

FINANCE COMMITTEE AGENDA
Location: Yates County Legislative Chambers
Date: May 4, 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)
- 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/82326215201?pwd=eDFXR1NRMTBMYTdKTngySnB2c0JXdz09>

Webinar ID: 823 2621 5201

Passcode: 263682

Or One tap mobile:

+16465588656,,82326215201# US (New York)

+13126266799,,82326215201# US (Chicago)

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 April minutes
- Public Comment

Real Property – Meghan Kincaid

- Jerusalem Assessor/County Assessor
- Board of Assessment Review
- Tentative Assessment Rolls
- Grievance Day

ReConnect – Marian Walrath

- Update on the ReConnect Grant

Planning – Dan Long

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

Resolutions:

- Authorize Chairman to Designate Signatory for Department of Transportation STOA Quarterly Reporting and Reimbursement Forms for Yates Transit System
- Amend Resolution No. 99-21 Natural and Recreational Resource Protection Grant –Selection of Grant Awardees and Funding Amounts for 2021
- Appoint Members to the Yates County Planning Board (Ferry)

Treasurer – Ashley Doyle/Deputy

Discussion:

- 2021 Appropriations
- Sales Tax Report
- Taxes Returned to Yates County by Towns
- 2021 Quarterly Expenditures Exceeding 25%
- Treasurer’s Office Report for April 2021
- Federal COVID Aid – Yates County will receive aid of \$4,869,486. The towns in Yates County would receive aid of \$2,730,000. We have not yet received any further guidance on when we will receive this or what is the appropriate use of the funds.

Resolutions:

- 2021 Budget Transfers

County Administrator – Nonie Flynn

- Broadband – Our application for \$1 million in funding for the non-publically funded service areas is due to the Northern Border Regional Commission on May 15th.
- 2020 Budget Development Schedule

Airport – Dick Harper

- An agreement regarding deicing fluid disposal is likely going to be necessary.
- Proposals have been received to upgrade security cameras and monitoring. A resolution may be forthcoming.
- A business has expressed interest in locating on the airport. A map showing available areas has been prepared and forwarded to FLEDC, as it is likely that businesses will request financial assistance.

Executive Session – if needed

Finance Committee Report

Meeting date: May 4, 2021

Report date: April 29, 2021

Real Property Tax Services Department Update

Meghan K. Kincaid, Director

Jerusalem Assessor/County Assessor

On 4/21, the Town of Jerusalem passed the initial resolution allowing them the ability to enter into an agreement with Yates County for assessment services, as long as 45 days have passed since the resolution was adopted. Job description for Assessor is attached.

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

Lorraine Brockman was appointed to the Italy Board of Assessment Review last month, giving Italy a full board.

I held the Board of Assessment Review Training via Zoom on 4/29.

Tentative Assessment Rolls

The Tentative Assessment Rolls are available for viewing on the Real Property webpage. I have attached a comparison of town assessments (tentative roll 2021 vs final roll 2020).

Grievance Day

Property owners wishing to go before their town's Board of Assessment Review to contest their tentative assessments should contact their Town Assessor. Grievance information and procedures are available on the Yates County Real Property's webpage, as well as on the Department of Taxation and Finance's website.

Upcoming:

My focus this month will be on the village tax bills, which come out on June 1st.



ASSESSOR

Jurisdiction Class: Competitive
Civil Division: ALL
Adoption by PO: 4/27/2021

DISTINGUISHING FEATURES OF THE CLASS:

The incumbent of this position manages the annual valuation of each parcel of real property for *ad valorem* tax purposes pursuant to the county's initiative to provide assessing services to municipalities. Work is performed under the general direction of the Director of Real Property. The employee must be able to exercise a great of discretion and independent judgement when setting assessments and making determinations regarding taxpayer's eligibility to receive real property tax exemptions. Advisory service is available from the New York State Office of Real Property Services. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Responsible for valuation of parcels within designated towns in Yates County;
May seek county or state advisory services in determining values of certain parcels;
Reviews and makes determinations with respect to applications for tax exemptions;
Utilizes and maintains current tax maps and appraisal cards;
Prepares reports of assessment activities as required by the appointing authority or the State Board of Real Property Services;
Oversees and approves the work of third party, contractual professional appraisers as needed;
Receives complaints filed and transmits them to the Board of Assessment Review;
Attends the public examination of the tentative assessment roll at times prescribed by law;
Attends all hearings of the Board of Assessment Review;
Makes changes in assessments in accordance with law as directed by the Board of Assessment Review;
Provides school districts within the assessing unit a copy of the current pertinent portion of the assessment roll;
Performs other duties as assigned.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES, AND PERSONAL CHARACTERISTICS:

Good knowledge of making an appraisal of all types of real property which are regularly sold, including industrial, commercial and other complex properties;
Good knowledge of the theory, principles and practices of real property valuation and assessment;
Good knowledge of residential and commercial building construction methods, materials and their costs;
Good knowledge of laws governing the valuation and assessment of real property;
Good knowledge of deeds and related property records;
Ability to make and review arithmetic computations with speed and accuracy;
Ability to establish and maintain effective working relationships with the public, local municipal officials/Town Boards and the Assessment Review Board;
Ability to plan and supervise the work of others;
Ability to effectively use computer applications such as spreadsheets, word processing, calendar, e-mail and database software;
Ability to read, write, understand and communicate in English sufficiently to perform the essential functions of the position;
Integrity, tact, courtesy, good judgment;
Physical condition commensurate with the duties of the position.

MINIMUM QUALIFICATIONS:

Prior to appointment, the candidate for Assessor must meet the minimum qualification standards for sole appointed assessor as set forth in 20 NYCRR Rules for Real Property Tax Administration Section 8188- 2.2, as evidenced by a copy of the letter from the Office of Real Property Tax Services approving the candidate's qualifications. Such qualifications are specified as:

- a) The minimum qualification standards for appointed assessors are as follows:
- 1) (i) graduation from high school, or possession of an accredited high school equivalency diploma; AND
(ii) two (2) years of satisfactory full-time paid experience in an occupation involving the valuation of real property, such as assessor, appraiser, valuation data manager, real property appraisal aide or the like. Such experience shall be deemed satisfactory if it is demonstrated that the experience primarily was gained in the performance of one or more of the following tasks: collection and recording of property inventory data, preparation of comparable sales analysis reports, preparation of signed valuation or appraisal estimates or reports using cost, income or market data approaches to value. Mere listing of real property for potential sale, or preparation of asking prices for real estate for potential sale, using multiple listing reports or other published asking prices is not qualifying experience; OR
 - 2) Graduation from an accredited two (2) year college and one (1) year of the experience described in subparagraph (1)(ii) of this subdivision; OR
 - 3) Graduation from an accredited four (4) year college and six (6) months of the experience described in subparagraph (1)(ii) of this subdivision or graduation from an accredited four (4) year college and a written commitment from the county director that the county will provide training in assessment administration, approved by ORPTS, within a six (6) month period; OR
 - 4) Certification by ORPTS as a candidate for assessor.
- b) In evaluating the experience described in subparagraph (1)(ii) of subdivision (a), the following conditions shall apply:
- (i) If the assessor has been previously certified by ORPTS as a State certified assessor pursuant to section 8188-2.1 of this Subpart while serving as an elected assessor, such certification is equivalent to one (1) year of the experience described in subparagraph (1)(ii) of subdivision (a) if it has not expired;
 - (ii) For the purpose of crediting full-time paid experience, a minimum of thirty (30) hours per week shall be deemed as full-time employment;
 - (iii) Three (3) years of part-time paid experience as sole assessor or as chairman of the board of assessors shall be credited as one (1) year of full-time paid experience, and five (5) years of part-time paid experience as a member of a board of assessors shall be credited as one (1) year of full-time paid experience. Additional paid part-time experience in excess of these amounts shall be credited;
 - (iv) Volunteer experience in an assessor's office may be credited as paid experience to the extent that it includes tasks such as data collection; calculation of value estimates; preparation of preliminary valuation reports; providing routine assessment information to a computer center; public relations; and review of value estimates, computer output and exemption applications; and
 - (v) In no case shall less than six (6) months of the experience described in subparagraph (1)(ii) of subdivision (a) be acceptable with the exception of county training as provided for in paragraph (3) of subdivision (a).

SPECIAL REQUIREMENTS:

- a) The Application for Qualifications Review ([RP-3006](#)) must be reviewed and approved by Educational Services prior to appointment.
- b) Assessors must obtain basic certification by New York State within three (3) years of beginning an initial term of office. This requires the successful completion of orientation, three (3) assessment administration course components, and five (5) appraisal components, including farm appraisal for certain agricultural communities. The New York State Office of Real Property Tax Services (ORPTS) prescribes the components.
- c) Each year, appointed assessors must complete an average of twelve (12) hours of continuing education.
- d) Certified assessors and county directors must complete an approved ethics course one (1) year prior to or one (1) year after reappointment to office.
- e) Possession of a valid New York State Driver's license is required at the time of appointment, and such license must be maintained in good standing throughout the tenure of employment in the position.

NOTE:

- a) Sole Appointed Assessor appointments, as prescribed in the Real Property Tax Law (RPTL) §310, shall be for a six (6) year term of office. At the end of a term the appointing authority shall reappoint the incumbent Assessor or make a new appointment.

- 1) *The current term of office began on October 1, 2019 and ends September 30, 2025.

Assessment Change 2021 vs 2020, per town				
	2021 Tentative Assessment	2020 Final Assessment	Difference	% Change
<i>Barrington*</i>	376,570,808	329,621,191	46,949,617	14.24%
<i>Benton</i>	441,437,961	438,098,001	3,339,960	0.76%
<i>Italy*</i>	124,032,036	111,687,389	12,344,647	11.05%
<i>Jerusalem*</i>	1,091,258,336	1,000,491,007	90,767,329	9.07%
<i>Middlesex*</i>	260,012,627	232,363,401	27,649,226	11.90%
<i>Milo</i>	827,439,418	820,055,033	7,384,385	0.90%
<i>Potter</i>	218,974,877	218,002,801	972,076	0.45%
<i>Starkey*</i>	377,968,976	325,887,935	52,081,041	15.98%
<i>Torrey</i>	291,759,995	289,706,123	2,053,872	0.71%
Total:	4,009,455,034	3,765,912,881	243,542,153	6.47%
*Reassessments were done for 2021				

**USDA ReConnect Project Update – Marian Walrath/Dan Long
Finance Committee 5/4/2021**

1. **Services Agreement with Empire Access**
 - a. Empire Access (Jim Baase, CEO) has signed the Services Agreement.
 - b. The Agreement has been sent to the USDA/RUS for review and approval.
2. **Engineering**
 - a. New York Engineering Services (NYES) has met the requirements to practice in NYS.
 - b. NYES completed RUS Form 217, which is our contract. This has been submitted to RUS for review and approval.
 - c. A Kick-off meeting was held between Yates County and NYES where we shared Network Build Criteria that were developed by the Broadband Committee.
 - d. An initial meeting was also held between Yates County, NYES and Empire Access.
 - e. NYES will be in Yates County in early May to secure office space and to start fielding the network routes.
3. **Construction**
 - a. Goal is to start Construction Summer 2021.
4. **Northern Border Regional Commission Grant**
 - a. We have identified another grant opportunity thru the Northern Border Regional Commission. Infrastructure projects like broadband are eligible with a maximum grant of \$1M. Eligible applicants are state and local governments, Indian tribes and non-profits.
 - b. Our plan is to submit an application (May 14 deadline). Intended use would be to expand the ReConnect network to reach some of the NFSAs (non-funded service areas = unserved/underserved premises which are not eligible to build to using our ReConnect grant monies).



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: April 29, 2021
RE: April 2021- Monthly Departmental Report

Transportation

A resolution to allow the CEO of Moziac to be signatory on the STOA quarterly reports/ reimbursement requests is attached to this report.

Yates County Planning Board

3 valid referrals were received for the March meeting and was held in-person in the Legislative chambers on April 22 at 7pm. The agenda was emailed to all members and legislators. The member from Italy (Deb Cook) has resigned and Dave Ferry has agreed to be re-appointed as the representative for Italy. There are still vacancies for at-large and Dresden. *A resolution for Ferry's re-appointment is included.*

Funding for Natural and Recreational Resources

All current round applicants received their contracts and are in the process of providing the proper insurance and executed contracts. *The HWS/ SWIO award requested a change of sponsorship to the Town of Geneva, a resolution to amend that award is included.*

CIP:

All departments have been provided with the updated CIP request forms. As of the date of this report -- Highway, Central Garage, IT and OEM have submitted forms to Planning.

GIS

Planning met with representatives of General Code (Laserfiche) as part of a meeting set up by Yates IT director, Tim Groth, to discuss logistical challenges of linking filed surveys to the parcel map produced. General Code consultants are reviewing information regarding our data to develop a solution. GeoCove, our GIS consultant, is continuing to work with County departments on use of the portal.

Other Items:

ReConnect Grant: Marian Walrath, Grant Specialist for the Broadband Committee will update the Finance Committee. (Nonie Flynn or I may provide this update as needed).

Public Safety Building- Facility Needs Assessment: Bergmann has substantially completed their report. The committee reviewing the needs assessment will convene on Thursday, April 29 to discuss next steps/ recommendations to Finance.

Water Infrastructure Study: Clark Patterson Lee is completing details on their report, which shall be distributed to the municipal stakeholders. Next steps would be to poll the municipalities/ supervisors as to potential projects and funding/grant sources the County could assist.

Northern Borders Regional Commission Infrastructure Grant. Planning is working on an application due May 14th, for further funding of our Broadband project (1 million with 20% match of \$200K) to connect outlier addresses adjacent to our PFSA ReConnect areas.

End of Document

**AUTHORIZE CHAIRMAN TO DESIGNATE SIGNATORY FOR DEPARTMENT OF
TRANSPORTATION STOA QUARTERLY REPORTING AND REIMBURSEMENT
FORMS FOR YATES TRANSIT SYSTEM**

WHEREAS, the Department of Transportation requires authorization of an approved signatory other than the Legislative Chair for STOA quarterly reports and reimbursement funding for the County Transportation System (YTS); and

WHEREAS, the DOT allows the Legislative Chair to designate a signatory to perform such duties via authorizing letter or resolution; and

WHEREAS, Tammy Slayton, CEO of MOZIAC, the agency that provides administrative support for the operation of TYS is currently responsible for such duties and has agreed to act as signatory;

NOW THEREFORE BE IT RESOLVED, that the Chairman be authorized to designate Tammy Slayton, CEO as signatory on behalf of Yates County for the Yates Transit System; and be it further

RESOLVED, the copies of this resolution be forwarded to the Department of Transportation, the County Planner, Tammy Slayton and Yates Transit Services.

**AMEND RESOLUTION # 99-21 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, that the grant awarded to the following applicant (HWS) for the stated project in the amount indicated be amended to state that the sponsor of such application be the Town of Geneva with no other change in the terms of the award:

- 1) HWS, Friends of the Outlet, Yates Soil and Water, Outlet Trail Improvements, \$19,600;

And be it further

RESOLVED, that a copy of this resolution be forwarded to the Town of Geneva and the County Planner.

**APPOINT MEMBERS TO THE YATES COUNTY PLANNING BOARD
(David Ferry, Town of Italy)**

WHEREAS, David Ferry (722 Italy Valley Road, Naples), has been recommended by his respective municipality to be their representation on the Yates County Planning Board;

NOW, THEREFORE, BE IT RESOLVED, that David Ferry is hereby appointed as a member of the Yates County Planning Board, representing the Town of Italy, to a term to expire on May 10, 2022, and, be it further

RESOLVED, that copies of this resolution be given David Ferry, the County Planner, the Town of Italy, and a copy filed with the County Clerk.

2021 Appropriations:					
General Fund:					
Grants:					
Department	Grant Name	Amount	Carryover	Res. #	Balance
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 FY 19	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 Services	State Aid - Sexually Exploited Youth 2021	40,000.00	No	67-21	
Social Services	Federal Aid - CARA 20-21 2021	50,000.00	No	68-21	
Youth	State Aid - Sexually Exploited Youth	11,000.00	No	69-21	
Sheriff	Federal Aid - 2020 SLETPP Grant	10,000.00	No	89-21	
OEM	Federal Aid - SHSP 2018	3,139.17	Yes	90-21	
OEM	Federal Aid - SHSP 2019	17,439.60	Yes	90-21	
OEM	Federal Aid - SHSP 2020	28,185.00	No	91-21	
Social Services	State Aid - Code Blue	20,000.00	No	92-21	
Social Services	Federal Aid - Non-Custodial Employment Program	26,173.00	No	93-21	
Public Health	Federal Aid - COVID-19 Response Grant	78,004.69	Yes	163-21	
Public Health	Federal Aid - ELC COVID-19 Grant	185,861.43	Yes	164-21	
Public Health	State Aid - Supplemental Flu Grant	12,156.00	Yes	165-21	
Public Health	State Aid - NYSHF COVID Response Grant	4,341.80	Yes	166-21	
Community Services	Columbia University-HEALing Communities Grant	20,190.22	Yes	167-21	
Community Services	Federal Aid - Mental Health Grant	10,730.26	Yes	168-21	
Social Services	Code Blue	25,000.00	No	169-21	
		740,286.80	Carryover		
		210,358.00	Current Year		
		950,644.80			
Other Appropriations:					
Department	Source	Amount			
	Purchase Order Encumbrances	535,548.88			
		535,548.88			1,486,193.68
Contingent Fund:					
	A1990 Beginning Balance:	869,000.00			
		869,000.00			869,000.00

Road:					
Various	Purchase Order Encumbrances	850,010.54			
		850,010.54			850,010.54
Road Machinery:					
Various	Purchase Order Encumbrances	15,000.00			
		15,000.00			15,000.00
					3,220,204.22

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	2021 Date	Sales Tax Amount	Month Total Year to Date	% Change 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	631,589.85	777,732.04	12.79%
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	146,142.19	1,562,108.24	2.07%
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	1,514,268.87	1,808,272.49	15.98%
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	294,003.62	3,370,380.73	9.09%
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		3,370,380.73	-8.58%
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		3,370,380.73	-36.10%
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		3,370,380.73	-44.53%
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		3,370,380.73	-52.70%
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		3,370,380.73	-58.63%
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		3,370,380.73	-68.20%
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		3,370,380.73	-70.92%
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		3,370,380.73	-72.83%
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		3,370,380.73	-76.73%
Total		13,627,253.47		Total		14,483,732.71		Total		3,370,380.73	
Budget Estimate		12,200,000.00		Budget Estimate		12,700,000.00		Budget Estimate		12,700,000.00	
\$ Over/Under Budget		1,427,253.47		\$ Over/Under Budget		1,783,732.71		\$ Over/Under Budget		(9,329,619.27)	
\$ Over/Under 2018		895,257.81		\$ Over/Under 2019		856,479.24		\$ Over/Under 2020		(11,113,351.98)	

Taxes Returned to YCT by Towns - 4/1/2021											
											% of Levy
Town	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Collected
Barrington	\$164,959	\$177,906	\$179,829	\$221,870	\$194,605	\$107,453	\$140,112	\$119,230	\$111,959	\$195,264	93.73%
Benton	\$88,785	\$108,046	\$126,802	\$97,006	\$72,293	\$116,496	\$114,430	\$118,446	\$158,617	\$100,908	96.29%
Italy	\$240,092	\$291,327	\$274,592	\$252,542	\$276,247	\$238,021	\$167,875	\$173,668	\$162,057	\$133,880	91.65%
Jerusalem	\$360,110	\$400,812	\$401,392	\$367,575	\$315,128	\$280,631	\$323,399	\$323,225	\$267,984	\$203,435	97.37%
Middlesex	\$179,140	\$165,620	\$157,757	\$175,079	\$228,555	\$278,239	\$260,694	\$183,806	\$172,232	\$185,546	93.80%
Milo	\$305,738	\$371,103	\$318,986	\$346,917	\$290,966	\$299,268	\$290,340	\$277,367	\$286,911	\$221,820	96.07%
Potter	\$107,815	\$110,795	\$111,740	\$84,493	\$99,016	\$87,616	\$139,194	\$127,490	\$131,866	\$163,335	90.46%
Starkey	\$226,604	\$219,960	\$244,315	\$221,447	\$209,076	\$184,298	\$171,545	\$183,421	\$246,452	\$140,262	94.98%
Torrey	\$109,817	\$152,799	\$100,849	\$66,397	\$76,719	\$77,440	\$68,303	\$65,525	\$65,435	\$54,191	97.11%
	\$1,783,060	\$1,998,367	\$1,916,262	\$1,833,326	\$1,762,604	\$1,669,462	\$1,675,892	\$1,572,179	\$1,603,515	\$1,398,641	95.37%
%age +/-											
prior year:	-11.26%	12.08%	-4.11%	-4.33%	-3.86%	-5.28%	0.39%	-6.19%	1.99%	-12.78%	
5% fee:	\$89,153	\$99,918	\$95,813	\$91,666	\$88,130	\$83,473	\$83,795	\$78,609	\$80,176	\$69,932	

2021 Quarterly Expenditures Exceeding 25%

ORG	Department	YTD EXPENDED	% USED	ACCOUNT DESCRIPTION
A1010	Legislature	\$ 258.56	36.90	ADVERTISING
A1165	District Attorney	\$ 460.89	30.70	SUPPLIES: OFFICE
		\$ 1,250.00	125.00	DUES
		\$ 327.54	32.80	PUBLICATIONS
A1170	Public Defender	\$ 515.18	68.70	SUPPLIES: OFFICE
		\$ 586.40	58.60	COPIER CHARGE
		\$ 325.00	40.60	DUES
		\$ 5,990.08	36.90	INDIGENT LEGAL SERVICE
A1325	Treasurer	\$ 1,337.37	40.50	POSTAGE
A1410	County Clerk	\$ 1,310.25	37.40	POSTAGE
A1420	County Attorney	\$ 122.46	122.50	PUBLICATIONS
A1430	Personnel	\$ 3,830.40	100.00	EAP
		\$ 1,500.00	68.20	TRAINING
		\$ 1,904.00	50.80	PHYSICALS
A1450	Elections	\$ 6,450.00	100.00	CONSULTANTS
A1460	Records Management	\$ 147.18	147.20	SUPPLIES: OFFICE
A1620	County Building	\$ 7,660.90	37.40	UTILITIES: GAS
		\$ 2,515.95	34.00	UTILITIES: WATER/SEWER
A1621	Public Safety Building	\$ 2,238.62	44.80	B&G PARTS
		\$ 5,464.71	40.50	UTILITIES: GAS
A1623	Courthouse	\$ 4,984.45	34.40	UTILITIES: GAS
		\$ 1,883.84	47.10	UTILITIES: WATER/SEWER
A1625	Buildings and Grounds	\$ 210.55	46.80	HAND TOOLS
A1640	Central Garage	\$ 509.20	33.90	PARTS/REPAIR
A1670	Central Mailing	\$ 12,000.00	40.00	POSTAGE
A1680	Information Technology	\$ 8,991.61	33.60	UTILITIES: INTERNET
A2490	Community College	\$ 400,588.97	34.80	TUITION
A3020	Public Safety	\$ 19,891.98	39.30	MAIN AGREEMENT: MICROWAVE
		\$ 14,711.96	39.20	MAIN AGREEMENT:RADIO
		\$ 3,011.50	46.30	TOWER SITE MAINTENANCE
A3021	E911	\$ 11,705.02	50.90	E911 EXPENSES
		\$ 28,885.37	53.00	W911
A3110	Sheriff	\$ 3,654.90	94.90	EAP
		\$ 300.00	60.00	CONFERENCES
		\$ 4,728.50	163.10	BULLET PROOF VESTS
		\$ 542.64	54.30	SAFETY SUPPLIES
		\$ 782.06	68.40	CRIME SCENE PROCESSING
		\$ 996.19	66.40	RADIO PARTS/MAINT
		\$ 250.56	62.60	WEAPON MAINT
		\$ 335.10	67.00	WEAPON TARGETS
		\$ 704.47	50.20	DARE EXPENSES
A3140	Probation	\$ 550.00	40.00	POLYGRAPH CONSULTANT
A3150	Jail	\$ 1,850.98	74.00	TRAINING
		\$ 5,674.20	100.00	BULLET PROOF VESTS

2021 Quarterly Expenditures Exceeding 25%

ORG	Department	YTD EXPENDED	% USED	ACCOUNT DESCRIPTION
A3150	Jail Continued	\$ 264.98	53.00	GARAGE
		\$ 7,908.56	100.00	FORENSIC UNIT
		\$ 1,203.80	100.00	RADIO PARTS/MAINT
		\$ 3,000.00	100.00	WEAPON PARTS/MAINT
		\$ 220.52	91.50	WEAPON MAINT
		\$ 2,260.90	89.70	PRISONER CLOTHING
		\$ 14,751.81	39.90	PRISONER DRUGS
		\$ 1,027.35	100.00	PRISONER LINENS/MATTRESS
A3190	Court Security	\$ 2,000.00	100.00	WEAPON AMMUNITION
A3350	STOP-DWI	\$ 1,449.01	58.00	ADVERTISING
A3510	Animal Control	\$ 462.32	57.80	UTILITIES: CELL SERV
A3645	OEM	\$ 1,058.19	75.60	VEHICLE PARTS/MAINT
A4010	Public Health	\$ 17,500.00	94.60	CORPORATE COMPLIANCE
		\$ 1,193.02	119.30	PRINTING
A4054	Early Intervention Serv	\$ 25,950.84	30.50	EARLY INTERVENTION SERVICES
A4320	Community Services	\$ 4,189.25	31.30	LOCAL ADVOCACY-YOUTH
A6010	Social Services	\$ 1,194.83	34.10	ATTORNEY FEES
A6140	Safety Net	\$ 196,536.72	37.40	SAFETY NET
A6141	HEAP	\$ 9,262.82	92.60	HEAP
A8020	Planning	\$ 2,247.00	105.10	CONSULTANTS
A8160	Refuse and Garbage	\$ 217.11	100.00	ADVERTISING
D5010	Administration	\$ 450.23	56.30	SUPPLIES: OFFICE
DM5130	Machinery	\$ 1,165.57	97.10	SUPPLIES: SAFETY
		\$ 649.78	40.00	TOOLS
		\$ 608.12	38.00	UTILITIES: CELL SERV
		\$ 520.48	59.80	UTILITIES: WATER/SEWER



OFFICE OF THE
YATES COUNTY TREASURER

417 LIBERTY STREET, SUITE 1081
PENN YAN, NEW YORK 14527-1122
Tel 315-536-5192 Fax 315-536-5527
yatescounty.org

WINONA B. FLYNN
TREASURER

ASHLEY R. DOYLE
DEPUTY TREASURER

From: Ashley Doyle

Re: Treasurer's Office Report for April 2021

Tax Enforcement – As of 4/27/2021 the following table reflects parcels with remaining property taxes unpaid.

Year	Number of Parcels
2018	5
2019	14
2020	111

The final day to pay 2018 and 2019 taxes before county foreclosure remains to be May 1st, 2021.

Positive Pay – Recently the General Fund checking account was compromised and many unauthorized checks were attempted to be cashed. It was through Community Bank and the Treasurer's office's quick response that we were able to stop the processing of these checks by initiating Positive Pay over our account at Community. This is the account that all County checks are written out of. The Treasurer's office will now upload check information to Community Bank in order to ensure that what is being processed has been pre-approved by our office.

2021 BUDGET TRANSFERS

BE IT RESOLVED, that the following transfers be made in the 2021 budget:

From:	To:	Amount:
A3110.54156 SH-Training	A3150.54306 Jail-BP Vests	\$ 1,828.50
A6010.43610 DSS-Soc Svc Admin	A6010.41810 DSS-Repay Admin	\$ 20,000.00
A6010.54309 DSS-HEAP Admin	A6010.51389 DSS-Soc Welfare Exam	\$ 25,150.00

And be it further

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

2022 Budget Development Schedule

May Committee Meetings	Departments present their capital plan request to their Standing Committee
Friday, April 30	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 30	Department heads submit complete budget to Budget Officer
August 23 - 27	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 20	Budget Officer submits Proposed Budget to Legislature
Tuesday, October 26	Budget Workshop
Thursday, November 18	Public Hearing
December 20	Deadline for 2022 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