



YATES COUNTY LEGISLATURE
417 Liberty Street
Penn Yan, New York 14527
Phone 315-536-5150
Fax 315-536-5166

Leslie Church
Chairwoman
Emilee D. Miller
Clerk

FINANCE COMMITTEE AGENDA
Location: Yates County Legislative Chambers
Date: January 6, 2026 at 2:00 p.m.

Join from PC, Mac, iPad, or Android:

<https://us02web.zoom.us/j/86517311594?pwd=v700j0tIQOwzbr4KbNFbJwydmaUIXU.1>

Webinar ID: 865 1731 1594

Passcode:397930

Phone one-tap:

+16465588656,,86517311594# US (New York) 16469313860,,86517311594# US

Join via audio:

+1 646 558 8656 US (New York)

+1 646 931 3860 US

International numbers available: <https://us02web.zoom.us/j/86517311594?pwd=v700j0tIQOwzbr4KbNFbJwydmaUIXU.1>

2025 COMMITTEE MEMBERS: Bill Holgate, Nonie Flynn, Rick Willson, Dan Banach, George Lawson

- Bill & Nonie will do the audit this month
- Zoom Attendees/Attendance
- Approve minutes from the December 2nd meeting
- Public Comment
- Lakemont Landing on Seneca Lake

REAL PROPERTY: Meghan Kincaid

- Town/County Tax Bills
- B.A.R.
- Upcoming
- 2025 Q4 Goal Status
- 2026 Goals

RECONNECT: Jeff Ayers

- ReConnect 1 Engineering & Construction
- Grant Applications

PLANNING: Jeffrey Ayers

- Yates County Planning Board
- Public Transportation
- Solid Waste
- Natural & Recreational Resources Grant
- Housing-CDBG

- NYS EFC-Septic System Replacement Grant-Round 4
- GIS
- 2025 Q4 Goal Status
- 2026 Goals

Resolution(s):

- A Resolution to Hold a Public Hearing on the Yates County Local Solid Waste Management Plan and Directing Public Notice Thereof

FINANCE: Leigh Battin

- NYCLASS
- Short-Term Rental Legislation Update
- PILOTS
- Upcoming Meetings
- 2025 Q4 Goal Status
- 2026 Goals
- 2025 Appropriations
- Sales Tax Report

Resolution(s):

- 2025 Budget Transfers
- Appropriate Aid (Records Management)
- Appropriate Assigned Fund Balance

TREASURER: Patricia Christensen (Report from Marsha Devine)

- State-Owned and Franchise Properties Tax Bills
- School & Village Relevies
- Warrants for 2026
- Tax Payment Portal / Website
- Estates
- Welcome to Patricia Christensen, Treasurer (2026-2029)
- Thank you

COUNTY ADMINISTRATOR: Jessica Mullins

- Sales Tax Sharing Committee Meeting
- \$1M transfer to the building reserve that was already budgeted for in the 2025
 - Surpassed Sales Tax revenue & did not exhaust contingent.
- ESD Infrastructure Grant- Distribution #2.
 - How would the Legislature like to collect applications this year? Same as last? Need to decide to get a timeline created and information out to Towns/Villages for selection at the February committee meeting. Deadline to apply 4/1/2026.

Executive Session – if needed

Finance Committee Report

Meeting date: Jan. 6, 2026

Report date: Dec. 23, 2025

Real Property Tax Services

Department Update

Meghan K. Kincaid, Director

Town/County Tax Bills –

The 2026 town/county tax bills are completed. Bill information and tax rates are available online.

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

Mary Joan LeClaire was reappointed to the Board of Assessment Review in the Town of Torrey for a term ending 9/30/2030.

Upcoming

Assist assessors, as needed, as they work to complete their 2026 assessment rolls.

(The towns of Benton, Middlesex and Potter and working to complete their reassessment projects.)

Work on 2025 goals

Goals

Status update of 2025 goals

2026 goals

Meghan K. Kincaid – Director of RPTS

Review of 2025 goals:

1. Involve Sandy in more of the tax bill process – Complete

Currently, I personally do almost all of the tax bill processing. This year, I am looking to train Sandy on some of the tasks and get her more involved in the procedures.

2. Renew contract for Eagleview/Pictometry – Complete

The current contract that we have with Eagleview/pictometry ends in 2025. Therefore, I will need to set up the next contract for additional fly-over photography projects with them. I will also need to renew the intermunicipal agreements with the towns for the Eagleview/pictometry contract.

3. Meet with town tax collectors – Complete

I plan to schedule to meet with each of the nine town tax collectors during 2025 in order to discuss tax billing processing and other interactions between my office and theirs.

2026 Goals:

1. Work with VHB to train Claudia to take over the parcel joining.

We currently contract with VHB to join the parcel layers. If we can do that in-house, it will save the county the cost of that contract.

2. Load assessment rolls into Laserfiche

Having the assessment rolls digitalized would make it much easier to research historical data.

3. Load property record cards into Laserfiche

Having the property record cards digitalized would make it much easier for our office to search and update the cards.

- 100% of construction is completed.
 - There is a 1A splice that was left off the 1A contract and will be added to the 1B splicing list.
 - Phase 2-
 - **1/3 of network live, and customer contact started. 2/3s still waiting on splitters from H&M.**
 - Goal for first customer connection on this phase is 11/14/25
 - Empire has initiated 60 day marketing protocol
 - Slicing and testing ongoing
 - Entire Phase at 100% complete.
 - Change of Construction Approved 10/7/24.
 - Plans and Specs submitted 11/5/24 to RUS – Approved 11/29/24
 - Work awarded to Henkles & McCoy, Res 41-25
 - 515 Contract submitted for RUS approval 2/18/25
 - Phase 3-
 - **YES is decommissioning sections of Phase 3 that are already served. They will be removed before the Plans and Specs process. Once the maps are firmed up they will be shared with the Legislature.**
 - **The changes discussed to build will not be submitted for another Change of Construction approval. They will be covered in the Plans and Specs.**
 - Predictions around the cost of construction on Phase 3, as submitted to RUS, range from ~\$3.7million to ~\$4.1 Million. If we didn't spend another dollar on anything else, ongoing make-ready, permits, etc @ \$4.1 Million the project is over budget by ~\$625K (\$767K if you include the \$142K unfunded "other funds" from our application.)
 - Using confidential NYS Public Service Commission broadband data we can tell that 11 phase 3 PFSA's are already served at NYS standards. (likely Charter buildout).
 - Change of Construction submitted to RUS 6/11/25
 - Robert Fry says it is past environmental review.
 - Still waiting. YES is readying Plans and Specs so we can move forward quickly after approval
- Permitting:
 - Contract and Fee submitted to RelTEK for FLRR permits.- Phase 2 crossing complete
 - We were able to extend our current phase 1A DOT permits.
 - Phase 1B permits needed to be added in a new DOT online system. All phase 1B DOT permits have been renewed.
 - As fielding permits we will start working on 3 permits.
 - Phase 2 NYS DOT permit contract (with Aerosmith) executed.
 - Work boring under gas transmission line on Keysor Rd complete
- Empire:
 - **Empire has submitted the terms they would like to build to NSFAs under.**
 - **Waiting on Yates County reply.**
 - The Empire contracts that allow our equipment in their POPs and vis-versa is executed. This contract will save the county over \$1,500 dollars a month in our Empire Service bills. The rent they pay in the basement will continue until the end of that contract.
 - The Network has been completed in M4
 - Empire and Yates County have begun discussions about what the revenue reports will contain and much of that will be driven by RUS report requirement.
- Nokia Equipment:
 - **RUS has requested additional documentation. Submitted 11/21/25**

- Final invoice has been paid. Closing Docs were submitted to RUS 10/1/25
- The previously discussed Nokia card issue is something that can be backburnered. It will only be an issue if we get a large # of customers while the grant is open.
- COB POP AC:
 - AC install complete- waiting to start up
 - RUS documented install
 - Invoiced and Indemnification signed at end of February- Reimbursement included on FRS #43
- Engineering:
 -
 - YES has collected their entire contract.
 - YES & YC had a meeting 11/21 to discuss Phase 3 budget and build size.
 - ~22 miles of build can be eliminated (including several DOT and RR crossings) without compromising the mission of everyone having service.
 - There are several small sections of redundant backhaul that need to be added to the Phase 3 contract for risk mitigation but don't involve customers.
 - Yates County proceeding with fronting the 10% holdback as discussed in the Nov Finance meeting.
- Marketing:
 - Phase 1B is at 10% served.
 - Another door to door pass is starting
 - Another mailer was send out Sept 18h
 - Empire has started going door to door and that has resulted in 25+ signups in 1B.
 - Postcard below is going out to 327 addresses.
 - Plans for PR event around the first customer install moving forward. Determining ideal time.
 - Sponsorships at Penn Yan Sport Complex for baseball and Soccer seasons.

- Overall Schedule -

Phase	Construction Window	Collect Orders	Install Orders (start)
1A Backbone	1Q 23-Q1 24	NA	NA
1B Middlesex	2Q 24 – 4Q 24	1Q25	July 2025
2 Italy, NE Penn Yan	2Q 25 – 4Q 25	4Q 25	4Q 25
3 SE Penn Yan, Dundee	4Q 25 – 2Q26	1Q 26	2Q 26

- Financial Reporting

- **12/19/25 GFLRPC requested another \$20K in Broadband invoices. We submitted our 2025 NYSEG Pole Rental Fees. Hopefully we see \$20K in Q1 2026.**
- Audit is completed and submitted to RUS
- FRS#50 Approved 12/4/25
 - Total request of \$130,925.00

Report approved	Total advances to date	Advances now requested	Invoices paid and waiting RUS contract
Make Ready	\$3,841,630	\$0	\$0

Engineering	\$1,330,326	\$0	\$0
Construction			\$0
Phase 1	\$1,179,033		
Phase 1B	\$1,416,100		
Phase 2	\$2,293,963	\$0	
Equipment (Nokia)	\$285,336	\$0	\$0
Materials/other	\$913,225	\$0	\$1,279,056 (balance)
Bidding Costs	\$1203	\$0	\$0
Total	\$9,987,100	\$0	~\$1,279,056 (balance)
Balance in Pledged Deposit Acct.: \$675,233			
Project Total: \$17,159,012 which includes \$3,631,625 County match			

- Materials & Storage:
 - Down to 2 containers.
- Make-Ready Construction:
 - Charter is receiving post Construction MR and is getting work assigned in their system
 - There will be post approval costs. The cost of the work as well as if we have any fails and we have to do another lap on these post mr work. All unknowns at this time.
 - We are in Close-outs on 13 Apps.

Grant Application:

- 7/15/25 We submitted our “Pre-application” to NYS for the “ConnectALL- Deployment Program” aka BEAD funding.
- There is no monetary ask in the pre-app part of the program.



08020

Yates County Planning Department

417 Liberty Street – Suite 1093

Penn Yan, NY 14527 (315) 536-5153

www.yatescounty.org

TO: Finance Committee Members
DATE: 12/23/25

FROM: Jeffrey Ayers – Andrew Dixon - County Planning Department
RE: January 2026- Monthly Departmental Report

Yates County Planning Board:

- GML 239 Referrals: There were 4 referrals this month. 2 from Penn Yan and 1 from Milo and 1 from Dundee.
 - The Dundee referral was for a new comprehensive plan.
 - All were found to have positive or no countywide impact.
 - Benton and Potter are also in the process of updating their Comp Plans.

Public Transportation:

- The Yates County response to RGRTA requests was returned.

Solid Waste:

- Resolution below for Public Hearing on the Plan (attached).
- There will need to be a 45 day public comment period as well as other times markers to hit.
- The draft LSWMP is available for review on the Planning webpage.

Natural & Recreational Resources Grant: -

- **Creation of Ad-Hoc Award Committee requested.**
- As of 12/23/25 only one application has been received.
- All 2025 projects are closed out.
- Press release for Round 9 went out 11/21.
- Applications due COB 1/23/26.
- Grant rule stating that all non-muni projects need to be presented to their local govt before application highlighted on Planning webpage. We will be enforcing that requirement this year.

Housing -CDBG:

- KHC extension request letter received a week after NYS deadline for extensions. NYS has denied the extension.

NYS EFC – Septic System Replacment Grant – Round 4:

- No communication from NYS about a Round 5 contract paperwork.
- A total of \$184,491 has been requested from NYS via 23 submissions. All has been received.
- NYS has said round 5 will have higher grant awards given to “advanced” systems.

GIS

- Dundee Fire Chief requested Fire District map. Included parts of Schyuler County: Completed.
- Bellona Fire District map also requested: Ongoing.

Goal updates and new goals

2025 Goals

- -Broadband- More detailed ReConnect updates on the website:
 - With Phase 3 in limbo, updates are about contract closeouts and customer connections.
- -Getting public transportation through this transitional year.
 - In progress:
- -Increase attendance for the HHWD.
 - Completed: Attendance increased by 3 attendees.

2026 Goals:

- Conclude Construction on the 3rd Phase of the ReConnect Project (not finish the entire project).
- Develop a GML-239 review map. This map should help local officials know what parcels may be subject to a County Planning Board Review based on their geography.
- Conclude Local Solid Waste Management Plan– Current project projections put the conclusion of the report in Feb 2027. Much will depend on the timing and number of NYS reviews.

A RESOLUTION TO HOLD A PUBLIC HEARING ON THE YATES COUNTY LOCAL SOLID WASTE MANAGEMENT PLAN AND DIRECTING PUBLIC NOTICE THEREOF

WHEREAS, Yates County, along with it's partners at the Genesee/Finger Lakes Regional Planning Council and the New York State Pollution Prevention Institute, have created a draft version of the Local Solid Waste Management Plan (LSWMP); and

WHEREAS, the Draft Yates County LSWMP, in accordance with the New York State's Solid Waste Management Policy, identifies a path to manage and reduce the amount of solid waste generated within the county within a 10 year period; and

WHEREAS, the Yates County Legislature is required to provide an opportunity for public review and comment on the draft Yates County LSWMP; and

WHEREAS, the Yates County Legislature desires to hold a public hearing to receive public input regarding the proposed Yates County LSWMP;

NOW, THEREFORE, BE IT RESOLVED by the Yates County Legislature that a public hearing shall be held on February 9, 2025, at 1:00 p.m. in the Legislative Chambers, Yates County Office Building, Penn Yan, New York, for the purpose of receiving public comment on the Yates County LSWMP; and be it further

RESOLVED that the Yates County Planning Department is hereby directed to cause a notice of said public hearing to be printed in the official newspaper(s) of Yates County, in accordance with applicable law; and be it further

RESOLVED that the Yates County Planning Department will open the public comment period on the 2nd of February; and be it further

RESOLVED that this resolution shall take effect immediately.



YATES COUNTY
DEPARTMENT OF FINANCE

417 LIBERTY STREET, SUITE 1081
PENN YAN, NY 14527-1122
Tel 315-536-5192 Fax 315-536-5527
YatesCountyNY.gov

LEIGH BATTIN
DIRECTOR OF FINANCE

To: Finance Committee

From: Leigh Battin

Re: Department of Finance Report for December 2025

NYCLASS: Interest Earnings (as of 12/23/2025) \$1,674,925.44. Interest Rate 3.668%. Total balance with NYCLASS \$18,587,715.09

Short-Term Rental Legislation Update:

- The County Attorney has sent a letter to VRBO requesting they send the County required data with each remittance.

PILOTS: All PILOT invoices mailed on December 31st.

Upcoming Meetings:

- Flint Creek Small Watershed District Bi-Annual meeting scheduled for January 7th at 9:00 am in the County Administrator's Conference Room.
- Audit Committee meeting with Drescher and Malecki scheduled for January 12th at 12:30 pm in the Executive Session Room.

2025 Goal Update:

1. Reduce the number of unregistered/non-compliant Short-Term Rentals by 50%.
 - Achieved. 78% of properties Granicus identified as non-compliant are now compliant or no longer renting. Going forward, as Deckard identifies unregistered/non-compliant properties they will automatically send our letter to those property owners.
2. Implement JP Morgan P Card Program.
 - Achieved. Program is up and running and working well with Pilot departments. 1-2 new departments to be given cards in the near future. No issues with invoicing or payments.
3. Complete 3 of the 7 assessments needed to become Certified Public Finance Officer through the Government Finance Officers Association.
 - Achieved.

2026 Goals:

1. Implement vendor EFT payments; have 25% of vendors receiving payments via EFT by the end of 2026.
2. Complete Munis PACE trainings and implement concepts to streamline processes.
3. Complete 3 more of the 7 assessments needed to become Certified Public Finance Officer through the Government Finance Officers Association.

2025**Appropriations:****General Fund:****Grants:**

Department	Grant Name	Amount	Carryover	Res. #
Sheriff	CPS 2025	809.82	Yes	89-25
Sheriff	Canal Grant	7,443.75	Yes	90-25
Public Health	NYSHF COVID	154.15	Yes	91-25
Community Services	Suicide Prevention	7,958.10	Yes	92-25
Community Services	Opioid Settlement	332,368.40	Yes	93-25
Community Services	Columbia University	41,229.81	Yes	94-25
Community Services	Mental Health Federal Sharing Funds	26,807.02	Yes	95-25
OES	Pre-Disaster MIT	29,249.50	Yes	98-25
OES	Local Emergency Planning Committee	6,699.45	Yes	99-25
Planning	NYS Park Snowmobile	8,566.60	Yes	100-25
Sheriff	PTS 2025	3,978.00	No	101-25
Sheriff	FY23 DTP	172,413.00	No	102-25
Records Management	Laserfiche Grant	74,942.00	No	103-25
Social Services	Code Blue	13,650.00	No	105-25
Social Services	Day Care Subsidy Program	500,000.00	No	106-25
Sheriff	FY2024 SLETPP	34,143.00	No	160-25
Public Health	PHIG Grant	538,228.00	No	161-25
Social Services	Code Blue	85,507.00	No	205-25
Social Services	TANF DV	38,128.00	No	206-25
Community Services	Mental Health Federal Sharing Funds	37,383.00	No	208-25
Community Services	Opioid Settlement	8,659.69	No	209-25
Community Services	Community Services Programs	47,073.25	No	210-25
Social Services	Code Blue	8,121.00	No	238-25
Social Services	Shelter Arrears Eviction Foreclosure Prog.	1,600.00	No	239-25
Social Services	Adoption Guardian Recruitment Program	2,439.00	No	240-25
Sheriff	PSAP FY24	200,034.00	No	279-25
Social Services	Rental Supplement Program	27,877.00	No	284-25
Community Services	Opioid Settlement	3,785.41	No	286-25
Community Services	Community Services Programs	60,163.05	No	287-25
Sheriff	SICG FY24	23,323.00	No	330-25
Social Services	Rental Supplement Program	41,055.00	No	331-25
Social Services	Safe Harbors Sexually Exploited Youth	30,000.00	No	332-25
Social Services	Adoption Guardian Recruitment Program	1,346.00	No	333-25
Elections	Other State Aid	7,647.00	No	335-25
Public Health	PIP Year 12	20,286.00	No	372-25
OES	Training Reimbursement	7,650.00	No	373-25
Social Services	Rental Supplement Program	30,447.00	No	376-25
Social Services	Adoption Guardian Recruitment Program	2,473.00	No	377-25
Social Services	TANF Summer Youth Employment	87,449.00	No	378-25
Veterans	Donation	2,800.00	No	411-25
Records Management	Laserfiche Grant	20,567.00	No	412-25
Community Services	Community Services Programs	47,073.25	No	413-25
Community Services	Community Services Programs	60,163.05	No	414-25
Public Health	JUUL Settlement	84,376.58	No	458-25
Community Services	Opioid Settlement	37,493.56	No	459-25
Community Services	Community Services Programs	455,961.37	No	460-25
Sheriff	OASAS/Community Services I/I MAT	1,761.00	No	461-25
Social Services	Adoption Guardian Recruitment Program	17,000.00	No	462-25
Community Services	Community Services Programs	143,010.75	No	492-25
Veterans	Donation	2,690.00	No	494-25

Finance	Community Center-Assigned Fund Balance	400,000.00	No	495-25
Records Management	Laserfiche Grant	27,724.00	No	496-25
Sheriff	Additional Jail Revenues	165,000.00	No	542-25
Social Services	Day Care Subsidy Program	215,594.80	No	544-25
Finance	Community Center-Assigned Fund Balance	<u>400,000.00</u>	No	546-25
		461,286.60		
		4,191,015.76	Carryover Current Year	
		<u>\$4,652,302.36</u>		
Other Appropriations:				
	Source	Amount		
General:	Purchase Order Encumbrances	<u>1,249,511.30</u>		\$5,901,813.66
		1,249,511.30		
Contingent Fund:				
	A1990 Beginning Balance:	1,045,644.00		
	Budget Transfers Res#491-25	<u>(14,223.75)</u>		
		1,031,420.25		\$1,031,420.25
Road:				
	Purchase Order Encumbrances	344,567.67		
	CHIPS	122,567.40	No	280-25
	Pave-NY	399,716.93	No	281-25
	Extreme Winter Recovery	262,998.33	No	282-25
	Pave Our Potholes	266,477.95	No	283-25
	FEMA	130,000.00	No	374-25
	FEMA	<u>140,000.00</u>	No	545-25
		1,666,328.28		\$1,666,328.28
Road Machinery:				
	Purchase Order Encumbrances	666,866.63		
	Sheriff Dept Fleet-Q2 2025	3,815.56	No	375-25
	Fund Balance for Major Equipment	379,485.00	No	463-25
	Sheriff Dept Fleet-Q3 2025	<u>7,440.77</u>	No	493-25
		1,057,607.96		\$1,057,607.96
				\$9,657,170.15

2023 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year	2024 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year	2025 Date	Sales Tax Amount	Month Total Year to Date	% Change Over Prior Year
2/7/2023	1,083,278.38	1,305,815.14	20.59%	2/7/2024	1,053,156.19	1,277,178.76	-2.19%	2/7/2025	1,154,298.41	1,423,658.99	11.47%
2/13/2023	222,536.76	1,305,815.14	20.59%	2/13/2024	224,022.57	1,277,178.76	-2.19%	2/13/2025	269,360.58	1,423,658.99	11.47%
3/7/2023	937,798.49	1,126,435.76	26.83%	3/7/2024	954,056.60	1,164,924.96	3.42%	3/7/2025	1,007,970.94	1,184,142.75	1.65%
3/13/2023	188,637.27	2,432,250.90	23.40%	3/13/2024	210,868.36	2,442,103.72	0.41%	3/13/2025	176,171.81	2,607,801.74	6.79%
4/6/2023	1,572,919.01	1,893,030.66	-14.83%	4/5/2024	1,227,647.95	1,575,629.11	-16.77%	4/7/2025	1,454,268.85	1,809,542.90	14.85%
4/13/2023	320,111.65	4,325,281.56	3.14%	4/15/2024	347,981.16	4,017,732.83	-7.11%	4/14/2025	355,274.05	4,417,344.64	9.95%
5/5/2023	1,122,235.33	1,364,930.34	2.55%	5/7/2024	1,451,847.30	1,695,572.57	24.22%	5/7/2025	1,237,619.29	1,525,073.84	-10.06%
5/15/2023	242,695.01	5,690,211.90	3.00%	5/13/2024	243,725.27	5,713,305.40	0.41%	5/13/2025	287,454.55	5,942,418.48	4.01%
6/7/2023	1,138,592.83			6/7/2024	1,208,004.92			6/6/2025	1,242,169.97		
6/13/2023	227,302.13	2,708,837.80	15.92%	6/13/2024	229,621.29	1,959,276.85	-27.67%	6/13/2025	240,628.26	2,453,952.52	25.25%
6/30/2023	1,342,942.84	8,399,049.70	6.84%	6/28/2024	521,650.64	7,672,582.25	-8.65%	6/30/2025	971,154.29	8,396,371.00	9.43%
7/3/2023	732,002.34	1,388,487.52	27.26%	7/1/2024	750,106.16	1,474,953.02	6.23%	7/1/2025	792,522.12	1,416,065.09	-3.99%
7/13/2023	656,485.18	9,787,537.22	9.33%	7/15/2024	724,846.86	9,147,535.27	-6.54%	7/14/2025	623,542.97	9,812,436.09	7.27%
8/7/2023	1,341,219.52	1,668,070.13	11.58%	8/7/2024	1,435,300.53	1,696,226.45	1.69%	8/7/2025	1,457,086.10	2,090,904.71	23.27%
8/14/2023	326,850.61	11,455,607.35	9.65%	8/13/2024	260,925.92	10,843,761.72	-5.34%	8/13/2025	633,818.61	11,903,340.80	9.77%
9/8/2023	1,342,134.05	1,600,671.69	11.06%	9/9/2024	1,320,138.55	1,580,322.28	-1.27%	9/9/2025	1,459,905.23	1,417,424.26	-10.31%
9/13/2023	258,537.64	13,056,279.04	9.82%	9/13/2024	260,183.73	12,424,084.00	-4.84%	9/15/2025	(42,480.97)	13,320,765.06	7.22%
10/6/2023	1,935,223.92	2,509,600.55	10.38%	10/7/2024	1,900,804.81	2,456,198.91	-2.13%	10/7/2025	2,345,374.98	3,105,680.24	26.44%
10/13/2023	574,376.63	15,565,879.59	9.91%	10/15/2024	555,394.10	14,880,282.91	-4.40%	10/14/2025	760,305.26	16,426,445.30	10.39%
11/7/2023	1,102,675.64	1,335,659.50	-58.61%	11/7/2024	1,172,357.21	1,395,258.02	4.46%	11/7/2025	1,248,648.26	1,779,384.00	27.53%
11/13/2023	232,983.86	16,901,539.09	-2.80%	11/13/2024	222,900.81	16,275,540.93	-3.70%	11/13/2025	530,735.74	18,205,829.30	11.86%
12/7/2023	1,315,083.63	1,550,149.58	26.55%	12/6/2024	1,223,644.92	1,483,056.33	-4.33%	12/5/2025	1,240,304.96	1,474,797.99	-0.56%
12/13/2023	235,065.95	18,451,688.67	-0.87%	12/13/2024	259,411.41	17,758,597.26	-3.76%	12/15/2025	234,493.03	19,680,627.29	10.82%
12/29/2023	888,658.51			12/31/2024	1,012,262.25			12/31/2025			
1/2/2024	630,695.86	2,112,283.13	-31.84%	1/2/2025	624,513.63	2,183,280.13	3.36%	1/2/2026		-	-100.00%
1/16/2024	592,928.76	20,563,971.80	-5.29%	1/13/2025	546,504.25	19,941,877.39	-3.03%	1/13/2026		19,680,627.29	-1.31%
Total		20,563,971.80		Total		19,941,877.39		Total		19,680,627.29	
Budget Estimate		19,000,000.00		Budget Estimate		21,000,000.00		Budget Estimate		18,500,000.00	
\$ Over/Under Budget		1,563,971.80		\$ Over/Under Budget		(1,058,122.61)		\$ Over/Under Budget		1,180,627.29	
\$ Over/Under 2022		(1,149,091.45)		\$ Over/Under 2023		(622,094.41)		\$ Over/Under 2024		(261,250.10)	

2025 BUDGET TRANSFERS

BE IT RESOLVED, that the following transfer shall be made in the 2025 budget;

From:	To:	Amount:
A8020.54011 Consultants	A8020.51660 Ins. Buyout Non-Un	\$ 1,911.12

And be it further

RESOLVED, that copies of this resolution be provided to the Director of Planning, Director of Finance, County Administrator/Budget Officer, and County Treasurer.

**APPROPRIATE AID
(RECORDS MANAGEMENT)**

WHEREAS, the Record’s Management Department has received revenue over the 2025 budget amount with corresponding expenditures; and

WHEREAS, these funds are not part of the 2025 budget;

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

Revenue:		
A1460.43089 RM- Other State Aid		\$11,662.00
Appropriation:		
A1460.54001 RM- Laserfiche		\$11,662.00

And be it further

RESOLVED, that copies of this resolution be provided to the County Clerk, County Treasurer, Director of Finance, and the Budget Officer.

APPROPRIATE ASSIGNED FUND BALANCE

WHEREAS, Resolution 581-23 authorized the assignment of \$2,000,000 from the Unassigned Fund Balance to the Assigned Fund Balance for the Yates Community Center’s construction of their Field House; and

WHEREAS, Yates County and the Community Center Board have agreed upon a pre-set draw schedule to begin November 2025 and end April 2026; and

WHEREAS, the third draw will commence in January 2026 per the amended contract with the County; and

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

Budgetary Account:

A915.100 - Assigned Fund Balance: YC Community Center	\$400,000.00
---	--------------

Appropriation:

A7120.54369 - Parks & Recreation: Yates Community Center	\$400,000.00
--	--------------

And be it further

RESOLVED, that a copy of this resolution be provided to the YCRR Board, County Attorney, County Administrator/Budget Officer, Director of Finance, and the County Treasurer.



OFFICE OF THE
YATES COUNTY TREASURER
417 LIBERTY STREET, SUITE 1076
PENN YAN, NEW YORK 14527-1122

TREASURER

Marsha R. Devine marsha.devine@YatesCountyNY.gov (315) 536-3205

January 6, 2025

To: Finance Committee
From: Marsha Devine
Re: Treasurer's Office Report for December 2025

State-Owned and Franchise Properties Tax Bills

Treasurer Devine compiled the documents for processing the payment of consolidated taxes on real properties owned by New York State for the Office of the State Comptroller. Property tax bills for Utility Franchises were sent to the various utilities.

School & Village Relevies

Treasurer Devine compiled the School and Village tax relevies and they are attached for review. These were in alignment with the data from Real Property. The Treasurer's report on the Relevies was submitted to Real Property and to the Clerk of the Legislature. The School & Village tax relevy "Returned Taxes" Binder for 2025-2026 was created and placed in the Finance Department's copier room.

Warrants for 2026

The 2026 Warrants were received from Emilee Miller and filed in paper and digital versions for the incoming Treasurer.

Tax Payment Portal / Website

The Treasurer updated the Treasurer's website page with the direct links to the Milo and Jerusalem payment pages in the next step of payment processing on our website, as well as on the first page of our payment portal.

Estates

Form AC 2983-A, *Report of the Chief Fiscal Officer of Yates County*, showing the condition of all Open Estates at December 20, 2025, as required by Part 71 of Title 2 of the Official Compilation of Codes Rules and Regulations of the State of New York was completed and sent to the NYS Comptroller's office.

Welcome to Patricia Christensen, Treasurer (2026-2029)

Pat Christensen and I met to go over the Treasurer Binder, TCS, Contacts, the Treasurer's files, as an overview of the Treasurer's office. Communications were sent out to contacts, including the NYS Comptroller, Systems East/TCS, and MSB/NEXUS introducing Ms. Christensen as the Treasurer-Elect. I am hopeful that Patricia Christensen will receive the support and guidance of everyone at Yates County. It is reassuring to leave the Treasurer's Office in her capable hands.

Thank you

A special thank you to Kerry Brennan, who upon my written statement that my office had little airflow, checked on that. Subsequently the air exchange was increased from once every 1.5 hours to once every 20 minutes. This was a huge improvement.

Respectfully Submitted,

Hon. Marsha R. Devine, Treasurer

SCHOOL TAXES RETURNED				M Devine 12/23/2025					
2025-2026 - TBR by March 31, 2026									
SCHOOL	TOWN	TAX + 2% or 3% INTEREST	(2% for Dundee, Gorham-Middlesex & Penn Yan)						
DUNDEE	Barrington	57,394.90							
	Milo	48,993.44							
	Starkey	115,607.16		175,621.00	Starkey total				
	Stark-Village	60,013.84							
		282,009.34							
GORHAM-MIDDLESEX	Benton	0.00							
	Italy	15,638.65							
	Jerusalem	0.00							
	Middlesex	127,398.81							
	Potter	15,282.73							
	Potter- Village	75,645.43							
	233,965.62								
NAPLES	Italy	67,848.82							
PENN YAN	Barrington 572000	50,775.79							
	Benton/vill 572201	18,847.62							
	Benton/town 572289	43,929.53							
	Jeru/town 572689	247,656.80							
	Jeru/vill 572601	3,622.64							
	Milo/vill 573001	128,230.90							
	Milo/town 573089	103,139.45							
	Potter/town 573289	5,882.39							
	Torrey/vill 573601	7,709.36							
	Torrey/town 573689	100,774.25							
	710,568.73								
PRATTSBURGH	Italy	28,043.63							
	Jerusalem	215,329.70							
		243,373.33							
	Total	1,537,765.84	Dr A280 Cr A660						
SCHOOL	CITY	Returned with Interest							
Geneva City School	Geneva	4,975.42	Should already be in A290 ??						
ADJUSTMENTS									
CORRECTIONS:	REASON	Property Owner	TM#	Amt					
Gorham Middlesex CSD	post marked 10/30/25	Picarella	33.02-1-1	1732.86	Tax Bill corrected prior to mailing / after relevy data				
	post marked 10/30/25	Phillips	68.01-1-16	470.61	Tax Bill corrected prior to mailing / after relevy data				

<u>SCHOOL</u>	<u>TOWN</u>	<u>TAX+ INTEREST</u>	<u>7% PENALTY</u>	<u>TOTAL RELEVY</u>	<u>M Devine</u>	<u>12/2/2025</u>
SCHOOL TAXES RECEIVED						
2025-2026 - TBR by March 31, 2026						
					(2% for Dundee, Gorham-Middlesex & Penn Yan)	
<u>SCHOOL</u>	<u>TOWN</u>	<u>TAX+ INTEREST</u>	<u>7% PENALTY</u>	<u>TOTAL RELEVY</u>		
DUNDEE	Barrington	57,394.90	4,017.69	61,412.59		
	Milo	48,993.44	3,429.57	52,423.01		
	Starkey	115,607.16	8,092.52	123,699.68		
	Starkey- Village	60,013.84	4,200.97	64,214.81	187,914.49	Starkey total DCS
		282,009.34	19,740.75	301,750.09		
GORHAM-MIDDLESEX	Benton	0.00	0.00	0.00		
	Italy	15,638.65	1094.70	16,733.35	Correction 503.55	
	Jerusalem	0.00	0.00	0.00		
	Middlesex	127,398.81	8917.90	136,316.71	Correction 1854.16	
	Potter/Rushville	15,282.73	1069.79	16,352.52		
	Potter	75,645.43	5295.18	80,940.61	97,293.13	Potter Total G-M
		233,965.62	16,377.57	252,700.90		
NAPLES	Italy	67,848.82	4,749.44	72,598.26		
PENN YAN	Barrington 572000	50,775.79	3,554.33	54,330.12		
	Benton/vill 572201	18,847.62	1,319.34	20,166.96		
	Benton/town 572289	43,929.53	3,075.05	47,004.58	67,171.54	Benton Total PY
	Jeru/town 572689	247,656.80	17,335.98	264,992.78		
	Jeru/vill 572601	3,622.64	253.59	3,876.23		
	Milo/vill 573001	128,230.90	8,976.17	137,207.07		
	Milo/town 573089	103,139.45	7,219.74	110,359.19	247,566.26	Milo Total PY
	Potter/town 573289	5,882.39	411.77	6,294.16		
	Torrey/vill 573601	7,709.36	539.65	8,249.01		
	Torrey/town 573689	100,774.25	7,054.20	107,828.45	116,077.46	Torrey Total PY
		710,568.73	49,739.82	760,308.55		
PRATTSBURGH	Italy	28,043.63	1,963.06	30,006.69		
	Jerusalem	9,669.28	676.85	10,346.13		
		37,712.91	2,639.91	40,352.82		
	Grand Total	1,332,105.42	93,247.49	1,427,710.62		
TOWN TOTALS	Barrington	108,170.69	7,572.02	115,742.71		
	Benton	62,777.15	4,394.39	67,171.54		
	Italy	111,531.10	7,807.20	119,338.30		
	Jerusalem	260,948.72	18,266.42	279,215.14		
	Middlesex	127,398.81	8,917.90	136,316.71		
	Milo	280,363.79	19,625.48	299,989.27		
	Potter	96,810.55	6,776.74	103,587.29		
	Starkey	175,621.00	12,293.49	187,914.49		
	Torrey	108,483.61	7,593.85	116,077.46		
	GT	1,332,105.42	93,247.49	1,425,352.91		
Geneva City School	GT	4,975.42	348.28	5,323.70	3% for GCSD	5% for YC
	Benton W/Geneva	67,752.57	4,742.67	72,495.24		
CORRECTIONS:	REASON	tax + interest	7% fee	ORIGINAL Relevy		
33.02-1-1 – John Picarella, 5120 Knapp Rd, Middlesex	Tax Collector received 10/30 postmarked payment in Dec25	1,732.86	121.30	1,854.16		
68.01-1-16 – Jason Phillips, 3911 Hillview Dr, town of Italy	Tax Collector received 10/30 postmarked payment in Dec25	470.61	32.94	503.55		

					2,357.71	Gorham- Middlesex		
--	--	--	--	--	----------	----------------------	--	--

**VILLAGE TAXES RETURNED
SCHOOL TAXES RETURNED**

M Devine 12/8/2025

<u>VILLAGE</u>	<u>TOWN</u>	<u>TAX + 8% or 9% INTEREST</u>	(9% for Potter only)
DRESDEN	Torrey	6,498.45	
DUNDEE	Starkey	69,189.68	
PENN YAN	Benton	28,305.22	
	Jerusalem	0.00	
	Milo	115,543.86	
		<hr/>	
		143,849.08	
RUSHVILLE	Potter	12,454.80	
	GT	231,992.01	Dr A295 Cr A668

VILLAGE TAXES RELEVIED
2025-2026 - TBR by March 31, 2026

<u>VILLAGE</u>	<u>TOWN</u>	<u>TAX + INTEREST</u>	<u>7% PENALTY</u>	<u>TOTAL RELEVY</u>			
DRESDEN	Torrey	6,498.45	454.89	6,953.34			
DUNDEE	Starkey	69,189.68	4,843.26	74,032.94			
PENN YAN	Benton	28,305.22	1,981.37	30,286.59			
	Jerusalem	0.00	0.00	0.00			
	Milo	115,543.86	8,088.08	123,631.94			
		143,849.08	10,069.45	153,918.53			
RUSHVILLE	Potter	12,454.80	871.84	13,326.63		9% to Potter	
	GT	231,992.01	16,239.44	248,231.44			