

**FINANCE COMMITTEE AGENDA**  
**Location: Yates County Legislative Chambers**  
**Date: March 2, 2021 at 3:00 p.m.**

NOTE:

- Maximum attendance at any meeting is limited to 50 persons.
- Considering 14 Legislators, the Clerk of the Legislature and the County Administrator, Public attendance will therefore be limited to 34 persons
- If it is desired to address the committee (or Legislature) it would be appreciated that the Clerk of the Legislature be contacted to assure that there will be capacity in the room. (Phone 315-536-5150 or email [chayes@yatescounty.org](mailto:chayes@yatescounty.org))
- Wear a mask when not seated.
- Wear a mask if not able to maintain 6 feet from adjacent persons (i.e – social distance)
- Attendance can also be by ZOOM; the login information is below

Join from a PC, Mac, iPad, iPhone or Android device:

Please click this URL to join.

<https://us02web.zoom.us/j/84417939002?pwd=Zy9oOFc0cHVPQU9IWEVvcU1sTTZ5dz09>

Webinar ID: 844 1793 9002

Passcode: 497413

Or iPhone one-tap:

+16465588656,,84417939002# US (New York)

+13017158592,,84417939002# US (Washington DC)

Or join by phone:

Dial(for higher quality, dial a number based on your current location):

US: +1 646 558 8656 or +1 301 715 8592

Committee members: Bill Holgate, Tim Cutler, Dan Banach, Ed Bronson, Pat Killen, Rick Willson

- Tim and Ed will do the audit this month
- Approve February minutes
- Public Comment

**Real Property – Meghan Kincaid**

- Board of Assessment Review
- Taxable Status Date
- Upcoming

**ReConnect – Marian Walrath**

- Update on the ReConnect Grant

Resolution:

- Assign Appropriate Persons to Security Roles in the USDA's Online Financial Reporting and Compliance System

**Planning – Dan Long**

- Transportation
- Yates County Planning Board
- Funding for Natural and Recreational Resources

Resolution:

- Natural and Recreational Resource Protection Grant-Selection of Grant Awardees and Funding Amounts for 2021
- GIS
- Other Items

**Treasurer – Ashley Doyle/Deputy**

**Discussion:**

- 2021 Appropriations
- Sales Tax Report
- Treasurer’s Office Report for February

**Resolutions:**

- 2020 Budget Transfers
- Accept and Appropriate Federal Aid (SH)
- Carryover Federal Aid (OEM)
- Accept and Appropriate Federal Aid (OEM)
- Appropriate State Aid (DSS)
- Appropriate Federal Aid (DSS)

**County Administrator – Nonie Flynn**

- Federal COVID Aid – If the legislation passes, it is estimated Yates County will receive direct unrestricted aid of \$4.9 million. The towns and villages in Yates County would receive aid of \$5.8 million.
- Gaming Revenue – NYS won the latest round of court battles over casino taxes owed by the Seneca Casinos. This equates to revenue of approximately \$137k per year for Yates County. This revenue stream began in the last quarter of 2014, however, we have not received this revenue since the third quarter of 2017. If we receive back payments, this could be over \$400k that we have not budgeted for in 2021.

Resolutions:

- Calling on the Governor and State Legislature to Reduce State Funding Cuts to Counties for SFY 2021 and Find Alternatives, Rather Than State Aid Cuts to Counties, to Close Out Year State Budget Gaps
- Calling on the Governor and State Legislature to Permanently Extend All Existing Local Sales Tax Rates, and Allow All Counties to Set Their Local Rate up to Four Percent Under Local Law
- Calling on the Governor and State Legislature to Provide More Options for Local Governments to Invest Their Cash
- Calling on the Governor and State Legislature Leaders to Restore Reductions to Counties Sales Tax

**Airport – Dick Harper**

**Airport –**

- Sewer Project – Final project closeout in process.
- The FAA requested changes to the Environmental Assessment. Passero has modified the document and resubmitted to the FAA for final approval.
- The Agreement with BETA Technologies for installation of electric charging stations for airplanes and autos at the airport has been signed.
- Passero is preparing a proposed plan for deicing equipment and facility. An agreement regarding deicing fluid disposal is likely necessary.

**Chairman Paddock**

- Request from Committee to Preserve the Finger Lakes and Seneca Lake Guardian to pass a resolution in opposition to Greenidge Generation permits and expansion for bitcoin operation. Information forwarded to Legislature via email on February 16.

**Executive Session – if needed**

## **Finance Committee Report**

Meeting date: March 2, 2021

Report date: Feb. 24, 2021

### Real Property Tax Services Department Update

Meghan K. Kincaid, Director

#### **Board of Assessment Review (B.A.R.)**

- Update on vacancies
- County 'Acting Board of Review'

#### **Taxable Status Date (March 1<sup>st</sup>)**

- Assessors are finishing up 2021 rolls
- Change of Assessment Notices
- Property owners wishing to discuss their assessment with their town assessor should contact the assessor's office for information on how they are handling their informal hearings this year

#### **Upcoming:**

- Process sales filed by 3/1 for assessors
- Omitted taxes
  - Calculations for 2021 assessment rolls
  - Preparation of omitted tax letters for the assessors
- Prepare Annual Report

1. **Services Agreement**

- a. Resolution 81-21 was passed at the 2-8-2021 Legislative Meeting authorizing the Chairman to sign a Services Agreement with Empire Access for operation of the ReConnect Network.
- b. Some final adjustments - mostly around legal language – should be completed in the next couple of weeks.
- c. The Agreement would then go to the USDA for approval. The USDA review focuses on protection of asset rather than financial arrangement.
- d. Thanks to the Broadband Committee, the Legislature and Empire Access for all the efforts to bring this major step to fruition.

2. **Engineering**

- a. The engineering study is down to 3 preferred candidates.
- b. The goal is to bring a recommendation and a resolution authorizing the Chairman to sign a contract to the special 3/20 Legislative session.

3. **Construction**

- a. Goal to start Construction Summer 2021.

4. **Insurance**

- a. The USDA Grant and Security Agreement signed in 2020 specifies required insurances – 7CFR1788 -- network, flood, engineering, construction.
- b. Needing network insurance also ties back to the Services Agreement where Empire is responsible for maintenance and normal wear and tear repair but if the network is destroyed or substantially damaged Yates County would be responsible.
- c. We are working the Stork Insurance to understand the type and cost of insurance needed.

5. **NYS DOT ROW Fees**

- a. Have received confirmation that the ONLY exemption provided under the legislation are New NY Broadband Grants. Thus Yates County as a municipality is NOT exempt.
- b. Legislation to repeal this law is still in Committee.

6. **USDA's Online Financial Reporting and Compliance System**

- a. Beginning in April, we are required to start routine reporting in this System
- b. Resolution attached assigning security roles – Winona Flynn as the Representative-Signature-Certifier and Dan Long and Marian Walrath as Administrators.

## **RESOLUTION**

### **ASSIGN APPROPRIATE PERSONS TO SECURITY ROLES IN THE USDA'S ONLINE FINANCIAL REPORTING AND COMPLIANCE SYSTEM**

WHEREAS, the County signed a Grant and Security Agreement with the United States of America regarding the receipt of a Grant pursuant to the USDA's Reconnect Program; and

WHEREAS, the Agreement includes required routine reporting through the USDA's Online Financial Reporting and Compliance System (hereinafter referred to as the "System"); and

WHEREAS, the System requires assignment of a Representative-Signature-Certifier security role, who shall be responsible for authorizing certifications, entering/updating compliance reports, submitting compliance reports, and assigning access to new users of the System; and

WHEREAS, the System requires assignment of Administrator(s) security role, who shall be responsible for assigning access to new users and entering/updating compliance reports in the System;

NOW, THEREFORE, BE IT RESOLVED, that Winona Flynn, County Administrator/Treasurer be assigned in the Representative-Signature-Certifier security role and Dan Long, County Planner and Marian Walrath, Grant Specialist both be assigned in the Administrator security role and that they shall comply fully with all security procedures and policies of the System; and be it further

RESOLVED, that copies of this resolution be provided to the USDA, County Administrator, Planner and Grant Specialist.



08020  
**Yates County Planning Department**  
417 Liberty Street – Suite 1093  
Penn Yan, NY 14527 (315) 536-5153  
[www.yatescounty.org](http://www.yatescounty.org)

**TO: Finance Committee Members**  
**FROM:** Daniel R. Long - County Planning Department  
**DATE:** February 19, 2021  
**RE:** February 2021- Monthly Departmental Report (DRAFT)

### **Transportation**

The NYS DOT has informed us that the first CARES Funding reimbursements were received on 2/22/21. YTS will provide a quarterly update at the March session.

### **Yates County Planning Board**

4 referrals were received for the February meeting and will be reviewed via Zoom on February 25<sup>th</sup> at 7pm. Agenda and zoom invite is included on the agenda emailed to all members and legislators.

### **Funding for Natural and Recreational Resources**

7 applications had been received to date for the 2021 cycle of the grant. All 2021 applications were reviewed by the Grant Committee (Planner and Administrator). Award recommendations at the March Finance meeting. *Recommendations are attached.*

### **GIS:**

GIS Committee met on February 23<sup>rd</sup> to review additional apps to install on the public portal and to complete the initial project. We will be working on how to link Laserfiche surveys and Pictometry data to supplement the existing parcel data. Local assessors have been provided the link are sending in feedback and comments about the site and overall they are pleased with having this resource. Check out the portal at: <https://gisportal.yatescounty.org/portal/home/> and see what else we are adding to the parcel viewer!

The cost to link Pictometry via an application “widget” to allow the public to see the aerial photos with parcel data has been quoted at \$1,900.00 as a one-time cost to the County.

### **Other Items:**

ReConnect Grant: Marian Walrath, Grant Specialist for the Broadband Committee will update the Finance Committee.

Public Safety Building- Facility Needs Assessment: Bergmann is estimating having a draft report for review by later in February, from which the stakeholders will review via Zoom at a time to be scheduled.

The American Planning Association has named me as Liaison to the NY County Planners and the New York Planning Federation is appointing me as a board member for Region 8 (Finger Lakes).

The National Park Service has provided materials regarding the study to create a National Heritage Area in the Finger Lakes Region. These have been forwarded to the Legislature for review and comment.

Refer to attachment: Natural and Recreational Resources Grant recommendations.

End of Document

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## YATES COUNTY PLANNING DEPARTMENT

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417 Liberty Street  
Penn Yan, New York 14527  
315-536-5153  
Fax: 315-531-3209

Director of Planning  
*Daniel R. Long, RA NCARB*

Planning Clerk  
*Emilee Miller*

February 19, 2021

RE: Scenic and Natural Resources Fund – Application Summary/ Recommendations

This is a summary of the grant applications received to date for the County grant program noted. The following applications have been received, with the funding amount requested. Due to several strong applications this round, it was recommended to reduce awards to allow for more recipients to participate in this round of funding. Applicants were asked if they did receive a reduced funding amount could they still participate.

- 1) Finger Lakes Museum and Aquarium: Kayaking Program-Creekside Program and Community Center, \$24,000. **The recommendation is to award at \$20,500.** Applicant says they can still achieve the goals of the project.
- 2) Hobart & William Smith/ Friends of the Outlet/ Yates Soil and Water: Outlet Trail Improvements, \$22,000. **Recommend award at \$19,600.** Applicant says they can still achieve the goals of the project.
- 3) Town of Torrey: Beach and Accessibility Improvements, \$10,370. **The recommendation is to award at \$9,300.** Still verifying if they are able to meet their goals with this amount.
- 4) NY Wine and Grape Foundation: “Sustainable Vineyard Certification Program”, \$15,000. **The recommendation is to award at \$13,300.** Applicant says they can still meet their goals.
- 5) Izzak Walton League / FL Museum: “Public Access to Sugar Creek”, \$10,500. **The recommendation is to fund at \$9,300** and applicant and sponsor say they can still meet the goals.
- 6) Fulkerson Winery: “Public Frisbee Golf and Activity Center”, \$9,520. The recommendation is to not award funding and to recommend that the applicant pursue TAP funding directly for this project.
- 7) Cornell Cooperative Extension: “Walking Trail Program”, \$5,672. The recommendation is to not fund this application as materials of this type are already available via the Chamber of Commerce.

Total Requests: \$97,062.00 Total funds available: \$72,000.00 Recommended total funding: \$72,000.00

You may review grant applications available at the Planning office or contact me at any time with questions regarding the recommendations. Resolutions based upon Finance/Administrative feedback will be drafted immediately after the committee review.

**Also note that additional, pre-award information regarding insurance will be requested from the candidates prior to any final award announcements.**

Thank you,  
Daniel R. Long, RA NCARB  
Yates County Planner

**NATURAL AND RECREATIONAL RESOURCE PROTECTION GRANT- SELECTION OF  
GRANT AWARDEES AND FUNDING AMOUNTS FOR 2021**

WHEREAS, the Yates County Legislature has created a Natural and Recreational Resources Protection Fund for use in awarding certain parties grants to assist in promoting such resources in Yates County, and

WHEREAS, applicants have submitted requests for funding of their prospective programs, projects and efforts that meet the criteria set forth in the Natural and Recreational Resource Protection Grant Guidelines adopted by Yates County, and

WHEREAS, the Finance Committee, County Administrator and the Planner have reviewed and evaluated such applicants for eligibility and other criteria set forth in said Guidelines,

NOW THEREFORE BE IT RESOLVED, on recommendation of the Finance Committee, County Administrator and the Planner, that grants be awarded to the following applicants for the state projects in the amounts indicated:

- 1) *Finger Lakes Museum and Aquarium, Creekside Program and Community Center, \$20,500;*
- 2) *HWS, Friends of the Outlet, Yates Soil and Water, Outlet Trail Improvements, \$19,600;*
- 3) *Town of Torrey, Beach and Accessibility Improvements, \$9,300;*
- 4) *NY Wine and Grape Foundation, Sustainable Vineyard Certification Program, \$13,300;*
- 5) *Izzak Walton League/ FL Museum, Public Access to Sugar Creek, \$9,300.*

RESOLVED, that upon notification and intent to accept on the part of the awardees that each party shall enter into a contractual phase to formalize the details and obligations of both parties and the Chairman is authorized to sign such contracts after approval by the County Attorney.



| <b>2021 Appropriations:</b>  |   |               |                  |               |                     |
|------------------------------|---|---------------|------------------|---------------|---------------------|
| <b>General Fund:</b>         |   |               |                  |               |                     |
| <b>Grants:</b>               |   |               |                  |               |                     |
| <b>Department</b>            | <b>Grant Name</b>                               | <b>Amount</b> | <b>Carryover</b> | <b>Res. #</b> | <b>Balance</b>      |
| Sheriff                      | State Aid - SICG FY 17                          | 32,400.49     | Yes              | 61-21         |                     |
| Sheriff                      | State Aid - SICG FY 18                          | 24,520.97     | Yes              | 61-21         |                     |
| Sheriff                      | State Aid - SICG FY 19                          | 328,425.00    | Yes              | 61-21         |                     |
| Sheriff                      | Federal Aid - SLETPP FY19                       | 6,847.00      | Yes              | 62-21         |                     |
| OEM                          | Federal Aid - LEPC Grant                        | 7,055.17      | Yes              | 64-21         |                     |
| OEM                          | Federal Aid - Recruitment and Retention FY18 19 | 9,175.00      | Yes              | 65-21         |                     |
| Social Svcs                  | State Aid - Sexually Exploited Youth 2021       | 40,000.00     | No               | 67-21         |                     |
| Social Svcs                  | Federal Aid - CARA 20-21 2021                   | 50,000.00     | No               | 68-21         |                     |
| Youth                        | State Aid - Sexually Exploited Youth            | 11,000.00     | No               | 69-21         |                     |
|                              |   | 408,423.63    | Carryover        |               |                     |
|                              |   | 101,000.00    | Current Year     |               |                     |
|                              |   | 509,423.63    |                  |               |                     |
| <b>Other Appropriations:</b> |   |               |                  |               |                     |
| <b>Department</b>            | <b>Source</b>                                   | <b>Amount</b> |                  |               |                     |
|                              | Purchase Order Encumbrances                     | 539,748.88    |                  |               |                     |
|                              |   | 539,748.88    |                  |               | <b>1,049,172.51</b> |
| <b>Contingent Fund:</b>      |   |               |                  |               |                     |
|                              | A1990 Beginning Balance:                        | 869,000.00    |                  |               |                     |
|                              |   | 869,000.00    |                  |               | <b>869,000.00</b>   |
| <b>Road:</b>                 |   |               |                  |               |                     |
| Various                      | Purchase Order Encumbrances                     | 850,010.54    |                  |               |                     |
|                              |   | 850,010.54    |                  |               | <b>850,010.54</b>   |
| <b>Road Machinery:</b>       |   |               |                  |               |                     |
| Various                      | Purchase Order Encumbrances                     | 15,000.00     |                  |               |                     |
|                              |   | 15,000.00     |                  |               | <b>15,000.00</b>    |
|                              |   |               |                  |               | <b>2,783,183.05</b> |

| 2019                        | Sales Tax    | Month Total          | % Change        | 2020                        | Sales Tax    | Month Total          | % Change        | 2021                        | Sales Tax  | Month Total            | % Change        |
|-----------------------------|--------------|----------------------|-----------------|-----------------------------|--------------|----------------------|-----------------|-----------------------------|------------|------------------------|-----------------|
| Date                        | Amount       | Year to Date         | Over Prior Year | Date                        | Amount       | Year to Date         | Over Prior Year | Date                        | Amount     | Year to Date           | Over Prior Year |
| 2/6/2019                    | 589,982.12   | 726,313.48           | 3.51%           | 2/7/2020                    | 682,882.15   | 840,851.18           | 15.77%          | 2/5/2021                    | 629,172.53 | 784,376.20             | -6.72%          |
| 2/13/2019                   | 136,331.36   | 726,313.48           | 3.51%           | 2/13/2020                   | 157,969.03   | 840,851.18           | 15.77%          | 2/16/2021                   | 155,203.67 | 784,376.20             | -6.72%          |
| 3/6/2019                    | 520,422.37   | 626,248.62           | 2.00%           | 3/6/2020                    | 578,543.10   | 689,537.97           | 10.11%          | 3/5/2021                    | -          | -                      | -100.00%        |
| 3/13/2019                   | 105,826.25   | 1,352,562.10         | 2.80%           | 3/13/2020                   | 110,994.87   | 1,530,389.15         | 13.15%          | 3/15/2021                   | -          | 784,376.20             | -48.75%         |
| 4/5/2019                    | 999,286.25   | 1,242,425.53         | 3.86%           | 4/7/2020                    | 1,282,178.80 | 1,559,076.42         | 25.49%          | 4/7/2021                    | -          | -                      | -100.00%        |
| 4/15/2019                   | 243,139.28   | 2,594,987.63         | 3.31%           | 4/13/2020                   | 276,897.62   | 3,089,465.57         | 19.06%          | 4/13/2021                   | -          | 784,376.20             | -74.61%         |
| 5/6/2019                    | 739,367.76   | 884,212.91           | 6.83%           | 5/7/2020                    | 471,869.11   | 597,296.02           | -32.45%         | 5/7/2021                    | -          | -                      | -100.00%        |
| 5/13/2019                   | 144,845.15   | 3,479,200.54         | 4.18%           | 5/13/2020                   | 125,426.91   | 3,686,761.59         | 5.97%           | 5/13/2021                   | -          | 784,376.20             | -78.72%         |
| 6/6/2019                    | 725,483.92   | -                    | -               | 6/5/2020                    | 496,365.72   | -                    | -               | 6/7/2021                    | -          | -                      | -               |
| 6/13/2019                   | 140,391.96   | 1,717,431.20         | 19.89%          | 6/15/2020                   | 93,940.93    | 1,587,697.90         | -7.55%          | 6/14/2021                   | -          | -                      | -100.00%        |
| 6/28/2019                   | 851,555.32   | 5,196,631.74         | 8.90%           | 6/30/2020                   | 997,391.25   | 5,274,459.49         | 1.50%           | 6/30/2021                   | -          | 784,376.20             | -85.13%         |
| 7/1/2019                    | 474,778.90   | 870,970.42           | -4.20%          | 7/1/2020                    | 403,898.28   | 801,308.48           | -8.00%          | 7/1/2021                    | -          | -                      | -100.00%        |
| 7/15/2019                   | 396,191.52   | 6,067,602.16         | 6.80%           | 7/13/2020                   | 397,410.20   | 6,075,767.97         | 0.13%           | 7/13/2021                   | -          | 784,376.20             | -87.09%         |
| 8/6/2019                    | 859,315.17   | 1,035,323.58         | 8.11%           | 8/7/2020                    | 861,984.57   | 1,050,444.72         | 1.46%           | 8/6/2021                    | -          | -                      | -100.00%        |
| 8/13/2019                   | 176,008.41   | 7,102,925.74         | 6.99%           | 8/13/2020                   | 188,460.15   | 7,126,212.69         | 0.33%           | 8/13/2021                   | -          | 784,376.20             | -88.99%         |
| 9/6/2019                    | 868,254.63   | 1,051,571.62         | 14.99%          | 9/8/2020                    | 847,945.85   | 1,021,678.60         | -2.84%          | 9/8/2021                    | -          | -                      | -100.00%        |
| 9/13/2019                   | 183,316.99   | 8,154,497.36         | 7.96%           | 9/14/2020                   | 173,732.75   | 8,147,891.29         | -0.08%          | 9/13/2021                   | -          | 784,376.20             | -90.37%         |
| 10/7/2019                   | 1,641,839.83 | 2,117,960.42         | 13.43%          | 10/7/2020                   | 1,990,761.40 | 2,449,321.72         | 15.65%          | 10/7/2021                   | -          | -                      | -100.00%        |
| 10/15/2019                  | 476,120.59   | 10,272,457.78        | 9.04%           | 10/13/2020                  | 458,560.32   | 10,597,213.01        | 3.16%           | 10/13/2021                  | -          | 784,376.20             | -92.60%         |
| 11/6/2019                   | 700,039.71   | 845,121.05           | -1.85%          | 11/6/2020                   | 794,815.58   | 991,265.65           | 17.29%          | 11/5/2021                   | -          | -                      | -100.00%        |
| 11/13/2019                  | 145,081.34   | 11,117,578.83        | 8.13%           | 11/13/2020                  | 196,450.07   | 11,588,478.66        | 4.24%           | 11/15/2021                  | -          | 784,376.20             | -93.23%         |
| 12/6/2019                   | 671,803.87   | 826,286.64           | -1.67%          | 12/7/2020                   | 664,401.16   | 816,004.59           | -1.24%          | 12/7/2021                   | -          | -                      | -100.00%        |
| 12/13/2019                  | 154,482.77   | 11,943,865.47        | 7.39%           | 12/14/2020                  | 151,603.43   | 12,404,483.25        | 3.86%           | 12/13/2021                  | -          | 784,376.20             | -93.68%         |
| 12/31/2019                  | 848,957.47   | -                    | -               | 12/31/2020                  | 1,245,736.70 | -                    | -               | 12/31/2021                  | -          | -                      | -               |
| 1/2/2020                    | 378,643.31   | 1,683,388.00         | 4.56%           | 1/4/2021                    | 382,115.15   | 2,079,249.46         | 23.52%          | 1/3/2022                    | -          | -                      | -100.00%        |
| 1/13/2020                   | 455,787.22   | 13,627,253.47        | 7.03%           | 1/13/2021                   | 451,397.61   | 14,483,732.71        | 6.29%           | 1/13/2022                   | -          | 784,376.20             | -94.58%         |
| <b>Total</b>                |              | <b>13,627,253.47</b> |                 | <b>Total</b>                |              | <b>14,483,732.71</b> |                 | <b>Total</b>                |            | <b>784,376.20</b>      |                 |
| <b>Budget Estimate</b>      |              | <b>12,200,000.00</b> |                 | <b>Budget Estimate</b>      |              | <b>12,700,000.00</b> |                 | <b>Budget Estimate</b>      |            | <b>12,700,000.00</b>   |                 |
| <b>\$ Over/Under Budget</b> |              | <b>1,427,253.47</b>  |                 | <b>\$ Over/Under Budget</b> |              | <b>1,783,732.71</b>  |                 | <b>\$ Over/Under Budget</b> |            | <b>(11,915,623.80)</b> |                 |
| <b>\$ Over/Under 2018</b>   |              | <b>895,257.81</b>    |                 | <b>\$ Over/Under 2019</b>   |              | <b>856,479.24</b>    |                 | <b>\$ Over/Under 2020</b>   |            | <b>(13,699,356.51)</b> |                 |



OFFICE OF THE  
**YATES COUNTY TREASURER**

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PENN YAN, NEW YORK 14527-1122  
Tel 315-536-5192 Fax 315-536-5527  
[yatescounty.org](http://yatescounty.org)

**WINONA B. FLYNN**  
TREASURER

**ASHLEY R. DOYLE**  
DEPUTY TREASURER

**To: Finance Committee**

**From: Ashley Doyle**

**Re: Treasurer's Office Report for February 2021**

**Tax Enforcement** – Our office continues to take tax payments on parcels with outstanding 2018 and 2019 taxes due. The parcel count is as follows as of 2/24/2021:

**2018** – 6, this figure remains unchanged since last month's reporting

**2019** – 21, this figure has decreased from 30 parcels since last month's reporting

Letters notifying current owners and interested parties of the date due extension were mailed from our office on 2/19/2021.

**Audit** – Drescher and Malecki began the Yates County audit virtually on 2/8/2021 and will continue through March.

**2020 BUDGET TRANSFERS**

BE IT RESOLVED, that the following transfers be made in the 2020 budget:

| From:                      | To:                          | Amount:      |
|----------------------------|------------------------------|--------------|
| A1165.58305 DA-Med Ins NU  | A9060.58306 Med Ins Retirees | \$ 20,732.77 |
| A1230.58305 ADM-Med Ins NU | A9060.58306 Med Ins Retirees | \$ 13,500.00 |

And be it further

NOW, THEREFORE BE IT RESOLVED, that copies of this resolution be provided to the District Attorney, the County Administrator, and the County Treasurer/Budget Officer.

**ACCEPT AND APPROPRIATE FEDERAL 2020 SLETPP GRANT  
(SHERIFF)**

WHEREAS, the Office of Sheriff has been awarded a SLETPP grant managed by the NYS Division of Homeland Security and Emergency Services (DHSES) for the year 2020; and

WHEREAS, these funds are not part of the 2021 budget;

NOW THEREFORE, BE IT RESOLVED, that the following accounts be increased by \$10,000.00;

|                             |  |              |
|-----------------------------|--|--------------|
| Revenue:                    |  |              |
| A3110.44312 SH-SLETPP FY20  |  | \$ 10,000.00 |
| Appropriation               |  |              |
| A3110.52963 SH- SLETPP FY20 |  | \$ 10,000.00 |

And be it further

RESOLVED, that copies of this resolution be provided to the Sheriff and the County Treasurer/Budget Officer.

**APPROPRIATE CARRYOVER OF FEDERAL SHSP GRANTS AND RESCIND  
RESOLUTION 63-21 (EMERGENCY MANAGEMENT)**

WHEREAS, the Office of Emergency Management received a Homeland Security SHSP grant for the years 2018 and 2019; and

WHEREAS, a balance of \$20,578.77 remained at the end of 2020; and

WHEREAS, these funds are not part of the 2021 budget and can be carried over to the 2021 fiscal year;

NOW THEREFORE, BE IT RESOLVED, that the following accounts be increased as tabulated below;

|                           |  |              |
|---------------------------|--|--------------|
| Revenue:                  |  |              |
| A3645.44302 OEM-SHSP FY18 |  | \$ 3,139.17  |
| A3645.44304 OEM-SHSP FY19 |  | \$ 17,439.60 |
|                           |  |              |
| Appropriation             |  |              |
| A3645.52955 OEM-SHSP FY18 |  | \$ 3,139.17  |
| A3645.52962 OEM-SHSP FY19 |  | \$ 17,439.60 |

And be it further

RESOLVED, that copies of this resolution be provided to the Director of Emergency Management and the County Treasurer/Budget Officer.

**ACCEPT AND APPROPRIATE FEDERAL 2020 SHSP GRANT  
(EMERGENCY MANAGEMENT)**

WHEREAS, the Office of Emergency Management has been awarded a Homeland Security SHSP grant for the year 2020; and

WHEREAS, these funds are not part of the 2021 budget;

NOW THEREFORE, BE IT RESOLVED, that the following accounts be increased by \$28,185.00;

|                           |  |              |
|---------------------------|--|--------------|
| Revenue:                  |  |              |
| A3645.44313 OEM-SHSP FY20 |  | \$ 28,185.00 |
|                           |  |              |
| Appropriation             |  |              |
| A3645.52946 OEM-SHSP FY20 |  | \$ 28,185.00 |

And be it further

RESOLVED, that copies of this resolution be provided to the Director of Emergency Management and the County Treasurer/Budget Officer.

**APPROPRIATE ADDITIONAL CODE BLUE STATE AID  
(SOCIAL SERVICES)**

WHEREAS, the Department of Social Services has been awarded additional state aid for Code Blue in the amount of \$20,000.00; and

WHEREAS, these additional funds are not part of the 2021 budget;

WHEREAS, it should be noted that these funds could be subject to a 5% state reduction;

NOW THEREFORE, BE IT RESOLVED, that the following accounts be increased by \$20,000.00:

|  |  |              |
|--|--|--------------|
| Revenue:                                       |  |              |
| A6010.43610 DSS-Social Services Administration |  | \$ 20,000.00 |
| Appropriation                                  |  |              |
| A6010.54027 DSS-Misc. Contractual Expenses     |  | \$ 20,000.00 |

And be it further

RESOLVED, that copies of this resolution be provided to the Commissioner of Social Services and the County Treasurer/Budget Officer.

**APPROPRIATE NCEP FEDERAL AID  
(SOCIAL SERVICES)**

WHEREAS, the Department of Social Services has been awarded federal aid for the Non-Custodial Employment Program; and

WHEREAS, these funds are not part of the 2021 budget;

NOW THEREFORE, BE IT RESOLVED, that the following accounts be increased by \$26,173.00;

|                                       |  |              |
|---------------------------------------|--|--------------|
| Revenue:                              |  |              |
| A6010.44610 DSS-Social Service Admin  |  | \$ 26,173.00 |
| Appropriation                         |  |              |
| A6010 54135 DSS- Non Cust Emp Program |  | \$ 26,173.00 |

And be it further

RESOLVED, that copies of this resolution be provided to the Commissioner of Social Services and the County Treasurer/Budget Officer.

**CALLING ON THE GOVERNOR AND STATE LEGISLATURE TO REDUCE STATE FUNDING CUTS TO COUNTIES FOR SFY 2021 AND FIND ALTERNATIVES, RATHER THAN STATE AID CUTS TO COUNTIES, TO CLOSE OUT YEAR STATE BUDGET GAPS**

WHEREAS, the state's finances were severely damaged by the pandemic, and the adopted 2021 state budget allowed the Executive to cut Aid to Localities spending as necessary to achieve balance, which was originally estimated as an \$8 billion (20 percent) cut to localities by the Governor, with \$640 million targeted to counties outside of New York City in state fiscal year 2021 based on NYSAC estimates; and

WHEREAS, these cuts appear to be significantly mitigated as part of the Governor's SFY 2022 budget recommendation which calls on cuts of about five percent in state reimbursement for SFY 2021, rather than 20 percent; and

WHEREAS, counties applaud the Governor's efforts to reduce current year cuts to localities as he indicated was possible if federal assistance or state revenues came in higher than expected; and

WHEREAS, the Governor's SFY 2022 budget includes an across-the-board cut of five percent of state aid to all localities, a vast improvement from the possible 20 percent permanent reduction that could have occurred; and

WHEREAS, county revenues have been devastated by the pandemic as well, with local non-property tax revenue losses for the counties outside of New York City estimated at \$400 million in 2020 (equal to 7 percent of the statewide county property tax levy); and

WHEREAS, while the state has not yet received the unrestricted federal aid they had hoped for, it has been awarded a significant amount of federal funding that is flexible enough to effectively provide over \$9 billion in state spending relief by NYSAC estimates, including \$2.2 billion in enhanced Medicaid matching funds (eFMAP) not yet included in the state financial plan, \$5.8 billion in federal education aid, and at least \$1 billion in additional federal FEMA matching fund relief; and

WHEREAS, the State also received \$5.2 billion in Federal CARES Act funding that can be used to pay for direct COVID expenses not covered by FEMA reimbursement which can include current year salaries of state workers and other operating expenses, in addition to \$800 million in federal revenue for vaccine distribution and contact tracing efforts in SFY 2021 and beyond; and

WHEREAS, the most recent cash report from the State Comptroller indicates that, while state revenues are behind what they were in the prior year, they are several billion higher than originally projected by the Governor, which was confirmed in the Governor's proposed SFY 2022 budget;

NOW, THEREFORE, BE IT RESOLVED,

1. That, in light of the federal assistance provided so far and improved revenue outlook, Yates County supports efforts by the Governor and State Legislature to prioritize the elimination of the proposed state aid cut to localities in SFY 2021 and 2022 as conditions allow; and
2. That state elected leaders implement other options to close the fiscal gap in SFY 2022 and beyond to ensure highly desired local services are maintained and pressure on local property tax increases is minimized; and
3. That these additional measures by the state should include utilizing temporary state revenue and borrowing options over the short term, as well as implementing programmatic reforms to state programs to lower their cost and make them fiscally sustainable over the long term even in an economic downturn, rather than shifting more costs to local taxpayers to pay for state programs; and be it further

RESOLVED, that copies of this resolution be provided to Governor Andrew M. Cuomo, Lieutenant Governor Kathy Hochul, State Senator Thomas F. O'Mara, State Assemblyman Phillip A. Palmesano, the New York State Legislature, U.S. Congressman Tom Reed, U.S. Senator Chuck Schumer and U.S. Senator Kristen Gillibrand.

**CALLING ON THE GOVERNOR AND STATE LEGISLATURE TO PERMANENTLY  
EXTEND ALL EXISTING LOCAL SALES TAX RATES, AND ALLOW ALL  
COUNTIES TO SET THEIR LOCAL RATE UP TO FOUR PERCENT UNDER LOCAL  
LAW**

WHEREAS, for many years, counties have faced significant challenges in balancing their budgets and providing local services, while also meeting the goals of the property tax cap and state requirements to pay for and administer a wide variety of state programs; and

WHEREAS, numerous state actions have fundamentally altered the home rule authority granted to counties in the state constitution and further supplemented in state law, resulting in county elected leaders losing control and authority over the ability to generate and determine the use of locally raised revenues for local purposes; and

WHEREAS, these state actions include:

- Expanding existing state programs and creating new ones that counties must pay for and administer with limited or no state resources to support higher costs,
- Reducing the state's funding in support of their own programs and requiring local taxpayers to pay more,
- Withholding hundreds of millions of dollars of federal Medicaid funds owed to counties for years,
- Diverting, and redirecting the use of, local sales tax for state spending purposes, now approaching \$500 million annually, and
- Authorizing the state to cut hundreds of millions of dollars in state reimbursements to counties when the state finds itself in financial trouble due to overspending or a recession, even in the midst of a pandemic; and



WHEREAS, these actions over many decades now require counties to administer and pay for more than 40 state programs that can consume up to 80 percent of a county's entire budget; and

WHEREAS, local elected officials rely on their home rule authority to determine what mix of local taxes is the least burdensome in their community; and

WHEREAS, county elected officials should not have to wait months, or years, for the State Legislature to convene and finally approve a local home rule revenue request to raise necessary resources to respond to critical community needs, especially in the middle of a national emergency; and

WHEREAS, the loss of these revenues causes fiscal stress and budget uncertainty for counties, while increasing pressure on property tax rates; and

WHEREAS, in the case of sales tax, counties often share the revenues with cities, towns, and villages to help pay for services delivered by these municipalities, or to directly lower the amount of property taxes levied in these jurisdictions; and

WHEREAS, the pass-through of local sales tax revenue from counties to cities, towns, and villages was \$2 billion in 2019; and

WHEREAS, many counties have found their local home rule revenue requests and renewals held hostage by the state elected officials as political bargaining chips; and

WHEREAS, New York City was granted permanent local authority over their sales tax rate of 4.5 percent more than a decade ago, while county requests for the same authority have been repeatedly denied; and

WHEREAS, the Governor's proposed state fiscal year 2022 budget includes a provision that would make all existing county sales tax rates permanent and allow all counties to set their local tax rate up to four percent under local law; and

WHEREAS, granting this authority will provide more budget certainty and stability; while reducing administrative expense and duplication of effort to process the necessary paperwork, forms, legislative hearings, filings and notices, resulting in improved government operations and fiscal savings at both the state and local levels;

NOW, THEREFORE, BE IT RESOLVED,

1. That Yates County supports the Governor's state fiscal year 2022 budget that would provide parity with New York City by granting permanent home rule sales tax authority to counties at their current rate or up to four percent; and
2. That we urge legislative leaders to reform the home rule process so it works as efficiently as possible for local taxpayers, eliminates unnecessary and duplicative legislative activity at the state and local level, while retaining appropriate state

- legislative review; and
3. That counties be authorized to control the establishment, and rate setting level, for other local home rule revenue options without the need for state legislative action including mortgage recording tax, occupancy taxes, real estate transfer taxes as long as they do not exceed the average rate charged by counties that have such taxes; and be it further

RESOLVED, that copies of this resolution be provided to Governor Andrew M. Cuomo, Lieutenant Governor Kathy Hochul, State Senator Thomas F. O'Mara, State Assemblyman Phillip A. Palmesano, the New York State Legislature, U.S. Congressman Tom Reed, U.S. Senator Chuck Schumer and U.S. Senator Kristen Gillibrand.

### **CALLING ON THE GOVERNOR AND STATE LEGISLTURE TO PROVIDE MORE OPTIONS FOR LOCAL GOVERNMENTS TO INVEST THEIR CASH**

WHEREAS, local governments in New York are restricted under state law to a very short list of investment options for cash management purposes; and

WHEREAS, the lack of investment options hinders local government's ability to safely manage their liquidity, while maximizing interest income; and

WHEREAS, a recent State Comptroller cash-management audit recommended that municipalities across New York take more proactive steps to maximize their interest income; and

WHEREAS, there are many very safe financial instruments available in the marketplace beyond what are currently allowed for municipalities under state law; and

WHEREAS, many states provide more options for their local governments to safely invest their cash resources; and

WHEREAS, New York City has been granted temporary authority to expand its investment portfolio beyond what counties and other localities can invest in; and

WHEREAS, the Governor's SFY 2021-22 budget recommendation proposes to expand the enhanced investment authority granted to New York City to other municipalities, which allows for investments such as;

- General obligation bonds and notes of any state other than New York, provided that such bonds receive the highest rating of at least one independent rating agency,
- Obligations of any corporation organized under the laws of any state, provided that such obligations received the highest rating of two independent rating services and that no more than \$250 million is invested in any one corporation,
- Bankers' acceptances maturing within 270 days which are eligible for purchase in the open market by federal reserve banks,

- Obligations of, or instruments issued by, any agency or instrument of the USA, including federal home loans banks, the Tennessee Valley Authority, the Federal National Mortgage Association, Federal Home Loan Mortgage Association, and the United States Postal Service, provided that no more than \$250 million is invested in any one agency, and
- No load money market mutual funds, provided that such funds are limited to investments in obligations of agencies or instrumentalities of the USA, where payment is guaranteed by the USA; and

WHEREAS, when combined with a comprehensive liquidity management program, a broader array of safe investment options for municipalities can play an important role in strengthening a municipality's credit rating and providing the opportunity for lower borrowing costs, while stretching the value of local tax dollars;

NOW, THEREFORE, BE IT RESOLVED, that Yates County calls upon the State Legislature to support the Governor's budget proposal to expand the investment options provided to New York City to other municipalities; and be it further

RESOLVED, that copies of this resolution be provided to Governor Andrew M. Cuomo, Lieutenant Governor Kathy Hochul, State Senator Thomas F. O'Mara, State Assemblyman Phillip A. Palmesano, the New York State Legislature, U.S. Congressman Tom Reed, U.S. Senator Chuck Schumer and U.S. Senator Kristen Gillibrand.

### **CALLING ON THE GOVERNOR AND STATE LEGISLATURE TO RESTORE REDUCTIONS TO COUNTIES' SALES TAX**

WHEREAS, counties in New York State operate in a fiscally responsible manner; and

WHEREAS, the COVID-19 Pandemic has placed a fiscal burden on counties, as well as, the State of New York; and

WHEREAS, sales tax revenue is an important and vital funding stream for counties and assists in keeping property taxes at a minimum; and

WHEREAS, a portion of the internet sales tax payments due to counties have been diverted by the State of New York in 2019 and 2020 and there are plans to divert even more in 2021. These diverted payments will be used by the State of New York for AIM funding which is the responsibility of the State; and

WHEREAS, New York State plans on diverting more of county sales tax in 2021 in order to provide funding assistance to distressed hospitals; and

WHEREAS, counties have no recourse in this matter; and

WHEREAS, the loss of these revenues have caused significant fiscal stress and budget uncertainty for counties which increases the need to raise property taxes to balance county

budgets;

NOW, THEREFORE, BE IT RESOLVED, that Yates County calls upon the Governor and State Legislature to put a stop to the diversion of county sales tax, both regular and internet sales, and return all diverted sales tax revenue to counties; and be it further

RESOLVED, that copies of this resolution be provided to Governor Andrew M. Cuomo, Lieutenant Governor Kathy Hochul, State Senator Thomas F. O'Mara, State Assemblyman Phillip A. Palmesano, the New York State Legislature, U.S. Congressman Tom Reed, U.S. Senator Chuck Schumer and U.S. Senator Kristen Gillibrand.