



Finance & Administration Committee

Committee Meeting

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

~ Minutes ~

Tuesday, October 14, 2025

9:00 AM

Room 302

CALL TO ORDER

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

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	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	
Kevin Fitch	Cortland County	Chair of the Legislature	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Michael Ponticiello	Cortland County	County Administrator	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Laura Fox	Cortland County	Real Property Tax Services	Present	
Melanie Velardi	Cortland County Business Development Corporation	Executive Director	Present	
Brooke Kemak	Cortland County	County Clerk	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Morgan Spaulding	Cortland County	Grants Administrator	Present	
Scott Roman	Cortland County	Director of Emergency Response and Communications	Present	
Michelle Enright	Cortland County Convention & Visitor's Bureau	Executive Director	Present	
Ilya Shmulenson	Lime Hollow Nature Center	Executive Director	Present	
Kim Cameron	Cortland County	Resident	Present	
Cindy Lee	Cortland Standard	Reporter	Present	
Trisha Hiemstra	Cortland County	Planning Director	Late	9:25 AM
Patty Schaap	Cortland County	Director of Community Mental Health Services	Late	9:50 AM
Christopher	Cortland County	Deputy Director of	Late	9:50

Driscoll		Community Mental Health Service		AM
Victoria J. Monty	Cortland County	County Attorney	Late	9:45 AM
Jeri DuVall	Cortland County	Chief Assistant County Attorney	Late	9:45 AM
Paul Lutwak	Cortland County	Chief Information Officer	Late	9:48 AM
Nicole Compton	Cortland County	Executive Assistant	Remote	
Lisa McGee	Cortland County	Fiscal Officer	Remote	
Nicole Anjeski	Cortland County	Director of Public Health	Remote	
Andrea Herzog	Cortland County	Director of Finance	Remote	
Machell Phelps	Cortland Regional Sports Council	Executive Director	Remote	

MINUTES

1. Finance & Administration Committee - Committee Meeting - Sep 16, 2025 9:00 AM

RESULT: ACCEPTED

2. Finance & Administration Committee - Special Meeting - Sep 23, 2025 9:00 AM

RESULT: ACCEPTED

RESOLUTIONS

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

RESULT:	APPROVED [UNANIMOUS]
	Next: 10/23/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	William McGovern, Committee Vice-Chair
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

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. 2 – Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

RESULT: POSTPONED [UNANIMOUS]

Next: 12/9/2025 9:00 AM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Linda Jones, Committee Member

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

EXCUSED: Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

WHEREAS, New York State Tax Law, §1202-g (9) presently authorizes Cortland County to adopt and amend local laws directing all revenues be allocated for tourist and convention development; provided, however, the County shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax. The revenue derived from such tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Cortland County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related and supporting activities; AND

WHEREAS, the current use of occupancy tax revenue is limited to the above stated uses referenced in the preceding paragraph; 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 attractions, and related initiatives that directly or indirectly benefit tourism and the County's economy as a whole; NOW THEREFORE BE IT

RESOLVED, that the Legislature of the County of Cortland does hereby request special legislation be enacted to amend New York State Tax Law, §1202 (9), as follows:

1. Expand the permissible uses of occupancy tax revenues to include funding of economic development initiatives, including but not limited to: economic development, to include 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 IT BE FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to provide certified copies of this Resolution to New York State Senator Lea Webb, New York State Assemblymember Anna Kelles, and Assemblymember Jeff Gallahan in order to request the introduction of Home Rule Legislation regarding this matter.

AGENDA ITEM NO. 3 – Authorizing Application for Community Development Block Grant (CDBG) Microenterprise Assistance Program Funding

RESULT:	APPROVED [UNANIMOUS]
	Next: 10/23/2025 6:00 PM
MOVER:	Sandra Price, Committee Member
SECONDER:	Linda Jones, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Authorizing Application for Community Development Block Grant (CDBG) Microenterprise Assistance Program Funding

WHEREAS, grant funding is available through the New York State Office of Community Renewal under the Community Development Block Grant (CDBG) Program to support Microenterprise initiatives; AND

WHEREAS, Cortland County currently lacks the means to provide direct financial assistance to small businesses with five or fewer employees through existing business development programs; AND

WHEREAS, Cortland County has previously been awarded and successfully administered a Microenterprise Grant, distributing funds in accordance with program requirements; AND

WHEREAS, the Cortland County Legislature recognizes the importance of supporting local entrepreneurs and small businesses as a means of fostering economic growth, job creation, and community vitality; AND

WHEREAS, the Legislature wishes to make funding available to additional eligible businesses should such funds be awarded by the New York State Office of Community Renewal; AND

WHEREAS, a public hearing has been held on October 23, 2025, before the Cortland County Legislature to solicit public input and determine the level of community interest and support for the proposed Microenterprise Grant Program; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Administrator, be and hereby is authorized and directed to file an application for Microenterprise Grant funds from New York State Homes and Community Renewal, Office of Community Renewal, under the U.S. Department of Housing and Urban Development's Small Cities Community Development Block Grant Program for Fiscal Year 2025; AND BE IT FURTHER

RESOLVED, that the County Administrator and/or Chair of the Legislature, upon review and approval by the County Attorney or designee, are hereby authorized execute a project agreement and other necessary documents with the State of New York for the Cortland County Microenterprise Program.

AGENDA ITEM NO. 4 – Local Law "I" of 2025 - a Local Law Overriding Tax Levy Limit for Fiscal Year 2026

RESULT: APPROVED [5 TO 1]

Next: 10/23/2025 6:00 PM

MOVER: Sandra Price, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

AYES: Harbin, Price, Waldbauer, McGovern, Bischoff

NAYS: Linda Jones

EXCUSED: Joseph Nauseef

ON MOTION OF BISCHOFF

RESOLUTION NO.

Local Law "I" of 2025 - a Local Law Overriding Tax Levy Limit for Fiscal Year 2026

WHEREAS, the New York State Legislature enacted General Municipal Law §3-c which establishes a limit upon real property tax levies by local governments, AND

WHEREAS, pursuant to General Municipal Law §3-c (5), a local government may adopt a budget in excess of the tax levy limit only if the governing body of such local government first enacts a local law to override the tax levy limit for the coming fiscal year only, AND

WHEREAS, the Cortland County Legislature has not yet finalized the fiscal year 2026 budget, and may need the flexibility to exceed the property tax cap if it is deemed necessary;

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

Local Law "I" of 2025 - a Local Law Overriding Tax Levy Limit for Fiscal Year 2026

Section 1

Legislative Intent

The Cortland County Legislature has determined that it is important to maintain flexibility in the process of finalizing the fiscal year 2026 budget, and it may be necessary to override the limit on the amount of real property taxes that may be levied by the County of Cortland for the coming fiscal year 2026.

Section 2

Override of Tax Levy Limit

Upon the adoption of this local law, the Cortland County Legislature is hereby authorized to override the tax levy limit for the coming fiscal year 2026, if the Legislature deems it necessary for the County of Cortland to adopt a budget for the fiscal year 2026 which may require a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law §3-c.

Section 3

Legal Authority

The authority to override the tax levy limit is authorized by General Municipal Law §3-c (5), which expressly authorizes a local government to override the tax levy limit for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of the total voting power of its governing body, the Cortland County Legislature.

Section 4

Effective Date

This Local Law shall take effect immediately, in accordance with the provision of the Municipal Home Rule Law of the State of New York.

Referred from Government Operations Committee

AGENDA ITEM NO. 5 – Authorize Agreement for Appalachian Regional Commission (ARC) "Grants to Grow" Grant and Amend 2025 Cortland County Budget - County Clerk

RESULT:	APPROVED [UNANIMOUS]
	Next: 10/23/2025 6:00 PM
MOVER:	Beau Harbin, Committee Member
SECONDER:	Eugene Waldbauer, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF NAUSEEF

RESOLUTION NO.

Authorize Agreement for Appalachian Regional Commission (ARC) "Grants to Grow" Grant and Amend 2025 Cortland County Budget - County Clerk

WHEREAS, Cortland County began utilizing Laserfiche in 2017 with the support of Tompkins County for the use of Records Management, and numerous permanent records were digitized and stored according to New York State standards; AND

WHEREAS, in 2024 Cortland County entered into a contract with ICC Community Development Solutions for the use of Laserfiche, independently from Tompkins County, to allow the Records Management component to continue to expand, and to maximize the use of Laserfiche with its additional capabilities; AND

WHEREAS, the County Clerk as Records Management Officer has committed to supporting the Records Management component by including necessary licenses and related fees in the approved budgets for 2024 and 2025, along with the proposed budget for 2026 in the amount of \$56,960; AND

WHEREAS, through the IT Steering committee and current use across 14 departments, Laserfiche continues to be identified as a critical tool in streamlining and creating efficiencies across the County; AND

WHEREAS, to implement the identified efficiencies additional financial resources are necessary, the *Grants to Grow* through the Appalachian Regional Commission (ARC), provided a funding opportunity to continue to expand the use of Laserfiche focusing on countywide records management, organizational capacity, and operational efficiency; AND

WHEREAS, Cortland County has been awarded funding, requiring the County to enter into a grant agreement with ARC to administer the award, providing the County with \$100,000 to purchase additional Laserfiche licenses, desktop scanners and training, for a contract period November 1, 2025 through October 31, 2027; AND

WHEREAS, the 2025 fiscal year budget for the County Clerk includes \$30,000 of available funds to be applied to the total match expectation of \$153,620; AND

WHEREAS, acceptance of this grant requires Cortland County to enter into a grant agreement with ARC to administer the award; NOW THEREFORE BE IT

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

Current

INCREASE REVENUE BUDGET:

A14105.44XXX	ARC Grant	\$100,000
A359900	Appropriated Fund Balance	\$123,620

INCREASE EXPENDITURE BUDGET:

A14105.54005	Supplies	\$45,360
A14105.54055	Contractual	\$170,760
A14105.54035	Training	\$7,500

; AND BE IT FURTHER

RESOLVED, that the County Administrator, upon review and approval by the County Attorney or designee, be and hereby is authorized to sign an agreement with the Appalachian Regional Commission for acceptance of *ARC Grants to Grow* funding in the amount of \$100,000, with a County Match of \$153,620, for a total project cost of \$253,620, for the contract period November 1, 2025 through October 31, 2027; 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.

Referred from Judiciary & Public Safety Committee

Referred from Ag/Planning/Environmental Committee

AGENDA ITEM NO. 6 – Amending the 2025 Budget to Provide for the STOA 18B Local Match Payment to the Central New York Regional Transportation Authority (CNYRTA)

RESULT:	APPROVED [UNANIMOUS]
	Next: 10/23/2025 6:00 PM
MOVER:	William McGovern, Committee Vice-Chair
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF HARBIN

RESOLUTION NO.

Amending the 2025 Budget to Provide for the STOA 18B Local Match Payment to the Central New York Regional Transportation Authority (CNYRTA)

WHEREAS, the Cortland County Legislature adopted Resolution No. 145-24, which authorized the County to become a participating member of the Central New York Regional Transportation Authority (CNYRTA), also known as Centro of Cortland, LLC, to ensure that citizens continue to have access to affordable and reliable public transportation; AND

WHEREAS, as a participating member of CNYRTA, Cortland County is required to provide the STOA 18b Local Match portion of funding in support of the public transportation services operated by Centro of Cortland, LLC; AND

WHEREAS, the current 2025 County Budget does not contain sufficient funds within the Contracted Services (A56305.54815) account to pay the STOA 18b Local Match; AND

WHEREAS, revenue of \$46,440.66 generated from the sale of public transportation vehicles at County auctions, together with insurance reimbursements has been set aside in a reserve account (A386300.STOA) designated for transportation-related services; NOW THEREFORE BE IT

RESOLVED, that the County Administrator, upon approval of the County Attorney, is hereby authorized to take all necessary actions to ensure payment of the STOA 18b Local Match portion to Centro of Cortland, LLC; AND BE IT FURTHER

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

Increase Use of Reserves:

A.351100	Appropriated Reserves	\$37,622.52
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Increase Expenditure:

A56305.54815	Contracted Services	\$37,622.52
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RESOLVED, that this resolution shall take effect immediately upon its adoption.

Referred from Health & Human Services

AGENDA ITEM NO. 7 – Accept Funds Resource Allocation Plan New York State Office of Children and Family Services

RESULT:	APPROVED [UNANIMOUS]
	Next: 10/23/2025 6:00 PM
MOVER:	Linda Jones, Committee Member
SECONDER:	Beau Harbin, Committee Member
AYES:	Harbin, Jones, Price, Waldbauer, McGovern, Bischoff
EXCUSED:	Joseph Nauseef

ON MOTION OF VAN DEE

RESOLUTION NO.

Accept Funds Resource Allocation Plan New York State Office of Children and Family Services

WHEREAS, the New York State Office of Children and Family Services, through the Resource Allocation Plan has made available the sum of \$115,157 to Cortland County, through the Youth Bureau; AND

WHEREAS, the County Youth Bureau has designated the funds to the various county municipalities and agencies for the year October 1, 2025 through September 30, 2026 and for which a copy is in the County Youth Bureau Office; AND

WHEREAS, \$95,383 will be allocated to Cortland County municipalities and \$19,774 will be allocated to the Cortland County Youth Bureau administration; AND

WHEREAS, the 2025 County Budget will need to be amended as follows:

<u>Revenue:</u>		<u>Current</u>	<u>Increase</u>	<u>Balance</u>
A73125.43820.YB	Youth Bureau	(\$107,035)	(\$115,157)	(\$222,192)
<u>Expenditure:</u>		<u>Current</u>	<u>Inc/Dec</u>	<u>Balance</u>
A73125.51005	Personal Services	\$7,887	\$8,602	\$16,489
A73125.54020	Postage	\$87	\$200	\$287
A73125.54040	Dues	\$120	\$120	\$240
A73125.54045	Travel	\$974	\$3,500	\$4,474

A73125.54048	Program Supp	\$6,247	\$6,000	\$12,247
A73125.54800	Program Exp - SDPP	\$107,320	\$95,383	\$202,703
A73125.58060	Health Ins	\$1,788	<u>\$1,352</u>	\$3,140
			\$115,157	

; NOW THEREFORE BE IT

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

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

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

Monthly Reports

1. August 2025 Financial Reports

RESULT:	COMPLETED
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2. Grant Administrator Monthly Report

RESULT:	COMPLETED
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DISCUSSION ITEMS

1. Benchmarking of County Labor Contracts/Plans

RESULT:	COMPLETED
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2. 2026 Cortland County Budget

RESULT:	COMPLETED
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Departmental Budget Advocacy

1. Departmental Budget Requests

RESULT:	COMPLETED
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Executive Session

Mr. Harbin MADE A MOTION TO ENTER INTO EXECUTIVE SESSION for matters that would imperil public safety if disclosed, Mr. McGovern SECONDED THE MOTION, and upon unanimous voice vote of members present (Ms. Jones was away for the vote), MOTION CARRIED.

An executive session was held from 10:44 a.m. to 11:23 a.m., at which time on motion of Mr. Harbin, seconded by Mr. McGovern, it was unanimously approved by voice vote to exit executive session.

Resolution Following Executive Session

Referred from Public Works Committee

AGENDA ITEM NO. 1 – Create Positions for Information Technology Department

RESULT: **APPROVED [UNANIMOUS]**

Next: 10/23/2025 6:00 PM

MOVER: Beau Harbin, Committee Member

SECONDER: William McGovern, Committee Vice-Chair

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

EXCUSED: Joseph Nauseef

ON MOTION OF HEIDER

RESOLUTION NO.

Create Positions for Information Technology Department

WHEREAS, the needs of the agency will be better served by creating one full-time position of Deputy Director of Information Technology and one full-time position of Information Security Officer; AND

WHEREAS, the Department of Public Works Committee recommends the creation of these positions; NOW THEREFORE BE IT

RESOLVED, that one position of Deputy Director of Information Technology (Grade 5, \$85,067 - \$113,223, Management Compensation Plan, competitive class, full-time with benefits), and one position of Information Security Officer (Grade 5, \$85,067 - \$113,223, Management Compensation Plan, competitive class, full-time with benefits) be created with approval to fill on October 23, 2025.

Adjournment

The meeting was closed at 11:24 AM



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	

Minutes Acceptance: Minutes of Sep 16, 2025 9:00 AM (MINUTES)

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]

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
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Expense

A16205.54076	Building Repairs & Maintenance	\$138,132.00
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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

Minutes Acceptance: Minutes of Sep 16, 2025 9:00 AM (MINUTES)

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]

Next: 10/14/2025 9:00 AM

MOVER: Beau Harbin, Committee Member

SECONDER: Linda Jones, Committee Member

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

EXCUSED: Joseph Nauseef

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

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

Minutes Acceptance: Minutes of Sep 16, 2025 9:00 AM (MINUTES)

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

Special Meeting

<https://www.cortlandcountyny.gov>

~ Minutes ~

Tuesday, September 23, 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	Excused	
Linda Jones	Cortland County	Committee Member	Excused	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Stephen Trobert	Cortland County	Manager of Audit & Financial Projects	Present	
Wendy Canfield	Cortland County	Executive Assistant to County Administrator	Present	
Michelle Enright	Cortland County Convention & Visitor's Bureau	Executive Director	Present	
Amy Buggs	Cortland County	Workforce Development Director	Present	
Keith VanGorder	Cortland County	Legislator	Present	
Ronald J. Van Dee	Cortland County	Legislator	Present	
Cindy Stoker	CNY Living History Center	Executive Director	Present	
Francis Casullo	Mr. Dan McNeil	Representative	Present	
Emily Gibbons	Cortland Arts Connect	Director	Present	
Donald Chu	Cortland County	Resident	Present	
Kate O'Connell	Historical Society	President	Present	
Ty Marshal	Center for the Arts of Homer	Executive Director	Present	
Eric Mulvihill	Cortland County Covention & Visitor's Bureau	Board Member	Present	
Liz Arnold	Village of Homer	Trustee	Present	
Ben Sensebaum	Cortland County	Resident	Present	
Laurie McGovern	Cortland Repertory Theatre	Member	Present	
Dennis Panagitsas	Tompkins Cortland Community College	Vice President of Finance	Present	
Lee Benson	1890 House Museum Board	Member	Present	

Minutes Acceptance: Minutes of Sep 23, 2025 9:00 AM (MINUTES)

Scott Caughey	1890 House Museum Board	Member	Present	
Annette Benson	1890 House Museum Board	Member	Present	
Tabitha Scoville	Historical Society	Director	Present	
X101	Cortland County	Media Group	Remote	
Nicole Compton	Cortland County	Executive Assistant	Remote	
Ashley Millard	Cortland County	Deputy Clerk of the Legislature	Remote	
Morgan Spaulding	Cortland County	Grants Administrator	Remote	

Resolutions

AGENDA ITEM NO. 1 – Resolution Authorizing the Signing of a Memorandum of Agreement with Tompkins Cortland Community College

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

Resolution Authorizing the Signing of a Memorandum of Agreement with Tompkins Cortland Community College

WHEREAS, the Cortland County Legislature adopted Resolution No. 493-01 - Endorsing the Tompkins Cortland Community College Master Plan and Approving Expansion and Renovation of Tompkins Cortland Community College Facilities Subject to State Approval and Funding; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 351-02 which authorized the expenditure of \$540,000 for the design of the athletic facility, with the understanding that one-half would be paid by the State and the other half paid from the College's out-of-county capital charge back account; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 352-03 which authorized the Tompkins Cortland Community College Campus Master Plan Amendment which included an understanding that matching funds were to come from the College's out-of-county capital charge back account; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 228-12 endorsing the Tompkins Cortland Community College Master Plan in the amount of \$7,050,000 subject to State Approval and Funding with the understanding that matching funds were to come from the College's out-of-county capital charge back account; AND

WHEREAS, the Cortland County Legislature adopted Resolution No. 355-18 approving the college's request for modification of the debt service repayment schedule for the above-noted Master Plan agreements to provide the flexibility necessary for Tompkins Cortland Community College to continue operations due to reduced enrollment of out of County and out of State students significantly reducing the college's cash flow; AND

WHEREAS, Cortland County is a sponsor of Tompkins Cortland Community College and, therefore, is responsible for a portion of both deferred maintenance and capital costs of the college in partnership with Tompkins County; AND

WHEREAS, both Cortland County and Tompkins Cortland Community College have historically met their respective obligations as outlined above by transferring funds to the other through issuance of written checks or wiring of funds; AND

WHEREAS, it is the desire of Cortland County and Tompkins Cortland Community College to improve efficiencies and streamline the process by which their respective obligations are met; AND

WHEREAS, it is more efficient for Tompkins Cortland Community College to retain the out-of-county capital charge back funds proportioned to Cortland County, which shall be considered fulfillment of Cortland County's annual statutory obligation to provide funding for deferred maintenance and capital costs of the college, and for Cortland County to apply a credit equal to such amount towards the college's debt service repayment until such time as the debt service for the above-noted Master Plan agreements have been repaid; AND

WHEREAS, to effectuate the same, Tompkins Cortland Community College shall provide to Cortland County by no later than October 15th of each year, an accurate certified accounting of out-of-county capital charge back funds received for the college's prior fiscal year (September 1st - August 31st) and Cortland County's proportionate share thereof; AND

WHEREAS, said amount shall be credited towards Cortland County's statutory obligation for the fiscal year following receipt of the certification (January 1st - December 31st); AND

WHEREAS, within 30 days of Cortland County's receipt of the aforementioned certification from the college, Cortland County shall provide a certified accounting of the capital debt reflecting a reduction of an amount equal to Cortland County's proportionate share of the out-of-county capital charge back received by Tompkins Cortland Community College; AND

WHEREAS, it is the desire of Cortland County and Tompkins Cortland Community College to memorialize their agreement in writing; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature authorizes the Chair of the Legislature, upon review and approval by the County Attorney or designee, to execute a Memorandum of Agreement with Tompkins Cortland Community College consistent with the terms set forth in this Resolution.

AGENDA ITEM NO. 2 – Local Law "H" of 2025 - A Local Law Amending the Occupancy Tax Local Law to include Short-Term Rental Units

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

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

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; AND

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 Cortland County Legislature wishes to amend 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

; 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

SECTION 1. TITLE

This Local Law shall be known as the “Cortland County Occupancy Tax Law.”

SECTION 2. LEGISLATIVE INTENT

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

SECTION 3. AUTHORITY

- a. Notwithstanding any other provision of law to the contrary, the County of Cortland is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax, in addition to any other tax authorized and imposed pursuant to Article 29 Section 1202-g of the New York State Tax Law (as amended by Chapter 118, part W, of the Laws of 2001), as the State Legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms within Cortland County. For the purposes of this local law, the term “hotel” or “motel” shall mean and include any facility providing lodging on an overnight basis and shall

include those facilities designated and commonly known as “bed and breakfast” and “tourist” facilities.

- b. The rate of such tax shall not exceed five percent of the per diem rental rate for each room, provided however, that such tax shall not be applicable to a permanent resident. For the purposes of this Local Law, the term “permanent resident” shall mean a person occupying any room or rooms in a hotel or motel for at least thirty (30) consecutive days.

SECTION 4. TEXT

1. Definitions
2. Imposition of Tax
3. Transitional Provisions
4. Exempt Organizations
5. Territorial Limitations
6. Registration
7. Administration and Collection
8. Records to be Kept
9. Returns
10. Payment of Tax
11. Determination of Tax
12. Disposition of Revenues
13. Refunds
14. Remedies Exclusive
15. Proceedings to Recover Tax
16. General Power of Chairman of County Legislature
17. Administration of Oaths
18. Reference of Tax
19. Penalties and Interest
20. Returns to be Secret
21. Notices and Limitations of Time
22. Separability

1. DEFINITIONS:

- a. Booking Service shall mean a person or entity who, directly or indirectly:
 1. Provides one or more online, computer or application based platforms that individually or collectively can be used to:
 - i. List or advertise offers for short-term rentals or short-term rental units; and,
 - ii. Either accept such offers, or reserve or pay for such rentals; and,
 2. Charges, collects or receives a fee for the use of such platform or for provision of any service in connection with a short-term rental or short-term rental unit.
- b. Person shall mean an individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.
- c. Operator shall mean any person operating a hotel, motel, or short-term rental unit in Cortland County, including but not limited to, the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel, motel, or short-term rental unit.

- d. Hotel or Motel shall mean a facility which is regularly used and kept open as such for the lodging of guests. The terms “hotel” and “motel” include an apartment hotel, a motel, guest house, or facilities designated and commonly known as “bed and breakfast” and “tourist” facilities, whether or not meals are served.
- e. Occupancy shall mean the use or possession, or the right to use or possession of any room in a hotel, motel, or short-term rental unit or any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay.
- f. Occupant shall mean a person who, for a consideration, uses, possesses, or has the right to use or possess any room in a hotel, motel, or short-term rental under any lease, concession, permit, right of access, license to use or other agreement, or otherwise. This shall also include any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay.
- g. Permanent Resident shall mean any occupant of any room or rooms in a hotel, motel, or short-term rental unit for at least thirty (30) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.
- h. Rent shall mean the consideration received for occupancy valued in money, whether received in money or otherwise.
- i. Room shall mean any room or rooms of any kind in any part or portion of a hotel, motel, or short-term rental unit, including, but not limited to, any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay, which is available for or let out for any purpose other than a place of assembly.
- j. Return shall mean any return filed or required to be filed as herein provided.
- k. Short-Term Rental Host shall mean a person or entity in lawful possession of a short-term rental unit who rents such unit to guests in accordance with the article.
- l. Short-Term Rental Unit shall mean an entire dwelling, or a room, group of rooms, other living or sleeping space, or any other space within a dwelling, made available for rent by guests for less than thirty (30) consecutive days, where the unit is offered for tourist or transient use by the short-term rental host of the residential unit and where such unit is located in a covered jurisdiction.

2. IMPOSITION OF TAX:

On or after the ____ day of ____, 20__, there is hereby imposed and there shall be paid a tax of five (5) percent of the rent for every occupancy of a room or rooms in a hotelmotel, or short-term rental unit within Cortland County, to include any room, rooms, dwelling, structures, properties for which a fee is imposed by the operator for an overnight stay; except that the tax shall not be imposed upon a permanent resident of the hotel, motel, or short-term rental unit.

3. TRANSITIONAL PROVISIONS:

The tax imposed by this Local Law shall be paid upon any occupancy on or after the ____ day of ____, 20__, although such occupancy is pursuant to a prior contract, lease, or other arrangement. Where rent is paid or payable on a weekly, monthly, or other term, the rent shall be subject to the tax imposed by this Local Law to the extent that it covers any period on and after the ____ day of ____, 20__.

4. EXEMPT ORGANIZATIONS:

- a. This Local Law shall not authorize the imposition of such tax upon any transaction by or with any of the following in accordance with Section 1230 of the New York State Tax Law:
 1. The State of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement districts or political subdivisions of the State;
 2. The United States of America, insofar as it is immune from taxations;
 3. Any corporation, or association, or trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable, or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying out propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subdivision shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.
- b. Where any organization described in sub paragraph (iii) of part (a) of this subdivision carries on its activities in the furtherance of the purposes for which it was organized, in premises in which, as part of said activities, it operates a hotel, motel, or short-term rental unit, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.
- c. The hotel, motel, or short-term rental unit operator shall submit such written proof as may be required to show that the use or occupancy falls within the aforescribed exempt categories. In the absence of such documentation, the tax must be collected by the operator.

5. TERRITORIAL LIMITATIONS:

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

6. REGISTRATION:

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

7. ADMINISTRATION AND COLLECTION:

- a. The tax imposed by this Local Law shall be administered and collected by the Chairman of the Cortland County Legislature, or other designated fiscal officers of the County by such means and in such manner as are other taxes which are now administered and collected by such, or as otherwise provided by this Local Law.
- b. The tax imposed by this Local Law shall be paid by the person liable therefore to the owner of the hotel, motel, or short-term rental unit room occupied or to the person entitled to be paid the rent or charge for the hotel, motel, or short-term rental unit room occupied, including any room, rooms, dwellings, structures, properties for which a fee is imposed by the operator for an overnight stay.
- c. The tax to be collected shall be stated and charged separately from the rent shown on any record thereof at the time when the occupancy is arranged, contracted, or charged for, and upon every evidence of occupancy of any bill, statement, or charge made for said occupancy issued or delivered by the operator. The tax shall be paid by the occupant to the operator as trustee for, and on account of, Cortland County, and that such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax.
- d. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this Local Law. The operator shall have the same right in collecting the tax from the person occupying the hotel, motel, or short-term rental unit room, in respect to non-payment of the tax by the occupant, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge. This includes all rights of eviction, dispossession, repossession, and enforcement of any innkeeper's lien that he or she may have in the event of nonpayment of rent by the occupant; provided, however, that the County Chairman or other fiscal officer(s), employees or agents duly designated by him or her shall be joined as a part in any action or proceeding brought by the operator to collect or enforce collection of the tax.
- e. The County Chairman may, whenever he or she deems it necessary for the proper enforcement of this Local Law, provide by regulation that the occupant shall file returns and pay directly to the Cortland County Treasurer the tax herein imposed, at such times as returns are required to be filed and payment made by the operator.
- f. The tax imposed by this local law shall be paid upon any occupancy on and after the day of , 20 , although such occupancy is had pursuant to a contract, lease, or other arrangement made prior to such date. Where rent is paid, charged, billed, or falls due on either a weekly, monthly, or other term basis, the rent so paid, charged, billed, or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after the day of , 20 . Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the County Chairman may, by regulation, provide for the credit and/or refund of the amount of such tax upon application therefor as provided in subdivision (13) of this Local Law.
- g. For the purpose of the proper administration of this Local Law, and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established. The burden of providing that a rent for occupancy is not taxable hereunder shall be upon the operator, except that, where by regulation pursuant to subdivision (7)(c) of Section 4 of this Local Law, an occupant is required to file returns and pay directly to the County Chairman the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the occupant. Where an occupant claims exemption from the tax under the provisions of subdivision (4) of Section 4 of this Local Law, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or

employee, together with a certificate executed by the occupant that his occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary by the operator, he or she may further require that any occupant claiming exemption from the tax furnish a copy of a certificate issued by the County Chairman certifying that the corporation or association therein named is exempt from the tax under subdivision (4) of this Section 4 of this Local Law.

8. RECORDS TO BE KEPT:

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

9. RETURNS:

- a. Every operator shall file with the County Chairman a return of occupancy, of rents, and of taxes payable thereon for the periods ending February 28th, May 31st, August 31st, and November 30th of each year, on and after the ____ day of _____, 20___. Such returns shall be filed within twenty (20) days from the expiration of the period covered thereby. If the twentieth day falls on a Saturday, Sunday, or legal holiday, the return and tax will be due on the next County working day. The County Chairman may permit or require returns to be made by other periods and upon such dates as he may specify. If the County Chairman deems it necessary in order to ensure the payment of the tax imposed by this law, he or she may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this sections and upon such dates as he may specify.
- b. The form of returns shall be prescribed by the County Chairman and shall contain such information as he may deem necessary for the proper administration of this local law. The County Chairman may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.
- c. If a return required by this local law is not filed, or a return when filed is incorrect or insufficient on its face, the County Chairman shall take the necessary steps to enforce the filing of such return or of a corrected return.

10. PAYMENT OF TAX:

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

Chairman. This determination shall be final and shall be complied with within fifteen (15) days after the giving the notice thereof. In lieu of a bond, security approved by the County Chairman or cash in the amount he may prescribe, may, at any time, without notice to the depositor, be applied to any tax and/or interest or penalties due, and for the purpose the securities may be sold by him at public or private sale without notice to the depositor thereof.

11. DETERMINATION OF TAX:

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

12. DISPOSITION OF REVENUES:

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

directly related supporting activities.

13. REFUND, REVISION OR CREDITS:

- a. In the manner provided in this section, the County Chairman shall refund or credit, without interest, any tax, penalty, or interest erroneously, illegally, or unconstitutionally collected or paid if application to the County Chairman for such refund is made within one year from the payment thereof. Whenever a refund is made by the County Chairman, he or she shall state his reasons therefore in writing. Such application may be made by the occupant, operator, or other person who has actually paid the tax. Such application may also be made by an operator who has collected and paid over such tax to the County Chairman, provided that the application is made within one year of the payment by the occupant to the operator. However, no actual refund of monies shall be made to such operator until he first establishes to the satisfaction of the County Chairman under such regulations as the County Chairman by authority has repaid to the occupant the amount for which the application for refund is made. In lieu of any refund required to be made, the County Chairman may allow credit thereof on payments due from the applicant.
- b. An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty, or interest complained of and the County Chairman may receive evidence with respect thereto. After making his determination, the County Chairman shall give notice thereof to the applicant, who shall be entitled to review said determination by a proceeding under Article 78 of the Civil Practice Law and Rules; provided the proceeding is instituted within thirty (30) days after the giving of the notice of determination and provided a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the County Chairman in an amount and with sureties approved by a justice of the Supreme Court to the effect that if such proceedings are dismissed or the tax confirmed, the petitioner will pay all costs and charges that may accrue in the prosecution of said proceeding.
- c. A person shall not be entitled under this section to a revision, refund, or credit of a tax, interest, or penalty that had been determined to be due pursuant to the provisions of subdivision thirteen (13) of this local law where said person has had a hearing or an opportunity for a hearing or an opportunity for a hearing as provided in this section, or who has failed to avail himself of the remedies provided therein. No refund or credit of a tax, interest, or penalty paid after a determination by the County Chairman pursuant to subdivision eleven (11) of this local law shall be paid unless it is found that the determination was erroneous, illegal, unconstitutional, or otherwise improper by the County Chairman after a hearing of his own motion, or in a proceeding under Article 78 of the Civil Practice Law and Rules pursuant to the provisions of said section. In that event, refund or credit without interest shall be made of the tax, interest, or penalty found to have overpaid.

14. REMEDIES EXCLUSIVE:

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

15. PROCEEDING TO RECOVER TAX:

- a. Whenever any operator, any officer of a corporate operator, any occupant, or other person fails to collect and pay over any tax and/or penalty or interest as imposed by this local law, the County Attorney shall, at the request of the County Chairman, bring or cause to be brought an action to enforce the payment of same on behalf of the County in any court of the State of New York or of any other state or of the United States. If, however, the County Chairman in his discretion believes that any such operator, officer, occupant, or other person is about to cease business, leave the state, or remove or dissipate the assets out of which the tax or penalties might be satisfied, and than any such tax or penalty will not be paid when due, he or she may declare such tax or penalty to be immediately due and payable, and may issue a warrant immediately.
- b. As an additional or alternate remedy, the County Chairman may issue a warrant, directed to the Sheriff, commanding him to levy upon and sell the real and personal property of the operator, officer of a corporate operator, or other person liable for the tax, which may be found within the County for the payment of the amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the County Chairman and to pay him the money collected by virtue thereof within sixty (60) days after the receipt of said warrant. Within five (5) days after the receipt of the warrant, the Sheriff shall file a copy of the same with the County Clerk. Thereupon the Clerk shall enter in the judgment docket the name of the person stated in the warrant, the amount of tax, penalties, and interest for which the warrant is issued, and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant in the same manner and with like effect as that provided by law in respect to executions issued against property upon judgments of a court of court. For services in executing the warrant he or she shall be entitled to the same fees, which he may collect in the same manner. In the discretion of the County Chairman, a warrant of like terms, force, and effect may be issued and directed to any officer or employee of the County Chairman. In the execution thereof, such officer or employee shall have all the powers conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not fully satisfied, the County Chairman may, from time to time, issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the County has recovered judgment thereof and execution thereon has been returned unsatisfied.
- c. Whenever an operator makes a sale, transfer, or assignment of any part or the whole of his or her hotel; or his or her lease, license, or other agreement or right to possess or operate such hotel or the equipment, furnishings, fixtures, supplies, or stock of merchandise, pertaining to the conduct or operation of said hotel or motel; other than ordinary and regular prosecution of business, the purchaser, transferee or assignee shall, at least ten (10) days before taking possession of the subject of said sale, transfer or assignment, or before receiving payment, notify the County Chairman by registered mail of the proposed sale and the price terms, and conditions thereof, whether or not the seller, transferor, or assignee has represented to or informed the purchaser, transferee, or assignee that it owes any tax pursuant to this local law, whether or not the purchaser, transferee, or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing.
- d. Whenever the seller, transferor, or assignor fails to give notice to the County Chairman as required above, or whenever the County Chairman or other fiscal officer informs the purchaser, transferee, or assignee that a possible claim for such taxes exists, any sums of money, property, choses in action, or other consideration which the purchaser, transferee

or assignee is required to transfer over to the seller, transferor, or assignor shall be subject to a first priority right and lien for any such taxes theretofore and thereafter determined to be due from the seller, transferor, or assignor to the County. The purchaser, transferee, or assignee is then forbidden to transfer to the seller, transferor, or assignor any such sums of money, property, or choses in action to the extent of the amount of the County's claim. For failure to comply with the provisions of this subdivision, the purchaser, transferee, or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of Article 6 of the Uniform Commercial Code, shall, as well as the seller, transferor, or assignor, be personally liable for the payment to the County of any such taxes theretofore or thereafter determined to be due to the County from the seller, transferor, or assignor. Such liability may be assessed and enforced in the same manner as the liability for tax under this local law.

16. GENERAL POWERS OF THE COUNTY CHAIRMAN:

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

17. ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY;

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

- b. A Supreme Court Justice, either in court or in chambers, shall have the power to summarily enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers, and documents called for by the subpoena of the County Chairman under this local law.
- c. Any subpoenaed person who refuses to testify or produce books or records, or who testifies falsely in any material matter pending before the County Chairman under this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars (\$1,000) or imprisonment for not more than one (1) year, or both such fine and imprisonment.
- d. The officers who serve the summons or subpoena of the County Chairman and witness attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of records, except as herein provided otherwise. Such officers shall be the County Sheriff and his or her duly appointed deputies, or any officers or employees of the County Chairman's officer designated by him to serve such process.

18. REFERENCE TO TAX:

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

19. PENALTIES AND INTEREST:

- a. Any person failing to file a return or to pay over any tax to the County Chairman within the time required by this local law shall be subject to a penalty of ten percent (10%) of the amount of tax due, plus interest at the rate of one and one-half (1 ½ %) percent of such tax for each month after such return was required to be filed or such tax became due. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law.
- b. The following persons shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars (\$1,000) or imprisonment not exceeding one year or both such fine and imprisonment:
 - 1. Any operator, occupant, or any officer of a corporate operator or occupant failing to file a return required by this local law, or filing or causing to be filed, making or causing to be made, giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement authorized or required by this local law, which is willfully false;
 - 2. Any operator or officer of a corporate operator willfully failing to file a bond required to be filed pursuant to subdivision eleven (11) of this local law, failing to file a registration certificate and such data in connection therewith as the County Chairman may require, failing to display or surrender the certificate of authority as required by this local law, or assigning or transferring such certificate of authority;
 - 3. Any operator or officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, willfully failing to state such tax separately on any evidence of occupancy and on any bill, statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from

the occupant;

4. Any operator or officer of a corporate operator who refers or causes reference to be made to this tax in a form or manner other than that required by this local law; and,
 5. Any operator failing to keep records required by subdivision eight (8) of Section 4 of this local law.
- c. Any operator or officer of a corporate operator who fails to file a certificate of registration as provided under this local law shall be subject to a penalty of \$250 for each month of delinquency in filing such certificate. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this local law, and subject to the penalties herein above imposed.
 - d. The certificate of the County Chairman to the effect that a tax has not been paid, that a return, bond, or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

20. RETURNS TO BE SECRET:

- a. Except in accordance with the proper judicial order, or as otherwise provided by law, it shall be unlawful for the County Chairman or any officer or employee of the County Chairman's officer to disclose in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this local law, except to such persons and at such times as necessary to carry out this local law, except to such persons and at such times as necessary to carry out this local law. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the County Chairman in an action or proceeding under the provisions of this local law, or on behalf of any party to any action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such action or proceeding. In any of these events the Court may require the production of any may admit into evidence as much of said returns or the facts shown thereby as are pertinent to the action or proceeding, and no more. Nothing herein shall be construed to prohibit the delivery to the taxpayer or his duly authorized representative of a certified copy of any return filed in connection with his or her tax, nor to prohibit the publication of statistics classified so as to prevent the identification of particular returns and the items thereof. In addition, nothing herein shall be construed to prohibit the inspection by the County Attorney or other legal representatives of the County of the return of the taxpayer who shall bring action to set aside or review the tax based thereon, or against who an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the County Chairman permits them to be destroyed.
- b. Any violation of part (a) of this subdivision shall be punishable by a fine not exceeding one thousand dollars (\$1000), or by imprisonment not exceeding one (1) year, or both such fine and imprisonment in the discretion of the Court. If the offender is an officer or employee of the County, he or she shall be dismissed from office and be incapable of holding any public officer for a period of five years thereafter.

21. NOTICES AND LIMITATIONS OF TIME:

- a. Any notice authorized or required under the provisions of this local law may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him pursuant to the

provisions of this local law, or in any application made by him or her. If no return has been filed nor application made, then notice may be given by mailing same to such address as may be obtainable. Mailing of such notice shall be presumptive evidence of the receipt of same by the person to whom it is addressed. Any period of time which is determined according to the provisions of this local law by the giving of notice shall commence to run from the date of mailing of such notice.

- b. The provisions of the Civil Practice Law and Rules or any other law relative to the limitations of time for the enforcement of a civil remedy shall not apply to any action or proceeding taken by the County to levy, appraise, assess, determine, or enforce the collection of any tax or penalty provided by this local law. However, except in the case of a willfully false or fraudulent return with the intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three (3) years from the date of filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed and collected at any time.
- c. Where a taxpayer has consented in writing, before the expiration of the period prescribed herein for the assessment of an additional tax, that such period be extended, the amount of such additional tax due be determined at any time within the extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period.

22. SEPARABILITY:

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

SECTION 5. EFFECTIVE DATE:

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

AGENDA ITEM NO. 3 – Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

Requesting Special Legislation to Amend New York State Tax Law, in Relation to Expanding the Use of Occupancy Tax Dollars

WHEREAS, New York State Tax Law, §1202-g (9) presently authorizes Cortland County to adopt and amend local laws directing all revenues be allocated for tourist and convention development; provided, however, the County shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax. The revenue derived from such tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Cortland County, its cities, towns, and villages, through promotion of tourist activities, conventions, trade shows, special events, and other directly related

and supporting activities; AND

WHEREAS, the current use of occupancy tax revenue is limited to the above stated uses referenced in the preceding paragraph; 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 attractions, and related initiatives that directly or indirectly benefit tourism and the County's economy as a whole; NOW THEREFORE BE IT

RESOLVED, that the Legislature of the County of Cortland does hereby request special legislation be enacted to amend New York State Tax Law, §1202 (9), as follows:

1. Expand the permissible uses of occupancy tax revenues to include funding of economic development initiatives, including but not limited to: economic development, to include 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 IT BE FURTHER

RESOLVED, that the Clerk of the Legislature is hereby directed to provide certified copies of this Resolution to New York State Senator Lea Webb, New York State Assemblymember Anna Kelles, and Assemblymember Jeff Gallahan in order to request the introduction of Home Rule Legislation regarding this matter.

Discussion Items Cont.

1. Contract Process for Cortland County Convention & Visitor's Bureau

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 10/14/2025 9:00 AM

2. 2026 Cortland County Budget

RESULT: POSTPONED TO DATE CERTAIN (NO VOTE)

Next: 10/14/2025 9:00 AM

Adjournment

The meeting was closed at 11:19 AM

Proposed on: 2025-05-14

Pricing Proposal for Cortland County, NY

Prepared for:

Andrea Herzog

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

Submitted by:

Brian Tahmosh
Enterprise 2

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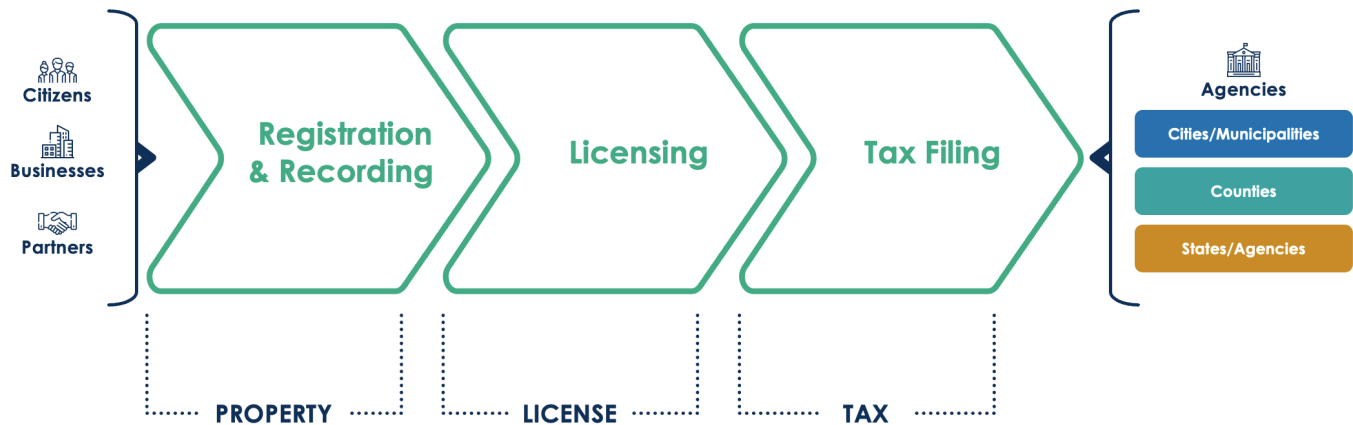


Company Overview

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

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

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



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

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

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

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

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

Short-Term Rental

Enhance Compliance, Simplify Registration & Increase Revenue

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

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

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

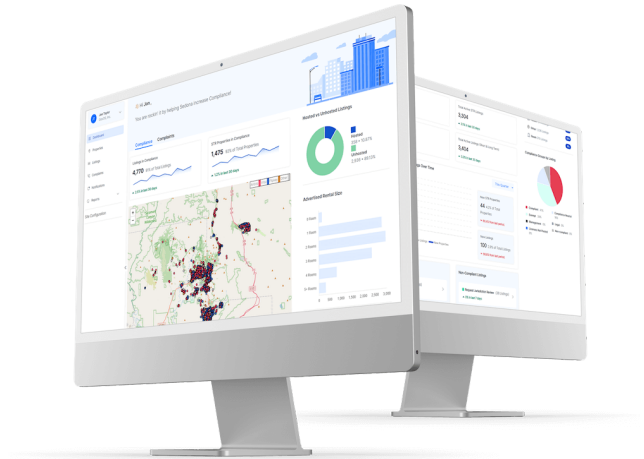
Our innovative identification and registration processes provide accurate and actionable results.

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

- Reverse Geocoding
- Photo Recognition
- Human Verification

Key GovOS Short-Term Rental Benefits

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



All Available Modules



Short-Term Rental Discovery

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



Short-Term Rental Identification

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



Ad Listing & Property Reconciliation

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



Data Reporting

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



Notifications

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



Online Registration Systems

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



U.S.-Based Complaint Hotline

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



GovOS Pay

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



Payment Integration

- Integration with a GovOS partnered payment gateway

System Support & Maintenance

Technical Support

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

Continuous Support

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

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

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

What's Included:

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





GovOS Provided Maintenance Services

Industry Leader in Security Standards

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

Our security and compliance features include:

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

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

Commitment to Innovation – Feature Releases

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

Your Software-as-a-Service subscription includes:

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

Deployment Methodology and Approach

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

The four key pillars to our methodology are:



Partnership

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



Industry Experience

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



Interactive System Validation

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



Success Driven Rollout

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

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

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

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

Our Proven and Successful Implementation is Divided into Six Main Phases

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



Training Methodology

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

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

Training Steps and Phases

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

Training Guides and Materials

GovOS will provide:

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

Estimated Timeline

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



Pricing Summary

The solution is a package of the below service applications.

Pricing for Cortland County, NY

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

STR Tax

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

Online tax form with automatic tax and late fee calculations.

1

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

First Year Annual Contract Value \$19,995.00

One time Fees: \$0.00

Total Contract Value: 19,995.00

Anticipated Number of Short-Term Rentals: 130



GovOS Pay Pricing

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

eCheck/ACH (per transaction)

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

Fee for Credit to the City/County Bank Account

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

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

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

Customer Information

Organization Name:	Cortland County, NY
Primary Address:	60 Central Ave., Cortland, NY, 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

NY Counties Occupancy Tax Law: Economic Development and Tourism Language

X Denotes counties with in-house tourism function or unit

County	NY Law	Notes
Broome	Three-Fifths of revenues resulting from the imposition of the tax under this article is to be paid into the treasury of the county and is credited to and deposited in the general fund of the county and is thereafter to be allocated at the discretion of the Broome County Legislature for any county purpose in order to increase conventions, trade shows and tourist business. Two-Fifths of revenues resulting from the imposition of said tax is to be deposited in a special account known as the county economic development initiative fund and is to be marked separate and apart from any other funds and accounts of the county. The Broome County Legislature shall designate the specific purpose for which these funds may be used.	X Overseen by the County's Planning Department and use in part an RFP process. Distributed through a dedicated "Hotel/Motel" fund. 3% portion of tax goes to contract agencies to promote tourism and tourist activities. 2% portion of tax is directed towards economic development and marketing such as the small community fund which provides grants for community improvement projects.
Cattaraugus	All revenues resulting from the imposition of tax under the local laws shall be paid into the treasury of Cattaraugus County and shall be credited to and deposited into the general fund of the county, thereafter to be allocated at the discretion of the county legislature of the county of Cattaraugus for the purposes of tourism and economic development	X Administered by the County's Economic Development, Planning and Tourism Office. Provides funding to several Chambers of Commerce, a competitive grant program for business associations, non-profit organizations, events, festivals. Department of Economic Development, Planning and Tourism (EDPT) also directly receives funding to support county economic development initiatives as well as county's tourism website, EnchantedMountains.com,
Chenango	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Chenango and shall be credited to and deposited in the general fund of the county, thereafter to be allocated for the promotion of tourism development, economic development, and other directly related and supporting activities.	Board of Supervisor directed, tourism promotion monies primarily channeled through Chamber of Commerce
Franklin	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Franklin and shall be credited to and deposited in the general fund of the county, thereafter to be allocated for the promotion of tourism development, economic development, and other directly related and supporting activities;	X In county government, Economic Development and Tourism. County uses tax mostly for tourism promotion, visitor experience enhancement, and developing tourism amenities, with funds allocated according to a strategic marketing plan approved by the County Legislature. A Tourism Advisory Committee develops this plan, and the funds are distributed to the County's Tourism Promotion Agent for implementation.
Fulton	All revenues resulting from the imposition of the tax under this local law shall be paid into the Treasury of the County of Fulton and shall be credited to and deposited in the general fund of the County, thereafter to be allocated only for tourism development, economic development and other directly related and supporting activities, however, that a portion of such revenue may be specifically allocated to the expense of the County in administering such tax.	X In-county government Planning Department's Tourism Coordinator oversees and coordinates disposition of funds designated for tourism promotion with outside agency.
Nassau	Seventy-five percent thereof shall be distributed as appropriated by the legislative body under the following formula: (i) twenty-five percent of such seventy-five percent of revenues shall be paid into the treasury of the county of Nassau and shall be dedicated to the fulfillment of the general obligations of such county and (ii) seventy-five percent of such seventy-five percent of revenues shall be utilized by the county of Nassau, acting through its county department of parks, recreation and museums, to improve and advance the marketability of cultural and historic attractions located throughout the county of Nassau.	X in-county government distributed over several functions. In addition to law description, 25 % is allocated to tourism promotion, preservation and maintenance of cultural sites and cultural programs

Oneida Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Oneida and shall be credited to and deposited in the Oneida County trust and agency fund; the net collections therefrom shall thereafter be allocated by the county legislature of Oneida and shall be used for the promotion of tourism development, economic development, and other directly related and supporting activities by a not-for-profit and/or public benefit corporation under contract with the county.

Otsego All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Otsego county and shall be credited to and deposited in the general fund of the county; the net collections therefrom shall thereafter be allocated by the board of representatives of Otsego county in an amount not to exceed two hundred thousand dollars for the promotion, planning and development of tourism in Otsego County and the remaining net collections therefrom may be allocated by the board of representatives of Otsego county for any county purpose.

Saratoga Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Saratoga and shall be credited to and deposited in the general fund of the county; the net collections therefrom shall thereafter be allocated by the board of supervisors of Saratoga County fifty percent for the promotion of tourism and conventions and fifty percent to the Saratoga County Prosperity Partnership, Inc. for the promotion of tourism and other economic development-related purposes

Schoharie All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Schoharie county and shall be credited to and deposited in the general fund of the county; provided, however, that such local laws shall provide that: (a) the county shall be authorized to dedicate a portion of such revenue to promote tourism and other forms of business in the county;

Seneca All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Seneca county and shall be credited to and deposited in the general fund of the county and shall be made available thereafter for the promotion of tourism and tourist attractions in Seneca county and any other directly related or supporting activities as related to tourism including, but not limited to, programs to improve public infrastructures; to develop, operate and maintain public parks and recreational facilities; to maintain and enhance the water resources of Seneca county, including lakes and tributary streams; and for environmental conservation

Suffolk Six million dollars per fiscal year, shall be delivered to a not-for-profit tourism promotion agency that has experience with tourism promotion in the Long Island region...two hundred fifty thousand dollars per fiscal year shall be utilized ...for the promotion of the county of Suffolk as a film friendly location through the county department of economic development and planning; three million two hundred fifty thousand dollars per fiscal year shall be deposited into the general fund of the county of Suffolk to be utilized for general park purposes;

X Contract out with a not-for-profit or public benefit corporation, under contract with the county, carries out the actual promotion and development activities. In addition, a portion of occupancy tax monies used separately for economic development with a focus on the Nexus Center.

A portion of the revenue, up to a \$200,000 annual cap, is specifically earmarked for tourism promotion, planning, and development. The county contracts with the DMC, a non-profit organization, to act as its Tourism Promotion Agency. The DMC receives funding from the occupancy tax to promote tourism in the region, including marketing efforts, cooperative investments, and leveraging state grants. The remaining net collections from the tax can be allocated for any general county purpose. This may include covering the increased costs of infrastructure repair and maintenance that come with heavy tourism.

General capital campaign to expand and renovate the City Center and surplus used for the operational running of City Center. Occupancy tax tourist promotion monies contracted out to various non-for-profits, primarily with Saratoga Convention & Tourism Bureau.

X In-county government Economic Development Coordinator (which oversees tourism)Contract out advertising campaigns to attract visitors to the county and its attractions, funding local festivals, fairs, and other events.
Enhancements to roads, parks, and other public facilities that appeal to tourists.
Economic development: Initiatives that assist local businesses that cater to tourists.

County uses occupancy tax to support tourism promotion and development, including conventions, trade shows, special events, and related activities which include infrastructure, parks, and recreational facilities, and environmental conservation to further boost the local economy. Contracts with Chamber of Commerce for tourism promotion portion.

X Overseen by the Economic Development and Planning Department. In addition to tourism promotion dollars portion of revenue is deposited into a special fund called the "Suffolk County Infrastructure Fund," representing the economic development portion of their law. The law is quite extensive. Contract out tourism portion to a not-for-profit organization

Yates All revenues resulting from the imposition of the tax under this local aw shall be paid into the treasury of Yates County and shall be credited to, and deposited in, the General Fund of the County... shall be equally divided for the purpose of i) promoting tourism in the County (Yates County Tourism) and ii) the enhancement of the general economy in the County, its towns and villages (Yates County General Fund).

X Overseen by Planning and Development Department; Tourism Advisory Committee (TAC): Half of the revenue is managed by the TAC, which awards grants to local businesses and organizations. These grants fund projects that enhance visitor experiences, promote tourism, and increase visitation to the county. A portion of the revenue is allocated to a natural resources grant. This supports improvements to parks, trails, playgrounds, and other outdoor activities to enhance the experience for both tourists and residents. The remaining funds are used to enhance the general economy of the county, its towns, and its villages.

NY Counties Occupancy Tax Law - General fund language or no language

X Denotes counties with an in-house tourism function or unit

County	NY Law	Notes
Allegany	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Allegany county and shall be credited to and deposited in the general fund of the county; The revenue derived from the tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Allegany County, its cities, towns, and villages.	X Located in county government in Economic and Community Development. Director of Tourism. The funds are allocated to support cultural and recreational facilities, maintain infrastructure, and improve services.
Columbia	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Columbia and shall be credited to and deposited in the general fund of the county thereafter to be used for any lawful purpose.	X Located in county government; in-house tourism department Budget about \$366,000
Delaware	All revenues from the imposition of the tax under the local laws shall be paid into the treasury of the county of Delaware and shall be credited to and deposited in the general fund of the county.	X In 2022 county brought in-house to Department of Economic Development. Roughly 50% for promotion and 50% for initiatives to grow industries. Provided funds previously through contract with the Chamber.
Lewis	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Lewis and shall be credited to and deposited into the general fund of the county.	Used a portion of \$150000 in occupancy tax for a match with I Love NY with Chamber of Commerce and uses a portion for infrastructure activities like trail maintenance
Onondaga	All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of the county and shall be credited to and deposited in the general fund of the county;	Contracts with the Visit Syracuse to assist in the promotion of the County. It is housed within the Centerstate Corporation for Economic Opportunity (CEO). County uses funds to leverage related development such as convention sites, attractions such as proposed Aquarium, capacity building such as hotels/motels
Orange	All revenue resulting from the imposition of the tax under this local law shall be paid into the Treasury of Orange County and shall be credited to and deposited in the general fund of the County.	X In county government Tourism and Film Office
Orleans	All revenues resulting from the imposition of the tax under the local law shall be paid into the treasury of Orleans County and shall be credited to and deposited in the general fund of the county.	X In-county government. Tourism Director and part-time sportfishing coordinator
Rensselaer	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Rensselaer County and shall be credited to and deposited in the general fund of such county and shall be available thereafter for any county purpose.	X In-county government Tourism Office

Attachment: NY Counties Occupancy Tax Law - General Fund Language or no language (13277 :

Rockland	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Rockland and shall be credited to and deposited in the general fund of the county; and may thereafter be allocated at the discretion of the board of legislators of the county of Rockland for any county purpose.	X in-county government Economic Development & Tourism office. The occupancy tax provides a direct funding stream for the county's tourism promotion agency; can be used to support local businesses, cultural attractions, and special events; can be used to maintain and improve the public infrastructure, such as roads and parks; can be used to fund important county services and reduce the burden on property taxpayers
St. Lawrence	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of St. Lawrence and shall be credited to and deposited in the general fund of the county; and may thereafter be allocated at the discretion of the board of legislators of the county of St. Lawrence for any county purpose.	Contracts with Chamber of Commerce promotion; spends a portion on infrastructure projects
Ulster	All revenues resulting from the imposition of the tax under this article shall be paid into the treasury of the County and shall be credited to and deposited in the general fund of the County, and thereafter such amount as may be hereafter required to defer necessary expenses of the County in administering such tax shall be applied annually for such purpose	X In-county government Tourism Department, Director of Tourism, Integrated workforce development, economic development and tourism approach
Westchester	Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Westchester and shall be credited to and deposited into the general fund of the county; and may thereafter be allocated at the discretion of the board of legislators of the county of Westchester for any county purpose.	X In-county government Tourism & Film Office
Wyoming	All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of Wyoming County and shall be credited to and deposited in the general fund of the county; The revenue derived from the tax, after deducting the amount provided for administering such tax, as so authorized by local law, shall be allocated to enhance the general economy of Wyoming County, its cities, towns, and villages	Contract with the Wyoming County Chamber of Commerce for tourism promotion
No Occupancy Tax		
Herkimer		Tourism principally conducted by Chamber of Commerce and other tourist attractions in the county
Greene		X In-county government Economic Development , Director of Tourism. Budget \$1.6 million doesn't include revenue matches for I Love NY
Putnam		In-county government Director of Tourism. Budget \$270,000 plus I Love NY Match; one town
Hamilton		X imposed tax goes to general fund Contract with the Regional Office of Sustainable Tourism

NY County Impact of Tourism Report for FY 24*

NY County Impact of Tourism Report for FY 24*

Tax Language: General Fund & Economic
Development and Tourism Counties

27 Counties

County	Annual Financial Impact for FY 24	Growth over FY 23
Allegany	\$84.8 million	2.30%
Columbia	\$253.3 million	0.30%
Delaware	\$155 million	5.40%
Dutchess	\$811 million	7.30%
Lewis	\$64.9 million	3.60%
Onondaga*	\$1.29 billion	3.00%
Orange	\$1.32 billion	3.90%
Orleans	\$43.3 million	3.20%
Rensselaer	\$188 million	6.00%
Rockland	\$596 million	7.20%
St. Lawrence	\$186.60 million	9.90%
Ulster	\$1.12 billion	8.80%
Westchester	\$2.37 billion	7.80%
Wyoming	\$68.7 million	-3.60%
Broome	\$428.1 million	5.20%
Cattaraugus	\$431.3 million	9.30%
Chenango	\$48.4 million	8.90%
Franklin	\$222 million	0.00%
Fulton	\$83.8 million	4.50%
Nassau	\$3.2 billion	-0.40%
Oneida	\$2 billion	6.40%
Otsego	\$421.2 million	8.40%
Saratoga	\$902 million	3.00%
Schoharie	\$105.7 million	0.20%
Seneca	\$186 million	7.90%
Suffolk	\$4.6 billion	7.00%
Yates	\$102 million	-1.20%
Total Percent		124.30%

Average Percent
Growth for FY 24

4.60%

No Countywide Occupancy Tax

Herkimer	\$155.2 million	2.30%
Greene	\$318 million	4.40%
Putnam County	\$88.3 million	3.10%
Hamilton County	\$108.9 million	-1.08%

Tax Language: Tourism and Other Related Activities &
Activities limited to Tourism Counties

26 Counties

County	Annual Financial Impact for FY 24	Growth over FY 23
Albany	\$1.04 billion	-2.02%
Chautauqua	\$312.7 million	-0.40%
Chemung	\$116.6 million	3.10%
Cortland	\$104.8 million	0.60%
Genesee	\$144.5 million	3.00%
Monroe	\$1.45 billion	-2.20%
Montgomery	\$82.4 million	4.90%
Oswego	\$235 million	3.00%
Schuyler	\$80.6 million	5.30%
Steuben	\$208.4 million	10.60%
Tioga	\$42.8 million	0.70%
Tompkins**	\$320.2 million	6.40%
Wayne	\$44.7 million	-0.40%
Cayuga	\$168.6 million	7.60%
Clinton	\$205 million	6.50%
Erie	\$2.65 billion	7.20%
Essex	\$963.5 million	5.90%
Jefferson	\$348.3 million	5.30%
Livingston	\$81.1 million	4.90%
Madison	\$146.4 million	6.30%
Niagara	\$1.16 billion	6.40%
Ontario	\$377.7 million	3.70%
Schenectady	\$582.5 million	5.70%
Sullivan	\$1.03 billion	6.40%
Warren	\$928.2 million	4.50%
Washington	\$44.4 million	12.80%
Average Percent		115.78%

Average Percent
Growth for FY 24

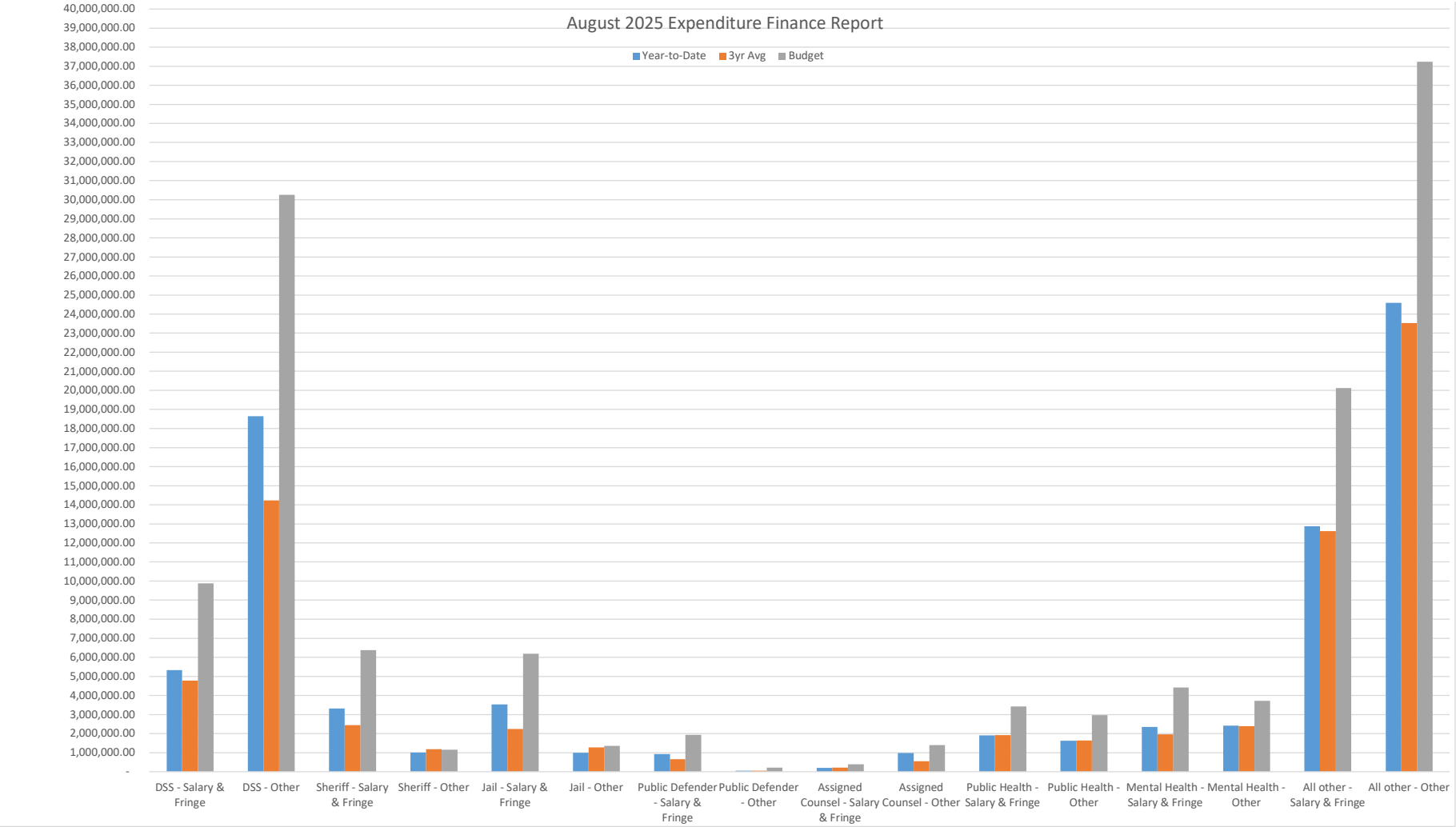
4.45%

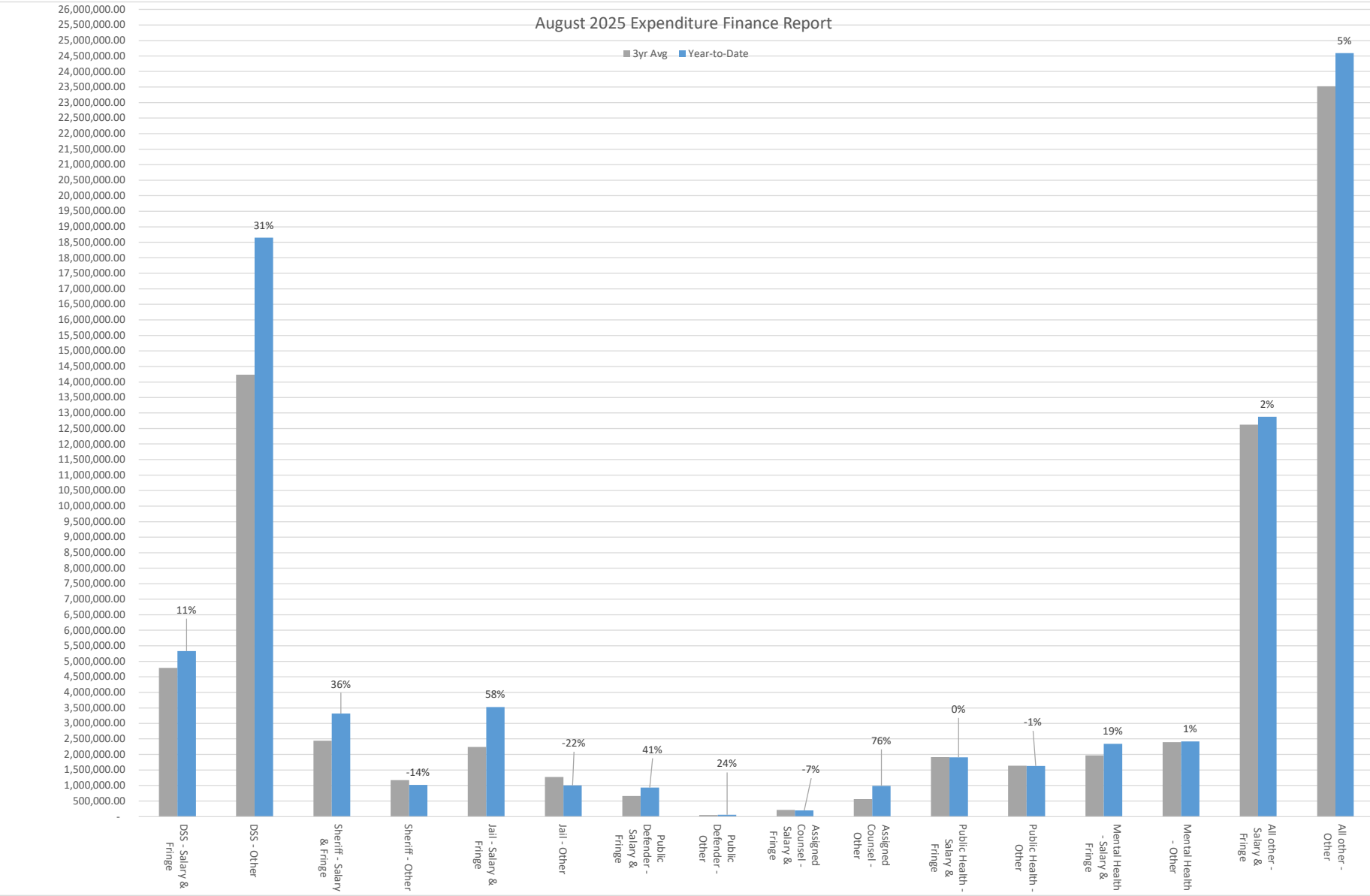
57 NY counties represented out of a total 57 non-NYC counties.

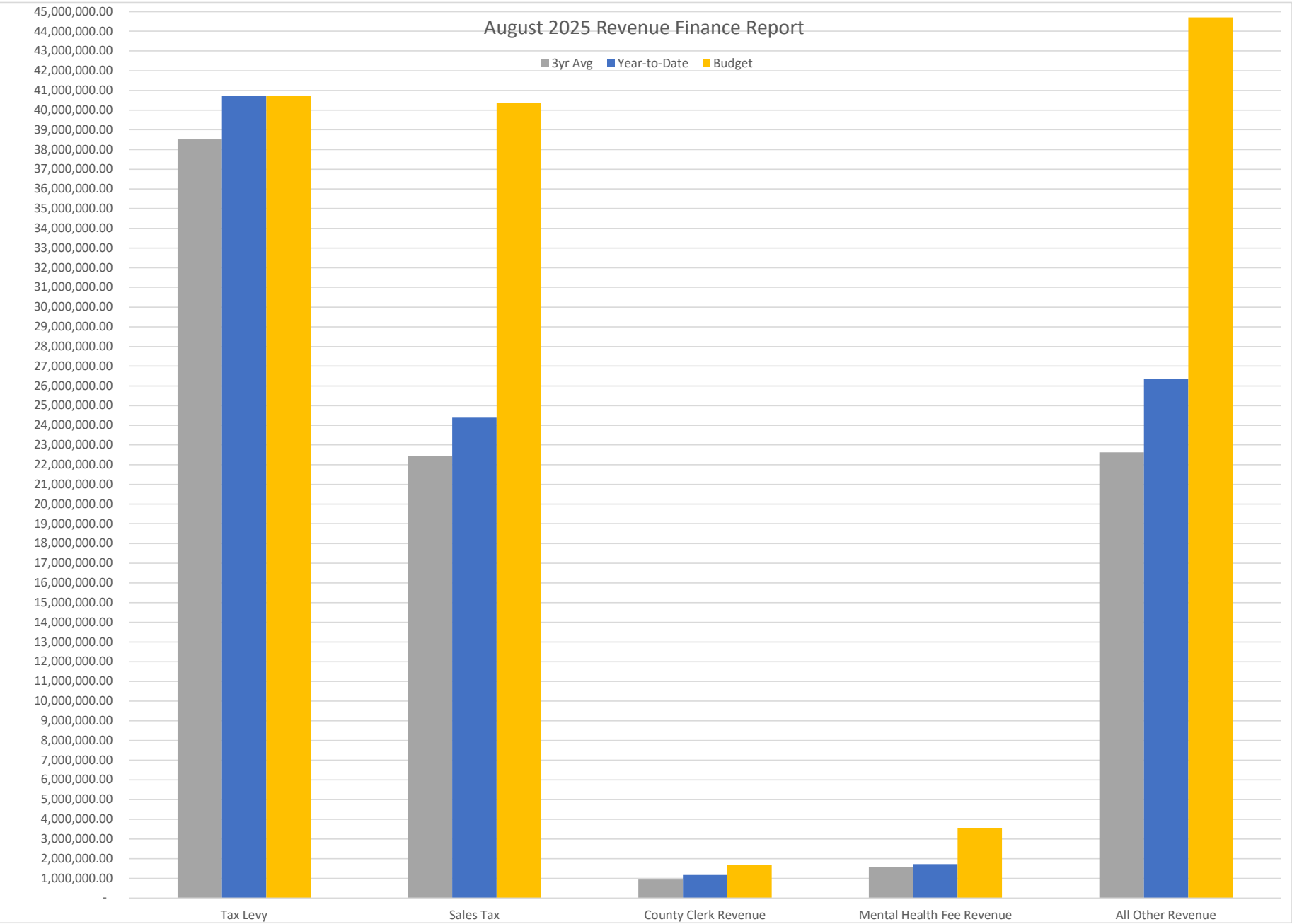
* Source: 2024 Economic Impact of Visitors to New York : Statewide Report; Tourism Economics, An Oxford Economic Company

** 60% on Marketing and Advertising and 40% on Product Development

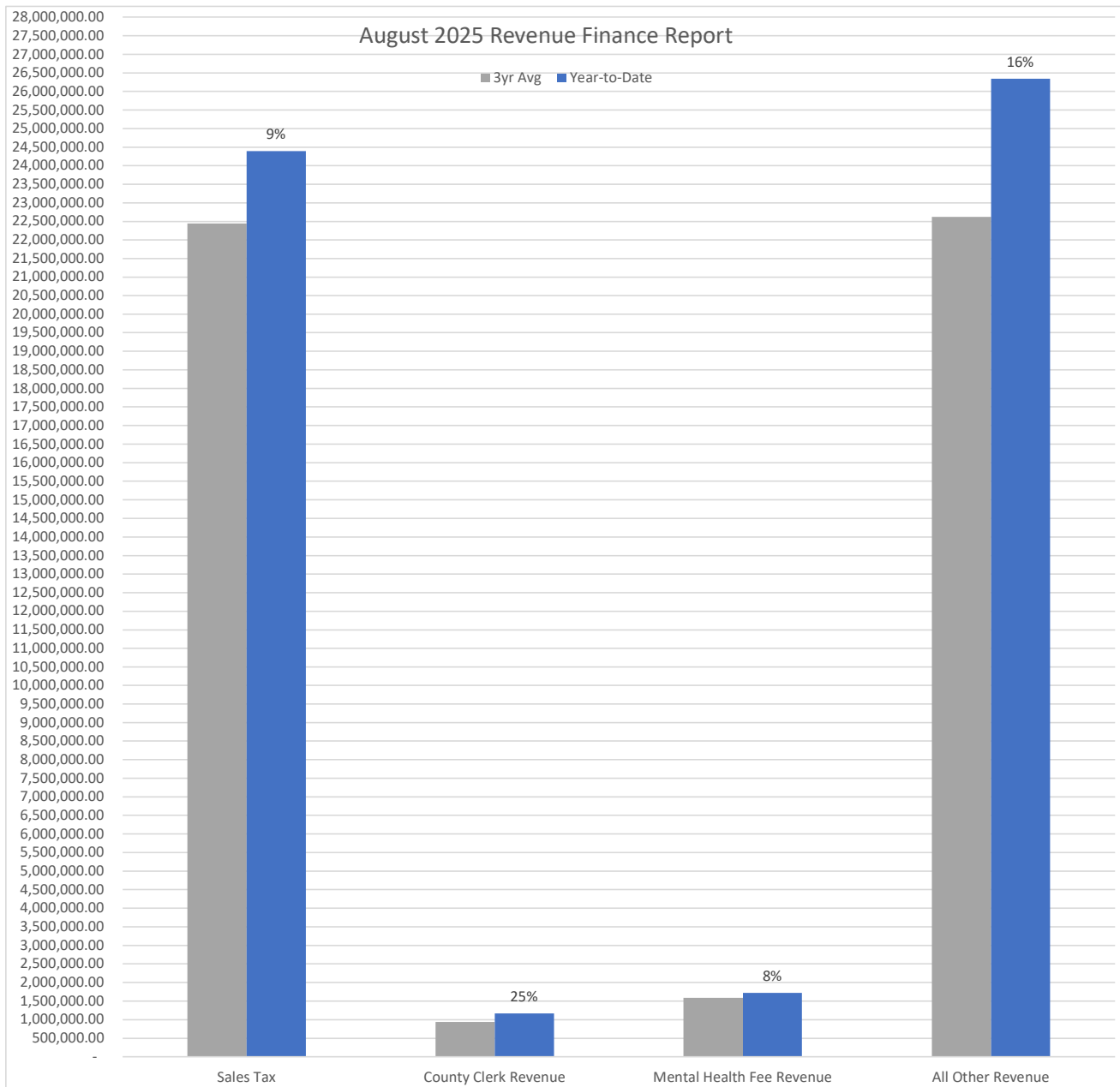
Attachment: NY County Impact of Tourism Report - FY 24 (13277 : Requesting Special Legislation to Amend NYS Tax Law, to Expanding the







Attachment: August 2025 Finance Reports (13301 : August 2025 Financial Reports)



Cortland County Reserve Funds				UNAUDITED	
				12/31/2024	8/31/2025
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	353,325.45
Building & Grounds Capital Project Reserve	324-15	Major building repairs	Sales tax and other transfers/additions as approved by Legislature	1,567,108.88	1,712,611.44
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	5,163,594.73
Drug Task Force - DA	Nature of Funds	Drug busts/stings	Drug money	16,082.52	14,704.64
DA Forfeitures	Nature of Funds	DA expenditures	Forfeitures	43,679.49	43,685.30
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	135,963.68
DWI Reserve	Nature of Funds	Non-grant funded DWI expenditures	Non-grant DWI revenues	88,973.41	91,466.02
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	116,525.62
Emergency Communications Towers Bond Reserve	226-18	Tower Bond debt service	Sales tax	112,862.57	217,358.02
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	62,733.50
Handicap Parking Education Fund	Nature of Funds	Handicap parking education	Justice Court fines	630.17	648.35
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	46,440.66
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	1,767,727.97
Opioid Settlement Reserve	Nature of Funds	Combat opioid epidemic	Opioid settlements	352,430.54	471,656.39
Public Safety Reserve	85-25	One time law enforcement expenditures	Traffic Safety program		179,869.54
Retirement Contribution Reserve	411-04	Retirement expenditures	Unspent retirement budget	5,160,225.20	5,308,216.54
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	175,611.44
Sheriff's Special Program Reserve	317-15	K-9 program	Donations for the K-9 program	10,383.69	10,888.74
Vehicle Repair/Replacement Reserve	107-15	Vehicle related costs	Proceeds from auctioned vehicles purchased through General Fund	251,343.69	136,331.40

Weights & Measures Prover Reserve	51-16; 258-20	Replacement of prover, repairs & maintenance of prover or purchase of capital equipment for Weights & Measures	Annual Weights & Measures penalty interest and prover rental revenue	10,763.55	11,070.33
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	969,114.09
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	12,601.90
Landfill Closure Reserve	533-88; 458-16	Landfill closure liability funding	Per ton fee	1,865,453.75	1,917,195.08
Landfill Equipment Reserve	533-88; 459-16	Replacement of landfill equipment	Per ton fee	816,121.61	841,981.85
NOTE:					
Occupancy Tax Reserve	\$826,382.71 to Tourism in 2026 and \$599,640.72 in 2027; \$42,457.49 County admin in 2025, \$91,820.30 in 2026 and \$66,626.75 in 2027; \$140,800 returned from Cortland Regional Sports Council				
Opioid Settlement Reserve	Resolution 169-24 authorized up to \$25,000 for warming center. At 8/31/25, \$17,442.66 has been paid for the warming Center.				
	Resolution 226-24 authorized up to \$150,000 for Jail treatment services. At 8/31/25, \$140,369.11 has been spent on medication at the jail.				
	Resolution 188-25 authorized \$184,000 in contracts. As of 8/31/25, \$-0- has been paid on these contracts.				



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

Morgan Spaulding
Grant Administrator

(607) 756-3484
mspaulding@cortlandcountyny.gov

Monthly Report for September 2025
Committee Meeting Date: October 14th, 2025

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

Meetings/ Trainings Attended:

- SAMHSA Monthly Check In
- Meeting with Mental Health to discuss SAMHSA grant
- SouthWorks Tour
- AP&E and HHS, Finance & Admin Committees
- Met with Child Advocacy Center Director to learn more about potential funding opportunities
- Met with ESD to discuss County Infrastructure Project – multiple
- Southern Tier 8 Sustainability Meeting
- Met with Alex Regan, Legislative Director for NYSAC to learn about funding opportunities and priorities
- Meeting with County Clerk & CIO to discuss ARC *Grants to Grow* project
- 5310 Meeting Discussion with Planning and Mobility
- Met with Workforce Development to Discuss potential ESD AI Prep grant program
- Met with Town of Cortlandville to give guidance on their current grants
- Attended Press Conference with Senator Lea Webb for Town of Cortlandville's CREST grant award
- Met with HCR to discuss funding opportunities and programs
- Attended Housing and Homelessness Coalition

Education & Outreach

- Attended Solon Town Board Meeting
- 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.
- Attended Village of Marathon's NY Forward Project Application Review Community Event

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.



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

Morgan Spaulding
Grant Administrator

(607) 756-3484
mspaulding@cortlandcountyny.gov

Monthly Report for September 2025
Committee Meeting Date: October 14th, 2025

- \$100,000 awarded through Appalachian Regional Commission (ARC) for additional Laserfiche licenses, scanners, and training.
- \$50,000 awarded through the Department of Homeland Security & Emergency Services (DHSES) for cybersecurity.

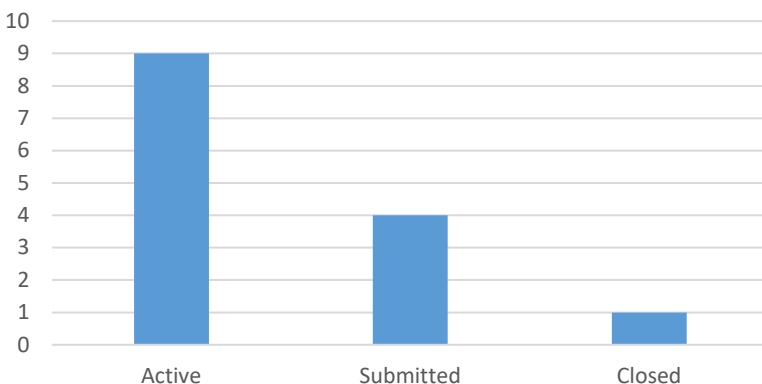
Grant Applications Submitted:

- 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.

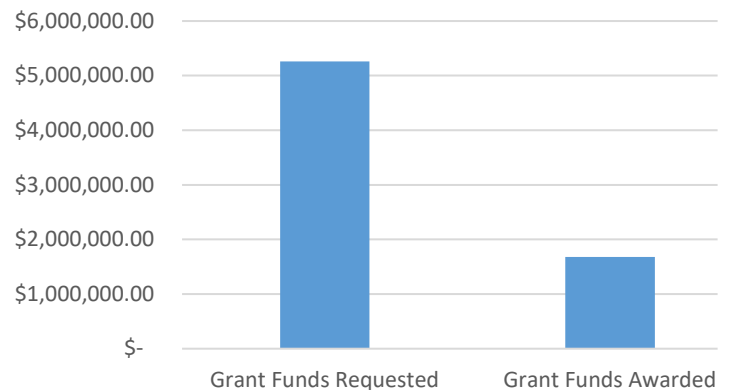
Grant Applications in Progress:

- ARC POWER Grant Program for Marathon Substation
- Exploring CDBG funding for various projects
- Aiding in 5310 application with Planning & Mobility for transportation programs
- Continuously researching and pursuing new grant opportunities to support County initiatives and priorities.

Grant Application Status as of
September 2025



Grants Funds Requested vs Awarded as
of September 2025





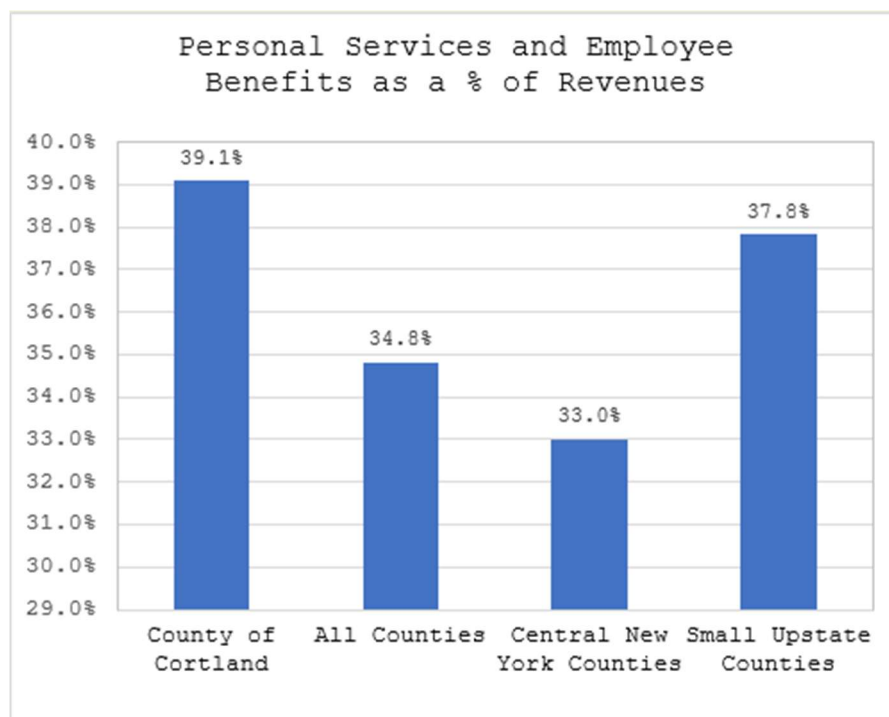
OFFICE OF COUNTY AUDITOR
CORTLAND COUNTY
60 CENTRAL AVENUE, CORTLAND, NY 13045
607-753-5020

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

Benchmarking of Personnel Costs / Contracts

Personnel Costs Comparisons

- The Audit office performed comparison of the County's personnel costs to the thirty-five other upstate NY counties with a population between 30,000 and 125,000. Per 2023 data from Open Book NY, the County's total personal services costs for 2023 were 20.8% of total revenues compared to an average of 22.0% for the thirty-five county group. Additionally, the County had the fourth highest total employee benefits costs as a percentage of total revenues, driven largely by higher medical insurance costs per capita compared to other counties. The County's total employee benefits costs for 2023 were 16.5% of total revenues compared to an average of 12.5% for the group.
- The Audit office also reviewed the Office of the State Comptroller's September release of 2024 fiscal stress scores for local governments. Personal services and employee benefits costs are one of the nine financial indicators used in the scores and the following comparative chart is included in the Comptroller's release:



Source:
NYS OSC's 2024 fiscal
stress scores release



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

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

Benchmarking of Labor Contracts / Plans: In an effort to expand on the comparisons above, the Audit office commenced a benchmarking analysis of the County's labor contracts or plans. The following summarizes the work the Audit office has done to date on comparing the County's management compensation plan and general union contract to that of other counties.

Management Compensation Plan: The Audit office obtained the management plans from fourteen other Upstate NY counties and performed comparisons in the following key areas:

- **Accrued compensatory time** – Cortland County's plan allows for salaried employees to accrue up to one week of compensatory time on a rolling bases. Of the fourteen other counties included in the analysis, only two had plans that allow for management employees to accrue and carry compensatory time.
- **In-service vacation payouts** – Cortland's plan allows for employees to take an in-service payout once per calendar year of up to fifty percent of their accrued vacation balance. Five of the fourteen plans allow for an in-service vacation payout and nine do not.

General Union Contract: The Audit office obtained the publicly available general union contracts from twenty-five other Upstate NY counties and performed comparisons in the following areas:

- **Overtime** – The Audit office noted that Cortland County's general union contract does not specify whether paid time off is to be included in the calculation of "hours worked" for determining overtime hours. Nearly all of the contracts obtained for comparison did define this one way or the other. Thirteen of twenty-five contracts include all types of paid time off in the calculation of hours worked. The other twelve contracts all exclude sick leave when calculating hours worked for overtime purposes and some contracts exclude other types of leave as well. Additionally, some contracts determine overtime hours only on a weekly basis while some consider both a weekly and daily basis.
- **In-service vacation payouts** – Cortland's contract allows for employees to take an in-service payout once per year of up to fifty percent of their accrued vacation balance. Of the twenty-five contracts, ten allow for an in-service vacation payout and fifteen do not.

FY 26 Cortland County Projected Deficit as of September 23 2025*

Tentative Budget Deficit	\$	8,841,081.32	
Proposed Reduction Options	\$	(961,991.66)	10 FTE vacancies set aside as unfunded
	\$	(500,000.00)	BDC
	\$	(1,000,000.00)	Additional DSS savings
	\$	(2,000,000.00)	Fund balance
	\$	(2,500,000.00)	Use of retirement reserve
	\$	(500,000.00)	Jail Reserve
	\$	(40,000.00)	Dwyer
	\$	(175,000.00)	Public Safety
	\$	(82,373.76)	Solid Waste share of Retiree Health Insurance
Budgetary Readjustment	\$	973,411.87	8% Health Insurance Premium County Share increase
Projected Deficit 9 23 2025	\$	2,055,127.77	
Tentative Tax Levy		5.05%	
Budgeted Tax Levy		3.27%	
Total Tentative and Budgeted Tax Levy		8.32%	

* All departmental personnel requests removed except DSS caseworker reallocation, new payroll coordinator position and changing status of Fire Emergency trainers from 1099 consultants to part-time.

FY 26 Departmental Personnel Requests - New Positions, Abolish/Create and Reallocations

Department	Requested Change	Position	Grade	Step	Grade	Step	Total Cost
District Attorney	Create	Investigator			7H	1	\$ 83,696.76
	Create	Paralegal			6H	1	\$ 79,354.28
County Clerk/DMV	Reallocation	Senior Motor Vehicle Clerk	11	3	13	3	\$ 3,451.75
County Attorney	Abolish/Create	FT Assistant County Attorney	2	1	2	1	\$ 147,416.97
Personnel	Create	Human Resources Generalist			6H	1	\$ 67,844.32
	Create	Human Resources Manager			7	4	\$ 88,619.96
Aging	Reallocation	Aging Services Coordinator	17	5	18	5	\$ 2,175.28
			17	6	18	6	\$ 282.79
		Aging Services Coordinator	17	4	18	4	\$ 2,353.08
		Aging Services Coordinator (100% Grant Funding)	17	1	18	1	\$ 2,092.03
Planning	Abolish/Create	GIS Planner	19	3	24	1	\$ 5,981.92
			19	4			
Mental Health	Create	Senior MH Clinician -PD (Up to 17 hrs)			28	1	\$ 43,581.53
	Create	Mental Health Practioner - PT			Off Scale		\$ 101,103.98
	Abolish/Create	Sr Mental Health Clinician/ Deputy Clinical Director	28	1			\$ 18,324.25
Total Departmental Requests							\$ 646,278.91

Reallocate	DSS	Remain in Budget	Caseworkers, Sr. Caseworkers, Grade B Supervisors (41) (35% County Funding)		\$ 72,209.65
1099 to Part-Time	DERC	Remain in Budget	County Fire Instructor -PT Emergency Medical Technician -PT Deputy Fire Coordinator -PT		
	Finance	Remain in Budget	Payroll Clerk		\$ 63,805.65

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Remain in Budget	Finance		Payroll Clerk				\$ 63,805.65

Jurisdiction: Cortland County
 Jurisdictional Class: Competitive
 Adopted: 9/6/06
 Amended: 10/27/22, 9/27/25

DEPUTY DIRECTOR OF INFORMATION TECHNOLOGY

DISTINGUISHING FEATURES OF THE CLASS:

The work involves responsibility for assisting in administering and directing countywide information technology (IT) activities. The incumbent assists in planning, directing and coordinating all county IT operations and activities, establishing IT policies, procedures and standards, and coordinating and administering IT contracts. The incumbent also either directly provides or assigns IT personnel to provide technical assistance and advice to county departments regarding the identification and solution of a variety of data processing and systems design and analysis problems. The work is performed under the direction of the Director of Information Technology, with leeway allowed for the use of independent judgment in carrying out the details of the work. Supervision is exercised over the work of subordinate staff. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Establishes, reviews and modifies information technology policies, procedures and standards;
 Coordinates and administers contracts for information technology services provided by outside vendors;
 Assigns, directs, reviews and evaluates the work of subordinate technical staff;
 Provides or assigns staff to provide technical assistance and advice to county departments regarding information technology related problems;
 Prepares and monitors the department's annual budget, and assists in preparing cost justifications;
 Provides for and/or arranges for a wide-variety of ongoing technical training for department personnel;
 Installs, modifies and maintains computers, servers, Active directory, local area network equipment as needed;
 Creates and maintains a variety of records and reports related to departmental operations;
 Attends training conferences and seminars as required.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of modern principles and practices of management information systems;
 Thorough knowledge of Help desk systems and customer support.
 Experience in computer configurations and deployment.
 Working knowledge of local area network equipment including personal computer hardware and software and peripheral equipment;
 Understanding of object-oriented and language oriented programming;
 Ability to plan, organize, coordinate, administer and evaluate the effectiveness of program plans and provision of services related to information technology services;
 Ability to prepare budgets, operating reports and a variety of other reports relative to program activities;
 Ability to plan and supervise the work of others;
 Ability to analyze and organize data and prepare records and reports;

Ability to understand and interpret complex oral instructions and/or written directions;
 Ability to establish and maintain effective working relationships with others;
 Ability to communicate effectively both orally and in writing;
 Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: Either:

- (a) Possession of a Bachelor's degree or higher including or supplemented by sixty (60) credit hours in information systems management, computer science, information technology or a closely related field and two (2) years of paid work experience in network administration or information systems administration; OR
- (b) Possession of an Associate's degree or higher including or supplemented by thirty (30) credit hours in coursework defined in (a) and four (4) years of paid work experience in network administration or information systems management; OR
- (c) Possession of a high school diploma or equivalency diploma and six (6) years of paid work experience in network administration or information systems management: OR
- (d) An equivalent combination of training and experience as defined by the limits of (a), (b), and (c), or other experience that can demonstrate the ability to perform all duties.

NOTE:

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

Jurisdiction: Cortland County
 Jurisdictional Class: Competitive
 Adopted:

INFORMATION SECURITY OFFICER

DISTINGUISHING FEATURES OF THE CLASS:

The Information Security Officer will be responsible for developing, leading, executing, and overseeing an enterprise-wide cybersecurity and IT risk management program, overseeing security policy, incident response, and compliance with regulations and standards. The incumbent is entrusted with protecting the confidentiality, integrity, and availability of the organization's information assets. The Information Security Officer develops and implements comprehensive strategies, policies, and procedures to identify and mitigate risks, ensures compliance with county regulations, and responds effectively to security incidents. Works closely with stakeholders across the organization to promote a culture of security and to align information security practices with county objectives. Under the supervision of the Director of Technology, the incumbent works directly with other Information Technology management and staff with the planning and implementation of county wide security profiles. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Develops and implements Cortland County's information security strategy, aligning it with business objectives and risk tolerance. Identify and prioritize security initiatives, establish security goals, and create a roadmap for their implementation;

Establishes and enforces information security policies, standards, guidelines, and procedures. Ensures that they align with industry best practices and regulatory requirements. Communicates and educates employees on security policies, promoting a culture of security awareness and compliance;

Conducts regular risk assessments to identify and evaluate potential security threats and vulnerabilities. Develops and implements risk mitigation strategies to protect systems and data, including security controls, policies, and procedures. Monitors and manages security risks through ongoing assessments and the implementation of appropriate safeguards;

Working with IT management, develops and maintains an incident response plan, coordinating teams to detect, respond to, and recover from security breaches and incidents. Develops and implements processes for reporting and communicating security incidents to appropriate stakeholders, including executives, legal counsel, and regulatory bodies. Ensures that incident reports are timely, accurate, and comprehensive.

Leads and mentors the Information Technology department staff fostering a culture of accountability and continuous improvement.

Ensures the organization adheres to relevant cybersecurity standards (e.g., NIST, PCI), state and federal statutory requirements, and data privacy laws. Establishes and maintains security

governance frameworks and structures to ensure effective oversight and accountability. Participates in security committees and provides regular updates to executive leadership and the board of directors on the organization's security posture, risks, and compliance status.

Creates and implements programs to educate employees on security best practices and to promote a strong security-conscious culture. Develops and delivers security awareness and education programs for employees at all levels of the organization. Promotes best practice programs to promote a security-conscious staff. Ensures that employees understand their role in maintaining information security and are equipped with the knowledge to identify and respond to security risks.

Manages and oversees the implementation and maintenance of security technologies, including firewalls, identity management systems, and intrusion prevention systems.

Works with IT teams, executives, legal, human resources, and external partners and auditors to integrate security requirements and ensure alignment with organizational goals.

Stays abreast of emerging threats, vulnerabilities, and technologies in the information security field. Continuously evaluates and enhances the organization's security posture, controls, and processes through regular reviews, audits, and testing.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of computer processing systems, principles and methods of application;
Thorough knowledge of business analysis and its implementation in information technology projects;

Good knowledge of the principles and practices of supervision;

Ability to plan and supervise the work of technical staff subordinates in a manner conducive to full performance and high moral;

Ability to establish and maintain effective working relationships with staff and officials;

Ability to express one's ideas clearly and concisely and to prepare comprehensive and detailed written and oral reports;

Physical condition commensurate with the demands of the job.

MINIMUM QUALIFICATIONS: Either:

- (a) Possession of a bachelor's degree or higher in computer science or a closely related field and four (4) years of paid work experience in information security; OR
- (b) Possession of an associate's degree or higher in computer science or closely related field and six (6) years of paid work experience as stated in (a); OR
- (c) Possession of a high school diploma or equivalence diploma and eight (8) years of paid work experience as stated in (a); OR

- (d) An equivalent combination of training and experience as defined by the limits of (a), (b) and (c), or other experience that can demonstrate the ability to perform all duties

NOTE:

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



Personnel Change Justification Form

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

Position Name (s): Create Information Security Officer Abolish _____

Bargaining Unit: Management

Purpose and Background:

The Information Security Officer will be responsible for developing, leading, executing, and overseeing an enterprise-wide cybersecurity and IT risk management program, overseeing security policy, incident response, and compliance with regulations and standards. They are entrusted with protecting the confidentiality, integrity, and availability of the organization's information assets. Will develop and implement comprehensive strategies, policies, and procedures to identify and mitigate risks to ensure compliance with county regulations, and respond effectively to security incidents. Will work closely with stakeholders across the organization to promote a culture of security and to align information security practices with county objectives.

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

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

Requested Grade/Salary of Position: Grade 5 Salary Range \$ 85,067-113,223

Annual Increase: \$ 113,223 County Share: \$ 100% # of Positions Affected: all County employees

Goals:

The Information Security Officer will provide strategic leadership and direction in establishing and maintaining a robust information security program, ensuring the confidentiality, integrity, and availability of sensitive data. Secondly, they assess and mitigate security risks, protecting the organization from cyber threats and potential breaches that could lead to financial losses, reputational damage, and legal consequences.

Operational Impact:

This full time position will be responsible for creating and maintaining Cortland County's cyber security profile. Duty's will include, Developing Cortland County's information security strategy. Establish information security policies, standards, and procedures. Conduct regular risk assessments. Develop and maintain Incident Response plans, IT Team Leadership: Fostering a culture of cyber accountability and continuous improvement. Ensures the organization adheres to relevant cybersecurity standards. Develops and maintains a County Security Awareness program. Works with IT teams, executives, legal, human resources, and external partners and auditors to integrate security requirements and ensure alignment with organizational goals.

Requested By:

Paul Lutz
Signature of Requesting Department Head

9/27/25
Date

Personnel Officer Approval

Travis Zeman
Signature of Personnel Officer

9/27/25
Date

County Administrator Budget Impact Statement:

County Administrator Approval

Ali Platt
Signature of County Administrator

9/30/25
Date

Statutory Committee Approval

Signature of Committee Chair after Committee Vote

Date



Personnel Change Justification Form

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

Position Name (s): Create Deputy Director of Information Technology Abolish

Bargaining Unit: Management

Purpose and Background:

The Deputy Director of Information Technology will have the responsibility for assisting in administering and directing countywide information technology (IT) activities. The incumbent assists in planning, directing and coordinating all county IT operations and activities. The incumbent also either directly provides or assigns IT personnel to provide technical assistance and advice to county departments.

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

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

Requested Grade/Salary of Position: Grade 5 Salary Range \$ 85,067-113,223

Annual Increase: 85,067-
\$113,223 County Share: \$ 100% # of Positions Affected: all County employees

Goals:

The Deputy Director of Information Technology will focus on customer service. Develop a comprehensive help desk ticket and call system. Monitor tickets to adhere to service level agreements and technician work load. Maintain asset inventory and lead the computer replacement program. Establish, review and modify information technology policies, procedures and standards. Direct, review, and evaluate subordinate staff. Provide technical assistance to county departments. Provide technical training for IT staff.

Operational Impact:

This full time position will be responsible for working with the other IT staff in creating maintaining a robust Information Technology department for Cortland County. Leading and training a group of IT professionals in providing a well versed, vigorous service department for Cortland County

Requested By:

Paul Luter
Signature of Requesting Department Head

9/27/25
Date

Personnel Officer Approval

James Kenan
Signature of Personnel Officer

9/27/25
Date

County Administrator Budget Impact Statement:

County Administrator Approval

[Signature]
Signature of County Administrator

9/30/25
Date

Statutory Committee Approval

Signature of Committee Chair after Committee Vote

Date

Attachment: Deputy IT Director Justification (13286 : Create Position for Information Technology Department)