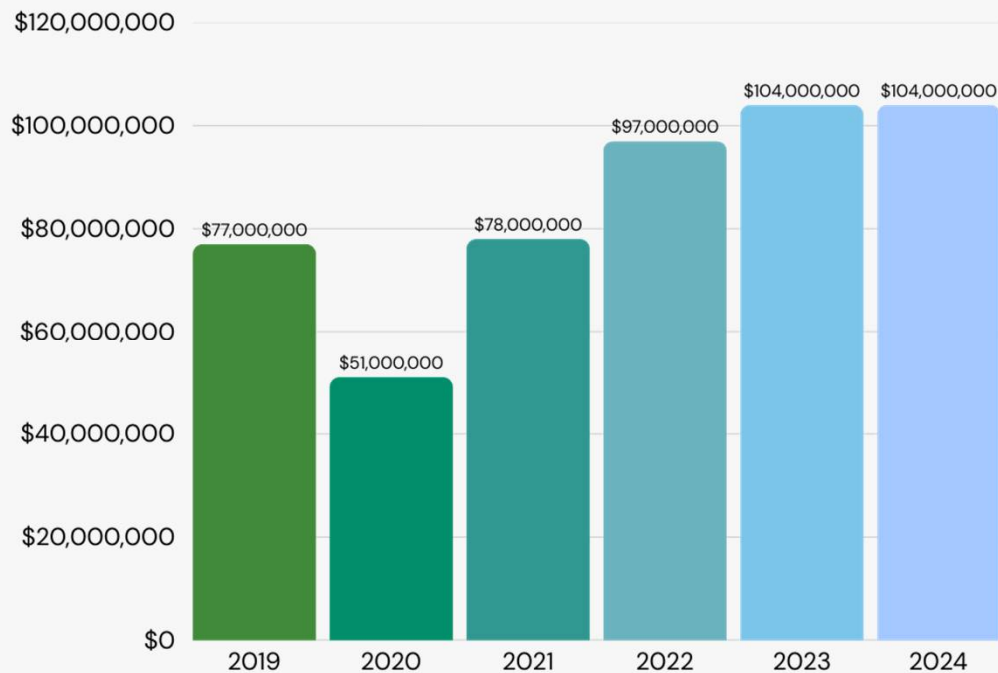
Experience Cortland receives 90% of this revenue to reinvest in tourism promotion, while Cortland County retains 10% for administrative expenses. (Tax Law Section 1202-G)

The CVB operates on a two-year reporting delay (for example, 2022 figures reflect 2020 activity).

In 2022, the CVB's total budget was \$585,368.47, which included \$261,423.29 in ARP funds provided in response to COVID-19.



Growth of Visitor Spending



Source: Tourism Economics, Economic Impact of Visitors in New York 2024: Finger Lakes Focus

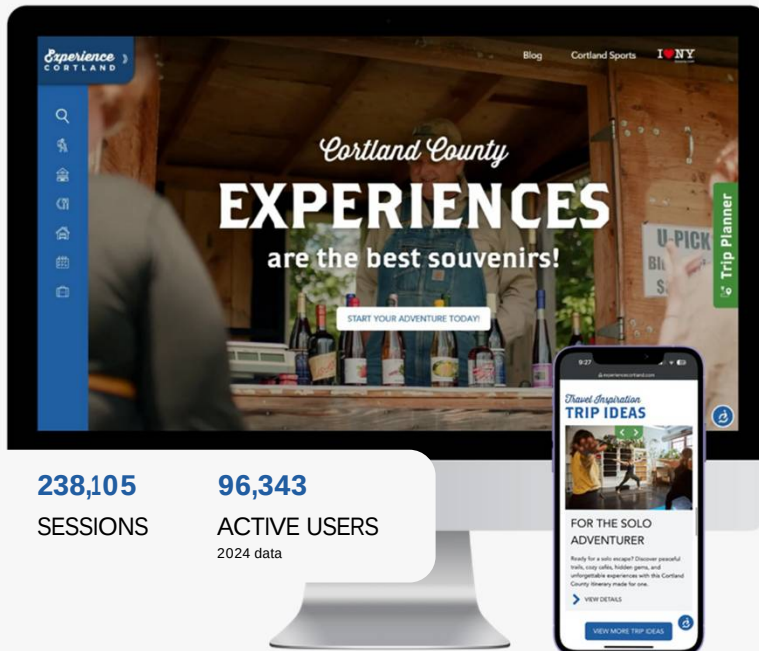
Visitor spending in Cortland County has increased **35% since 2019** and **0.6% since 2023**, showing that the impact of destination promotion extends far beyond the tourism industry.

The return on investment is substantial: with a CVB budget of \$764,000, tourism generates an estimated \$104 million in economic impact, an ROI of more than 100 to 1.

The tourism budget is not just marketing dollars, it's an investment in jobs, local businesses, and the overall vitality of our community.

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Marketing Highlights



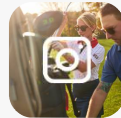
238,105
SESSIONS

96,343
ACTIVE USERS
2024 data



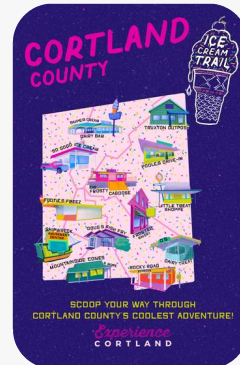
FACEBOOK

6K FOLLOWERS
249K ESTIMATED REACH (ORGANIC + PAID)
17.8K CONTENT INTERACTIONS



INSTAGRAM

1.3K FOLLOWERS
28K ESTIMATED REACH
3.4K CONTENT INTERACTIONS



4,000
MAPS DISTRIBUTED

9.2K USER ENGAGEMENTS
17K ACCOUNTS REACHED
4K LANDING PAGE VIEWS

**2025 NYS Tourism
Association Award**



Second most-picked-up brochure
at the **NEW YORK STATE FAIR** in
2023 and 2024.

**2023 NYS Tourism
Association Award**

HOSTED MEDIA COVERAGE HIGHLIGHTS

National Geographic - Why New York's Underrated Finger Lakes Should Be On Your Radar, John Sizemore, hosted in 2024

TravelMag - 24 Hours in Greek Peak Mountain Resort, Michael Upton, hosted in January 2025

ILNY - A Wheelchair Accessible Outdoor Getaway to the Finger Lakes, Emma Frisbie, hosted in June 2025 through ILNY

Luxe Beat Magazine - A Road Trip Through the Finger Lakes Region of New York State, Theresa St. John, hosted in 2024



Impact of Marketing Efforts

Experience Cortland is the brand. Our tourism partners are the experience.

Our marketing ensures county assets are featured in regional, state, and national conversations, bringing valuable visibility to our community.

We provide the promotional lift, resources, and guidance local businesses need to thrive, helping them reach more customers and strengthen their impact.

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Sports Tourism Highlights

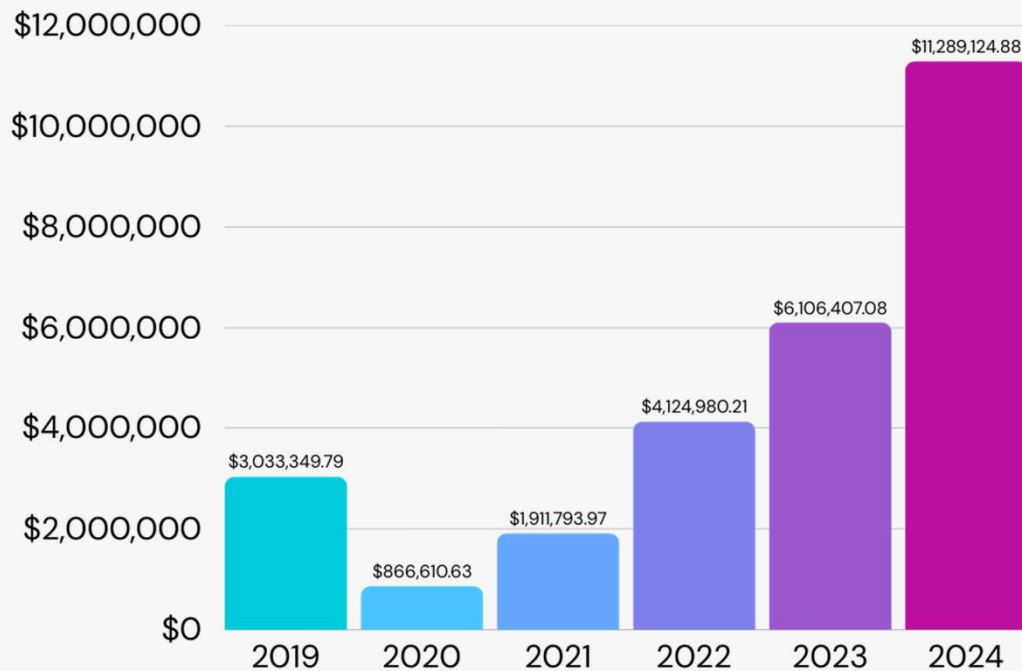
Sports tourism plays a powerful role in boosting the local economy, supporting jobs, and strengthening community vitality.

Highlights:

- **50+ sporting events and multi-day tournaments** hosted across the county in 2024.
- Sporting events include: Baseball, Flag Football, Gymnastics, Basketball, Soccer, Lacrosse, Archery, and Swimming.
- **80% of event spending** is done within the county.
- Empire State Senior Games—organized by the CRSC—achieved record participation with **1,500+ registrations** in 2024.
- **Four New York State High School Championships**, including the NFL-backed, inaugural Flag Football Championship.
- Collaborates with SUNY Cortland, TC3, The Lumber Yard, JM McDonald Sports Complex, local high schools, county parks and recreation facilities and more to host and support events.

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Economic Impact of Sports Tourism



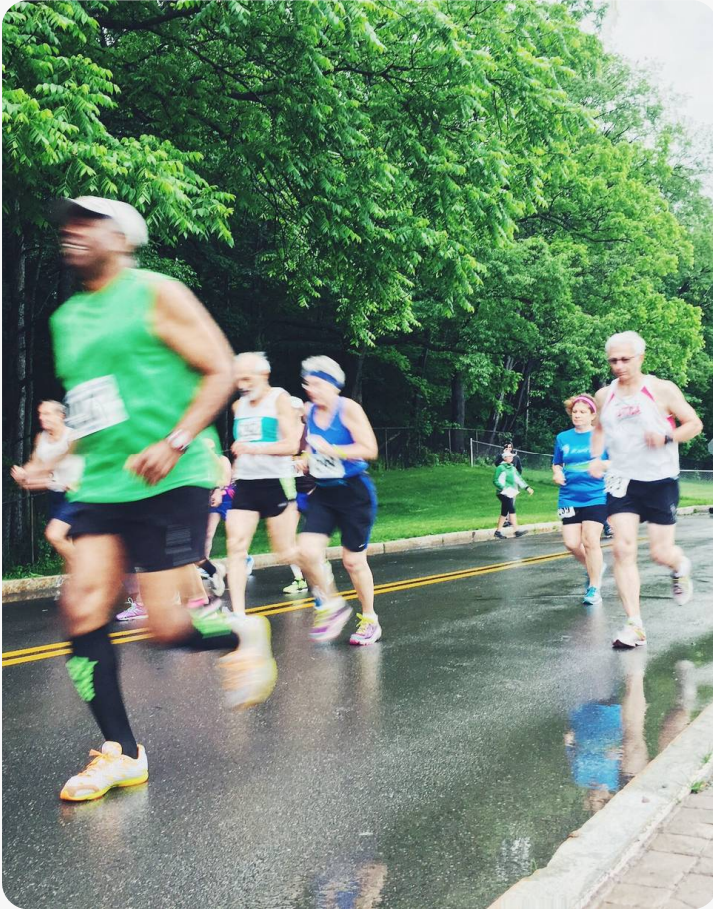
Source: New York State Department of Economic Development - Upstate New York

Sports tourism has become a major economic driver for Cortland County and the surrounding region, drawing thousands of coaches, players, spectators, and families each year.

The influx of visitors from CRSC and PBR-hosted events generates significant spending at local businesses, restaurants, and hotels, creating a ripple effect that benefits the broader community.

With an operating budget of \$250,000, the CRSC generates an estimated economic impact of \$11,289,124, proving the unmatched value of sports tourism.

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Empire State Senior Games

Run exclusively by the CRSC, it is the only event in New York State where athletes 50+ can qualify for the National Senior Games.

- **Unique Audience:** Reaches a demographic with increased disposable income, while promoting lifelong fitness and healthy aging—proving it's not always just about the sport.
- **Flagship Event:** The single largest undertaking for the CRSC, successfully hosted since 2011 (excluding 2020).
- **Record Participation:** 2024 registrations topped 1,550 athletes—the largest field since CRSC took over.
- **Expanded Impact:** Continued success has led to the addition of a Master's Division for athletes aged 30–49 in select sports.

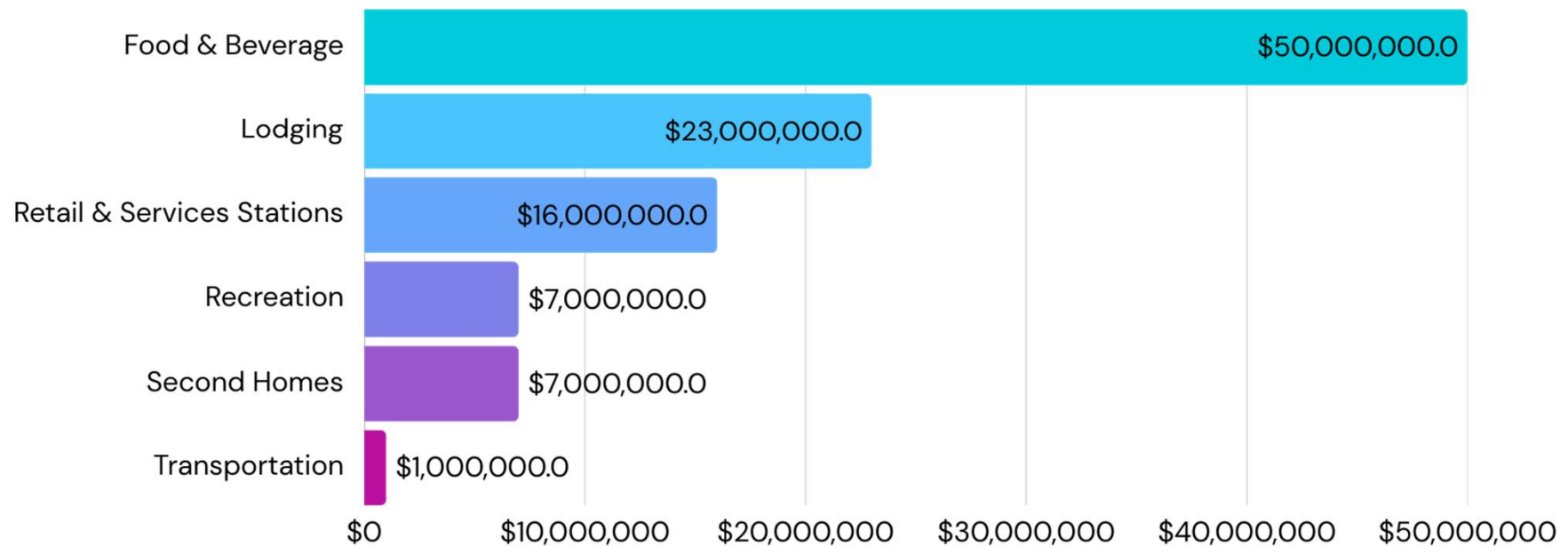
Now is the time to invest in our community—continued funding will ensure this **event's success and the economic benefits it delivers.**

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Our Visitors

Visitor Data - Where Are They Spending Money

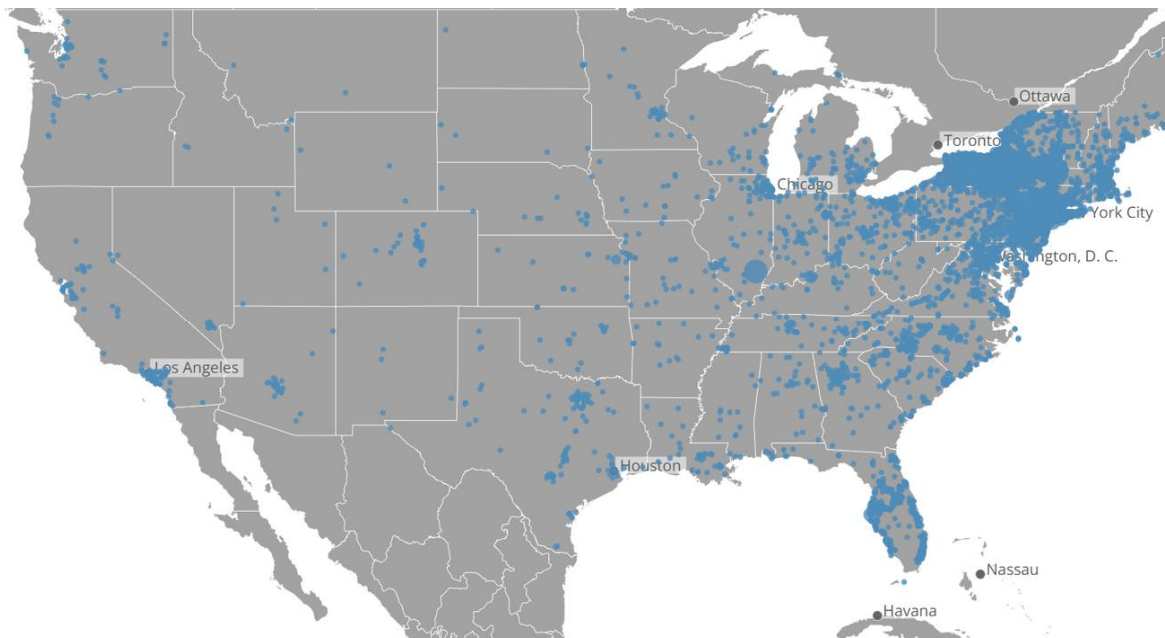


Second Homes: Spending associated with the upkeep of seasonal second homes for recreational use as defined by the Census Bureau.

Source: Tourism Economics, Economic Impact of Visitors in New York 2024: Finger Lakes Focus

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Visitor Data - Where Are They Coming From



The Northeast
Chicago, IL
Florida
Virginia
North Carolina
Ohio

Spotlight: PBR Tournaments

The Lumber Yard brought **816 teams** in 2024, with representation from **16 different states and provinces throughout the US and Canada**. For the 2025 season, they hit a record-breaking **1000+ teams** registered.

Source: ROVE- Cortland County – 1/1/24– 12/31/24

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Benefits of Tourism to Residents

The ultimate customer of tourism is the resident, not the visitor.

Tourism is not the goal, it is the means to an end.

Tourism done right drives sustainable, responsible growth! The visitor economy drives job creation, small business success, community revitalization, increased local and state tax revenues, all resulting in improved standard of living, quality of life, and a stronger sense of pride of place for both residents and communities.

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What Do Cortland County Residents Say?

85% of residents who replied stated that Tourism provides more positive than negative consequences.

Categories they responded positively to:

The local economy	92%
The general aspect of the county	85%
The offer of cultural & leisure activities	82%
Employment	79%
The atmosphere & entertainment of area	72%

The quality of lives of its residents	67%
The preservation & showcasing of its historical heritage	64%
The infrastructure	51%
The cleanliness of public spaces	46%
The protection of environment & natural sites	23%

Source: NYS Resident Sentiment Survey - Cortland County – 1/1/25– 8/12/25



Tourism: Cortland County's Most Powerful Economic Driver

Of all the economic development opportunities Cortland County can invest in, tourism—driven by the partnership between Experience Cortland and the Cortland Regional Sports Council—delivers the most immediate and visible return.

- **One Unified Organization:** The CVB and CRSC partnership delivers stronger, more coordinated tourism promotion for Cortland County.
- **Proven Growth:** Steady progress—more visitors, bigger events, stronger partnerships.
- **Upward Momentum:** Tourism is trending up, fueling jobs, tax revenue, and local business success.
- **Community Impact:** Tourism supports amenities and attractions residents enjoy every day while boosting the local economy.
- **The Risk:** Cutting funding now risks losing hard-earned gains and stalling economic growth.

Continued investment will ensure this momentum doesn't stall, preserving and building upon the community-wide benefits we've worked so hard to achieve.



Tourism Powers Economic Growth

THE WORK OF A DESTINATION ORGANIZATION

1. VISIT

If you built a place where people want to visit, then you have built a place where people want to live.

2. LIVE

And if you built a place where people want to live, then you have built a place where people want to work.

4. INVEST

And if you built a place where business and residents will invest, then you have built a place where people will want to visit.

3. WORK

And if you built a place where people want to work, then you have built a place where business and residents will invest.



DESTINATIONS
INTERNATIONAL

It starts with a visit.

This diagram depicts the chain reaction as the promotion of a destination acts as a catalyst for broader community benefits and economic development.

By promoting Cortland County to leisure, sports, business, and group travelers, Experience Cortland and the Cortland Regional Sports Council ignite a chain reaction that drives economic growth and community development.

Source: Destinations International's Destination Promotion: A Catalyst for Community Vitality

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Economic Development Work

**If you build a place people want to visit,
you build a place where people want to live.
If you build a place where people want to live,
you'll build a place where people want to work.
If you build a place where people want to work,
you build a place where business needs to be.
If you build a place where business has to be,
you'll build a place where people have to visit.**

It all starts with the visit and that visit doesn't happen without us.

Source: Destinations International's Destination Promotion: A Catalyst for Community Vitality

Experience
CORTLAND
COUNTY CONVENTION & VISITORS BUREAU



Thank you - our door
is always open!

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

Machell Phelps
machellphelps@yahoo.com
(607) 756-1864

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



8310 N. Capital of Texas Hwy.
Bldg. 2, Ste. 250, Austin, TX 78731

www.GovOS.com

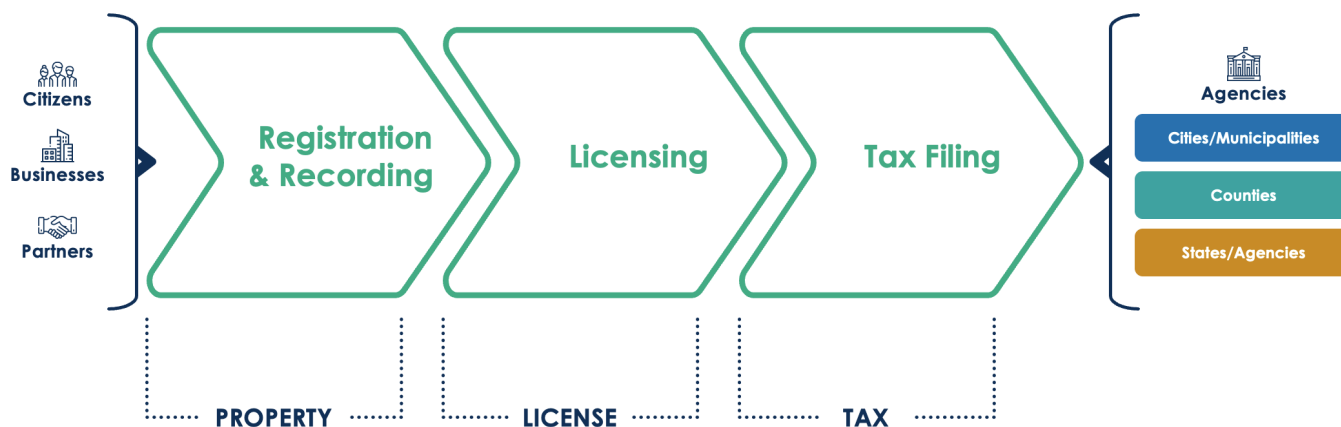


Company Overview

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

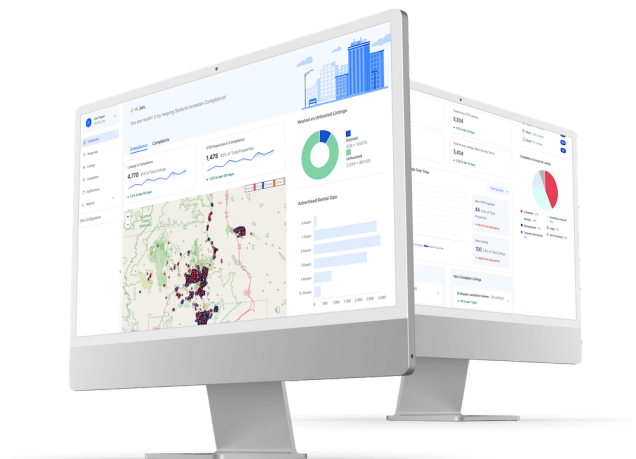
Our innovative identification and registration processes provide accurate and actionable results.

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.



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

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

Customer Signature

Signature of Authorized
Representative

Title

Date

GovOS Signature

Signature of Authorized GovOS
Representative

Title

Date



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

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

August 2025 Quarterly Update

Summary of Reports Drafted for Discussion

- **Review of Cayuga-Cortland workforce development program** – Held discussions with the Director of Cortland County Workforce Development and fiscal staff to gain an understanding of the fiscal operations of the program. The Audit office conducted further analytical procedures over the allocation and expenditure of grant funds as well as programmatic data. Comparative budget to actual data was obtained and reviewed. The drafted report will be discussed with the department head and provided to the Chair of the Legislature and Chair of the Finance & Administration Committee.

In Process Reviews

- **DSS Code Blue program** – The Audit office is performing a routine fiscal review with the contracted agency providing space, staffing and administration of the program. To date, discussions have been held with the Commissioner of Social Services and the agency's director and accounting team. Through these meetings, the office has gathered an understanding of the fiscal processes and controls in place at the agency. Analytical procedures over 2024-2025 program expenditures and requests for additional documentation are in process.

County Comparisons

- The Audit office has drafted reports summarizing work to date on comparing the County's management compensation plan and general union contract to that of other counties. Management plans from fourteen other Upstate counties were obtained and reviewed with a focus on whether the plans allow for the accrual of compensatory time and for in-service vacation payouts. In addition, general unit contracts were obtained from twenty-five other Upstate counties and the review was focused on how paid time off is factored into the calculation of overtime hours and whether the contracts allow for in-service vacation payouts. The reports and data from this analysis will be shared with the Finance & Administration committee at an upcoming meeting.

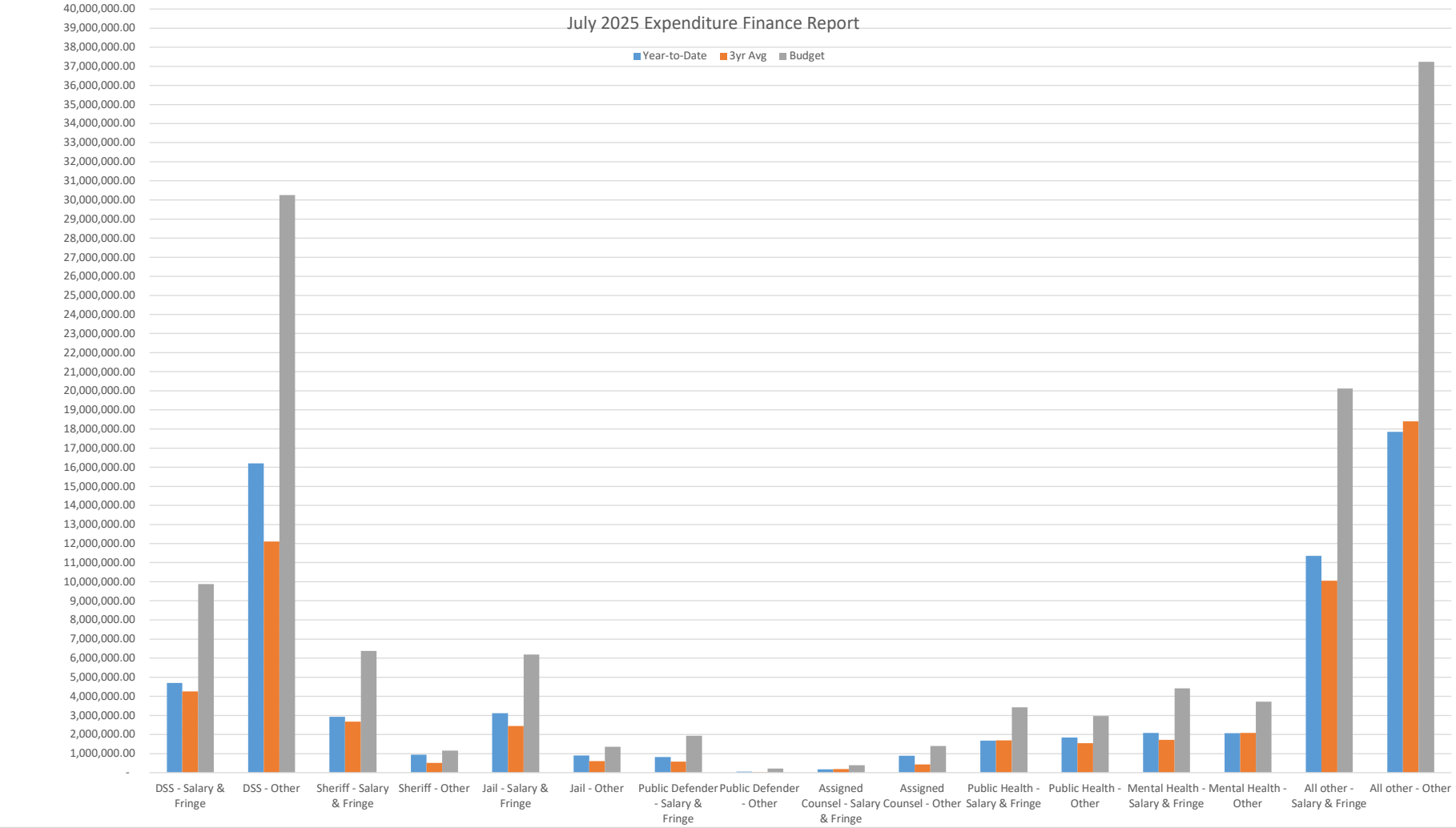


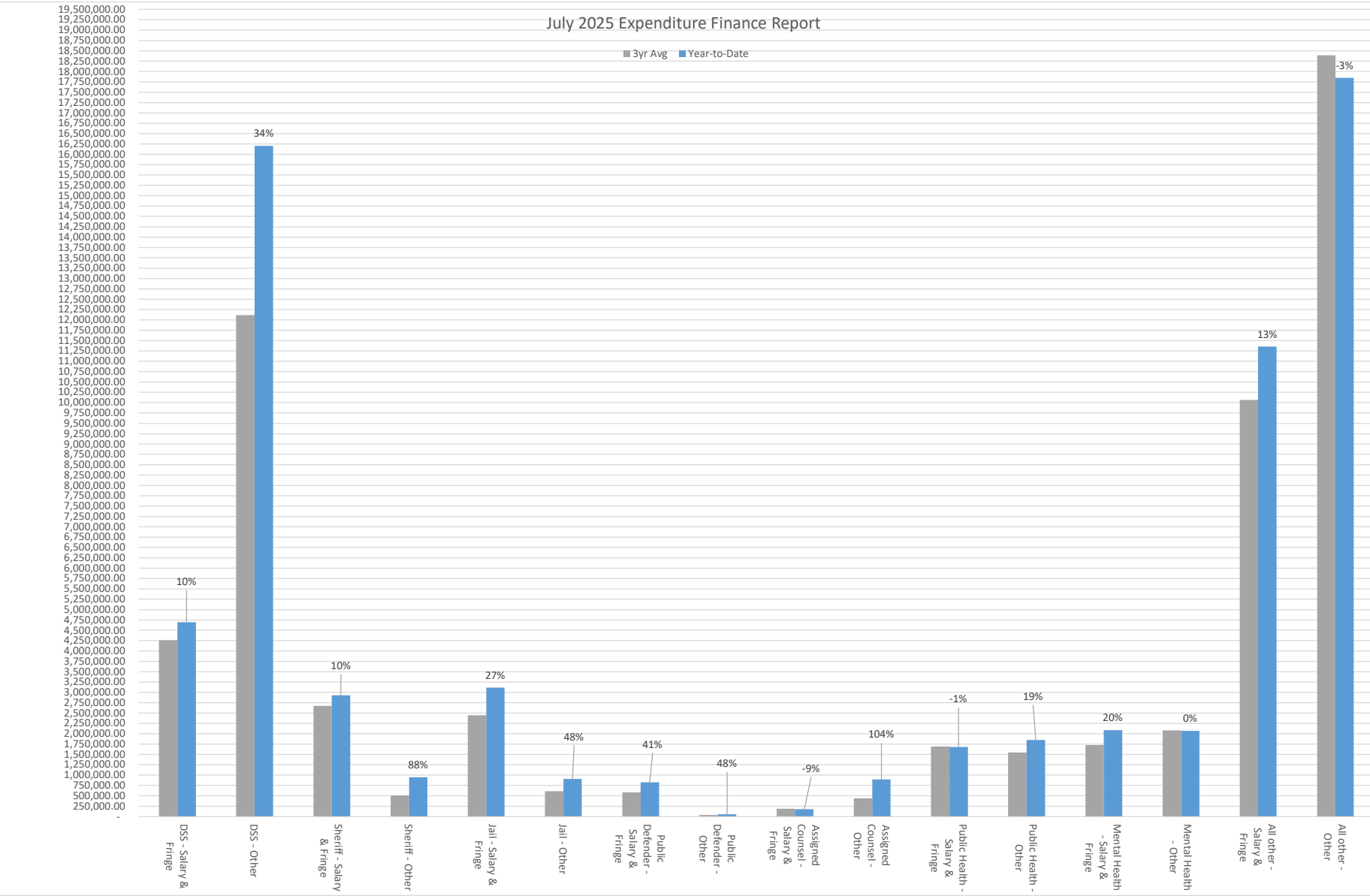
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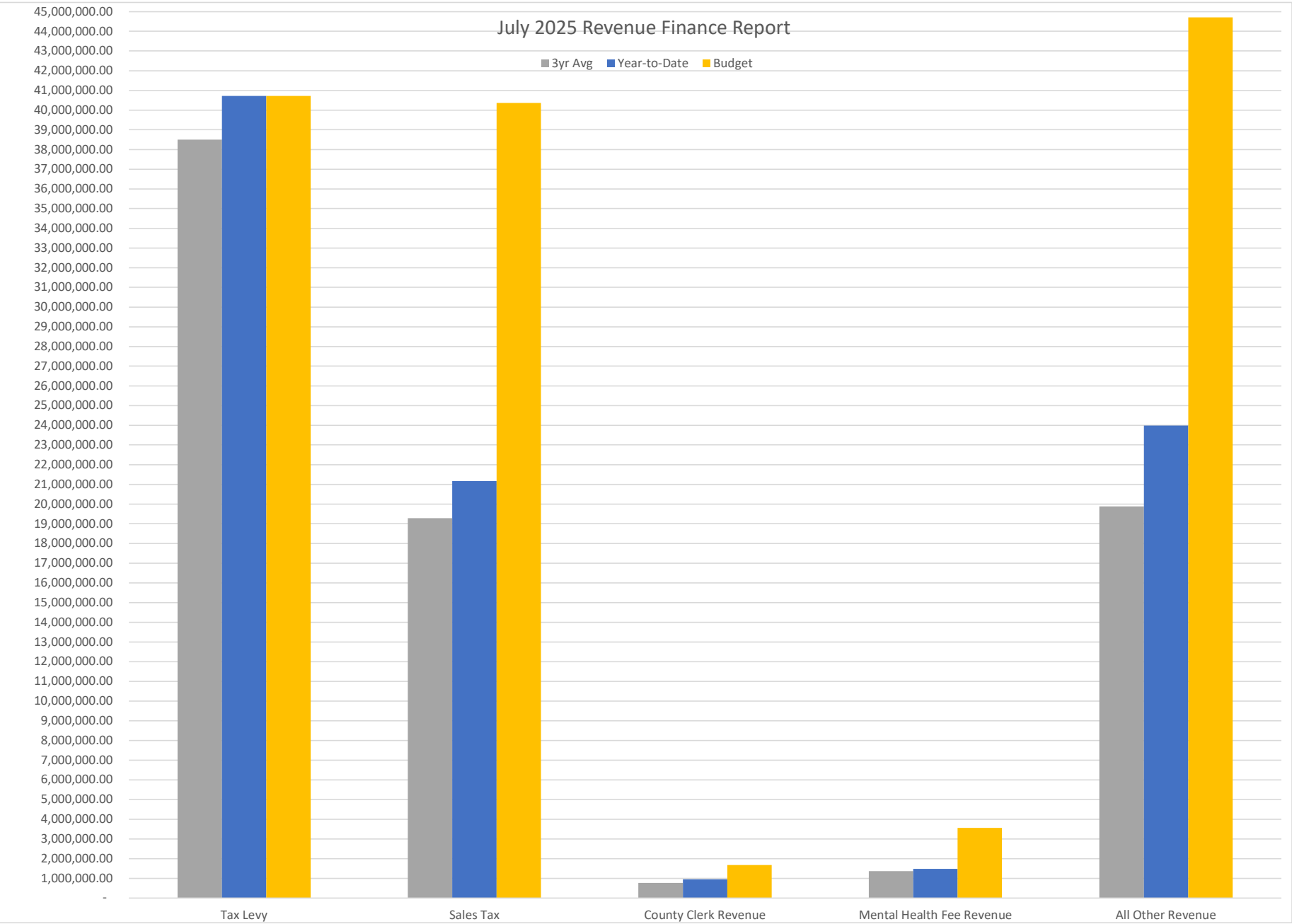
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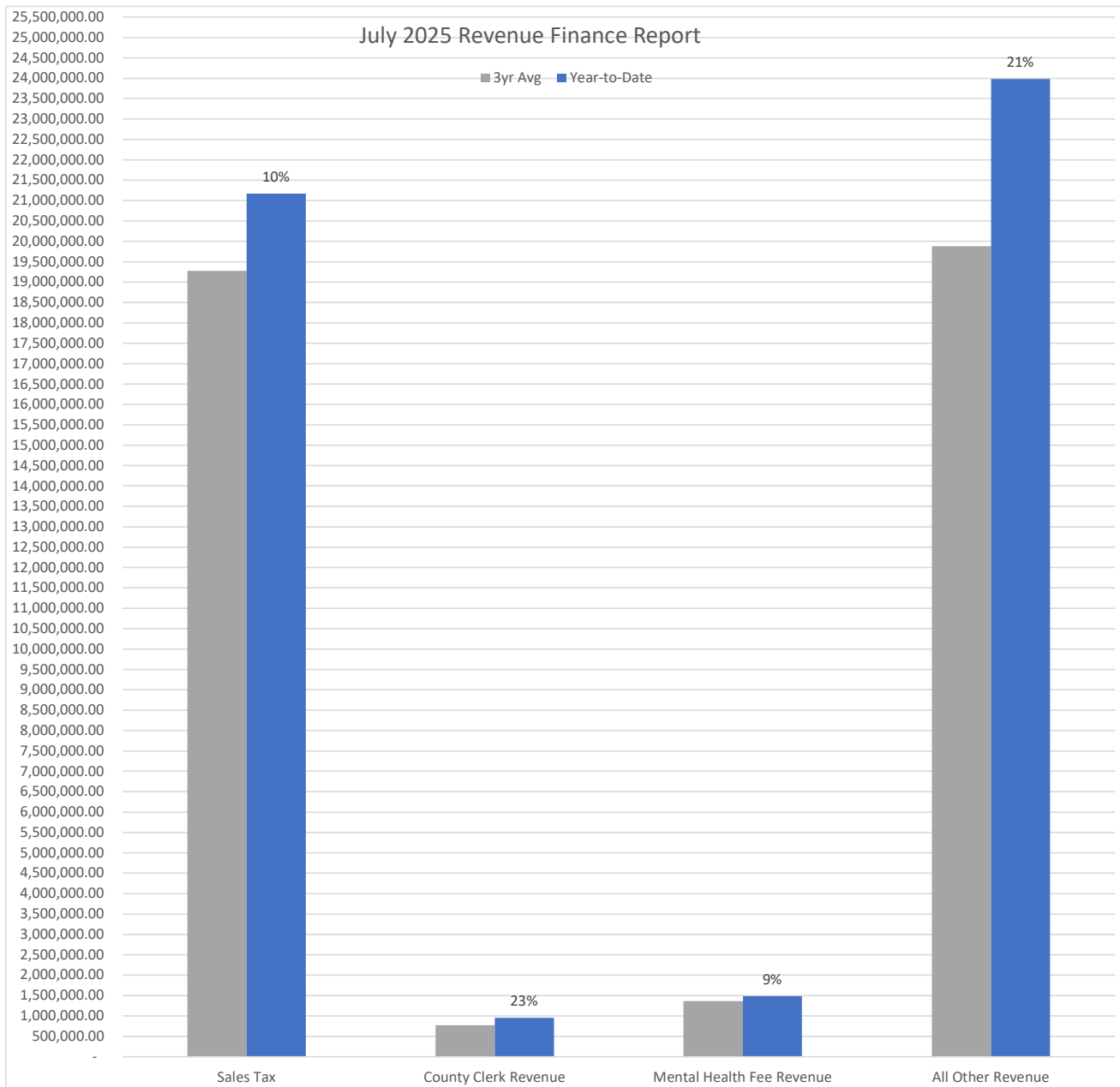
Other Items

- **Payroll certification** – The Audit office continues to work with the Personnel office and Director of Finance to address existing County-wide payroll controls recommendations. Beginning with the June 27th payroll, the Personnel department implemented certifications which are required to be completed by all County departments each bi-weekly payroll. Each department now receives and certifies a payroll register proof prior to the finalization of payroll. This control should help to hold departments accountable for the accuracy of their department's payroll and reduce the rate of errors by having the review occur prior to the distribution of employee direct deposits and paychecks.
- **Departmental payroll processes & controls** – The office also continues to perform reviews of the payroll processes of larger and/or more complex County departments. The reviews involve meeting with departmental staff involved in the payroll process and shadowing the process from start to finish. The payroll processes are documented along with any recommendations that are noted. To date, reviews have been performed with DSS, Emergency Response, and Highway. The next planned review is with the Sheriff's office. Additionally, the Audit office has also started performing analytical procedures over employee accrual balances and will continue to conduct work in this area.
- **Claims audit update** – As discussed in the claims audit report for January 1, 2025 – June 30, 2025, forty-one disbursements totaling approximately \$30,100 were disallowed during the first six months of the year. Through August 31st, fifty-seven disbursements totaling approximately \$60,200 have been disallowed year-to-date. Findings of note in July and August include vendors charging at rates above contracted amounts, duplicate invoices submitted by departments, and an instance where the prior balance on a legal bill was processed for payment but had already been paid.
- **Assigned Counsel** – Commenced discussion with the Assigned Counsel Plan Administrator as to policies and procedures in place for the review of case vouchers submitted by attorneys participating in the 18-B program. Also discussed methods for oversight and analysis of data from attorney vouchers. These discussions are ongoing. Additionally, the Audit office will seek to gain an understanding of the processes and controls in place at the department in regards to program eligibility determinations.









Cortland County Reserve Funds				UNAUDITED	
				12/31/2024	7/31/2025
Reserve Title	Authorizing Resolution	Purpose	Funding	Balance	Balance
Airport Reserve	269-17	Offset the local match on airport projects	Airport net income	343,792.25	352,061.30
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,567,108.88	1,706,483.95
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	5,145,120.09
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	16,082.52	14,704.37
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,679.49	43,684.56
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	142,019.03
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	88,973.41	91,138.77
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	116,108.71
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	112,862.57	216,580.34
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	61,861.37
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	630.17	646.03
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	28,839.47
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	1,492,500.07
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	352,430.54	419,147.95
Public Safety Reserve	85-25	One time law enforcement expenditures	Traffic Safety program		179,225.99
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	5,160,225.20	5,289,224.47
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	199,569.20
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	10,383.69	10,650.50
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	251,343.69	135,843.62

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	11,030.72
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	965,690.75
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	12,557.38
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,865,453.75	1,910,289.23
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	816,121.61	837,152.80
NOTE:					
Occupancy Tax Reserve	\$826,382.71 to Tourism in 2026 and \$351,935.61 in 2027; \$42,457.49 County admin in 2025, \$91,820.30 in 2026 and \$39,103.96 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 7/31/25, \$17,442.66 has been paid for the warming center and \$120,676.58 has been paid for the jail.				



CORTLAND COUNTY
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Morgan Spaulding
 Grant Administrator

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 mspaulding@cortlandcountyny.gov

Monthly Report for August 2025
 Committee Meeting Date: September 16th, 2025

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

Meetings/ Trainings Attended:

- Meeting with Kiwanis Club – multiple
- CDBG Webinar
- Housing and Homelessness Coalition
- Public Works Committee Session
- Met with Chuck Schumer
- IRT Distinguished Visitor's Day – SUNY Broome
- Presented NADTC Grant Findings in Chicago
- Wastewater Treatment Plant Tour
- NADTC Community Dinner
- CNY Regional Planning and Development Board
- NADTC Subcommittee
- Meeting with ARC Project Manager
- Meeting with Cortland Board of Realtors for Housing Study
- Legislative Session for August

Education & Outreach

- Attended Preble Town Board Meeting
- Attended Cincinnatus Town Board Meeting.
- Attended Freetown Town Board Meeting.
- Presented Cortland County's Mobility & Accessibility Plan at the Chicago NADTC Conference, learned about new mobility and connectivity funding opportunities, and built connections with professionals from across the country.
- Helped plan and host the NADTC Community Dinner at the Cortland Elks Club to gather valuable public feedback on the Mobility & Accessibility Plan.
- Delivered Grant Administration Presentation to the full Legislature in August, highlighting current initiatives and opportunities.
- Accepted into the Leadership Cortland Program, beginning in October, which will provide professional development and community leadership training.
- Attended the Fall NYSAC Conference, gaining insight into countywide issues and solutions while networking with county leaders from across New York State.



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Monthly Report for August 2025
 Committee Meeting Date: September 16th, 2025

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.
- \$61,000 awarded in grants and donations for playground at Dwyer Park in partnership with Kiwanis Club.
- \$834,000 awarded from NYS Department of State for Countywide Shared Services Initiative.

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.
- \$50,000 Department of Homeland Security & Emergency Services (DHSES) for cybersecurity.
- 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:

- ARC POWER Grant Program
- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.

9 16 2025 Cortland County Finance & Administration Committee

FY 26 Working Budget - Current Deficit	9,815,744.47
Removal of Departmental positions requests	(504,470.15)
Unfund 5 vacant positions	(611,991.66)
Unfund 5 vacant positions at \$70,000 each	(350,000.00)
Use Occupancy tax for BDC FY26 funding	(500,000.00)
Unrestricted Fund balance	(2,500,000.00)
One time allocation of retirement reserve	(2,500,000.00)
Sales Tax	(1,000,000.00)
Dwyer - Fund tourism related activities	(40,000.00)
Public Safety - purchase of equipment	(175,000.00)
Health Care County Premium 2% increase	250,000.00
Proposed Reductions	(7,931,461.81)
Remaining FY 26 Deficit	1,884,282.66
Tentative Property Tax Levy	6.63%