



YATES COUNTY LEGISLATURE
417 Liberty Street
Penn Yan, New York 14527
Phone 315-536-5150
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Leslie Church
Chairwoman
Emilee D. Miller
Clerk

FINANCE COMMITTEE AGENDA
Location: Yates County Legislative Chambers
Date: February 3, 2026 at 2:00 p.m.

Join from PC, Mac, iPad, or Android:

<https://us02web.zoom.us/j/87886899484?pwd=ld1HUZhp8HgrZSY0yyiQKF2YGYFFGE.1>

Webinar ID: 878 8689 9484

Passcode:936596

Phone one-tap:

+16465588656,,87886899484# US (New York) 16469313860,,87886899484# US

Join via audio:

+1 646 558 8656 US (New York)

+1 646 931 3860 US

International numbers available: <https://us02web.zoom.us/j/87886899484?pwd=ld1HUZhp8HgrZSY0yyiQKF2YGYFFGE.1>

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

- Bill & Rick will do the audit this month
- Zoom Attendees/Attendance
- Public Comment

REAL PROPERTY: Meghan Kincaid

- Town Reassessments
- Board of Assessment Review (B.A.R.)
- New Veterans Exemption
- Exemption changes – Village of Dresden
- Taxable Status Date
- Upcoming

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

Resolution(s):

- Amend Resolution No. 40-26 A Resolution to Hold a Public Hearing on the Yates County Local Solid Waste Management Plan and Directing Public Notice Thereof
- Resolution Authorizing the County of Yates to Submit a Letter of Support for Wildlands Network in Connection with the Nature Conservancy's 2026 Climate Resilience Grant Program

FINANCE: Leigh Battin

- JP Morgan P-Card Program
- Cannabis Tax
- Postmark Changes
- Annual TASC Audit/Meeting
- January/Upcoming Meetings
- 2025 Appropriations
- Sales Tax Report

Resolution(s):

- 2025 Budget Transfers
- Appropriate Aid (Treasurer)
- Appropriate Aid (Finance)
- Appropriate Aid (Airport)
- Appropriate Reserve Funds (Telephone Reserve)
- Appropriate Aid (Public Health)
- Appropriate Aid (Central Communications)
- Appropriate Aid (Real Property)
- Appropriate Aid (Public Defender)
- Appropriate Aid (Planning)
- Appropriate Aid (Social Services)
- Appropriate Aid (Social Services)
- Appropriate Aid (Social Services)
- Appropriate Aid (Community Services)
- Appropriate Aid (Community Services)
- Appropriate Aid (Highway)
- Appropriate Aid (Highway)
- Appropriate Building Reserve Funds
- Appropriate Carryover Aid (Sheriff)
- Appropriate Carryover Aid (Sheriff)
- Appropriate Carryover Aid (Public Health)
- Appropriate Carryover Aid (Public Health)
- Appropriate Carryover Aid (Community Services)
- Appropriate Carryover Aid (Community Services)
- Appropriate Carryover Aid (Community Services)
- Appropriate Carryover Aid (Community Services)
- Appropriate Carryover Aid (Community Services)
- Appropriate Carryover Aid (Planning)
- 2026 Budget Transfers
- Appropriate Assigned Fund Balance
- Appropriate Cannabis Tax Revenue (Finance)
- Appropriate Aid (Community Services)
- Appropriate Aid (Community Services)

- Reappoint Chair to the Flint Creek Administrative Board
- Reappointment to the Flint Creek Administrative Board
- Appointment to the Flint Creek Administrative Board

TREASURER: Patricia Christensen

- Tax Collection 2026
- Miscellaneous Items Completed
- Web Training for Tax Collection System
- State-Owned and Franchise Properties Tax Bills
- Meeting with Attorney Scott Falvey regarding tax foreclosure procedures
- Meeting with County Administrator, Jessica Mullins

COUNTY ADMINISTRATOR: Jessica Mullins

Resolution(s):

- Set Date for Public Hearing on Proposed Local Law No. 1-2026 Entitled “A Local Law to Override the Tax Levy Limit Established in General Municipal Law Section 3-C”
- Authorize Chair to Sign Agreement with MRB Group for Grant Writing Services
- Set date for “Override Tax Cap local law.”
 - RESOLUTION to set date for public hearing for March 2026’s Legislative meeting.
- Sales Tax Sharing Recommendation for 2027 Budget
- NYS Executive Budget for 2027 was released on January 20, 2026, Governor Kathy Hochul unveiled her proposed budget for State Fiscal Year (SFY) 2027. Jessica provided the NYSAC County Impact report to the Legislature via email that details areas of the proposed budget that would have a direct or indirect impact on county operations, including various departments, services, and programs. It is considered an interim report at this time.
 - Overall, total spending in the Governor’s proposed SFY 2027 budget would rise to \$260 billion, an increase of about \$8 billion over the adopted SFY 2026 budget (+3). The largest increases in spending are related to Medicaid state spending, Capital projects, and Agency Operations. Federal operating aid is projected to fall by \$10 billion or -11%.
- Again, working with MRB grant writing services for the upcoming ESD Infrastructure grant, distribution #2. March Finance Committee, I will bring forward the MRB-approved project applications to the Legislature to vote on which project they would like to submit for the upcoming Infrastructure grant.
 - RESOLUTION: Renew contract with MRB for Grant Writing Services for the 2026 year.

Executive Session – if needed

Finance Committee Report

Meeting date: Feb. 3, 2026

Report date: Jan. 27, 2026

Real Property Tax Services

Department Update

Meghan K. Kincaid, Director

Town Reassessments

Reassessments are currently underway for the 2026 assessment roll in the towns of Benton, Middlesex and Potter. The assessors for these towns are looking to wrap up their projects asap and get letters out to the property owners.

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

Ronald Keller was reappointed to the B.A.R. for the town of Middlesex, Gary McFetridge for the town of Milo, and Jerry Cadwell for the town of Starkey for terms ending 9/30/2030.

John Sigmon resigned from the B.A.R. for the town of Italy, effective 1/1/2026.

New Veterans Exemption

New exemption with very limiting qualifications for some veterans with a 100% disability rating from the VA to begin on taxable status dates occurring on or after 10/1/2026 (3/1/2027 for Yates County). No longer requires a local option.

Exemption changes – Village of Dresden

The Village of Dresden passed a new local law increasing the income limits for the low-income senior exemption. The levels now match Yates County's sliding scale.

The Village of Dresden also has adopted the Cold War Veterans' Exemption.

Exemption changes will begin with the 2026 assessment roll (2027 village tax bills).

Property owners should apply prior to 3/1 with the Torrey Town Assessor.

Taxable Status Date

Taxable Status Date is March 1st. Property tax exemption forms are due to the town assessors by that date.

Upcoming

- Working on omitted tax calculations and letters
- Processing sales filed through 3/1 in order to get them to the assessors quickly, as they are working to complete their 2026 assessment rolls
- Working on my annual report

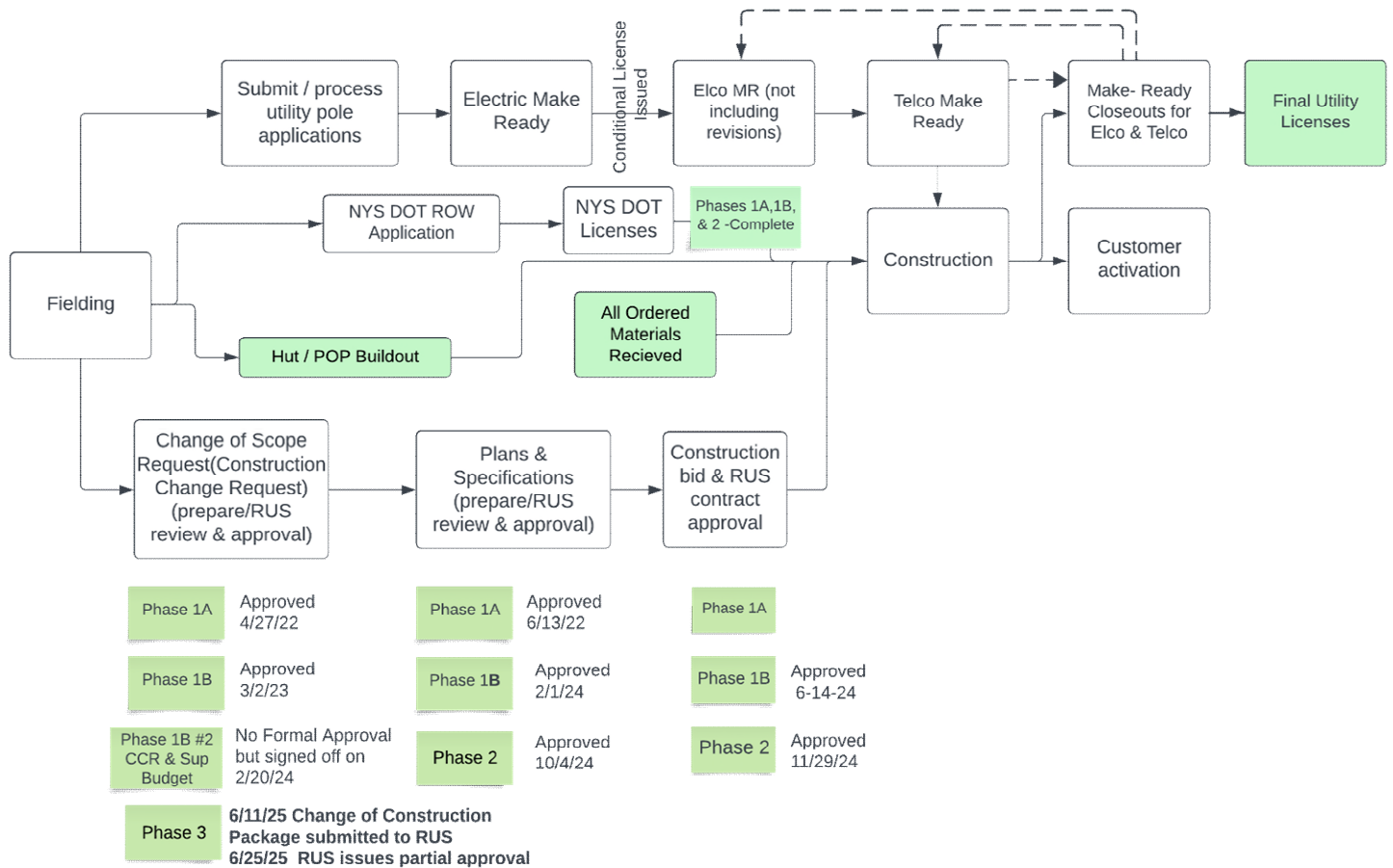


08020
Yates County Planning Department
 417 Liberty Street – Suite 1093
 Penn Yan, NY 14527 (315) 536-5153
www.yatescounty.org

TO: Finance Committee
DATE: 1/28/26

FROM: Jeffrey Ayers – Andrew Dixon – Planning Dept
RE: February 2026- Monthly Departmental Report

Yates County Broadband Update



ReConnect 1

- **Customers Connected: 43 Pending:**
- **Phase Updates**
 - 1A -Trunk Route: *Phase Closed Out*
 - 10/28/25 STN Back haul fibers looking to come online.
 - 4/14/25 - RUS Approved the Final Contract Closeout Certification
 - Phase 1B - *Close Outs Submitted to RUS-1/28/26*
 - Contract with Henkles & McCoy approved by RUS 6/24/24.

- Pre-construction meeting held 7/17/24.
 - Construction began 8/9/24.
 - 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-
 - **YES finishing closeout paperwork for RUS approval (still a large splicing invoice from H&M pending)**
 - 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-
 - **Planning Dept has requested YES to move forward on the scheduling of Phase 3 construction timeline, despite only having the overhead Change of Construction approved by RUS (not the underground). Given that there will be likely procurement timing issues for the winning construction bidder it is our estimation that there is more risk to delay than proceeding.**
 - **~7 splitters for Phase 2 need to be added to the Phase 3 build contract as well as a small section of backbone in Potter.**
 - **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.**
 - 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 PFSAs 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.
- Permitting:
 - **Will move forward on permit requests when the build of Phase 3 is firmed up.**
 - 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:

- **1/27/26 It has been mentioned in meetings that Empire is looking at our network, at areas they might like to build to, and are considering a possible counter offer.**
- Empire has submitted the terms they would like to build to NSFAs under.
 - Yates County has respectfully declined their \$0 offer.
- 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:
 - **New engineering contracts for Phase 3 decommissioning, Phase 3 backbone, and additional grant work pending per last months Resolution.**
 - **Weekly engineering meetings have not resumed in the new year as there is no construction ongoing.**
 - 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)
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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	2Q 26 – 3Q26	3Q 26	4Q 26

- Financial Reporting

- **GFLRPC apparently had some extra funds because they paid all our 2025 pole rental fees~ \$39,000.**
- **We only have \$194.16 in pending costs right now so we will skip an FRS this month and roll that over on to next months.**
- 12/19/25 GFLRPC requested another \$20K in Broadband invoices. We submitted our 2025 NYSEG Pole Rental Fees.
- 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	\$3,844,703	\$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.: \$504,839			
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: 1/28/26

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

Yates County Planning Board:

- GML 239 Referrals: There were 3 referrals this month. 1 from Middlesex, 1 from Milo, and 1 from Penn Yan.
 - All were found to have positive or no countywide impact.
- The organizational meeting was held. The meetings location and time were kept the same
- Sarah Purdy was elected Chairwoman and Steven Fulkerson was elected Vice-Chair.
- Caryl Sutterby is stepping away from the board after 12 years of dedicated service as a member and Chair.
- There is a replacement member lined up for Dundee and there will be a resolution as soon as we have his info.

Public Transportation:

- Dan DeLaus (RGRTA General Counsel) is our new contact now that Ken Boasi has stepped away.
- There is still one CARES act payment to YTS pending.

Solid Waste:

- Please see the change below to the LSMWP presentation.
- 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: -

- 5 projects applications have been received.
- Ah-Hoc Committee meeting 1/30/26

Housing -CDBG:

- We are working on the last reimbursement for Keuka Housing Council.
- Over \$240,000 in grant funds have not been used.
- Closeouts are pending.

NYS EFC – Septic System Replacment Grant :

- NYS has asked the county if we would like to be included in round 5. S&W had to do some septic system number crunching for us. We have replied we would like to be included.
- A total of \$184,491 has been requested from NYS via 23 submissions. All has been received.

GIS

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

AMEND RESOLUTION NO. 40-26
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 its 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, to get the printed notice timeline correct the presentation to the legislature and the public hearing will be changed from 2/9/26 to 3/9/26; and

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.

RESOLUTION AUTHORIZING THE COUNTY OF YATES TO SUBMIT A LETTER OF SUPPORT FOR WILDLANDS NETWORK IN CONNECTION WITH THE NATURE CONSERVANCY'S 2026 CLIMATE RESILIENCE GRANT PROGRAM

WHEREAS, the County of Yates recognizes the importance of efforts that enhance climate resilience, protect natural resources, and support the long-term environmental and economic well-being of the region; and

WHEREAS, Wildlands Network is applying for funding through The Nature Conservancy's 2026 Climate Resilience Grant Program to support regional conservation and resilience initiatives; and

WHEREAS, letters of support from local governments are an important component of grant applications and demonstrate regional collaboration and engagement; and

WHEREAS, the County of Yates wishes to express its support for Wildlands Network's grant application without committing County funds or altering local land-use authority;

NOW, THEREFORE, BE IT RESOLVED, that the Yates County Legislature hereby authorizes the submission of a letter of support for Wildlands Network's application to The Nature Conservancy's 2026 Climate Resilience Grant Program; and be it further

RESOLVED, that the Chair of the Yates County Legislature is authorized to sign and transmit said letter of support on behalf of the County of Yates; and be it further

RESOLVED, that this resolution shall take effect immediately upon adoption.



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 January 2026

JP Morgan P-Card Program:

- Received \$30.62 for Q2 2025 rewards
 - Per JP Morgan rep, the hold up in municipalities receiving the rebate lies with the State as they review the data JP Morgan sends before rebates are approved per State contract
- Current Departments that hold P-Cards: Buildings & Grounds, Community Services, County Administrator, Highway, Human Resources, IT, Public Health, Veterans

Cannabis Tax:

- We received \$13,029.54 on January 28th for Q4 2025
- Per the email received from the State, we have 30 days to pay the Village and Town their portions; \$4,886.08 each
- The 25% of revenue we are able to keep is \$3,257.39

Postmark Changes: We received notice that as of December 24, 2025 the Postal Service will no longer be postmarking mail when received, rather it will now be postmarked when it is processed. The Department of Finance will still be going by the Postmark date on the envelope when processing payments.

Annual TASC Audit/Meeting: Would like to confirm Legislature representatives for the annual TASC meeting; Tentative meeting date of March 18th ?

January/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
 - Drescher and Malecki is scheduled to present the audit on April 13th at 12:00pm

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	400,000.00	No	546-25
Community Services	Community Services Programs	372,771.00	No	571-25
Community Services	Opioid Settlement	41,276.00	No	572-25
Community Services	Mental Health Federal Sharing Funds	40,720.00	No	573-25
Community Services	OASAS/Community Services I/I MAT	150,020.00	No	574-25
Social Services	STSJP Program	6,074.99	No	576-25
Social Services	Code Blue	3,958.75	No	577-25
Records				
Management	Laserfiche Grant	11,662.00	No	43-26
Cannabis	2025 Cannabis Tax	7.64	No	45-26
		<u>461,286.60</u>		
		4,817,506.14	Carryover	Current
			Year	
		\$5,278,792.74		

Other Appropriations:

	Source	Amount		
General:	Purchase Order Encumbrances	<u>1,249,511.30</u>		\$6,528,304.04
		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	7,440.77	No	493-25
	Appropriate Excess Revenue for Parts/Repairs	<u>15,000.00</u>	No	575-25

1,072,607.96

\$ 1,072,607.96

\$10,298,660.53

2023	Sales Tax	Month Total	% Change	2024	Sales Tax	Month Total	% Change	2025	Sales Tax	Month Total	% Change
Date	Amount	Year to Date	Over Prior Year	Date	Amount	Year to Date	Over Prior Year	Date	Amount	Year to Date	Over Prior Year
2/7/2023	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	1,186,452.74		
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	673,988.54	2,452,491.27	12.33%
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	592,049.99	22,133,118.56	10.99%
Total		20,563,971.80		Total		19,941,877.39		Total		22,133,118.56	
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		3,633,118.56	
\$ Over/Under 2022		(1,149,091.45)		\$ Over/Under 2023		(622,094.41)		\$ Over/Under 2024		2,191,241.17	

2025 BUDGET TRANSFERS

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

From:	To:	Amount:
A3020.54066 Pest Control	A3020.51505 Overtime	\$ 29.51
A3020.54156 Training	A3020.58100 FICA/Medicare	\$ 123.89
A3020.54156 Training	A3020.58305 Med Ins Non-Union	\$ 33.84
A3021.51716 Dispatcher	A3021.54770 E911 Expenses	\$ 11,273.92
A3110.58302 Med Ins CO 82 LE	A3110.51025 Sheriff	\$ 1,235.62
A3110.58302 Med Ins CO 82 LE	A3110.51155 Undersheriff	\$ 3,831.42
A3110.58302 Med Ins CO 82 LE	A3110.51660 Ins Buyout Non-Un	\$ 6.44
A3110.58302 Med Ins CO 82 LE	A3110.51730 Deputy Sheriff, Lt	\$ 3,478.40
A3110.58302 Med Ins CO 82 LE	A3110.51734 Deputy Sheriff, Cr Inv	\$ 3,134.40
A3110.58302 Med Ins CO 82 LE	A3110.51735 Sergeant, Admin	\$ 3,172.80
A3110.58302 Med Ins CO 82 LE	A3110.51736 Deputy Sheriff, Cr Inv	\$ 3,288.00
A3110.58302 Med Ins CO 82 LE	A3110.51737 Deputy Sheriff, Cr Inv	\$ 452.22
A3110.58302 Med Ins CO 82 LE	A3110.51739 Deputy Sheriff, Sgt	\$ 749.84
A3110.58302 Med Ins CO 82 LE	A3110.51740 Deputy Sheriff, F/Sgt	\$ 3,307.20
A3110.58302 Med Ins CO 82 LE	A3110.51743 Deputy Sheriff, Sgt	\$ 3,172.80
A3110.58302 Med Ins CO 82 LE	A3110.51750 Deputy Sheriff	\$ 2,535.20
A3110.58302 Med Ins CO 82 LE	A3110.51751 Deputy Sheriff	\$ 2,357.62
A3110.58302 Med Ins CO 82 LE	A3110.51752 Deputy Sheriff	\$ 113.91
A3110.58302 Med Ins CO 82 LE	A3110.51753 Deputy Sheriff	\$ 2,535.20
A3110.58302 Med Ins CO 82 LE	A3110.51754 Deputy Sheriff	\$ 147.10
A3110.58302 Med Ins CO 82 LE	A3110.51755 Deputy Sheriff	\$ 2,616.00
A3110.58302 Med Ins CO 82 LE	A3110.51756 Deputy Sheriff	\$ 619.60
A3110.58302 Med Ins CO 82 LE	A3110.51757 Deputy Sheriff	\$ 2,694.23
A3110.58302 Med Ins CO 82 LE	A3110.51758 Deputy Sheriff	\$ 2,993.60
A3110.58302 Med Ins CO 82 LE	A3110.51759 Deputy Sheriff	\$ 2,136.30
A3110.58302 Med Ins CO 82 LE	A3110.51761 Deputy Sheriff	\$ 2,936.00
A3110.58302 Med Ins CO 82 LE	A3110.51762 Deputy Sheriff	\$ 1,301.11
A3110.58302 Med Ins CO 82 LE	A3110.51763 Deputy Sheriff	\$ 2,438.72
A3110.58302 Med Ins CO 82 LE	A3110.51765 Deputy Sheriff	\$ 3,108.80
A3110.51939 Comp Time BO CO	A3350.51942 Overtime CO 82 LE	\$ 632.72
A3110.51939 Comp Time BO CO	A3350.58100 FICA/Medicare	\$ 71.00
A3350.54660 Travel Expenses	A3350.54460 Supplies: Drug Testing	\$ 45.00
A3510.51961 35-40 Hours	A3510.51551 Animal Ctrl Officer	\$ 158.40
A3150.52216 Vehicle-Marked	A3510.58100 FICA/Medicare	\$ 150.00
A3150.52216 Vehicle-Marked	A3510.58304 Med Ins CO 82 Oth	\$ 363.00
A4010.54654 Mileage	A4042.54855 Rabies Control	\$ 1,000.00
A1990.54905 Contingent	A2960.54154 Education Handic. Ch.	\$ 56,819.16
A1680.52115 Comp. Hardware	A1680.54571 Comp. Software	\$ 20,000.00
A1680.54679 Utilities: Internet	A1680.58100 FICA/Medicare	\$ 75.00

A8020.54069 Recon. 1 Shrd Costs	A8020.51085 Planner	\$ 1,875.00
A8020.54069 Recon. 1 Shrd Costs	A8020.51087 Planner Assistant	\$ 907.00
A8020.54069 Recon. 1 Shrd Costs	A8020.58100 FICA/Medicare	\$ 302.00
A3140.51174 Probation Officer	A3140.58303 Med Ins CSEA	\$ 800.00
A3140.51174 Probation Officer	A3140.58305 Med Ins Non-Union	\$ 1.00
D5112.54602 Bituminous Mat.	D5142.54961 Leases Equip-Oth	\$ 6,584.42
A1170.54045 Transcripts	A1170.51566 Asst. Public Def.	\$ 670.46
A1170.54045 Transcripts	A1170.51660 Insurance Buyout	\$ 21.36
A1170.54470 Office Supplies	A1170.51646 Secretary	\$ 520.00
A1170.54907 Dues	A1170.51646 Secretary	\$ 80.00
A1170.54916 Publications	A1170.51646 Secretary	\$ 327.94
A1310.54576 Com. Software Mai.	A1310.51032 Deputy Dir of Finance	\$ 1,002.16
A1310.54576 Com. Software Mai.	A1310.51031 Director of Finance	\$ 1,878.57
A1310.54576 Com. Software Mai.	A1310.51237 Payroll Specialist	\$ 1,058.43
A1310.54576 Com. Software Mai.	A1310.58100 FICA/Medicare	\$ 1,019.99
A1310.54576 Com. Software Mai.	A1310.51150 Princ. Acct Clerk Typ.	\$ 1,825.51
A1310.54515 Postage	A1310.51150 Princ. Acct Clerk Typ.	\$ 57.01
A1310.54654 Mileage	A1310.51150 Princ. Acct Clerk Typ.	\$ 11.30
A1621.54677 Utilities: Electric	A1625.54416 Parking Maint.	\$ 1,300.00
A1621.54684 Utilities: Water/Sew.	A1625.54416 Parking Maint.	\$ 1,000.00
A1621.54678 Utilities: Gas	A1625.54416 Parking Maint.	\$ 2,000.00
A1623.54678 Utilities: Gas	A1625.54416 Parking Maint.	\$ 2,600.00
A1621.54414 HVAC	A1625.54416 Parking Maint.	\$ 1,000.00
A1623.54435 Generator	A1625.54416 Parking Maint.	\$ 1,000.00
A1625.58303 Med Ins CSEA	A1625.51161 Building Mechanic	\$ 3,600.00
A1430.54011 Consultants	A1430.51140 CS & HR Manager	\$ 754.30
A1430.54011 Consultants	A1430.51080 Director of HR	\$ 741.58
A1430.58305 Med Ins Non-Un	A1430.51080 Director of HR	\$ 2,995.38
A1430.58305 Med Ins Non-Un	A1430.54156 Training	\$ 5,141.16
A1410.54471 Supplies: Photo	A1410.51005 County Clerk	\$ 100.10
A1410.54515 Postage	A1410.51005 County Clerk	\$ 706.54
A1410.54516 Printing	A1410.51005 County Clerk	\$ 401.98
A1410.54654 Mileage	A1410.51005 County Clerk	\$ 208.60
A1410.54660 Travel Expense	A1410.51005 County Clerk	\$ 31.68
A1410.54964 Leases: Rec & File	A1410.51005 County Clerk	\$ 1.80
CD6292.41E KKP Youth Operat.	CD6292.11E KKP Youth Part. Wage	\$ 916.84
A6119.54307 Foster Care	A6109.54305 Family Assistance	\$ 96,671.40
A6141.54308 HEAP	A6070.54302 Counseling Contract	\$ 512.76
A6119.54307 Foster Care	A6142.54319 EAA	\$ 30,438.27
A6119.54307 Foster Care	A6123.54310 Juvenile Delinquent	\$ 22,417.06
A6119.54307 Foster Care	A6140.54314 Safety Net	\$ 29,063.43
A6010.51354 Caseworker	A6140.54314 Safety Net	\$ 33,362.70
A6010.51367 Caseworker	A6140.54314 Safety Net	\$ 22,324.11
A6010.54004 Attorney Fees	A6010.52115 Computer Hardware	\$ 2,109.70
A6010.54721 Fraud Contract	A6010.52115 Computer Hardware	\$ 914.28

A1625.58303 Medical Ins CSEA	A1625.54416 Maint. Parking Lot	\$ 8,700.96
A1625.58303 Medical Ins CSEA	A1625.51161 Bldg Maint. Mechanic	\$ 3,565.28
A1450.51596 Election Worker	A1450.52115 Computer Hardware	\$ 27,169.99
A1450.54576 Comp. Maint. Agree.	A1450.52115 Computer Hardware	\$ 13,826.86
A1420.54025 Legal Assistance	A1420.51590 County Attorney	\$ 4,975.87
A1420.54025 Legal Assistance	A1420.51644 Secretary Co Atty	\$ 854.55
A1420.54025 Legal Assistance	A1420.58100 FICA/Medicare	\$ 444.12
A1010.54515 Postage	A1010.58100 FICA/Medicare	\$ 83.92
A1010.54515 Postage	A1010.51000 Chairman	\$ 0.03
A1010.54515 Postage	A1010.51020 Legislator	\$ 1.01
A1010.54152 Conferences	A1010.51045 Clerk Legislature	\$ 1,329.60
A1355.54654 Mileage	A1355.58100 FICA/Medicare	\$ 205.40
A1355.54660 Travel Expenses	A1355.58100 FICA/Medicare	\$ 368.22
A1355.54156 Training	A1355.58100 FICA/Medicare	\$ 10.49
A1355.54156 Training	A1355.58303 Medical Ins CSEA	\$ 29.31
A1355.54407 Equip. Maint. Agree.	A1355.58303 Medical Ins CSEA	\$ 19.46
A1355.54408 Equip. Maint/Repair	A1355.58303 Medical Ins CSEA	\$ 400.00
A1355.54515 Postage	A1355.58303 Medical Ins CSEA	\$ 45.37
A1355.54763 Pictometry	A1355.58303 Medical Ins CSEA	\$ 0.08
A1990.54905 Contingent	A1355.51999 Tax Map Technician	\$ 1,787.16
A1990.54905 Contingent	A1355.51060 Director Real Property	\$ 4,175.51
A1165.58305 Medical Ins Non-Un	A1165.51660 Ins Buyout Non-Un	\$ 3,705.28
A6010.58303 Medical Ins CSEA	A6010.54660 Travel Expenses	\$ 1,530.79
A1185.54006 Autopsies	A3020.51505 Overtime	\$ 29.51
A1185.51983 Coroner	A3020.51781 Comm Support	\$ 1,300.00
A1185.54006 Autopsies	A3020.51781 Comm Support	\$ 1,217.76
A3020.54156 Training	A3020.58100 FICA/Medicare	\$ 13.78
A3020.54470 Office Supplies	A3020.58100 FICA/Medicare	\$ 221.89
A3110.54660 Travel Expenses	A3020.58100 FICA/Medicare	\$ 80.83
A3020.54522 Shipments	A3020.58305 Medical Ins Non-Un	\$ 33.84
A3021.51701 Sr. Dispatcher	A3021.54470 Office Supplies	\$ 12.99
A3021.51701 Sr. Dispatcher	A3021.54660 Travel Expenses	\$ 0.50
A3021.51701 Sr. Dispatcher	A3021.54682 Utilities: Tel/Fax	\$ 310.83
A3021.51701 Sr. Dispatcher	A3021.54749 Uniforms	\$ 237.35
A3021.51701 Sr. Dispatcher	A3021.54770 E911 Expenses	\$ 11,272.99
A3021.51701 Sr. Dispatcher	A3021.54771 W911	\$ 1,161.00
A3110.51985 Deputy Sheriff, PT	A3350.51942 Overtime CO 82 LE	\$ 1,126.43
A3110.51985 Deputy Sheriff, PT	A3350.58100 FICA/Medicare	\$ 106.53
A3110.58302 Med Ins CO 82	A3110.52213 Vehicle-Marked	\$ 30,563.76
A3110.54682 Utilities: Tel/Fax	A3110.51730 Dep Sheriff, Lt	\$ 369.30
A3110.54727 Lab	A3110.51730 Dep Sheriff, Lt	\$ 3,724.00
A3110.54749 Uniforms	A3110.51730 Dep Sheriff, Lt	\$ 42.49
A3110.54749 Uniforms	A3110.51731 Dep Sheriff, Lt	\$ 540.99
A3110.54753 Weapon Maint.	A3110.51731 Dep Sheriff, Lt	\$ 82.07
A3110.54761 DARE Expenses	A3110.51731 Dep Sheriff, Lt	\$ 54.13

A3110.54899 Admin Hearing	A3110.51731 Dep Sheriff, Lt	\$ 450.00
A3110.54903 Awards	A3110.51731 Dep Sheriff, Lt	\$ 134.01
A3110.54903 Awards	A3110.51734 Dep Sheriff, Cr Inv	\$ 565.99
A3110.54916 Publications	A3110.51734 Dep Sheriff, Cr Inv	\$ 368.76
A3110.58302 Med Ins CO 82	A3110.51734 Dep Sheriff, Cr Inv	\$ 4,158.65
A3110.58302 Med Ins CO 82	A3110.51735 Sergeant, Admin	\$ 5,552.40
A3110.58302 Med Ins CO 82	A3110.51736 Dep Sheriff, Cr Inv	\$ 6,169.80
A3110.58302 Med Ins CO 82	A3110.51737 Dep Sheriff, Cr Inv	\$ 1,412.46
A3110.58302 Med Ins CO 82	A3110.51739 Dep Sheriff, Sergeant	\$ 210.92
A3150.51830 Corrections Officer	A3150.54720 Forensic Unit	\$ 11,800.25
A3150.51819 Corrections Officer	A3150.54720 Forensic Unit	\$ 7,344.17
A3150.51797 Corrections Sgt	A3150.54720 Forensic Unit	\$ 1,582.68
A3150.51799 Corrections Sgt	A3150.54720 Forensic Unit	\$ 5,106.16
A3150.51800 Corrections Officer	A3150.54720 Forensic Unit	\$ 2,112.55
A3150.51801 Corrections Officer	A3150.54720 Forensic Unit	\$ 4,687.47
A3150.51802 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,501.20
A3150.51805 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,643.11
A3150.51806 Corrections Officer	A3150.54720 Forensic Unit	\$ 6,512.28
A3150.51807 Corrections Officer	A3150.54720 Forensic Unit	\$ 2,214.76
A3150.51808 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,973.12
A3150.51809 Corrections Officer	A3150.54720 Forensic Unit	\$ 6,453.18
A3150.51810 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,736.24
A3150.51811 Corrections Officer	A3150.54720 Forensic Unit	\$ 2,110.93
A3150.51812 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,929.63
A3150.51813 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,960.86
A3150.51814 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,838.72
A3150.51815 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,675.29
A3150.51816 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,251.03
A3150.51817 Corrections Officer	A3150.54720 Forensic Unit	\$ 2,001.48
A3150.51818 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,542.00
A3150.51819 Corrections Officer	A3150.54720 Forensic Unit	\$ 640.67
A3150.51820 Corrections Officer	A3150.54720 Forensic Unit	\$ 2,197.99
A3150.51821 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,796.96
A3150.51822 Corrections Officer	A3150.54720 Forensic Unit	\$ 304.55
A3150.51823 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,439.19
A3150.51824 Corrections Officer	A3150.54720 Forensic Unit	\$ 2,146.88
A3150.51825 Corrections Officer	A3150.54720 Forensic Unit	\$ 3,267.25
A3150.51826 Corrections Officer	A3150.54720 Forensic Unit	\$ 2,609.79
A3150.51828 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,704.28
A3150.51829 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,929.55
A3150.51831 Corrections Officer	A3150.54720 Forensic Unit	\$ 1,440.80
A3150.51832 Corrections Officer	A3150.54720 Forensic Unit	\$ 2,522.07
A3190.54752 Weapon Ammo	A3190.58100 FICA/Medicare	\$ 33.80
A3510.54653 Gasoline	A3510.51551 Animal Control Off	\$ 2,652.23
A3510.54749 Uniforms	A3510.51551 Animal Control Off	\$ 1,141.25

A3510.54749 Uniforms	A3510.51951 Holiday OT CO82 Oth	\$ 37.30
A3510.54156 Training	A3510.51951 Holiday OT CO82 Oth	\$ 40.00
A3510.54470 Office Supplies	A3510.51951 Holiday OT CO82 Oth	\$ 42.98
A3510.54474 Safety Supplies	A3510.51951 Holiday OT CO82 Oth	\$ 131.03
A3510.54661 Vehicle Parts/Rep	A3510.51951 Holiday OT CO82 Oth	\$ 160.94
A3510.54661 Vehicle Parts/Rep	A3510.58304 Med Ins CO 82 Oth	\$ 362.08
A3510.54661 Vehicle Parts/Rep	A3510.58100 FICA/Medicare	\$ 79.05
A3510.54676 Utilities: Cell Svcs	A3510.58100 FICA/Medicare	\$ 585.62
A1185.54006 Autopsies	A3110.51739 Deputy Sheriff, Sgt	\$ 2,120.52
A1185.54006 Autopsies	A3110.51740 Deputy Sheriff, Sgt	\$ 6,614.40
A1185.54006 Autopsies	A3110.51743 Deputy Sheriff, Sgt	\$ 2,940.31
A1185.54008 Body Removal	A3110.51743 Deputy Sheriff, Sgt	\$ 3,405.29
A1185.54008 Body Removal	A3110.51750 Deputy Sheriff	\$ 1,120.28
A1185.54023 Hospital Charges	A3110.51750 Deputy Sheriff	\$ 3,879.28
A1185.54660 Travel Expenses	A3110.51750 Deputy Sheriff	\$ 70.84
A1185.54660 Travel Expenses	A3110.51751 Deputy Sheriff	\$ 217.76
A1185.58100 FICA/Medicare	A3110.51751 Deputy Sheriff	\$ 100.20
A3020.54066 Pest Control	A3110.51751 Deputy Sheriff	\$ 48.88
A3020.54522 Shipments	A3110.51751 Deputy Sheriff	\$ 114.67
A3020.54653 Gasoline	A3110.51751 Deputy Sheriff	\$ 142.47
A3020.54681 Utilities: RS Propane	A3110.51751 Deputy Sheriff	\$ 235.91
A3020.54749 Uniforms	A3110.51751 Deputy Sheriff	\$ 6.84
A3110.52435 YCFIT Equip	A3110.51751 Deputy Sheriff	\$ 13.38
A3150.51832 Corrections Officer	A3110.51751 Deputy Sheriff	\$ 708.87
A3150.51833 Corrections Officer	A3110.51751 Deputy Sheriff	\$ 919.68
A3150.51846 Food Svcs Helper	A3110.51751 Deputy Sheriff	\$ 1,116.56
A3150.51846 Food Svcs Helper	A3110.51752 Deputy Sheriff	\$ 1,501.91
A3150.51846 Food Svcs Helper	A3110.51753 Deputy Sheriff	\$ 1,332.32
A3150.51947 Canine 82 Other	A3110.51753 Deputy Sheriff	\$ 1,639.36
A3150.51949 Comp Time BO 82 O	A3110.51753 Deputy Sheriff	\$ 607.97
A3150.51953 Call Back CO 82 O	A3110.51753 Deputy Sheriff	\$ 223.15
A3150.51955 OIC CO 82 Oth	A3110.51754 Deputy Sheriff	\$ 24.68
A3150.51958 Ins BO CO 82 O	A3110.51754 Deputy Sheriff	\$ 2,978.42
A3150.51958 Ins BO CO 82 O	A3110.51755 Deputy Sheriff	\$ 2,976.18
A3150.51959 Special Duty	A3110.51755 Deputy Sheriff	\$ 358.14
A3150.51961 35-40 Hours	A3110.51755 Deputy Sheriff	\$ 315.10
A3150.51979 Nurse Temporary	A3110.51755 Deputy Sheriff	\$ 1,000.00
A3150.51980 Correction Off Temp	A3110.51755 Deputy Sheriff	\$ 582.58
A3150.51980 Correction Off Temp	A3110.51756 Deputy Sheriff	\$ 417.42
A3150.52110 Office Furniture	A3110.51756 Deputy Sheriff	\$ 97.28
A3150.52216 Vehicle-Unmarked	A3110.51756 Deputy Sheriff	\$ 1,492.90
A3150.52216 Vehicle-Unmarked	A3110.51757 Deputy Sheriff	\$ 5,630.23
A3150.52216 Vehicle-Unmarked	A3110.51758 Deputy Sheriff	\$ 59.79
A3150.52415 Weapons	A3110.51758 Deputy Sheriff	\$ 2,847.29
A3150.52421 Camera-Outside	A3110.51758 Deputy Sheriff	\$ 967.72

A3150.54016 Dental	A3110.51758 Deputy Sheriff	\$ 728.56
A3150.54021 Substance Abuse	A3110.51758 Deputy Sheriff	\$ 148.00
A3150.54023 Hospital Charges	A3110.51758 Deputy Sheriff	\$ 1,235.84
A3150.54023 Hospital Charges	A3110.51759 Deputy Sheriff	\$ 3,921.30
A3150.54023 Hospital Charges	A3110.51760 Deputy Sheriff	\$ 1,230.77
A3150.54306 Bullet Proof Vests	A3110.51760 Deputy Sheriff	\$ 1,229.72
A3150.54306 Bullet Proof Vests	A3110.51761 Deputy Sheriff	\$ 938.76
A3150.54407 Equip Maint Agree	A3110.51761 Deputy Sheriff	\$ 673.00
A3150.54409 Jail Maint	A3110.51761 Deputy Sheriff	\$ 1,969.07
A3150.54462 Garage Supplies	A3110.51761 Deputy Sheriff	\$ 377.07
A3150.54470 Office Supplies	A3110.51761 Deputy Sheriff	\$ 756.51
A3150.54472 Prisoner Supplies	A3110.51761 Deputy Sheriff	\$ 56.59
A3150.54472 Prisoner Supplies	A3110.51762 Deputy Sheriff	\$ 521.05
A3150.54505 Dry Cleaning	A3110.51762 Deputy Sheriff	\$ 707.22
A3150.54515 Postage	A3110.51762 Deputy Sheriff	\$ 389.00
A3150.54571 Computer Software	A3110.51762 Deputy Sheriff	\$ 871.44
A3150.54571 Computer Software	A3110.51763 Deputy Sheriff	\$ 754.65
A3150.54682 Utilities: Tel/Fax	A3110.51763 Deputy Sheriff	\$ 240.00
A3150.54711 Evacuation	A3110.51763 Deputy Sheriff	\$ 9.58
A3150.54734 Radio Parts/Maint	A3110.51763 Deputy Sheriff	\$ 1,232.20
A3150.54749 Uniforms	A3110.51763 Deputy Sheriff	\$ 153.84
A3150.54804 Boarding	A3110.51763 Deputy Sheriff	\$ 3,157.25
A3150.54804 Boarding	A3110.51764 Deputy Sheriff	\$ 1,743.50
A3150.54804 Boarding	A3110.51765 Deputy Sheriff	\$ 578.56
A3150.54809 I/I Clothing	A3110.51765 Deputy Sheriff	\$ 1,685.70
A3150.54810 I/I Drugs	A3110.51765 Deputy Sheriff	\$ 3,564.74
A3150.54810 I/I Drugs	A3110.51770 Secretary to Sheriff	\$ 1,660.80
A3150.54810 I/I Drugs	A3110.51940 Differential CO 82 LE	\$ 339.50
A3150.54810 I/I Drugs	A3110.51941 Holiday OT CO 82 LE	\$ 1,368.85
A3150.54811 Trinity	A3110.51941 Holiday OT CO 82 LE	\$ 11,688.93
A3150.54811 Trinity	A3110.51947 Canine Care CO 82 LE	\$ 680.04
A3150.54811 Trinity	A3110.51737 Deputy Sheriff, Cr Inv	\$ 1,106.76
CT9951.59106 Transfer to Cap Fd	CT5610.54411 Parts/Repair/Maint	\$ 4,931.74
A4010.54152 Conferences	A4042.54855 Rabies Control	\$ 356.73
A1430.58305 Med Ins Non-Un	A1430.54034 Physicals	\$ 752.80
A1675.52120 Copier	A1675.54406 Copier Maint Agree	\$ 274.91
A1680.52127 Printers	A1675.54406 Copier Maint Agree	\$ 3,380.49
A1680.54407 Equip Maint Agree	A1675.54406 Copier Maint Agree	\$ 927.64
A1990.54905 Contingent	A8710.54204 CCE	\$ 0.04
A1340.58100 FICA/Medicare	A1340.51575 Budget Officer	\$ 30.23
A1230.54152 Conferences	A1230.58100 FICA/Medicare	\$ 257.28
A1230.54152 Conferences	A1230.51035 Administrator	\$ 190.72
A1230.54470 Office Supplies	A1230.51035 Administrator	\$ 544.18
A1230.54515 Postage	A1230.51035 Administrator	\$ 25.00
A1230.54654 Mileage	A1230.51035 Administrator	\$ 658.40

A1230.54660 Travel Expenses	A1230.51035 Administrator	\$ 369.00
A1230.54907 Dues	A1230.51035 Administrator	\$ 115.00
A1990.54905 Contingent	A1230.51035 Administrator	\$ 1,820.23
A1990.54905 Contingent	A1340.51575 Budget Officer	\$ 177.39

And be it further

RESOLVED, that copies of this resolution be provided to the Sheriff, Director of Public Health, IT Director, Director of Planning, Highway Superintendent, Public Defender, Buildings & Grounds Superintendent, Director of Human Resources, County Clerk, Commissioner of Social Services, Clerk of the Legislature, Director of Real Property, Elections Commissioners, Director of Finance, County Administrator/Budget Officer, and County Treasurer.

**APPROPRIATE AID
(TREASURER)**

WHEREAS, the Treasurer’s 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:	
A1364.42652 TREAS- Sale of Forest Products	\$4,323.67
Appropriation:	
A1364.54918 TREAS- Reforestation & TAP Taxes	\$4,323.67

And be it further

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

**APPROPRIATE AID
(FINANCE)**

WHEREAS, the Department of Finance 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:	
A1310.42401 FIN- Interest	\$12,712.04
Appropriation:	
A1310.51150 FIN- Principal Account Clerk Typist	\$12,712.04

And be it further

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

**APPROPRIATE AID
(AIRPORT)**

WHEREAS, the Airport 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:	
CT5610.41772 AIRPORT-Other Revenue	\$7,500.69
CT5610.42401 AIRPORT-Interest	\$5,919.73
CT5610.41234 AIRPORT-Fly In/Parking Fees	\$8,366.04
Appropriation:	
CT5610.54661 AIRPORT-Vehicle Parts/Repair/Maint.	\$16,963.14
CT5610.54411 AIRPORT- Parts/Repair/Maint.	\$1,663.26
CT5610.54300 AIRPORT- Hangar Expense	\$2,598.46
CT5610.54100 AIRPORT- Contractual Expense	\$561.60

And be it further

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

**APPROPRIATE RESERVE FUNDS
(TELEPHONE RESERVE)**

WHEREAS, there are funds within the Telephone Reserve for 2025 telephone upgrades;
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:	
A878.000- Telephone Reserve	\$62,961.26
Appropriation:	
A1650.54571 COMM- Computer Software	\$22,893.29
A1650.54577 COMM- Computer Tech Assistance	\$33,102.95
A1650.52115 COMM- Computer Hardware	\$6,965.02

And be it further

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

**APPROPRIATE AID
(PUBLIC HEALTH)**

WHEREAS, the Public Health 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:	
A2960.43277 EDU- Education Handicapped Children	\$138,718.38
Appropriation:	
A2960.54154 EDU- Education Handicapped Children	\$138,718.38

And be it further

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

**APPROPRIATE AID
(CENTRAL COMMUNICATIONS)**

WHEREAS, the Department of Central Communication Systems 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:	
A1650.41275 COMM- Telephone Charges	\$2,360.00
Appropriation:	
A1650.54571 COMM- Computer Software	\$2,360.00

And be it further

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

**APPROPRIATE AID
(REAL PROPERTY)**

WHEREAS, the Real Property 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:	
A1355.41250 RP- Real Property Fees	\$2,154.90
A1355.43089 RP-Other State Aid	\$857.52
Appropriation:	
A1355.58303 RP-Medical Insurance CSEA	\$31.55
A1355.51271 RP- Senior Account Clerk Typist	\$1,669.92
A1355.51520 RP- Insurance Buyout CSEA	\$323.28
A1355.51999 RP- Tax Map Technician	\$987.67

And be it further

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

**APPROPRIATE AID
(PUBLIC DEFENDER)**

WHEREAS, the Public Defender's 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:	
A1170.43025 PD- Indigent Legal Services	\$191,350.95
Appropriation:	
A1170.51124 PD- Counsel at First Appearance	\$6,707.18
A1170.51565 PD- Assistance Public Defender	\$1,606.32
A1170.51640 PD- Public Defender	\$2,401.59
A1170.51647 PD- Assistant Public Defender	\$2,160.87
A1170.51564 PD- Assistant Public Defender	\$98,329.53
A1170.51636 PD- Part Time	\$39,585.00
A1170.54516 PD- Printing	\$36.78
A1170.54941 PD- Indigent Legal Services	\$1,215.24
A1170.58100 PD- FICA/Medicare	\$16,778.55
A1170.58305 PD- Medical Insurance Non-Union	\$22,529.89

And be it further

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

**APPROPRIATE AID
(PLANNING)**

WHEREAS, the Planning 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:	
A8020.43088 PLAN- NYS Parks Snowmobile Grant	\$10,271.80
Appropriation:	
A8020.54047 PLAN- NYS Parks Snowmobile Grant	\$10,271.80

And be it further

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

**APPROPRIATE AID
(SOCIAL SERVICES)**

WHEREAS, the Department of Social Services has received revenue over the 2025 budget amount for the 2025 Community Foundation Grant 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:	
A6010.43610 DSS-Social Services Admin	\$2,900.00
Appropriation:	
A6010.54027 DSS-Miscellaneous	\$2,900.00

And be it further

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

**APPROPRIATE AID
(SOCIAL SERVICES)**

WHEREAS, the Department of Social Services has received revenue over the 2025 budget amount for the 2025 Child Care Registration 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:		
A6010.43654 DSS- Child Care Registration		\$1,906.00
Appropriation:		
A6010.54384 DSS- Child Care Registration		\$1,906.00

And be it further

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

**APPROPRIATE AID
(SOCIAL SERVICES)**

WHEREAS, the Department of Social Services has received revenue over the 2025 budget amount for the Day Care Program 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:		
A6055.43655 DSS- Day Care		\$54,232.50
Appropriation:		
A6055.54303 DSS- Day Care		\$54,232.50

And be it further

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

APPROPRIATE AID

(COMMUNITY SERVICES)

WHEREAS, the Community Services Department has additional revenue within its budget for various programs, 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 and tabulated below:

Revenue:	
A4320.43503 CS- OMH	\$207,696.95
Appropriation:	
A4320.54317 CS- FLACRA	\$82,636.25
A4320.54328 CS- Catholic Charities	\$124,834.70
A4320.54383 CS- Soldiers & Sailors Hospital	\$226.00

And be it further

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

**APPROPRIATE AID
(COMMUNITY SERVICES)**

WHEREAS, the Community Services Department has additional revenue within its budget from the Opioid Settlement, 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 and tabulated below:

Revenue:	
A4320.42735 CS- Opioid Settlement Funds	\$13,299.58
Appropriation:	
A4320.54251 CS- Opioid Settlement Funds	\$13,299.58

And be it further

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

**APPROPRIATE AID
(HIGHWAY)**

WHEREAS, the Highway Department has received revenue over the 2025 budget amount for Quarter 4 parts costs for the Sheriff's Department fleet 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:	
DM5130.42656 HWY- Minor Sales	\$10,208.26
Appropriation:	
DM5130.54411 HWY- Parts/Repairs	\$10,208.26

And be it further

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

**APPROPRIATE AID
(HIGHWAY)**

WHEREAS, the Highway 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:	
D5142.42655 HWY- Minor Sales	\$5,662.75
D3310.42655 HWY- Minor Sales	\$300.00

Appropriation:	
D5142.54032 HWY- Personal Svcs-Other Gov't	\$3,477.08
D5142.54625 HWY- Salt & Abrasive Mix	\$784.65
D5142.54961 HWY- Leases: Equipment-Other Gov't	\$1,401.02
D3310.54627 HWY- Sign Hardware	\$300.00

And be it further

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

APPROPRIATE BUILDING RESERVE FUNDS

WHEREAS, reserve funds need to be appropriated from the Building Reserve to pay 2025 expenditures to date in regards to the Highway/Public Health and Public Safety Facility capital projects; and

WHEREAS, these funds were agreed upon to be used for this purpose;

NOW, THEREFORE, BE IT RESOLVED, said reserve funds will be appropriated from the Building Reserve Fund in the amount of \$819,173.04; and be it further

RESOLVED, that the following accounts be increased as tabulated below:

Budgetary Account:	
A511.000 Appropriate Reserve- (Building Reserve)	\$819,173.04
Appropriation Account:	
A9950.59101- Transfer Building	\$819,173.04

And be it further

RESOLVED, that the following accounts be increased as tabulated below:

Appropriation:	
H1620.54012 Construction	\$643,036.29
H1620.54020 Engineering Services	\$73,991.52
H1620.54011 Consultants	\$6,063.15
H3150.54020 Engineering Services	\$96,082.08
Revenue:	
H1620.45031 H Interfund Transfer- Building	\$819,173.04

And be it further

RESOLVED, that copies of this resolution be provided to the Highway Superintendent, the Project Manager, the County Treasurer, Director of Finance, and the Budget Officer.

**APPROPRIATE CARRYOVER AID
(SHERIFF)**

WHEREAS, the Sheriff's Department has additional revenue in the year 2025 with a balance of \$172,413.00 that remained at the end of 2025; and

WHEREAS, these funds are not part of the 2026 budget and can be carried over to the 2026 fiscal year;

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

Revenue:
A3110.43316 SHERIFF- FY23 DTP
\$172,413.00

Appropriation:	
A3110.51655 SHERIFF- FY23 DTP	\$89,413.00
A3110.58310 SHERIFF- FY23 DTP	\$33,000.00
A3110.54046 SHERIFF- FY23 DTP	\$50,000.00

And be it further

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

**APPROPRIATE CARRYOVER AID
(SHERIFF)**

WHEREAS, the Sheriff's Department has additional revenue in the year 2025 with a balance of \$30,689.95 that remained at the end of 2025; and

WHEREAS, these funds are not part of the 2026 budget and can be carried over to the 2026 fiscal year;

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

Revenue:
A3020.43322 SHERIFF- SICG FY24 \$30,689.95

Appropriation:
A3020.52949 SHERIFF- SICG FY24 \$30,689.95

And be it further

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

**APPROPRIATE CARRYOVER AID
(PUBLIC HEALTH)**

WHEREAS, the Public Health Department has additional JUUL Settlement revenue in the year 2025 with a balance of \$84,376.58 that remained at the end of 2025; and

WHEREAS, these funds are not part of the 2026 budget and can be carried over to the 2026 fiscal year;

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

Revenue:
A4010.42770 PH- JUUL Settlement \$84,376.58

Appropriation:
A4010.54361 PH- JUUL Settlement \$84,376.58

And be it further

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

**APPROPRIATE CARRYOVER AID
(PUBLIC HEALTH)**

WHEREAS, the Public Health Department has additional Public Health Infrastructure Grant revenue in the year 2025 with a balance of \$337,694.00 that remained at the end of 2025; and

WHEREAS, these funds are not part of the 2026 budget and can be carried over to the 2026 fiscal year;

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

Revenue:		
A4010.44487 PH- Public Health Infrastructure		\$337,694.00
Appropriation:		
A4010.54361 PH- Emergency Expenditures		\$337,694.00

And be it further

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

**APPROPRIATE CARRYOVER AID
(COMMUNITY SERVICES)**

WHEREAS, the Department of Community Services has additional Suicide Prevention Grant revenue in the year 2025 with a balance of \$7,958.10 that remained at the end of 2025; and

WHEREAS, these funds are not part of the 2026 budget and can be carried over to the 2026 fiscal year;

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

Revenue:		
A4320.44491 CS- Suicide Prevention Grant		\$7,958.10
Appropriation:		
A4320.54282 CS- Suicide Prevention Grant		\$7,958.10

And be it further

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

**APPROPRIATE CARRYOVER AID
(COMMUNITY SERVICES)**

WHEREAS, the Department of Community Services has additional Opioid Settlement Fund revenue in the year 2025 with a balance of \$246,611.92 that remained at the end of 2025; and

WHEREAS, these funds are not part of the 2026 budget and can be carried over to the 2026 fiscal year;

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

Revenue:		
A4320.42735 CS- Opioid Settlement Funds		\$246,611.92
Appropriation:		
A4320.54251 CS- Opioid Settlement Funds		\$246,611.92

And be it further

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

**APPROPRIATE CARRYOVER AID
(COMMUNITY SERVICES)**

WHEREAS, the Department of Community Services has additional Columbia University revenue in the year 2025 with a balance of \$20,229.81 that remained at the end of 2025; and

WHEREAS, these funds are not part of the 2026 budget and can be carried over to the 2026 fiscal year;

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

Revenue:		
A4320.41688 CS- Columbia University		\$20,229.81
Appropriation:		
A4320.54263 CS- Columbia University		\$20,229.81

And be it further

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

**APPROPRIATE CARRYOVER AID
(COMMUNITY SERVICES)**

WHEREAS, the Department of Community Services has additional Mental Health Federal Sharing revenue in the year 2025 with a balance of \$101,906.89 that remained at the end of 2025; and

WHEREAS, these funds are not part of the 2026 budget and can be carried over to the 2026 fiscal year;

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

Revenue:	
A4320.44490 CS- Federal Sharing Funds	\$101,906.89
Appropriation:	
A4320.54335 CS- Mental Health Sharing Funds	\$101,906.89

And be it further

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

**APPROPRIATE CARRYOVER AID
(PLANNING)**

WHEREAS, the Planning Department has additional NYS Parks Snowmobile Grant revenue in the year 2025 with a balance of \$5,792.04 that remained at the end of 2025; and

WHEREAS, these funds are not part of the 2026 budget and can be carried over to the 2026 fiscal year;

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

Revenue:	
A8020.43088 PLAN- NYS Parks Snowmobile Grant	\$5,792.04

Appropriation:
 A8020.54047 PLAN- NYS Parks Snowmobile Grant \$5,792.04

And be it further

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

2026 BUDGET TRANSFERS

BE IT RESOLVED, that the following transfer shall be made in the 2026 budget;

From:	To:	Amount:
DM5130.54433 Pav. St. Tk. Maint.	DM889N.000 Cap. Equip. Reserve	\$ 20,300.00

And be it further

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

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 fourth draw will commence in February 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.

**APPROPRIATE CANNABIS TAX REVENUE
(FINANCE)**

WHEREAS, the County has received Cannabis Tax revenue in the amount of \$13,029.54 for the 4th Quarter of 2025, 75% of that amount listed will be allocated to the Town of Milo and Village of Penn Yan in even amounts and Yates County will keep the remaining 25%, or \$3,257.39; and

WHEREAS, these funds are not part of the 2026 budget;

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

Revenue:	
A1116.43790 CANNABIS- Tax on Adult Use Cannabis	\$9,772.16
Appropriation:	
A1116.54910 CANNABIS- Cannabis Revenue Sharing	\$9,772.16

And be it further

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

**APPROPRIATE AID
(COMMUNITY SERVICES)**

WHEREAS, the Community Services Department has additional revenue within its budget from the Opioid Settlement, with corresponding expenditures; and

WHEREAS, these funds are not part of the 2026 budget;

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

Revenue:	
A4320.42735 CS- Opioid Settlement Funds	\$2,019.40
Appropriation:	

A4320.54251 CS- Opioid Settlement Funds

\$2019.40

And be it further

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

**APPROPRIATE AID
(COMMUNITY SERVICES)**

WHEREAS, the Community Services Department has additional revenue within its budget from Federal Sharing Funds, with corresponding expenditures; and

WHEREAS, these funds are not part of the 2026 budget;

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

Revenue:

A4320.44490 CS- Federal Sharing Funds	\$26,034.00
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Appropriation:

A4320.54335 CS- Mental Health Sharing Funds	\$26,034.00
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And be it further

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

REAPPOINT CHAIR TO THE FLINT CREEK ADMINISTRATIVE BOARD

BE IT RESOLVED, that Edward Hansen, of 3995 Old Mill Road, Stanley, New York 14561 is reappointed as the Chair to the Flint Creek Small Watershed Protection District Administrative Board for a two-year term expiring on March 14th, 2028; and be it further

RESOLVED, that copies of this resolution be sent to the Ontario County Board of Supervisors, the Flint Creek Small Watershed Protection District Administrative Board, and to the appointee.

REAPPOINTMENT TO THE FLINT CREEK ADMINISTRATIVE BOARD

BE IT RESOLVED, Robert Slayton c/o Slayton Ag LLC, of 7201 County Route 27, Hornell, New York 14843 is hereby reappointed as Yates County representative to the Flint Creek Small Watershed Protection District Administrative Board for a two-year term expiring March 14th, 2028; and be it further

RESOLVED, that copies of this resolution be sent to the Ontario County Board of Supervisors, the Flint Creek Small Watershed Protection District Administrative Board, and to the appointee.

APPOINTMENT TO THE FLINT CREEK ADMINISTRATIVE BOARD

BE IT RESOLVED, Travis Torrey, of 5299 Edgerton Road Elba, NY 14058, is hereby appointed as Yates County representative to the Flint Creek Small Watershed Protection District Administrative Board for a two-year term expiring March 14th, 2028; and be it further

RESOLVED, that copies of this resolution be sent to the Ontario County Board of Supervisors, the Flint Creek Small Watershed Protection District Administrative Board, and to the appointee.



**YATES COUNTY
COUNTY TREASURER**

417 LIBERTY STREET
PENN YAN, NY 14527-1122
Tel 315-531-3205

**PATRICIA L.
CHRISTENSEN
TREASURER**

To: Finance Committee
From: Patricia Christensen
Re: Treasurer's Office Report-January 2026

TAX COLLECTION 2026

- **Processing Franchise Payments**
- **Responding to inquires**

MISCELLANEOUS ITEMS COMPLETED

Web Training for Tax Collection System

- New Report created for ease of reporting payments per Roll Section
- Understanding of utilizing the "Flag System" to better track delinquent accounts.
- New "Schedule A" developed per Attorney Scott Falvey's requirements-specs

Meeting with Attorney Scott Falvey regarding tax foreclosure procedures

- Discussion of processing 3 years of delinquent properties
- Discussion of finalizing 2025 property auction items (payment to auctioneer etc.)
- Discussion of estate process, responsibility

Meeting with County Administrator, Jessica Mullins

- Discussion of outstanding items, payments
- Discussion of office space
- Discussion of items, documents to be recycled, destroyed

Respectfully submitted,

Patricia L. Christensen

**Patricia Christensen
Treasurer**

**SET DATE FOR PUBLIC HEARING ON PROPOSED LOCAL LAW NO. 1-2026
ENTITLED “A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED
IN GENERAL MUNICIPAL LAW SECTION 3-C”**

BE IT RESOLVED, that the Clerk of the Legislature is directed to advertise a public hearing on proposed Local Law No. 1-2026 entitled “**Local Law to Override the Tax Levy Limit Established in General Municipal Law Section 3-c**”, said proposed Local Law being set forth herein; and be it further

RESOLVED, that said public hearing shall be held March 9, 2026, at 1:00 P.M. in the Yates County Legislative Chambers, 417 Liberty Street, Penn Yan, NY.

LOCAL LAW NO. 1 OF THE YEAR 2026

ENTITLED:

**“A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN
GENERAL MUNICIPAL LAW SECTION 3-C”**

BE IT ENACTED, by the Legislature of the County of Yates as follows:

SECTION 1. LEGISLATIVE INTENT

It is the intent of this local law to override the limit on the amount of real property taxes that may be levied by Yates County pursuant to General Municipal Law Section 3-c, and to allow the Yates County Legislature to adopt a budget for the fiscal year 2027 that requires a real property tax levy in the excess of the “tax levy limit” as defined by General Municipal Law Section 3-c.

SECTION 2. AUTHORITY

This Local Law is adopted pursuant to subdivision 5 of General Municipal Law Section 3-c, which expressly authorizes a local government’s governing body to override the tax levy limit for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

SECTION 3. TAX LEVY LIMIT OVERRIDE

The Yates County Legislature is hereby authorized to adopt a budget for the fiscal year 2027 that requires a real property tax levy increase in excess of the amount otherwise prescribed by General Municipal Law Section 3-c.

SECTION 4. SEVERABILITY

If any clause, sentence, paragraph, section or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgement shall not effect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part of this local law or in its application to the person, individual, firm or corporation or circumstance directly involved in the controversy in which such judgement or order shall be rendered.

SECTION 5. EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Secretary of State.

AUTHORIZE CHAIR TO SIGN AGREEMENT WITH MRB GROUP FOR GRANT WRITING SERVICES

WHEREAS, it has been deemed necessary by the Yates County Legislature to contract with a third-party vendor to provide professional services/grant writing services to the County;

NOW, THEREFORE, BE IT RESOLVED, that upon the approval of the County Attorney, the Chair of the Legislature is hereby authorized to sign an agreement with MRB Group for grant writing services in 2026 at a cost not to exceed \$30,000; and be it further

RESOLVED, that copies of this resolution be provided to the MRB Group, Director of Finance, and the County Administrator.