

FINANCE COMMITTEE

August 3, 2020

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

Others present: Jim Multer, Bonnie Percy, Dick Harper, Terry Button, Connie Hayes, Nonie Flynn, Carlie Chilson, Earle Gleason, Leslie Church, Tim Groth, Meghan Kincaid, Dan Long, Ashley Doyle, Doug Paddock.

Bill and Ed will do the audit this month.

Minutes of the July meeting were approved as presented.

Real Property – Meghan Kincaid

Meghan reported the finalized 2020 tax maps are now available by a link on Real Property's Image Mate online page.

Meghan reported the 2020 parcel layers have been added to pictometry and is now available to users, along with the new pictures from the recent fly-over.

Meghan reported the deadline to file SCAR and Article 7 petitions was July 31. Meghan reported there were 4 SCAR's submitted and 2 Article 7's were filed.

Meghan reported she is currently working on school tax bills preparation and processing.

Planning – Dan Long

Dan reported Yates Transit Service will be providing a summary of their anticipated expenses and uses of funding they received from the CARES Act.

Dan reported the Planning Board had one referral for a zoning law amendment in Rushville. The Board chose to have Planning provide a response in lieu of hosting a meeting. The amendment was found to have no County-wide impact and was referred back to the Village for final decision.

Dan reviewed the following resolution that would be needed. The Committee approved.

- Appoint Member To The Yates County Planning Board For The Town Of Milo (Degner)

Dan reported the following on the Funding for Natural and Recreational Resources.

- As part of the effort to close out past grants from the 2018 and 2019 rounds, grant awardees were contacted for updates. The 2018 ARC award has had no action. It is recommended that award be withdrawn. The 2018 Penn Yan Red Jacket Beach award had been partially disbursed. The Chair is working with the Village on a plan for the remaining funds. The 2018 Friends of the Outlet sent in a reimbursement for another \$5,780 with approximately \$5K remaining. The Friends 2019 award has been fully disbursed. WHS sponsored SWIO for the 9 E plan stream sampling for 2019, they are expected to send over a reimbursement request for August. The 2019 Soil & Water sponsored KWIC website is fully disbursed. Both 2020 recipients (FL Museum, YCC) are currently in progress.

Dan reported he continues to receive applications for the EFC Septic Replacement Grant even though a notice has been posted on the county website and all forms have been removed. There has been no word on future funding.

Dan reviewed the Yates County Comprehensive Plan outline. The outline provides a guide to the draft plan as well as a proposed timeline for the remaining Comprehensive Plan steps. If anyone has suggestions or comments please get them to Dan.

Dan reported the GIS Committee requested the recommended vendor for the GIS portal answer further questions regarding the scope of work and services requested in the RFP. Dan is waiting for their reply.

Dan reported the ReConnect project team has been meeting with the USDA and anticipates drafting an Engineering RFP in the next month for design of the Broadband network and development of bid documents for the purpose of construction.

Dan reported the reimbursement forms for the Vine Valley Boat Launch have been sent to Parks for review and processing for the full grant amount of \$41,597. Parks allowed Dan to shift some costs from the “match or in kind” category to offset the costs of the ramp installation. Scott Falvey is working on an MOU with Middlesex to define roles/responsibilities for the boat launch.

Dan reported the Town and Village Supervisors’ took place in a Zoom meeting on July 30th where Clark Patterson Lee gave a brief kick off presentation on the County-Wide Water Infrastructure Study. An in-person meeting is scheduled for August 19th at 6:00pm in the County Auditorium for the Supervisors and involved water district supervisors.

Dan reported Bergmann will be coordinating a kick-off meeting for the Public Safety Building Facility Needs Assessment in the near future. He is working on confirming a date.

Dan reviewed the following capital plan.

Fiscal Years: 2021 - 2025

Office / Department	Project Description	2021			2022			2023			2024			2025			Comment
		Total Project Cost	Federal, State, Sale, Reserve	Net Tax Levy	Total Project Cost	Federal, State, Sale, Reserve	Net Tax Levy	Total Project Cost	Federal, State, Sale, Reserve	Net Tax Levy	Total Project Cost	Federal, State, Sale, Reserve	Net Tax Levy	Total Project Cost	Federal, State, Sale, Reserve	Net Tax Levy	
Administration	Debt Service - Horizon Park	\$27,422		\$27,422	\$24,689		\$24,689										
Airport	De-Icing Equipment (Truck)	\$175,000	\$175,000	\$0												Airport Reserve	
Airport	Terminal Apron Rehabilitation - Design	\$90,000	\$90,000	\$0												Airport Reserve	
Airport	Fuel Trucks	\$415,500	\$415,500	\$0												Airport Reserve	
Airport	Obstruction Removal - Design and Construction				\$150,000	\$150,000	\$0									Airport Reserve	
Airport	Parallel Taxiway B Extension - Design				\$180,000	\$180,000	\$0									Airport Reserve	
Airport	Runway 10-28 Rehabilitation - Design							\$110,000	\$110,000	\$0						Airport Reserve	
Airport	Terminal Apron Rehabilitation - Construction							\$400,000	\$400,000	\$0						Airport Reserve	
Airport	Parallel Taxiway B Extension - Construction										\$1,600,000	\$1,600,000	\$0			Airport Reserve	
Airport	Parallel Taxiway A Rehabilitation - Design													\$120,000	\$120,000	\$0	
Airport	Runway 10-28 Rehabilitation - Construction													\$600,000	\$600,000	\$0	
B & G	Annex Windows Replacement	\$100,000		\$100,000													
B & G	Old Courthouse, Annex and New COB Attic Insulation	\$40,000		\$40,000													
B & G	Courthouse Elevator B Controls	\$80,000	\$13,500	\$66,500													
B & G	Replace HVAC Components in COB and Courthouse				\$150,000	\$22,500	\$127,500										
B & G	Replace Chillers in COB and Courthouse				\$64,000	\$2,000	\$62,000										
B & G	Compact Wheeled Loader							\$80,000	\$15,400	\$64,600							
B & G	Vehicle Replacement							\$35,000	\$31,000	\$4,000							
B & G	Replace Outdated Electronics in Courthouse							\$120,000	\$20,000	\$100,000							
B & G	Annex Preservation Study							\$20,000		\$20,000							
B & G	Annex Brick/Exterior Restoration										\$400,000		\$400,000				
B & G	Parking Lot Resurfacing and Drainage Enhancement													\$250,000	\$17,500	\$232,500	
Central Garage	Vehicle Replacement	\$40,500	\$27,000	\$13,500	\$44,600	\$28,000	\$16,600	\$73,300	\$46,000	\$27,300	\$44,400	\$28,000	\$16,400	\$50,300	\$30,000	\$20,300	
Elections	Voting Machines							\$213,500		\$213,500							
Highway - Roads	Road Rehabilitation/Construction	\$1,800,000	\$1,167,431	\$632,569	\$2,300,000	\$1,167,431	\$1,132,569	\$2,000,000	\$1,167,431	\$832,569	\$2,100,000	\$1,167,431	\$932,569	\$2,300,000	\$1,167,431	\$1,132,569	
Highway - Machinery	Trucks and Heavy Equipment	\$681,900	\$78,000	\$603,900	\$790,000	\$72,000	\$718,000	\$782,300	\$102,000	\$680,300	\$588,300	\$87,000	\$501,300	\$402,000	\$79,800	\$322,200	
Highway	Phase 2 Highway Facilities Project				\$0		\$0										
IT	Computer Capital Equipment	\$181,850	\$11,550	\$170,300	\$125,384	\$12,450	\$112,934	\$116,543	\$16,050	\$100,493	\$91,525	\$8,400	\$83,125	\$91,250	\$5,000	\$86,250	
OEM	Vehicle Replacement	\$53,000	\$0	\$53,000													
Sheriff	Vehicle Replacement	\$200,000		\$200,000	\$210,000		\$210,000	\$212,000		\$212,000	\$247,000	\$20,000	\$227,000	\$218,000	\$20,000	\$198,000	
Sheriff	Body Worn Cameras	\$67,611		\$67,611	\$34,686		\$34,686	\$34,686		\$34,686	\$34,686		\$34,686	\$34,686		\$34,686	
Sheriff	Assignment to Communications Reserve	\$1,400,000		\$1,400,000	\$5,340,000	\$3,200,000	\$2,140,000										
Sheriff	Communications Tower Access Road	\$103,500		\$103,500													
Totals:		\$5,456,283	\$1,977,981	\$3,478,302	\$9,413,359	\$4,834,381	\$4,578,978	\$4,197,329	\$1,907,881	\$2,289,448	\$5,105,911	\$2,910,831	\$2,195,080	\$4,066,236	\$2,039,731	\$2,026,505	

Total Capital Project Costs 2021 - 2025:	\$28,239,118
Revenues from Federal, State, Sales and Reserves:	\$13,670,805
Net Tax Levy 2021 - 2025:	\$14,568,313
Total 2021 - 2025 Spending by Office/Department:	

Office/Department	Total Projects	Revenue	Appropriation
Administration	\$52,111	\$0	\$52,111
Airport	\$3,840,500	\$3,840,500	\$0
B & G	\$1,339,000	\$121,900	\$1,217,100
Central Garage	\$253,100	\$159,000	\$94,100
Elections	\$213,500	\$0	\$213,500
Highway - Roads	\$10,500,000	\$5,837,155	\$4,662,845
Highway - Machinery	\$3,244,500	\$418,800	\$2,825,700
Highway	\$0	\$0	\$0
IT	\$606,552	\$53,450	\$553,102
OEM	\$53,000	\$0	\$53,000
Sheriff	\$8,136,855	\$3,240,000	\$4,896,855

Yates County Capital Improvement Plan

07/23/20

Fiscal Year: 2021

R.4

Office / Department	Project Description	Total Project Cost	Revenue Sources				County Funds			Net Tax Levy	Comment
			Federal Aid	State Aid	Sale of Equipment	Reserve	General	Road	Road Machinery		
Administration	Debt Service - Horizon Park	\$27,422					\$27,422			\$27,422	
Airport	De-Icing Equipment (Truck)	\$175,000	\$157,500	\$8,750		\$8,750				\$0	Airport Reserve
Airport	Terminal Apron Rehabilitation - Design	\$90,000	\$81,000	\$4,500		\$4,500				\$0	Airport Reserve
Airport	Fuel Trucks	\$415,500		\$373,950		\$41,550				\$0	Airport Reserve
B & G	Annex Windows Replacement	\$100,000				\$100,000				\$100,000	
B & G	Old Courthouse, Annex and New COB Attic Insulation	\$40,000				\$40,000				\$40,000	
B & G	Courthouse Elevator B Controls	\$80,000		\$13,500		\$66,500				\$66,500	
Central Garage	Vehicle Replacement	\$40,500			\$27,000	\$13,500				\$13,500	
Highway - Roads	Road Rehabilitation/Construction	\$1,800,000		\$1,167,431				\$632,569		\$632,569	
Highway - Machinery	Trucks and Heavy Equipment	\$681,900			\$78,000			\$603,900		\$603,900	
IT	Computer Capital Equipment	\$181,850		\$11,550		\$170,300				\$170,300	
OEM	Vehicle Replacement	\$53,000				\$53,000				\$53,000	
Sheriff	Vehicle Replacement	\$200,000				\$200,000				\$200,000	
Sheriff	Body Worn Cameras	\$67,611				\$67,611				\$67,611	
Sheriff	Assignment to Communications Reserve	\$1,400,000				\$1,400,000				\$1,400,000	For 2022 Communications Project
Sheriff	Communications Tower Access Road	\$103,500				\$103,500				\$103,500	
Totals:		\$5,456,283	\$238,500	\$1,579,681	\$105,000	\$54,800	\$2,241,833	\$632,569	\$603,900	\$3,478,302	

Total Aid from other sources (not including fees/revenue): \$1,818,181
 Percentage of Aid vs. Total Cost: 33.32%
 Total Aid, Revenue and Reserve Funds Projected: \$1,977,981

Modifications		Original Request	Change	Resulting Amount
R.1, 07/07/20 -				
OEM - Vehicle Replacement - Deleted		\$53,000	-\$53,000	\$0
Highway - Deleted Highway Phase 1 Facilities Project		\$1,694,000	-\$1,694,000	\$0
Sheriff - Storage Building - Deleted		\$130,000	-\$130,000	\$0
Sheriff - Communications Upgrade Project - Reduced contribution		\$1,200,000	-\$700,000	\$500,000
Sheriff - Communications Upgrade Project - Deleted State Aid		-\$300,000	\$300,000	\$0
Total changes this revision:			-\$2,277,000	
R.2, 07/10/20 -				
Highway - Road - Road Rehabilitation/Construction - Changed to reflect correct amount, deleting equipment purchases from that line		\$2,481,900	-\$681,900	\$1,800,000
Total changes to date:			-\$2,958,900	
R.3, 07/20/20 -				
OEM - Vehicle Replacement - Restored		\$0	\$53,000	\$53,000
Sheriff - Changed Communications Upgrade Project to Assignment to Communications Reserve		\$500,000	\$1,000,000	\$1,500,000
Total changes this revision:			\$1,053,000	
Total changes to date:			-\$1,905,900	
R.4, 07/23/20 -				
Sheriff - Assignment to Communications Reserve - Corrected to reflect appropriate amount		\$1,500,000	-\$100,000	\$1,400,000
Total changes to date:			-\$2,005,900	

Yates County Capital Improvement Plan

07/20/20

Fiscal Year: 2022

R.1

Office / Department	Project Description	Total Project Cost	Revenue Sources				County Funds			Net Tax Levy	Comment
			Federal Aid	State Aid	Sale of Equipment	Reserve	General	Road	Road Machinery		
Administration	Debt Service - Horizon Park	\$24,689					\$24,689			\$24,689	
Airport	Obstruction Removal - Design and Construction	\$150,000	\$135,000	\$7,500		\$7,500				\$0	Airport Reserve
Airport	Parallel Taxiway B Extension - Design	\$180,000	\$162,000	\$9,000		\$9,000				\$0	Airport Reserve
B & G	Replace HVAC Components in COB and Courthouse	\$150,000		\$22,500		\$127,500				\$127,500	
B & G	Replace Chillers in COB and Courthouse	\$64,000		\$2,000		\$62,000				\$62,000	
Central Garage	Vehicle Replacement	\$44,600			\$28,000	\$16,600				\$16,600	
Highway - Roads	Road Rehabilitation/Construction	\$2,300,000		\$1,167,431				\$1,132,569		\$1,132,569	
Highway - Machinery	Trucks and Heavy Equipment	\$790,000			\$72,000			\$718,000		\$718,000	
Highway	Phase 2 Highway Facilities Project	\$0				\$0				\$0	
IT	Computer Capital Equipment	\$125,384		\$12,450		\$112,934				\$112,934	
Sheriff	Vehicle Replacement	\$210,000				\$210,000				\$210,000	
Sheriff	Body Worn Cameras	\$34,686				\$34,686				\$34,686	
Sheriff	Communications Upgrade Project	\$5,340,000		\$300,000		\$2,900,000	\$2,140,000			\$2,140,000	
Totals:		\$9,413,359	\$297,000	\$1,520,881	\$100,000	\$2,916,500	\$2,728,409	\$1,132,569	\$718,000	\$4,578,978	

Total Aid from other sources (not including fees/revenue): \$1,817,881
 Percentage of Aid vs. Total Cost: 19.31%
 Total Aid, Revenue and Reserve Funds Projected: \$4,834,381

Modifications		Original Request	Change	Resulting Amount
R.1, 07/23/20 -				
Sheriff - Communications Upgrade Project - Modified amount to reflect entire project		\$1,200,000	\$4,140,000	\$5,340,000
Sheriff - Communications Upgrade Project - Modified to reflect use of Communications Reserve		\$0	-\$2,900,000	-\$2,900,000
Highway - Phase 2 Highway Facilities Project - Deleted		\$2,466,150	-\$2,466,150	\$0
Total changes this revision:			-\$1,226,150	

Yates County Capital Improvement Plan

07/13/20

Fiscal Year: 2023

R.O

Office / Department	Project Description	Total Project Cost	Revenue Sources				County Funds			Net Tax Levy	Comment	
			Federal Aid	State Aid	Sale of Equipment	Reserve	General	Road	Road Machinery			
Airport	Runway 10-28 Rehabilitation - Design	\$110,000	\$99,000	\$5,500		\$5,500				\$0	Airport Reserve	
Airport	Terminal Apron Rehabilitation - Construction	\$400,000	\$360,000	\$20,000		\$20,000				\$0	Airport Reserve	
B & G	Compact Wheeled Loader	\$80,000		\$6,400	\$9,000		\$64,600			\$64,600		
B & G	Vehicle Replacement	\$35,000		\$2,000	\$29,000		\$4,000			\$4,000		
B & G	Replace Outdated Electronics in Courthouse	\$120,000		\$20,000			\$100,000			\$100,000		
B & G	Annex Preservation Study	\$20,000					\$20,000			\$20,000		
Central Garage	Vehicle Replacement	\$73,300			\$46,000		\$27,300			\$27,300		
Elections	Voting Machines	\$213,500					\$213,500			\$213,500		
Highway - Roads	Road Rehabilitation/Construction	\$2,000,000		\$1,167,431				\$832,569		\$832,569		
Highway - Machinery	Trucks and Heavy Equipment	\$782,300			\$102,000				\$680,300	\$680,300		
IT	Computer Capital Equipment	\$116,543		\$16,050			\$100,493			\$100,493		
Sheriff	Vehicle Replacement	\$212,000					\$212,000			\$212,000		
Sheriff	Body Worn Cameras	\$34,686					\$34,686			\$34,686		
Totals:		\$4,197,329	\$459,000	\$1,237,381	\$186,000	\$25,500	\$776,579	\$832,569	\$680,300	\$2,289,448		
			Total Aid from other sources (not including fees/revenue):				\$1,696,381					
			Percentage of Aid vs. Total Cost:				40.42%					
			Total Aid, Revenue and Reserve Funds Projected:				\$1,907,881					

Yates County Capital Improvement Plan

07/13/20

Fiscal Year: 2023

R.O

Office / Department	Project Description	Total Project Cost	Revenue Sources				County Funds			Net Tax Levy	Comment	
			Federal Aid	State Aid	Sale of Equipment	Reserve	General	Road	Road Machinery			
Airport	Runway 10-28 Rehabilitation - Design	\$110,000	\$99,000	\$5,500		\$5,500				\$0	Airport Reserve	
Airport	Terminal Apron Rehabilitation - Construction	\$400,000	\$360,000	\$20,000		\$20,000				\$0	Airport Reserve	
B & G	Compact Wheeled Loader	\$80,000		\$6,400	\$9,000		\$64,600			\$64,600		
B & G	Vehicle Replacement	\$35,000		\$2,000	\$29,000		\$4,000			\$4,000		
B & G	Replace Outdated Electronics in Courthouse	\$120,000		\$20,000			\$100,000			\$100,000		
B & G	Annex Preservation Study	\$20,000					\$20,000			\$20,000		
Central Garage	Vehicle Replacement	\$73,300			\$46,000		\$27,300			\$27,300		
Elections	Voting Machines	\$213,500					\$213,500			\$213,500		
Highway - Roads	Road Rehabilitation/Construction	\$2,000,000		\$1,167,431				\$832,569		\$832,569		
Highway - Machinery	Trucks and Heavy Equipment	\$782,300			\$102,000				\$680,300	\$680,300		
IT	Computer Capital Equipment	\$116,543		\$16,050			\$100,493			\$100,493		
Sheriff	Vehicle Replacement	\$212,000					\$212,000			\$212,000		
Sheriff	Body Worn Cameras	\$34,686					\$34,686			\$34,686		
Totals:		\$4,197,329	\$459,000	\$1,237,381	\$186,000	\$25,500	\$776,579	\$832,569	\$680,300	\$2,289,448		
			Total Aid from other sources (not including fees/revenue):				\$1,696,381					
			Percentage of Aid vs. Total Cost:				40.42%					
			Total Aid, Revenue and Reserve Funds Projected:				\$1,907,881					

Yates County Capital Improvement Plan

07/13/20

Fiscal Year: 2024

R.0

Office / Department	Project Description	Total Project Cost	Revenue Sources				County Funds			Net Tax Levy	Comment
			Federal Aid	State Aid	Sale of Equipment	Reserve	General	Road	Road Machinery		
Airport	Parallel Taxiway B Extension - Construction	\$1,600,000	\$1,440,000	\$80,000		\$80,000			\$0	Airport Reserve	
B & G	Annex Brick/Exterior Restoration	\$400,000				\$400,000			\$400,000		
Central Garage	Vehicle Replacement	\$44,400			\$28,000	\$16,400			\$16,400		
Highway - Roads	Road Rehabilitation/Construction	\$2,100,000		\$1,167,431			\$932,569		\$932,569		
Highway - Machinery	Trucks and Heavy Equipment	\$588,300			\$87,000			\$501,300	\$501,300		
IT	Computer Capital Equipment	\$91,525		\$8,400		\$83,125			\$83,125		
Sheriff	Vehicle Replacement	\$247,000		\$20,000		\$227,000			\$227,000		
Sheriff	Body Worn Cameras	\$34,686				\$34,686			\$34,686		
Totals:		\$5,105,911	\$1,440,000	\$1,275,831	\$115,000	\$80,000	\$761,211	\$932,569	\$501,300	\$2,195,080	

Total Aid from other sources (not including fees/revenue): \$2,715,831
 Percentage of Aid vs. Total Cost: 53.19%
 Total Aid, Revenue and Reserve Funds Projected: \$2,910,831

Yates County Capital Improvement Plan

07/13/20

Fiscal Year: 2025

R.0

Office / Department	Project Description	Total Project Cost	Revenue Sources				County Funds			Net Tax Levy	Comment
			Federal Aid	State Aid	Sale of Equipment	Reserve	General	Road	Road Machinery		
Airport	Parallel Taxiway A Rehabilitation - Design	\$120,000	\$108,000	\$6,000		\$6,000			\$0	Airport Reserve	
Airport	Runway 10-28 Rehabilitation - Construction	\$600,000	\$540,000	\$30,000		\$30,000			\$0	Airport Reserve	
B & G	Parking Lot Resurfacing and Drainage Enhancement	\$250,000		\$17,500			\$232,500		\$232,500		
Central Garage	Vehicle Replacement	\$50,300			\$30,000	\$20,300			\$20,300		
Highway - Roads	Road Rehabilitation/Construction	\$2,300,000		\$1,167,431			\$1,132,569		\$1,132,569		
Highway - Machinery	Trucks and Heavy Equipment	\$402,000			\$79,800			\$322,200	\$322,200		
IT	Computer Capital Equipment	\$91,250		\$5,000		\$86,250			\$86,250		
Sheriff	Vehicle Replacement	\$218,000		\$20,000		\$198,000			\$198,000		
Sheriff	Body Worn Cameras	\$34,686				\$34,686			\$34,686		
Totals:		\$4,066,236	\$648,000	\$1,245,931	\$109,800	\$36,000	\$571,736	\$1,132,569	\$322,200	\$2,026,505	

Total Aid from other sources (not including fees/revenue): \$1,893,931
 Percentage of Aid vs. Total Cost: 46.58%
 Total Aid, Revenue and Reserve Funds Projected: \$2,039,731

Treasurer – Ashley Doyle/Deputy

Ashley reviewed the 2020 Appropriations, Sales Tax Report, and the 2020 Expenditures Exceeding 50% (2nd Quarter).

Ashley reported on July 31st courtesy letters were sent to owners of parcels with 2020 taxes due. There were 534 letters sent. The notice informs owners that a list of delinquent tax parcels will be printed in the local newspapers in September and that \$4.00 will be added to their tax bill. The office has received a lot of feedback on sales and address updates by sending the letters.

Ashley reported the STAR/Property Tax Delinquency reporting was sent to Real Property on July 6th. This reporting was for anyone who had delinquent 2019 taxes as of that date. The reporting to the State denies the basic STAR benefits to property owners who have delinquent property taxes.

Ashley reported the semi-annual Yates Ontario Flint Creek Small Watershed Protection District meeting was held on July 1st. The next meeting will be January 6th, 2021.

Ashley reported 14 individuals were notified of the extension to pay their taxes, one has currently paid.

- Ashley reviewed the following resolutions that would be needed. The Committee approved. 2020 Budget Transfers

- Appropriate Federal Aid (DSS)
- Appropriate State Aid (DSS)
- Appropriate Federal Aid (PH)

Clerk of the Legislature – Connie Hayes

Connie reviewed the following resolution that would be needed. The Committee approved.

- Adopt Local Law 4-20 Entitled: Renewing A Local Law Establishing An Additional Mortgage Tax For Mortgages On Real Property Situated in Yates County

County Administrator – Nonie Flynn

Nonie reminded the Committee that the 2019 financial audit has been completed and there will be a meeting of the Audit Committee on August 10th at noon in the Legislative Chambers.

Nonie updated the Committee on the Coronavirus Economic Impact. Nonie explained the majority of the county's revenue comes from property taxes which is approximately 37%. The County hasn't been hurt terribly with the reduction in the sales tax revenue. A lot of the other counties their sales tax revenue is their main source of revenue and they are really hurting. Sales tax revenue makes up 28% of the county revenue. For the first quarter sales tax was up 19%, for the second quarter sales tax was down 14%. Looking at a worst case scenario, if the county's next two quarters continue as a reduction of 14%, the sales tax will most likely come in just a little short of what we budgeted which is \$12.7 million. Last year the sales tax revenue came in at \$13.6 million. Nonie commented that the Legislature was smart to budget conservatively this year. Nonie went on to state that the next major source of revenue is state aid which is approximately 18% of the county revenue. In comparing where we are now with the revised budget compared to year to date actual, we are down from what was budget by approximately \$4 million. If the Governor reduces our state aid by 20 to 30% our reduction this year could be anywhere from \$1 million to \$1.3 million. If we get nothing more in State Aid the reduction could be up to \$4 million. However, a lot of our budgeted State Aid is also tied to an expenditure. Nonie reported the Occupancy Tax was down a little for the second quarter but Nonie anticipates the third quarter revenue will be higher as more rentals become occupied. Nonie reported another source of revenue is the tax acquired property. We budgeted \$100,000 and we may not see that revenue as so far we have not been able to have the auction this year.

Nonie reported on the expenditure side. In May she did a proposal on financial reductions to the Legislature and all of those reductions totaled just around \$2 million. Nonie stated that we have the potential loss of \$2 million but we have matching expenditures of \$2 million that will offset the loss. Nonie stated we could be ok for this year but a lot of it depends on what the Governor does with State Aid. Nonie explained that in forming the 2021 budget it is going to be difficult because there are so many unknowns right now. Nonie was also informed that any grant funding for capital projects is now going through the NYS Department of Budget and is being held up.

Nonie reviewed the Budget Schedule.

Nonie reported the Boardband Advisory Committee and STN will give a presentation at the August 10th Legislative meeting.

Nonie reviewed the following resolution that would be needed. The Committee approved.

- Authorize Chairman to Enter Into An Amendment To Dark Fiber IRU Agreement With Southern Tier Network, Inc. Concerning The Yates County Open Access Fiber Network

Airport – Dick Harper

Dick reported the sewer project construction is progressing.

Dick reported Passero has addressed a second set of comments received back from the FAA on the draft of the Environmental Assessment. Yates County is in the process of reviewing.

Meeting adjourned at 4:32pm