

FINANCE COMMITTEE AGENDA
Location: Yates County Legislative Chambers
Date: October 6, 2020 at 3:30 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)
- 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/89776284711?pwd=YjZpUVZnSGxjSUNsRUxHOEJ4MjBuZz09>

Webinar ID: 897 7628 4711

Passcode: 941406

Or join by phone:

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

US: +1 646 558 8656 or +1 312 626 6799

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

- Bill and Pat will do the audit this month
- Approve September minutes
- Public Comment

Real Property – Meghan Kincaid

- Assessors meeting
- Reassessments
- SCAR
- Board of Assessment Review
- Town and County Tax Bills
- Budget Summary

Planning – Dan Long

- Transportation
- Yates County Planning Board
- Funding for Natural and Recreational Resources
- Yates County Comprehensive Plan
- GIS
- Census Outreach
- ReConnect
- County-Wide Water Infrastructure Study
- 2021 Proposed Budget
- Resolution to Authorize DOT5311

Treasurer – Ashley Doyle/Deputy

Discussion:

- 2020 Appropriations
- Sales Tax Report
- Occupancy Tax Report
- Treasurer's 2021 Requested Budget Summary
- Treasurer's Office Report for September

Resolutions:

- 2020 Budget Transfers
- Appropriate Additional State Aid (PLN)
- Accept and Appropriate Additional State Aid (PH)
- Accept and Appropriate Additional State Aid (PH)
- Appropriate Additional State Aid (CS)
- Chargeback Election Expense
- Re-levy Delinquent School Taxes
- Re-levy Delinquent Village Taxes

County Administrator – Nonie Flynn

- Foreclosures – The date to receive delinquent 2018 property tax payments has been extended to February 1, 2021. There are six parcels that have delinquent 2018 taxes.
- Tourism Advisory Committee met October 18th. Gene Pierce will be at the legislature meeting October 13th to present on the recommendations for 2021 funding.
- Occupancy Tax and Campgrounds – The County's authority to impose an occupancy tax is solely derived from NYS legislation. The State has limited the occupancy tax to any facility providing lodging on an overnight basis. Our occupancy tax local law applies to campgrounds only if the campground provides overnight shelter or lodging, and expressly does not apply to situations where the customer provides his/her own shelter or lodging at the campground. If Yates County wishes to expand its occupancy tax law to allow taxation in the above recited scenario, the State would need to amend Section 1202-y of the NYS Tax law in a manner that would permit the same.
- Use of Fund Balance Memo – attached.
- 2021 Budget Development – The updated schedule is attached. The workshops will be October 27th and 28th starting at 9:00 a.m. in the Legislative Chamber.

NYSAC Resolutions:

- Calling On The Governor And State Legislature To End The Practice Of Diverting Local Sales Tax In Order To Supplant The State's Own Funding For Longstanding State Responsibilities
- Calling On The Governor And State Legislative Leaders To Modify Enacted Across The Board Cuts In State Aid To Localities As The Primary Way To Balance The State Budget And Replace It With A More Balanced Approach That Includes Reforming State Mandated Programs So They Are Less Costly To State And Local Taxpayers.

Airport – Dick Harper

- Resolution Urging Legislative Approval Of S8257/A10369 To Increase The Maximum Amount Of Grants Under The Aviation Capital Grant Program.
- Sewer Project – Contractor has departed. System is in use.

- NYSDOT is reviewing a proposed design, construction administration and inspection/observation agreement submitted by Passero for the Weather and Emergency Preparedness grant. A resolution to authorize signing of the agreement may be forthcoming.
- YC has commented on Passero's revision of the Environmental Assessment based on a second set of comments received back from the FAA. Passero will finalize the document and initiate public comment in accordance with FAA guidelines.
- Cleanup of hedgerow, grading and seeding should be complete by the time of this meeting.

Executive Session – if needed

Finance Committee Report

Meeting date: Oct. 6, 2020

Report date: Sept. 29, 2020

Real Property Tax Services

Department Update

Meghan K. Kincaid, Director

Meeting

I met with the Yates County Assessors for a socially-distanced meeting on 10/1.

Reassessments

Five of our towns are doing a reassessment project this year. They are: Barrington, Italy, Jerusalem, Middlesex and Starkey.

SCAR

Small claims hearings should wrap up by the middle of October.

Conference

The annual fall conference for Real Property directors has been cancelled this year due to the COVID-19 pandemic.

Board of Assessment Review

William Pinckney was reappointed to the B.A.R. for the Town of Jerusalem. Due to staggered 5-year terms, each town has one member that comes up for reappointment each year. Additional vacancies: Benton (1), Potter (2) and Torrey (1).

Upcoming:

Town/County Tax Bills

I will be beginning preparation for town & county tax bills this month.

Budget Summary

2021 Budget Summary for the Real Property Tax Services Department (attached).

REQUESTED BUDGET SUMMARY:

A1355 Real Property

The Requested 2021 Budget represents an overall **decrease** of \$9,111.00 compared to the 2020 Adopted Budget.

- No change in anticipated revenues.
- A **decrease** of \$227.00 in contractual expenses from trimming expenses, while maintaining what is required.
- A **decrease** in \$8,884 in personal services and employee benefits, primarily due to retirement of an employee, and a replacement for the position.

BUDGET AT A GLANCE:

CATEGORY	ADOPTED 2019	PROPOSED 2020	AMOUNT CHANGE	PERCENT CHANGE
Total Revenues	-\$32,000.00	-\$32,000.00	0	0%
Total .51 Personal Services	\$161,335.00	\$157,098.00	-\$4,237.00	-2.63%
Total .54 Contractuals	\$39,515.00	\$39,288.00	-\$227.00	-.57%
Total .58 EE Benefits	\$65,807.00	\$61,160.00	-\$4,647.00	-7.06%
Total Cost	\$234,657.00	\$225,546.00	-\$9,111.00	-3.88%
Total Staff	3 FT	3 FT		



08020

Yates County Planning Department
417 Liberty Street – Suite 1093
Penn Yan, NY 14527 (315) 536-5153
www.yatescounty.org

TO: Finance Committee Members **FROM:** Daniel R. Long - County Planning Department
DATE: September 28, 2020 **RE:** September 2020- Monthly Departmental Report

Transportation

NYS DOT has informed me that they are sending a revised 5311 contract to merge two pending contracts. No anticipated date for this, however I intend to have a resolution for the October session to authorize signing of this contract when it does arrive.

Yates County Planning Board

3 referrals were received for the September Planning Board, one from Potter, Benton and Starkey. All received a 'no county-wide impact' determination. John Sawers was not re-elected as Rushville mayor and resigned his seat for the YCPB effective immediately.

Funding for Natural and Recreational Resources

Grant Rounds for 2018 have been closed out, any funds returned to the contingent fund (approx. \$21K). The 2019 grant for HWS in support of SWIO has been invoicing since July, it is expected those funds will be spent prior to the end of 2020. The 2020 recipients (FL Museum, YCC) are progressing in their projects.

Yates County Comprehensive Plan:

The draft version of the YCCP will be available in October for review and comment. The copy will be made available electronically via the website on the Planning page, if Legislators want a hard copy version please contact Planning. Your feedback will be greatly appreciated. This draft will also be shared with the municipalities for comment. Targeting December session for final adoption.

GIS:

GeoCove had its kick-off meeting on Wednesday, October 1st at 2pm to begin working on the public portal. All work to create the new access portal is estimated by mid-December, however it may occur sooner based on the meeting feedback.

Census Outreach:

Ads for the Census have been placed in the Chronicle and Observer. Pro-Action and the Southern Tier Library system have been performing outreach tasks and will be doing so until Sept. 30th unless the Federal Court action allows the work to continue until Oct. 31.

Other Items:

ReConnect Grant: Marian Walrath, our Grant Specialist for the Broadband Committee, has provided a regular update of the project. RFP's for potential ISP operations went out Sept. 18, Engineering RFP's went out Sept. 25th. Both responses are due by Oct. 16th and Oct. 28th respectively.

County-Wide Water Infrastructure Study: Clark Patterson Lee is still working on data collection. We have received shared cost payments from Middlesex, Milo and Benton.

Public Safety Building- Facility Needs Assessment: Bergmann met the stakeholders of the project on September 25 for further data collection work.

2021 proposed budget for Planning. Still awaiting input for Marian Walworth's pay into the 2021 budget. Included is a draft version prior to that one item.

Included in Report:

Resolution to Authorize DOT 5311 Contract.

End of Document

**AUTHORIZE CHAIRMAN TO SIGN CONTRACT WITH NEW YORK STATE
DEPARTMENT OF TRANSPORTATION FOR A REVISED 5311 CAPITAL
EXPENDITURES GRANT.**

WHEREAS, Yates County has contracted with Yates Transit Service to provide for public transportation for the residents of Yates County; and

WHEREAS, the New York State Department of Transportation anticipates sending a revised contract for Capital Expenditures through its 5311 program that will merge two past contracts unexecuted at this time; and

WHEREAS, this Contract will provide for replacement busses and tracking software necessary for the efficient operation of public transportation by Yates Transit Services, and

NOW, THEREFORE, BE IT RESOLVED, that upon the approval of the County Attorney, the Chairman of the Legislature is authorized to enter into a contract on behalf of the County, with New York State Department of Transportation for the purpose set forth above; and be it further

RESOLVED, that copies of this resolution be provided to., the NYS Department of Transportation, Yates Transit Service and the Planner.

REQUESTED BUDGET SUMMARY: **A8020 Planning**

The Requested 2021 Budget represents an overall net decrease of \$100,105.00 compared to the 2020 Adopted Budget.

- An increase of \$2,008.00 to \$52,000.00 in Natural and Recreational Resource Grant from \$49,992.00 in 2020.
- An increase in Personnel Services of \$29,984.00 primarily due to Marian Walworth being moved from Treasurer to Planning for assistance on ReConnect.
- A decrease of \$165,732.00 in expenditures primarily for Consultants and GIS Maintenance due to studies and work being completed in 2020 and no new RFPs anticipated for 2021.
- A decrease of revenues of \$33,750 from 2020 due to no new grant awards projected for 2021.

BUDGET AT A GLANCE:

CATEGORY	ADOPTED 2020	PROPOSED 2021	AMOUNT CHANGE	PERCENT CHANGE
Total Revenues	\$33,750.00	\$0.00	-\$33,750.00	-100.0%
Total .51 Personnel Services	\$59,690.00	\$89,674.00	\$29,984.00	150.0%
Total .54 Contractual	\$319,709.00	\$153,977.00	-\$165,732.00	-51.9%
Total .58 EE Benefits	\$4,567.00	\$6,860.00	\$2,293.00	150.0%
Total Cost	\$350,216.00	\$250,511.00	-\$100,105.00	-29.5%
Total Staff	1 FT	1 FT/ 1PT		

1. Yates County Broadband Committee (YCBC) Vision/Mission/Values & Guiding Criteria/Roles & Responsibilities

Broadband Vision Statement: All residents and businesses will have access to affordable, reliable, high speed internet service so that we improve the lives of residents and viability of businesses and expand opportunities for all.

Broadband Mission Statement: Continually expand access of affordable, reliable, high speed broadband internet to residents and businesses of Yates County.

Initiatives to achieve the vision include:

1. Finding a cost effective solution for providing access to high-speed internet service for our unserved and underserved rural citizens and businesses where no premise is too small or too remote.
2. Promoting competition in the residential and commercial broadband markets
3. Providing ancillary internet services to County residents and businesses (webmail, hosting, etc.)
4. Monitoring service levels to County residents

Core Values: The YC Core Values (Accountability, Continuous Improvement, Fiscal Responsibility, Integrity, Respect, Stewardship, Teamwork)

Guiding Criteria to guide County-wide investments and partnerships in broadband:

1. Performance including Speed, Reliability and Customer Service
2. Affordability
3. Choice
4. Privacy
5. Open internet
6. Breadth of service options

Roles and Responsibilities

1. **Yates County Legislature:** The Legislative body of the County consists of 14 elected representatives of their respective districts. Role/ Responsibilities for the Legislature is the direction of County policy related to the Broadband initiative, review and act upon recommendations of the YCBC, and to authorize legislation and/or resolutions to achieve those goals. The Legislature in effect is acting as the sponsor (by seeking and acquiring funding) and facilitator for this effort.
2. **Yates County Broadband Committee (YCBC):** A committee consisting of Legislative and administrative representation, Finger Lakes Economic Development Council representation, members from the public with business/ technical background and staff with technical and project management experience. Role/ Responsibilities for this committee are to review the information brought to it by the “Core Team” in order to provide recommendations to the Legislature as needed. The “Core Team” are members that directly interact with agencies (USDA) and entities involved in the effort to provide broadband access, such as the County Administrator, Planner, IT Director and Grant Specialist. “Core Team” responsibilities are to provide information and updates to the main YCBC members for their review.
3. **ReConnect Project Team:** This group consists of the Project Manager and Grant Specialist and whose main goal is the successful execution of the USDA/RUS grant in building a FTTP network as part of the ReConnect program. The team is responsible for developing materials and documents needed for the project (RFI’s, RFP’s), managing the administrative tasks required to comply with the USDA/RUS contract requirements for construction and providing any needed information to the “Core Group” and YCBC.

Reporting: The YCBC to provide a report at each Finance Committee meeting.

Project Update cont.

2. STN Board Ready Study

- a. Fujitsu Engineering has been sharing deliverables with the STN Board.
- b. Full report to be delivered October 14
- c. YCBC will review completed study while continuing to advance Yates County independently AND trying to keep synergies

3. Business Model

- a. RFI (Request for Information) for the Business Model sent out on September 18 to 12 ISP's/entities (Armstrong, Charter (Spectrum), Empire, FirstLight, Frontier, GreenLight, Haefele, OTTC, Plexicomm, RuralNet, STN, Verizon)
- b. Response deadline October 16
- c. No responses received yet but positive interactions with Empire, OTTC and Plexicomm
- d. Next steps: assess responses; possible 1:1 negotiations and/or RFP; recommendation to Finance (November ?)

4. Engineering Firm

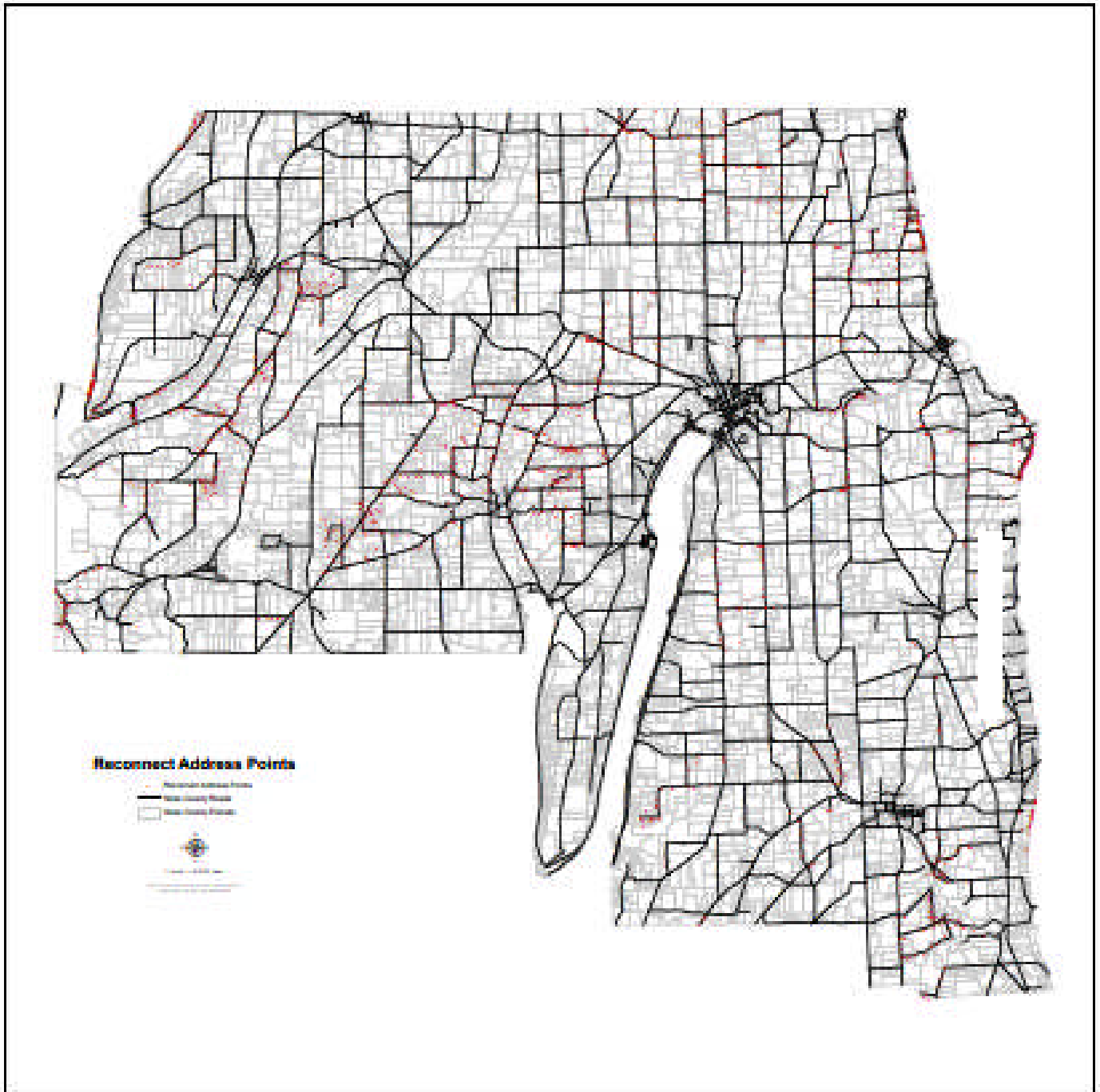
- a. RFP for Engineering sent out on September 25 to 13 Firms (Fujitsu, Hunt, Maverick, Mountain, OTTC, Black & Veatch, CHR Solutions, Engineering Associates, Heberley, Mid-State Consultants, Monte R. Lee, Vantage Point, Yates Engineering)
- b. Response deadline October 25
- c. Next steps: assess responses; interview finalist prospers; recommendation/County decision; execute contract (mid-November)

5. Construction

- a. Goal to start Construction Spring 2021

ReConnect Address Points –

1. This map indicates a red point on each parcel* included in our ReConnect PFSA's (Reminder: Proposed Funded Service Area's are the locations where ReConnect Grant funding can be used.)
2. Available on the Yates County Internet ReConnect Project page
3. Encourage residents and businesses to contact Dan Long (dlong@yatescounty.org, 315-536-5543) or Marian Walrath (mwalrath@gmail.com, 315-531-3213) with questions and requests
4. *Note: the map includes most but NOT ALL included parcels



2020 Appropriations:					
General Fund:					
Grants:					
Department	Grant Name	Amount	Carryover	Res. #	Balance
Records Mgmt	State Aid - LGRMIFG	36,915.00	Yes	40-20	
Sheriff	State Aid - 2016 Interoperable Grant	34,283.14	Yes	85-20	
Sheriff	State Aid - 2017 Interoperable Grant	180,349.02	Yes	86-20	
Sheriff	State Aid - 2018 Interoperable Grant	351,776.00	Yes	87-20	
Sheriff	Federal Aid - 2019 SLETPP Grant	9,997.00	Yes	88-20	
Sheriff	State Aid - 2019 PSAP Grant	196,598.00	Yes	89-20	
OEM	Federal Aid - 2017 SHSP Grant	689.03	Yes	132-20	
OEM	Federal Aid - 2018 SHSP Grant	13,894.77	Yes	133-20	
OEM	Federal Aid - 2019 SHSP Grant	29,991.00	Yes	134-20	
OEM	Federal Aid - Recruitment and Retention Grant	13,000.00	Yes	135-20	
OEM	Federal Aid - 2017 LEPC Grant	7,055.17	Yes	136-20	
OEM	Federal Aid - 2017 Pre-Disaster Mitigation Grant	2,039.37	Yes	137-20	
PH	Federal Aid - Lead Grant	15,505.38	Yes	171-20	
Comm Svcs	Federal Aid - 2019 Mental Health Grant	10,957.56	Yes	172-20	
Sheriff	State Aid - 2019 Interoperable Grant	328,425.00	No	173-20	
Sheriff	Sate Aid - Live Scan Grant	7,050.00	No	174-20	
Social Svcs	Federal Aid - CARA 2019-2020	50,000.00	No	175-20	
Social Svcs	Federal Aid - NCEP	1,800.00	No	176-20	
Buildings & Grounds	Additional Revenue - Insurance Recovery/Maint	24,852.46	No	280-20	
Econ Development	Tourism Reserve Appropriation	70,000.00	No	281-20	
Social Svcs	Federal Aid - Summer Youth	8,040.00	No	309-20	
Social Svcs	State Aid - Code Blue	45,728.00	No	310-20	
Public Health	Federal Aid - Emergency Preparedness	7,700.00	No	311-20	
Buildings & Grounds	Additional Revenue - Solar Lease	10,000.00	No	336-20	
Sheriff	State Aid - Traffic Service	4,600.00	No	337-20	
Sheriff	State Aid - 2020 Governor's Traffic Safety Comm.	1,150.00	No	338-20	
Comm Svcs	State Aid- Additional OMH COLA	7,054.00	No	339-20	
Social Svcs	State Aid-Additional Revenue Sx Exploited Youth	43,350.00	No	340-20	
Youth Bureau	State Aid-Additional Revenue Sx Exploited Youth	6,500.00	No	341-20	
		1,519,299.90			
Other Appropriations:					
Department	Source	Amount	Resolution #		
		289,642.43			
	Decrease 2020 Encumbrance, un-used	(37,500.00)		240-20	
		252,142.43			1,771,442.33
Contingent Fund:					
	A1990 Beginning Balance:	885,000.00			
Various	Non-union w ages & FICA- Wage Increases	(74,426.53)			
		810,573.47			810,573.47
Road:					
Various	Purchase Order Encumbrances	920,453.84			
		920,453.84			920,453.84
Road Machinery:					
Various	Purchase Order Encumbrances	314,631.67			
		314,631.67			314,631.67
					3,817,101.31

2018 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year	2019 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year	2020 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year
2/6/2018	574,724.97	701,693.59	3.08%	2/6/2019	589,982.12	726,313.48	3.51%	2/7/2020	682,882.15	840,851.18	15.77%
2/13/2018	126,968.62	701,693.59	3.08%	2/13/2019	136,331.36	726,313.48	3.51%	2/13/2020	157,969.03	840,851.18	15.77%
3/6/2018	505,245.49	613,983.06	4.25%	3/6/2019	520,422.37	626,248.62	2.00%	3/6/2020	578,543.10	689,537.97	10.11%
3/13/2018	108,737.57	1,315,676.65	3.62%	3/13/2019	105,826.25	1,352,562.10	2.80%	3/13/2020	110,994.87	1,530,389.15	13.15%
4/6/2018	958,830.83	1,196,249.83	2.17%	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%
4/13/2018	237,419.00	2,511,926.48	2.92%	4/15/2019	243,139.28	2,594,987.63	3.31%	4/13/2020	276,897.62	3,089,465.57	19.06%
5/7/2018	648,892.20	827,720.46	13.44%	5/6/2019	739,367.76	884,212.91	6.83%	5/7/2020	471,869.11	597,296.02	-32.45%
5/14/2018	178,828.26	3,339,646.94	5.34%	5/13/2019	144,845.15	3,479,200.54	4.18%	5/13/2020	125,426.91	3,686,761.59	5.97%
6/6/2018	658,212.69			6/6/2019	725,483.92			6/5/2020	496,365.72		
6/13/2018	122,850.63	1,432,490.90	6.01%	6/13/2019	140,391.96	1,717,431.20	19.89%	6/15/2020	93,940.93	1,587,697.90	-7.55%
6/29/2018	651,427.58	4,772,137.84	5.54%	6/28/2019	851,555.32	5,196,631.74	8.90%	6/30/2020	997,391.25	5,274,459.49	1.50%
7/2/2018	445,896.53	909,175.68	20.96%	7/1/2019	474,778.90	870,970.42	-4.20%	7/1/2020	403,898.28	801,308.48	-8.00%
7/13/2018	463,279.15	5,681,313.52	7.74%	7/15/2019	396,191.52	6,067,602.16	6.80%	7/13/2020	397,410.20	6,075,767.97	0.13%
8/6/2018	789,554.82	957,619.10	4.29%	8/6/2019	859,315.17	1,035,323.58	8.11%	8/7/2020	861,984.57	1,050,444.72	1.46%
8/13/2018	168,064.28	6,638,932.62	7.23%	8/13/2019	176,008.41	7,102,925.74	6.99%	8/13/2020	188,460.15	7,126,212.69	0.33%
9/7/2018	757,099.00	914,475.58	2.52%	9/6/2019	868,254.63	1,051,571.62	14.99%	9/8/2020	847,945.85	1,021,678.60	-2.84%
9/13/2018	157,376.58	7,553,408.20	6.64%	9/13/2019	183,316.99	8,154,497.36	7.96%	9/14/2020	173,732.75	8,147,891.29	-0.08%
10/5/2018	1,466,139.49	1,867,217.85	9.14%	10/7/2019	1,641,839.83	2,117,960.42	13.43%	10/7/2020		-	-100.00%
10/15/2018	401,078.36	9,420,626.05	7.12%	10/15/2019	476,120.59	10,272,457.78	9.04%	10/13/2020		8,147,891.29	-20.68%
11/6/2018	724,688.42	861,064.68	8.54%	11/6/2019	700,039.71	845,121.05	-1.85%	11/6/2020		-	-100.00%
11/13/2018	136,376.26	10,281,690.73	7.24%	11/13/2019	145,081.34	11,117,578.83	8.13%	11/13/2020		8,147,891.29	-26.71%
12/6/2018	705,087.35	840,330.38	2.57%	12/6/2019	671,803.87	826,286.64	-1.67%	12/7/2020		-	-100.00%
12/13/2018	135,243.03	11,122,021.11	6.87%	12/13/2019	154,482.77	11,943,865.47	7.39%	12/14/2020		8,147,891.29	-31.78%
12/31/2018	851,423.14			12/31/2019	848,957.47			12/31/2020			
1/2/2019	351,343.04	1,609,974.55	16.41%	1/2/2020	378,643.31	1,683,388.00	4.56%	1/4/2021		-	-100.00%
1/16/2019	407,208.37	12,731,995.66	7.99%	1/13/2020	455,787.22	13,627,253.47	7.03%	1/13/2021		8,147,891.29	-40.21%
Total		12,731,995.66		Total		13,627,253.47		Total		8,147,891.29	
Budget Estimate		11,500,000.00		Budget Estimate		12,200,000.00		Budget Estimate		12,700,000.00	
\$ Over/Under Budget		1,231,995.66		\$ Over/Under Budget		1,427,253.47		\$ Over/Under Budget		(4,552,108.71)	
\$ Over/Under 2017		942,278.91		\$ Over/Under 2018		895,257.81		\$ Over/Under 2019		(5,479,362.18)	

	1st Qtr		2nd Qtr		3rd Qtr		4th Qtr		Prior Years	Grand Total	
	# Rented	Amount	# Rented	Amount	# Rented	Amount	# Rented	Amount	Amount	Amount	
2019											
B&B	13	\$ 622.92	18	\$ 4,412.88	22	\$ 17,456.22	22	\$ 12,501.87	\$ -	\$ 34,993.89	
Motel/Hotel/Inn	6	\$ 17,300.64	8	\$ 39,104.73	10	\$ 126,259.74	9	\$ 84,481.49	\$ -	\$ 267,146.60	
Vacation Rentals	77	\$ 11,530.25	218	\$ 41,548.17	353	\$ 220,050.54	241	\$ 59,388.24	\$ 17,357.71	\$ 349,874.91	
Total	96	\$ 29,453.81	244	\$ 85,065.78	385	\$ 363,766.50	272	\$ 156,371.60	\$ 17,357.71	\$ 652,015.40	
										\$ 2,542.18	Fees
Check		\$ 29,453.81		\$ 85,065.78		\$ 363,766.50		\$ 156,371.60		\$ 654,557.58	
% Increase/Decrease	2018	7.43%	15.42%	3.48%	4.31%					\$ (18,581.68)	Treas Admin Fees
	2017	3.04%	18.30%	10.72%	13.21%					\$ 635,975.90	2/6/2020
	2016	27.91%	30.18%	17.92%	18.87%						
2019	B&B	-40.74%	-5.08%	-5.35%	3.11%					-3.51%	
	Motel/Hotel	8.22%	1.16%	7.13%	9.40%					6.90%	
	Vaca Rent	11.10%	36.69%	2.24%	-1.93%					5.89%	
	1st Qtr		2nd Qtr		3rd Qtr		4th Qtr		Prior Years	Grand Total	
	# Rented	Amount	# Rented	Amount	# Rented	Amount	# Rented	Amount	Amount	Amount	
2020											
B&B	12	\$ 743.36	7	\$ 276.83	17	\$ 11,474.16				\$ 12,494.35	
Motel/Hotel/Inn	7	\$ 19,600.45	6	\$ 10,078.62	9	\$ 98,708.16			\$ 753.31	\$ 129,140.54	
Vacation Rentals	75	\$ 10,890.99	134	\$ 16,189.62	294	\$ 245,803.66			\$ 5,683.27	\$ 278,567.54	
Total	94	\$ 31,234.80	147	\$ 26,545.07	320	\$ 355,985.98	0	\$ -	\$ 6,436.58	\$ 420,202.43	
										\$ 376.49	Fees
Check		\$ 31,234.80		\$ 26,545.07		\$ 355,985.98		\$ -		\$ 420,578.92	
% Increase/Decrease	2019	6.05%	-68.79%	-2.14%	-100.00%					\$ (19,636.73)	Treas Admin Fees
	2018	13.93%	-63.98%	1.27%	-100.00%					\$ 5,483.00	YC Chamber Repay
	2017	9.27%	-63.08%	8.35%	-100.00%					\$ 406,425.19	9/29/2020
2020	B&B	19.33%	-93.73%	-34.27%	-100.00%						
	Motel/Hotel	13.29%	-74.23%	-21.82%	-100.00%						
	Vaca Rent	-5.54%	-61.03%	11.70%	-100.00%						

REQUESTED BUDGET SUMMARY:

A1325 Treasurer

The Requested 2021 Budget represents an overall decrease of \$74,441.00 compared to the 2020 Adopted Budget.

- A decrease of \$32,779.00 in revenue primarily for budgeting interest revenue and collection of fees conservatively.
- An increase of Personal Services expense in the amount of \$38,799 due to hiring a full time principal account clerk typist.
- A decrease of \$1,604.00 in contractual expenses primarily due to not needing to file an Annual Disclosure Statement for fiscal year ending 2020.

BUDGET AT A GLANCE:

CATEGORY	ADOPTED 2020	PROPOSED 2021	AMOUNT CHANGE	PERCENT CHANGE
Total Revenue	-\$465,041.00	-\$432,262.00	-\$32,779.00	-7.0%
Total .51 Personal Services	\$229,580.00	\$268,379.00	\$38,799.00	16.9%
Total .54 Contractual	\$94,039.00	\$92,435.00	-\$1,604.00	-1.7%
Total .58 EE Benefits	\$59,465.00	\$63,692.00	\$4,227.00	7.1%
Total Cost	-\$81,957.00	-\$7,756.00	-74,201.00	-90.5%
Total Staff	4 FT	5 FT		



OFFICE OF THE
YATES COUNTY TREASURER

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WINONA B. FLYNN
TREASURER

ASHLEY R. DOYLE
DEPUTY TREASURER

To: Finance Committee

From: Ashley Doyle

Re: Treasurer's Office Report for September 2020

Tax Foreclosure Process – Public Notices were put in two newspapers for 337 parcels with remaining 2020 taxes due. The historical figures of taxes returned to the County on April 1st of each year and public notices advertised in September of each year is as follows:

	Returned 4/1:	Public Notice 9/11
2020:	787	337
2019:	809	354
2018:	724	358
2017:	799	332
2016:	1003	381
2015:	1022	425
2014:	1135	460
2013:	1042	483

The data conveys a decrease in parcels returned to the County this past April as well as a decrease in the number of parcels advertised for delinquent 2020 taxes due as of September.

On October 1st, tax enforcement notices were mailed to owners and lienholders of 74 parcels with delinquent 2019 taxes. The historical figures are as follows:

2020:	74
2019:	103
2018:	64
2017:	89

Fiscal Stress Monitoring System – The Fiscal Stress List was released by the NYS Comptroller's Office. This list was developed as an early warning mechanism to identify

municipalities that they are experiencing signs of budgetary strain. Based on prior year's financial data, Yates County received another fiscal score of 0.0%, which gives us a classification of "no designation". Of the nine financial indicators, we did not receive any points. The historical fiscal stress scores (showing improvement each year) since the system was put in place are:

2019:	0.0%
2018:	0.0%
2017:	0.0%
2016:	12.5%
2015:	15.8%
2014:	19.2%

Yates County received an environmental score of 23.3%, which is within the parameters of "no designation" as well. We received points for loss of population and our heavy reliance on state and federal aid as a percentage of our overall revenue stream. However, the points for these two indicators did not change from the prior year. We did receive additional points this year for the percent change in home values being less than the consumer price index, which is why this year's environmental score is higher than the score issued in 2018. The historical environmental stress scores are:

2019:	23.3%
2018:	16.7%
2017:	23.3%
2016:	5.0%
2015:	14.2%
2014:	5.0%

2020 BUDGET TRANSFERS

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

From:	To:	Amount:
A1990.54905 Contingent	A6410.54205 ECON-PY Hotels	\$ 2,205.14
A1990.54905 Contingent	A1010.51045 LEG-Clerk Leg.	\$ 2,163.00
A1990.54905 Contingent	A1010.58100 FICA/Med	\$ 182.30
A1230.58100 ADM-FICA/Med	A1230.54320 ADM-Emerg. Exp	\$ 614.00
A1623.54310 DSS-Juv Delinqu.	A6109.54305 DSS-Family Assistance	\$ 300,000.00
A1625.58303 Medical Ins CSEA	A1623.58303 Medical Ins CSEA	\$ 5,000.00
A3110.51753 SH-Youth Officer	A9080.51673 Sick Bank-Public Safety	\$ 8,004.83
A3110.58100 SH-FICA/Med	A9080.58100 Sick Bank-Public Safety	\$ 578.47
A3510.52213 ANML CNT-Veh	A3510.54661 ANML CNT-Vehicle PMR	\$ 608.26
D5110.54602 HWY-Bit Materials	D5120.54606 HWY-Culvert Pipe	\$ 20,273.99

And be it further

NOW, THEREFORE BE IT RESOLVED, that copies of this resolution be provided to the Clerk of the Legislature, the County Administrator, the Commissioner of Social Services, the Building Maintenance Supervisor, the Sheriff, the Highway Superintendent, and the County Treasurer/Budget Officer.

**APPROPRIATE ADDITIONAL STATE AID
(PLANNING)**

WHEREAS, the Planning Department has received additional revenue for Census Outreach; and

WHEREAS, these funds are not part of the 2020 budget;

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

Revenue:		
A8020.43089 PLN-Other State Aid		\$ 21,951.00
Appropriation		
A8020.54898 PLN-Census Outreach		\$ 21,951.00

And be it further

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

**ACCEPT AND APPROPRIATE ADDITIONAL STATE AID
(PUBLIC HEALTH)**

WHEREAS, Public Health has received additional revenue from the New York State Health Foundation for COVID Response; and

WHEREAS, these funds are not part of the 2020 budget;

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

Revenue:

A4010.43402 PH-NYSHF COVID Response	\$ 6,785.00
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Appropriation

A4010.54115 PH-NYSHF COVID Response	\$ 6,785.00
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And be it further

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

**ACCEPT AND APPROPRIATE ADDITIONAL STATE AID
(PUBLIC HEALTH)**

WHEREAS, Public Health is to receive additional revenue for a Supplemental Flu Grant;
and

WHEREAS, these funds are not part of the 2020 budget;

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

Revenue:

A4010.43401 PH-State Aid	\$ 13,566.00
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Appropriation

A4010.54107 PH-Immunization Program	\$ 898.68
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A4010.54654 PH-Mileage	\$ 200.00
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A4010.54153 PH-Education	\$ 2,500.00
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A4010.54516 PH-Printing & Copier	\$ 100.00
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A4010.54469 PH-Nursing Supplies	\$ 700.00
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A4010.51508 PH-35-40 Hours	\$ 2,136.27
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A4010.51505 PH-OT	\$ 500.00
A4010.58100 PH-FICA/Medicare	\$ 1,031.05
A4010.52516 PH-Equipment	\$ 5,500.00

And be it further

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

**APPROPRIATE ADDITIONAL STATE AID
(COMMUNITY SERVICES)**

WHEREAS, Community Services has received additional revenue from Columbia University for the HEALing Communities Grant; and

WHEREAS, these funds are not part of the 2020 budget;

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

Revenue:

A4320.41688 CS-Columbia University	\$ 39,407.80
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Appropriation

A4320.54263 CS-Columbia University	\$ 39,407.80
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And be it further

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

CHARGEBACK ELECTION EXPENSE

BE IT RESOLVED, the following amounts be levied on 1/1/2021 against the Towns of Yates County for 2019 election expenses as set forth below:

BARRINGTON	\$ 32,935.64
BENTON	\$ 24,249.57
ITALY	\$ 10,970.62
JERUSALEM	\$ 91,530.28
MIDDLESEX	\$ 23,856.19
MILO	\$ 62,135.64

POTTER	\$ 11,918.21
STARKEY	\$ 28,977.10
TORREY	\$ 20,897.21
TOTAL	\$ 307,470.46

And be it further

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

**RELEVY DELINQUENT SCHOOL TAXES
(TREASURER)**

WHEREAS, the County Treasurer will submit to this Legislature in November, pursuant to Section 1330 of the Real Property Tax Law, a certified list of unpaid school taxes relating to property situated in Yates County and in the various school districts lying wholly or partly within Yates County; and

WHEREAS, pursuant to said law, the Legislature is required to levy and add such delinquent school taxes;

NOW, THEREFORE, BE IT RESOLVED, that the delinquent school taxes for the fiscal year 2020-2021 appearing on the certified list filed by the County Treasurer, be and hereby are, re-levied as of November 2, 2020, and the Clerk of the Legislature is hereby directed to assess and levy on the tax rolls of the respective towns in which the respective school districts are located, against the parcels of property so listed, the unpaid taxes, including penalties and interest, as set forth thereon, and, be it further;

RESOLVED, that a copy of this resolution be given to the Clerk of the Legislature and the County Treasurer.

**RELEVY DELINQUENT VILLAGE TAXES
(TREASURER)**

WHEREAS, the County Treasurer will submit to this Legislature in November, pursuant to Local Law No. 1 of 1978, a certified list of unpaid Village taxes relating to property situated in Yates County and in the several villages lying wholly or partly within Yates County; and

WHEREAS, pursuant to said Local Law, the Legislature is required to levy and add such delinquent Village taxes in accordance with Section 1442 of the New York State Real Property Tax Law;

NOW, THEREFORE, BE IT RESOLVED, that the delinquent Village taxes for the fiscal year beginning June 1, 2020 appearing on the certified list filed by the County Treasurer, be and hereby are, re-levied as of November 2, 2020 and the Clerk of the Legislature is hereby directed to assess and levy on the tax rolls of the respective towns in which the respective villages are located, against the parcels of property so listed, the unpaid taxes, including penalties and interest, as set forth thereon, and be it further;

RESOLVED, that a copy of this resolution be given to the Clerk of the Legislature and the County Treasurer.



OFFICE OF THE
YATES COUNTY ADMINISTRATOR

417 LIBERTY STREET, SUITE 1002
PENN YAN, NEW YORK 14527
(315) 536-5192

Winona B. Flynn
COUNTY ADMINISTRATOR

TO: Finance Committee
FROM: Nonie Flynn
SUBJECT: Use of 2020 Fund Balance
DATE: October 1, 2020

At the end of 2019, the unassigned fund balance of the General Fund was \$14,478,076. Resolution 283-20 appropriated \$3,190,107 toward the County's share of the ReConnect grant. This leaves a healthy balance of \$11,287,969 which is well within our fund balance policy objective of having the unassigned fund balance between \$7.5 and \$12 million. Therefore, I recommend to the Legislature the following assignment of 1,400,000:

Infrastructure Reserve - The Infrastructure Reserve was established as a board authorized capital reserve account for the updating of infrastructure. Last year's public safety communications system study, which was reviewed with the legislature in January, had recommendations for radio system upgrades, and three new towers (including land acquisition, soil testing, foundation design and overall system design) with a combined total of \$5.34 million. Based on the need to construct the Italy Hill tower in 2022 in order to get out of the SBA Towers lease, it appears that the entire project should be undertaken and completed that year. If the legislature agrees, then 2021 should be the year where the County begins the project. By setting aside the \$1.4 million, we will have a good start on savings toward the project and still staying within our unassigned fund balance levels. If the Sheriff is able to secure grant funding for the project, these funds could also be used toward any expanded broadband project that we may wish to undertake once the ReConnect grant funding is exhausted, or some other project.

Thank you for your consideration.

2021 Budget Development Schedule

May Committee Meetings	Departments present their capital plan request to their Standing Committee
Friday, May 1	2021 Budget available for Department Heads in MUNIS
June Committee Meetings	Consolidated Capital Plan presented to Finance Committee
July Legislative Meeting	Adoption of Consolidated Capital Plan
Friday, July 31	Department heads submit complete budget to Budget Officer
August 17 - 21	Department heads review their budget with County Administrator and Budget Officer
October Standing Committee Meetings	Department heads review their budget with Standing Committees
Wednesday, October 21	Budget Officer submits Proposed Budget to Legislature
Tuesday, October 27	Budget Workshop
Wednesday, October 28	Budget Workshop
Thursday, November 19	Public Hearing
December 20	Deadline for 2020 budget adoption (County Law Section 360)

Steps to be taken before December 20:

1. Adopt a tentative budget
2. Set a date for a public hearing
3. Conduct public hearing
4. Adopt a final budget

CALLING ON THE GOVERNOR AND STATE LEGISLATURE TO END THE PRACTICE OF DIVERTING LOCAL SALES TAX IN ORDER TO SUPPLANT THE STATE'S OWN FUNDING FOR LONGSTANDING STATE RESPONSIBILITIES

WHEREAS, the State of New York has recently implemented a practice of diverting local sales tax to supplant state funding for state designed and controlled programs that have been the responsibility of the state for decades; and

WHEREAS, local sales tax is one of the primary revenue sources available to Yates County to help offset property tax increases and to lower property taxes in many instances; and

WHEREAS, state elected leaders have made controlling and lowering property taxes a key priority in efforts to reduce the tax burden for homeowners and small businesses, and to lower New York's ranking as one of the highest property tax burden states in the nation; and

WHEREAS, the state is diverting, or directing local sales tax be used for specific state purposes, taking away more than \$167 thousand annually in locally raised revenues from Yates County; and

WHEREAS, the county inflation factor for the state property tax cap is 1.5 percent for 2021; and

WHEREAS, Yates County is experiencing record revenue losses from the COVID-19 pandemic, including record state reimbursement cuts and payment delays, with no reform of state mandated programs; and

WHEREAS, the diversion of local revenues for state purposes ultimately results in higher property taxes, further damaging New York's economic competitiveness and harming homeowners and small businesses;

NOW, THEREFORE, BE IT RESOLVED, Yates County calls on the Governor and State Legislature to end the practice of diverting local sales taxes for state budget purposes; and be it further

RESOLVED, that Yates County urges the state to reverse the diversion of county sales tax to pay for state programs, and abide by the two-year sunset for the diversion of sales tax that can be used to supplant state funding for distressed health care providers or go directly into the state general fund; and be it further

RESOLVED, that this resolution be forwarded to Governor Andrew M. Cuomo, Senator O'Mara, Assemblyman Palmesano, and all others deemed necessary and proper.

CALLING ON THE GOVERNOR AND STATE LEGISLATIVE LEADERS TO MODIFY ENACTED ACROSS THE BOARD CUTS IN STATE AID TO LOCALITIES AS THE PRIMARY WAY TO BALANCE THE STATE BUDGET AND REPLACE IT WITH A MORE BALANCED APPROACH THAT INCLUDES REFORMING STATE MANDATED PROGRAMS SO THEY ARE LESS COSTLY TO STATE AND LOCAL TAXPAYERS

WHEREAS, the onset of the COVID-19 pandemic forced monumental personal loss in our daily lives, in addition to imposing significant economic hardships on families, individuals, businesses, and governments at all levels; and

WHEREAS, the State closed a large SFY 2020-2021 budget shortfall of \$6.1 billion before the full fiscal and economic impacts of the pandemic could be calculated; and

WHEREAS, closing this initial state fiscal gap was accomplished by a variety of reforms to state programs and state reimbursement cuts that will require Yates County to absorb more than \$2 million in new costs compared to the prior state fiscal year; and

WHEREAS, after the budget was adopted the State acknowledged that the shortfall will likely increase by another \$13.3 billion by the end of the fiscal year; and

WHEREAS, the State proposes to close this gap by cutting Aid to Localities state funding by over \$8 billion, requiring a 20 percent or more cut in this funding depending on implementation; and

WHEREAS, a 20 percent across-the-board cut in state aid to localities would cost Yates County between \$2 million and \$4 million annually; and

WHEREAS, over 65% of Yates County's 2020 budget is mandated spending for state and federal programs, meaning most of these cuts will have to be backfilled with county revenues, potentially on a permanent basis; and

WHEREAS, increases in local taxes of this size are not practical, nor sustainable, and will only harm New York's economic competitiveness and reduce opportunities to all New Yorkers; and

WHEREAS, the state budget cuts are likely to become permanent if additional federal assistance is not provided;

NOW, THEREFORE, BE IT RESOLVED, that Yates County calls on the governor and State Legislature to modify the across the board cuts in Aid to Localities spending as the primary means to fill the state budget gap, and replace it with a more balanced approach that includes reforming state mandated programs, so they are less costly to state and local taxpayers and sustainable even during economic downturns; and be it further

RESOLVED, that this resolution be forwarded to Governor Andrew M. Cuomo, Senator O'Mara, Assemblyman Palmesano, and all others deemed necessary and proper.

**URGING LEGISLATIVE APPROVAL OF S.8257/A.10369 TO INCREASE THE
MAXIMUM AMOUNT OF GRANTS UNDER THE AVIATION CAPITAL GRANT
PROGRAM**

WHEREAS, the Aviation Capital Grant Program is a critical state funding source for general aviation (GA) and commercial service airports because it supports projects that are not eligible for funding under the federal Airport Improvement Program (AIP) program; and

WHEREAS, the program covers projects such as aviation-related facility construction and reconstruction, terminal improvement and expansion projects, the purchase of airport equipment, the purchase and installation of navigational aids and projects which address safety issues at airports; and

WHEREAS, funding under this program can be used for revenue-generating projects such as concession areas and hangar construction; and

WHEREAS, the maximum grant award under the Aviation Capital Grant Program is \$1.5 million; and

WHEREAS, the last time the grant cap was adjusted was in 2015 when it was increased from \$1 million to up to \$1.5 million; and

WHEREAS, raising the cap now will help compensate for inflation and the rising costs of construction and materials, and will also allow airports, particularly smaller GA airports, to take on bigger projects, many of which will generate revenues that will help them remain or become more self-sustaining; and

WHEREAS, these grants are vital for many airports across the state and increasing the cap will create more opportunity for airports to upgrade their facilities and enhance the experience, safety and comfort of the traveling public; and

WHEREAS, legislation has been introduced in both houses (S.8257/A.10369) to enact the higher cap for eligible projects of up to \$2.5 million into law;

NOW, THEREFORE, BE IT RESOLVED, the Yates County Legislature supports this legislation to increase the maximum grant amount allowable under the Aviation Capital Grant Program from \$1.5 million to up to \$2.5 million and calls for its enactment this year; and be it further

RESOLVED, that copies of this resolution be sent to the counties of New York State encouraging member counties to enact similar resolutions; and be it further

RESOLVED, that Clerk of the Legislature shall forward copies of this resolution to Governor Andrew M. Cuomo, the New York Legislature and all others deemed necessary and proper.