



Finance & Administration Committee

Special Meeting

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

~ Minutes ~

Thursday, April 24, 2025

4:30 PM

Room 302

Call to Order

The meeting was called to order at 4:30 PM by Committee Chair Cathy Bischoff

Attendee Name	Organization	Title	Status	Arrived
Beau Harbin	Cortland County	Committee Member	Present	
Linda Jones	Cortland County	Committee Member	Present	
Joseph Nauseef	Cortland County	Committee Member	Present	
Sandra Price	Cortland County	Committee Member	Present	
Eugene Waldbauer	Cortland County	Committee Member	Present	
William McGovern	Cortland County	Committee Vice-Chair	Present	
Cathy Bischoff	Cortland County	Committee Chair	Present	
Savannah Hempstead	Cortland County	Clerk of the Legislature	Present	
Kevin Fitch	Cortland County	Chair of the Legislature	Present	
Victoria J. Monty	Cortland County	County Attorney	Present	
Andrea Herzog	Cortland County	Director of Finance	Present	
Charles Sudbrink	Cortland County	Superintendent of Highways	Present	

Resolutions

AGENDA ITEM NO. 1 – Award Playground Equipment and Installation Bid and Accept Funding and Amend Budget for Playground Dwyer Memorial County Park - Highway Department

RESULT: APPROVED [4 TO 3]

Next: 4/24/2025 6:00 PM

MOVER: Joseph Nauseef, Committee Member

SECONDER: Linda Jones, Committee Member

AYES: Beau Harbin, Linda Jones, Joseph Nauseef, William McGovern

NAYS: Sandra Price, Eugene Waldbauer, Cathy Bischoff

ON MOTION OF NEWELL

RESOLUTION NO.

Award Playground Equipment and Installation Bid and Accept Funding and Amend Budget for Playground Dwyer Memorial County Park - Highway Department

WHEREAS, Cortland County advertised, received and opened bids for playground equipment and installation at Dwyer Memorial County Park; AND

WHEREAS, the Tobacco Asset Securitization Corporation (TASC) Board voted to provide up to \$80,000 in funding to the County for this project; AND

WHEREAS, Cortland County has received the following bids for the playground equipment and installation;

Equipment & Installation (with shipping)	
Company	Price

ESO Consultants	\$235,801.50
Play By Design	\$121,300.00
WillyGoat	\$54,000.00
Great Lakes Recreation	\$176,525.52
GameTime	\$172,926.14
Miracle Recreation Equipment Co.	\$93,709.70

Equipment (with shipping)	
Company	Price
ESO Consultants	\$216,975.00
Play By Design	\$83,922.00
Great Lakes Recreation	\$119,657.52
GameTime	\$121,031.14
Miracle Recreation Equipment Co.	\$65,709.70

Installation	
Company	Price
ESO Consultants	\$18,826.50
ATG Installations	\$14,171.28
Play By Design	\$37,400.00
Great Lakes Recreation	\$56,868.00
GameTime	\$51,895.00
Miracle Recreation Equipment Co.	\$28,000.00

; AND

WHEREAS, it is the recommendation of the Highway Committee to award the bid to the lowest responsible bidder; AND

WHEREAS, the Highway Committee recommends awarding the bid for the purchase and installation of playground equipment for Dwyer Memorial County Park to WillyGoat, of PO Box 59278, Birmingham, AL 35259; NOW THEREFORE BE IT

RESOLVED, that in accordance with the recommendations of the Highway Committee, the Cortland County Legislature hereby awards the bid for the purchase and installation of playground equipment for Dwyer Memorial County Park to, WillyGoat, of PO Box 59278, Birmingham, AL 35259 for the bid price listed above; AND BE IT FURTHER

RESOLVED, that the County Administrator and/or Chair of the Legislature, upon approval by the County Attorney or designee, is hereby authorized and directed to execute an agreement with WillyGoat, of PO Box 59278, Birmingham, AL 35259; AND BE IT FURTHER

RESOLVED, that the 2025 Cortland County Budget be and hereby is amended as follows to accept the funding from the Tobacco Asset Securitization Corporation for use for the playground at Dwyer Memorial County Park:

INCREASE:

A71105.52015	Equipment	\$80,000
A71105.42705	Gifts & Donations	\$80,000

AGENDA ITEM NO. 2 – A Home Rule Request for Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization for Imposition of Additional 1% Sales and Compensating Use Tax in Cortland County Until November 30, 2027 (Senate Bill No. 6982, Assembly Bill No. 7821)

RESULT: APPROVED [UNANIMOUS]

Next: 4/24/2025 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Sandra Price, Committee Member

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

A Home Rule Request for Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization for Imposition of Additional 1% Sales and Compensating Use Tax in Cortland County Until November 30, 2027 (Senate Bill No. 6982, Assembly Bill No. 7821)

WHEREAS, New York State Tax Law §1210(i)(12) presently authorizes Cortland County to adopt and amend local laws, ordinances, or resolutions imposing taxes at a rate which is one percent additional to the three percent rate authorized for the County for a period beginning September 1, 1992 and ending November 30, 2025; AND

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

WHEREAS, the Cortland County Legislature approved Resolution No. 45-25, “Requesting Special Legislation to Amend the Tax Law, in Relation to Extending the Authorization For Imposition of an Additional 1% Sales and Compensating Use Tax in Cortland County”; NOW THEREFORE BE IT

RESOLVED, that this Legislature endorses and requests Senate Bill No. 6982 (S6982) and Assembly Bill No. 7821(A7821) be enacted to amend New York State Tax Law §1210(i)(12), extending the expiration date from November 30, 2025 to November 30, 2027; AND BE IT FURTHER

RESOLVED, the Cortland County Legislature urges its elected representatives in the Senate and Assembly to support this special legislation; AND BE IT FURTHER

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

RESOLVED, that the Chair of the Legislature and Clerk of the Legislature, upon review and approval by the County Attorney or designee, be and hereby are authorized to execute the appropriate Home Rule Request for the enactment of said special law.

AGENDA ITEM NO. 3 – Amend Resolution No. 227-24 to Withdraw Tourism Marketing Grant Funding from the Cortland Regional Sports Council

It was MOVED by Ms. Price, seconded by Mr. Waldbauer, and unanimously approved by voice vote of members present, to enter into an executive session to discuss the financial history of a particular corporation, with Andrea Herzog, Savannah Hempstead, Victoria Monty, and Robert Corpora permitted to stay in the room. MOTION CARRIED.

An executive session was held from 4:57 p.m. to 5:05 p.m., at which time on motion of Mr. Nauseef, seconded by Mr. McGovern, it was unanimously approved by voice vote to exit executive session.

RESULT: APPROVED [6 TO 1]

Next: 4/24/2025 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Eugene Waldbauer, Committee Member

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

NAYS: Linda Jones

ON MOTION OF BISCHOFF

RESOLUTION NO.

Amend Resolution No. 227-24 to Withdraw Tourism Marketing Grant Funding from the Cortland Regional Sports Council

WHEREAS, the Cortland County Legislature adopted Resolution No. 227-24 on November 21, 2024, which authorized the allocation of 2025 Tourism Marketing Grant funding to a number of agencies, including \$140,800 to the Cortland Regional Sports Council, based on recommendations from the Cortland County Convention & Visitors Bureau's (CVB) Tourism Marketing Grant Review Committee; AND

WHEREAS, each agency allocated funding agrees to utilize the funding according to the Cortland County Tourism Marketing Grant Guidelines; AND

WHEREAS, an official audit has found that the Cortland Regional Sports Council failed to conform to the official criteria and terms outlined in the Tourism Marketing Grant Guidelines; AND

WHEREAS, the Cortland County Legislature has a duty to ensure the responsible, transparent, and appropriate use of taxpayer dollars allocated through the Tourism Marketing Grant Program; NOW THEREFORE BE IT

RESOLVED, that the Cortland County Legislature hereby amends Resolution No. 227-24 to rescind the allocation of \$140,800 in Tourism Marketing Grant funding to the Cortland Regional Sports Council for fiscal year 2025; AND BE IT FURTHER

RESOLVED, that the Cortland County Convention & Visitors Bureau is hereby instructed to update all applicable records and notifications to reflect this amendment; AND BE IT FURTHER

RESOLVED, that copies of this resolution be forwarded to the Cortland Regional Sports Council, the Cortland County Convention & Visitors Bureau, the County Manager of Audit and Financial Projects, and other appropriate parties.

AGENDA ITEM NO. 4 – Amend Resolution No. 172-24 to Amend the Contract with the Cortland County Convention and Visitor's Bureau

RESULT: APPROVED [UNANIMOUS]

Next: 4/24/2025 6:00 PM

MOVER: William McGovern, Committee Vice-Chair

SECONDER: Joseph Nauseef, Committee Member

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

ON MOTION OF BISCHOFF

RESOLUTION NO.

Amend Resolution No. 172-24 to Amend the Contract with the Cortland County Convention and Visitor's Bureau

WHEREAS, Resolution No. 172-24 authorized Cortland County to enter into an agreement with the Cortland County Convention and Visitors Bureau, Inc. (CVB) to provide public benefit services for tourism promotion and publicity during the period of January 1, 2025 through December 31, 2025; AND

WHEREAS, Resolution No. 227-24, adopted on August 22, 2024, approved the allocation of 2025 Occupancy Tax funding to various agencies, including an award of \$140,800 to the Cortland Regional Sports Council; AND

WHEREAS, Resolution No. ____-25, adopted on April 24, 2025, withdrew the funding allocated to the Cortland Regional Sports Council due to findings of noncompliance with Tourism Marketing Grant Guidelines, as documented in an official audit; AND

WHEREAS, it is the recommendation of the Cortland County Finance and Administration Committee that the funds previously allocated to the Cortland Regional Sports Council now be retained by Cortland County and held for future redistribution; NOW THEREFORE BE IT

RESOLVED, that Resolution No. 172-24 is hereby amended to reduce the authorized contract amount to be remitted by the Cortland County Finance Director to the Cortland County Convention and Visitors Bureau Inc. for fiscal year 2025 by \$140,800, revising the total remittance from \$764,234.95 to \$623,434.95; AND BE IT FURTHER

RESOLVED, that the \$140,800 in occupancy tax funding originally allocated to the Cortland Regional Sports Council shall be retained by Cortland County and carried forward for consideration and redistribution in accordance with New York State Tax Law Section 1202(g); AND BE IT FURTHER

RESOLVED, that the County Administrator and/or Chair of the Legislature be and hereby is authorized and directed to execute an amended agreement with the Cortland County Convention and Visitors Bureau, Inc., upon review and approval by the County Attorney or designee; AND BE IT FURTHER

RESOLVED, that copies of this resolution be forwarded to the Cortland County Convention and Visitors Bureau, Inc., the Director of Finance, the County Manager of Audit and Financial Projects, and other appropriate parties.

Adjournment

The meeting was closed at 5:06 PM