



YATES COUNTY LEGISLATURE
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Leslie Church
Chairwoman
Emilee D. Miller
Clerk

FINANCE COMMITTEE AGENDA
Location: Yates County Legislative Chambers
Date: April 7, 2026 at 2:00 p.m.

Join from PC, Mac, iPad, or Android:

<https://us02web.zoom.us/j/88570080470?pwd=FFHHirrDy9YHYumwHQbxNSRz3j70Kl.1>

Webinar ID: 885 7008 0470

Passcode:803425

Phone one-tap:

+16465588656,,88570080470# US (New York) 16469313860,,88570080470# US

Join via audio:

+1 646 558 8656 US (New York)

+1 646 931 3860 US

International numbers available: <https://us02web.zoom.us/u/kMceanhMY>

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

- Bill & Nonie will do the audit this month
- Zoom Attendees/Attendance
- Approve minutes of the March 3rd meeting
- Public Comment

REAL PROPERTY: Meghan Kincaid

- Annual Report
- Board of Assessment Review
- Yates County Assessors' Association
- Tentative Assessment Rolls
- 2026 Q1 Goal Status

RECONNECT: Jeff Ayers

- ReConnect 1 Engineering & Construction
- Grant Applications

Resolution(s):

- Award Railroad Permitting Contract for ReConnect 1 Phase 3-
- Award New York State Department of Transportation Permitting Contract For ReConnect 1 Phase 3-

PLANNING: Jeffrey Ayers

- Yates County Planning Board

- Public Transportation
- Solid Waste
- Natural & Recreational Resources Grant
- Housing-CDBG
- NYS EFC-Septic System Replacement Grant
- NYS Parks - Snowmobile Grant
- GIS
- 2026 Q1 Goal Status

FINANCE: Leigh Battin

- Annual TASC Meeting
- 2025 Financial Audit
- JPMorgan P Card Program
- Capital Improvement Plan
- NYCLASS Update
- 2026 Q1 Goal Status
- 2025 Appropriations
- Sales Tax Report

Resolution(s):

- Amend Resolution No. 146-26 2026 Budget Transfers
- 2026 Budget Transfers
- Appropriate Assigned Fund Balance
- Appropriate Aid (Public Health)
- Appropriate Aid (Veterans)

TREASURER: Patricia Christensen

- Tax Collection 2026
- Miscellaneous Items

COUNTY ADMINISTRATOR: Jessica Mullins

- MRB has submitted the Town of Starkey's application for Lakemont Landing for the 2nd Distribution of NYS ESD Infrastructure Grant. State approvals for the application should be announced this summer.
- Proposed Amendments for State Retirement: Tier 6 Potential Changes
- AIM Funding – NYSAC Push for NYS 2026-2027 budget

COUNTY ATTORNEY: Scott Falvey

Resolution(s):

- Authorize and Approve Opioid Settlement Agreements (Certain Opioid Regional Distributor/Dispenser Defendants – Associated Pharmacies, Inc. (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage Logistics))

Executive Session – if needed

Finance Committee Report

Meeting date: April 7, 2026

Report date: March 31, 2026

Real Property Tax Services

Department Update

Meghan K. Kincaid, Director

Annual Report

My 2025 Annual Report for the Real Property Tax Services Department was completed and sent to the Clerk to the Legislature. A hard copy is on display in the lobby of the Real Property office, as well.

Board of Assessment Review

In the town of Barrington, Sebastian Bruno was appointed to fill the vacancy they had, with a term ending 9/30/2030. Also, Angela Kendall was appointed to fill the seat vacated by Anthony DeStephen, with a term ending 9/30/2028.

In the town of Potter, Craig Green was reappointed with a term ending 9/30/2030. Additionally, John Bootes was appointed to fill their vacancy, with a term ending 9/30/2029. The town of Benton has one vacancy. All other boards are full.

Yates County Assessors' Association

We will be meeting on 4/9, and the assessors will be giving me their tentative roll files and paperwork at that time. A member of the state's Office of Real Property Tax Services is expected to be there, as well.

Tentative Assessment Rolls

The 2026 tentative values come out on May 1st. The towns of Benton, Middlesex and Potter have completed town reassessment projects for this year.

Property owners interested in challenging their tentative assessments before their town's board of assessment review should contact their town assessor for information.

My focus this month is the preparation of the tentative assessment rolls.

2026 Goals Update

- 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-**
 - **No customers have been connected on this phase yet.**
 - **Pre-order residents and Empire have expressed disappointed in the delays.**
 - **Splitters are scheduled for 4/8 delivery.**
 - **When H&M comes back into market (4/13) to install the splitters they will work on the interrupting light service issue. It is believed to be an issue in connections in the cabinet and not in the field.**
 - YES finishing closeout paperwork for RUS approval (still a large splicing invoice from H&M pending) then closeouts.
 - 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-**
 - **Upcoming Schedule-**
 - *3/17- Completed-Plans and Specs Meeting – RUS in attendance.*
 - *3/31 –Completed-Phase 3 Bid info published on YC website, county papers, and NYS Contract reporter*
 - **4/14 - Pre bid meeting**
 - **4/28 - Open bid**
 - **5/11 - Resolution to award bid**
 - **Permits and Material orders will dictate start and end of contract**
 - **Expect ~80 day construction window.**
 - Change of Construction was approved by RUS 2/12/26.
 - YES is decommissioning sections of Phase 3 that are already served. They will be removed before the Plans and Specs process and RUS will be notified.
 - 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.

- Permitting:
 - **See Resolution to award RR crossing and NYS DOT crossing 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:
 - 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 been provided our current phase 3 mapping.
 - 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 will start again with the start of the Phase 3 build.
 - 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	2Q 26 – 3Q26	3Q 26	4Q 26

- Financial Reporting

- ~~RUS has changed their rules on getting reimbursed for materials. Until now materials had to be on a contract to be funded. That rule was done away with. YC will seek to get all the money it can for purchased materials asap.~~
- GFLRPC apparently had some extra funds because they paid all our 2025 pole rental fees~ \$39,000.
- FRS#50 Approved 12/4/25
 - Total request of \$130,925.00
- FRS#51 will be submitted at the end of Feb likely for ~\$669,963

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 1A	\$1,179,033		
Phase 1B	\$1,416,100	-\$5,785	
Phase 2	\$2,293,963	\$585,537	
Equipment (Nokia)	\$285,336	\$87,971	\$0
Materials/other	\$913,225	-\$6,629	\$815,403 (balance)
Bidding Costs	\$1203	\$194	\$0

Total	\$9,987,100	\$661,288	\$815,403 (balance)
Balance in Pledged Deposit Acct.: \$815,474			
Project Total: \$17,159,012 which includes \$3,631,625 County match			

- **Materials & Storage:**
 - **Thank you to Highway Dept for helping the ongoing effort to clean up our storage area.**
 - **Need a several more empty conduit reels for a full truck load return.**
 - 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 24 Apps.**

Grant Application: NO UPDATE

- 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.

AWARD RAILROAD PERMITTING CONTRACT FOR RECONNECT 1 PHASE 3 –

WHEREAS, the County of Yates is undertaking ReConnect 1 Phase 3 construction, which requires permitting for multiple railroad crossings with multiple railroad owners; and

WHEREAS, the County solicited proposals for professional engineering services to complete the required railroad permitting; and

WHEREAS, one proposal was received and reviewed from Yates Engineering Services (YES) in the amount of \$35,200.00; and

WHEREAS, Yates Engineering Services (YES) possesses the qualifications necessary to complete the required services; and

WHEREAS, said services are considered professional services and are not subject to competitive bidding requirements pursuant to New York State General Municipal Law; and

NOW, THEREFORE, BE IT RESOLVED, that the professional services contract for railroad permitting associated with the ReConnect 1 Phase 3 project be awarded to Yates Engineering Services (YES) in the amount of \$35,200.00;

RESOLVED, that the cost for said services shall be \$35,200.00 for the completion of eleven (11) railroad crossing permits; and be it further

RESOLVED, that the Chair of the Legislature is authorized to execute both the professional service contract with YES as well as any other permitting documents with Norfolk Southern Railway and the Fingerlakes Railway; and be it further

RESOLVED, that copies of this resolution be provided to Yates Engineering Services (YES), County Administrator, and the Director of Planning.

AWARD NEW YORK STATE DEPARTMENT OF TRANSPORTATION PERMITTING CONTRACT FOR RECONNECT 1 PHASE 3 –

WHEREAS, the County of Yates is undertaking the ReConnect 1 Phase 3 project, which requires permitting through the New York State Department of Transportation (NYSDOT); and

WHEREAS, the County solicited proposals for professional engineering services to complete the required NYSDOT permitting; and

WHEREAS, two proposals were received and reviewed, including Yates Engineering Services (YES) in the amount of \$46,064.00 and Airosmith, Inc. in the amount of \$51,498.16; and

WHEREAS, Yates Engineering Services (YES) submitted the lowest responsible proposal and possesses the qualifications necessary to complete the required services; and

WHEREAS, said services are considered professional services and are not subject to competitive bidding requirements pursuant to New York State General Municipal Law; and

NOW, THEREFORE, BE IT RESOLVED, on recommendation of the appropriate Committee, that the professional services contract for NYSDOT permitting associated with the ReConnect 1 Phase 3 project be awarded to Yates Engineering Services (YES) in the amount of \$46,064.00;

RESOLVED, that the cost for said services shall be \$46,064.00 for the completion of seven (7) NYSDOT permits; and be it further

RESOLVED, that the Chair of the Legislature is authorized to execute both the professional service contract with YES as well as any other permitting documents with NYS DOT; and be it further

RESOLVED, that copies of this resolution be provided to Yates Engineering Services (YES), County Administrator, and the Director of Planning.



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: 4/1/26

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

Yates County Planning Board:

- GML 239 Referrals: There were 8 referrals this month. 3 from Benton, 2 from Middlesex, and 1 from Jerusalem, Italy, and Rushville. All were found to have either no countywide impact or positive county wide impact.
- LULA training topic will be “Gateways” and will be held April 27th in the YC Auditorium at 5:30.
- May 28th GFLRPC Training in Batavia.

Public Transportation:

- YTS business:
 - YC waiting on NYS DOT reimbursement CARES act check.
 - 2025 Annual Report has been submitted to NYS DOT.
 - 2025 Drug and Alcohol Testing Report Submitted to NYS DOT.
 - April 23rd we have a virtual meeting by NYS DOT 5311 auditors.
- RGRTA business:
 - Monthly progress meetings with RGRTA continue. This month Scott F was able to sit in on it.
 - Resolution for the Mortgage Tax takes 3 months to come into effect. Depending on 2027 start date we will need to time the resolution accordingly.
 - RGRTA has an order for 36 buses coming in 2027.
 - There was a meeting held with Highway Dept where they spelled out how they thought we could best help RGRTA.

Solid Waste:

- Comments have been received on the LSWMP. They will be addressed before submission to NYS.
- April 15th is the internal/project deadline to submit to NYS.

Natural & Recreational Resources Grant: -

- Dundee and Penn Yan have executed their award contracts.
- Middlesex is with YC to be signed.
- Torrey is still outstanding.

Housing -CDBG: (no update)

NYS EFC – Septic System Replacement Grant :

- A number of citizens have reached out about the next round of funding.
- No updates from NYS on any possible timelines.
- 2024 awards:
 - A total of \$204,916 has been requested from NYS via 25 submissions.
 - 9 Projects are still pending for \$90K in used funds.

NYS Parks - Snowmobile Grant: (no update)

No cost submissions from YASTA.

GIS

- The county has migrated from ArcGIS Desktop to ArcGIS Pro as required by ESRI.
- Planning Dept has been asked to work with highway on their GIS asset management software change.

2026 Goals:

- Conclude Construction on the 3rd Phase of the ReConnect Project (not finish the entire project).
 - Pushing ahead as quickly as prudent.
 - Phase 3 bid on schedule.

- 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.
 - Draft map in progress.

- Conclude Local Solid Waste Management Plan–
 - In process. Target for April 15th plan submission to NYS still in play.



**YATES COUNTY
DEPARTMENT OF FINANCE**

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LEIGH BATTIN
DIRECTOR OF FINANCE

To: Finance Committee

From: Leigh Battin

Re: Department of Finance Report for March 2026

Annual TASC Meeting: Annual meeting was held on March 27th and PARIS report submitted to the State on March 30th.

2025 Financial Audit: Drescher and Malecki will be presenting the 2025 audit to the Legislature on April 13th at 12pm in the Executive Session Room.

JPMorgan P Card Program: 2025 Q3 rebate received March 6th in the amount of \$108.93. NYS OGS card contract exceeded \$250million for this quarter, resulting in a 2.32% rebate.

Capital Improvement Plan: FY 2027-2031 Capital Improvement Plan Request Forms have been sent to all County Departments. It has been asked that all requests are reviewed with Departmental Standing Committees at their May meeting.

NYCLASS Update: As of March 31, 2026: \$18,766,883.12 total invested with NYCLASS, \$1,854,093.47 total interest earned to date, current rate 3.524%

2026 Goals:

1. Implement vendor EFT payments; have 25% of vendors receiving payments via EFT by the end of 2026.
 - April Update: Working with IT and Munis Helpdesk on setting up remittance email. Also completed a demo of JP Morgan's Account Validation Services.
2. Complete Munis PACE trainings and implement concepts to streamline processes.
 - April Update: Completed training on 1099s in mid-January. Have trainings set up in April and May on the HR Module, Munis HUB, creating reports, and salary and benefit budgeting.
3. Complete 3 more of the 7 assessments needed to become Certified Public Finance Officer through the Government Finance Officers Association.
 - April Update: Exam scheduled for mid-April.

TOTAL 2025 FEDERAL REVENUES RECEIVED					
DEPARTMENT	ACCOUNT	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	OUTSTANDING ANTICIPATED 2025 REVENUES
SHERIFF	A .3110.44306	BULLET PROOF VESTS	-4,806.20	-3,201.49	-1,604.71
	A .3110.44319	PTS 2025	-3,978.00	-3,978.00	0.00
	A .3110.44320	CPS 2025	-809.82	-3,202.00	2,392.18
	A .3150.44306	BULLET PROOF VESTS	-6,179.40	-5,766.07	-413.33
	A .3150.44389	OTHER PUBLIC SAFETY	-465,000.00	-639,662.93	174,662.93
	A .3190.44306	BULLET PROOF VESTS	0.00	-636.90	636.90
OEM	A .3645.44305	EMPG OEM	0.00	-13,721.00	13,721.00
	A .3645.44309	LEPC - HMEP	-6,699.45	0.00	-6,699.45
	A .3645.44311	PRE-DISASTER MIT #C000783	-29,249.50	-25,590.88	-3,658.62
PUBLIC HEALTH	A .4010.44401	PUBLIC HEALTH FED AID	-81,240.00	-87,237.94	5,997.94
	A .4010.44457	LEAD PROGRAM	-29,500.00	-31,708.76	2,208.76
	A .4010.44487	PUBLIC HEALTH INFRASTRUCTURE	-538,228.00	-168,707.05	-369,520.95
	A .4010.44489	DISASTER PLANNING	-52,099.00	-48,854.19	-3,244.81
COMMUNITY SERVICES	A .4320.44490	MH FED SALARY SHARING	-104,910.02	-78,103.00	-26,807.02
	A .4320.44491	SUICIDE PREVENTION COALITION	-7,958.10	0.00	-7,958.10
SOCIAL SERVICES	A .6010.44610	SOCIAL SERV ADMIN	-1,283,911.00	-1,409,425.00	125,514.00
	A .6010.44611	SNAP ADMIN	-350,000.00	-413,667.00	63,667.00
	A .6010.44615	FLEXIBLE FUND FAM SERV	-500,000.00	-478,446.00	-21,554.00
	A .6070.44670	SERVICES FOR RECIPIENTS	-69,800.00	-33,358.00	-36,442.00
	A .6101.44601	MEDICAL ASSISTANCE	0.00	9,980.00	-9,980.00
	A .6109.44609	FAMILY ASSISTANCE	-307,000.00	-427,496.00	120,496.00
	A .6109.44615	FLEXIBLE FUND FAMILY SERV	-196,000.00	-197,444.00	1,444.00
	A .6119.44619	CHILD CARE	-130,218.00	-175,088.00	44,870.00
	A .6119.44661	FAMILY & SERV BG	-16,000.00	-6,905.00	-9,095.00
	A .6123.44623	JUVENILE DELQ CARE	0.00	-732.00	732.00
	A .6141.44641	HEAP	0.00	42,135.00	-42,135.00
HIGHWAY	D .5110.44960	HOMELAND SECURITY-FEMA	-270,000.00	-601,683.28	331,683.28
	D .5120.44589	FED AID DOT	-1,582,700.00	-145,868.83	-1,436,831.17
		Revenue Total	-6,036,286.49	-4,948,368.32	-1,087,918.17
		% Collected		82%	18%

TOTAL 2025 STATE REVENUES RECEIVED					
DEPARTMENT	ACCOUNT	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	OUTSTANDING ANTICIPATED 2025 REVENUES
CANNABIS	A .1116.43790	TAX ON ADULT-USE CANNABIS	-7.64	-10.18	2.54
DISTRICT ATTORNEY	A .1165.43030	AID TO PROSECUTION GRNT	-60,000.00	-100,000.00	40,000.00
	A .1165.43032	DA WAGE RECOVERY	-72,189.00	-72,189.00	0.00
	A .1165.43089	OTHER STATE AID	-60,000.00	-108,504.00	48,504.00
PUBLIC DEFENDER	A .1170.43025	INDIGENT LEGAL SERVICES	-631,350.95	-668,395.58	37,044.63
ASSIGNED COUNSEL	A .1172.43025	INDIGENT LEGAL SERVICES	-287,500.00	-277,356.35	-10,143.65
	A .1172.43407	REIMBURSEMENTS- ILS ATTY FEES	-170,150.00	-178,170.87	8,020.87
REAL PROPERTY	A .1355.43089	OTHER STATE AID	-857.52	-857.52	0.00
COUNTY CLERK	A .1410.43005	MORTGAGE TAX	-250,000.00	-353,964.22	103,964.22
ELECTIONS	A .1450.43089	OTHER STATE AID	-7,647.00	-81,955.33	74,308.33
RECORDS MANAGEMENT	A .1460.43089	OTHER STATE AID	-134,895.00	-134,895.00	0.00
BUILDINGS & GROUNDS	A .1623.43022	COURT FACILITIES	-90,000.00	-105,377.00	15,377.00
EDUCATION HAND. CHILD.	A .2960.43277	ED HANDICAPPED CHILD	-971,718.38	-971,718.38	0.00
SHERIFF	A .3020.43322	SICG FY24	-368,872.00	-338,182.05	-30,689.95
	A .3021.43313	PSAP FY24	-200,034.00	-200,034.00	0.00
	A .3110.43315	NAVIGATION LAW ENFORCEMENT	-40,500.00	-38,978.93	-1,521.07
	A .3110.43316	FY23 DTP	-172,413.00	0.00	-172,413.00
	A .3110.43342	SLETPP FY2024	-34,143.00	-34,143.00	0.00
	A .3110.43961	CANAL GRANT	-7,443.75	0.00	-7,443.75
	A .3150.43389	OTHER PUBLIC SAFETY	-500.00	-53,876.30	53,376.30
	A .3190.43330	COURT SECURITY	-541,498.00	-518,594.67	-22,903.33
	A .3350.43615	2018 STOP DWI	0.00	-3,159.69	3,159.69
PROBATION	A .3140.43031	RAISE THE AGE REVENUE	-53,688.00	-50,547.30	-3,140.70
	A .3140.43034	PRETRIAL GRANT	-60,000.00	-60,000.00	0.00
	A .3140.43310	PROBATION SERVICES	-58,312.00	-57,083.14	-1,228.86
	A .3140.43389	ATI	-4,000.00	-4,320.00	320.00
OEM	A .3645.43407	EMS	-7,650.00	-28,085.80	20,435.80
PUBLIC HEALTH	A .4010.43401	PUBLIC HEALTH ST AID	-704,036.00	-645,519.75	-58,516.25
	A .4010.43402	NYSHF COVID RESPONSE FUNDING	-154.15	0.00	-154.15
	A .4042.43401	RABIES/PH ST AID	-10,234.00	-11,195.88	961.88
	A .4054.43449	PHC EARLY INTERVENTION	-41,650.00	-81,160.60	39,510.60
COMMUNITY SERVICES	A .4320.43489	039P.1400 SPOA	0.00	0.00	0.00
	A .4320.43497	570K.2850 ADMIN-KIDS HH MGMT	0.00	0.00	0.00
	A .4320.43502	014/200.0690 OUTREACH	0.00	0.00	0.00
	A .4320.43503	OMH	-1,788,885.67	-1,939,601.67	150,716.00
	A .4320.43504	OASAS	-643,656.00	-635,622.00	-8,034.00
	A .4320.43507	046A/046L.2990 COORD CHILD SVS	0.00	0.00	0.00
	A .4320.43513	200.1760-01 ADVOCACY SUPP SVS	0.00	0.00	0.00
	A .4320.43515	170B.1970 TRANSITIONM MGMT SVS	0.00	0.00	0.00
	A .4320.43521	570.2850-01 ADMIN-ADULT HH MGM	0.00	0.00	0.00
	A .4320.43523	001A.0890 ADMIN	0.00	0.00	0.00
	A .4320.43524	014.0870 CSS ADMIN	0.00	0.00	0.00
AMBULANCE	A .4540.43407	EMS - REIMBURSEMENT MEDICAID	-350,000.00	-169,779.39	-180,220.61
SOCIAL SERVICES	A .6010.43610	SOCIAL SERVS ADMIN	-651,190.74	-1,347,027.99	695,837.25
	A .6010.43654	CHILD CARE REGISTER	-39,647.00	-38,214.00	-1,433.00
	A .6010.43655	DAY CARE	-57,575.00	-66,976.00	9,401.00
	A .6055.43655	DAY CARE	-969,827.30	-962,824.00	-7,003.30
	A .6101.43601	MEDICAL ASSISTANCE	0.00	10,996.00	-10,996.00
	A .6109.43609	FAMILY ASSISTANCE	0.00	-28,596.00	28,596.00
	A .6119.43619	CHILD CARE	-241,800.00	-799,612.00	557,812.00
	A .6123.43623	JUVENILE DELQ CARE	-122,500.00	0.00	-122,500.00
	A .6140.43640	SAFETY NET	-163,850.00	-178,102.00	14,252.00
	A .6142.43642	EMERGENCY AID-ADULTS	-15,000.00	-54,628.00	39,628.00
VETERANS	A .6510.43089	OTHER STATE AID	-100,000.00	-27,281.62	-72,718.38
	A .6510.43710	VETERANS SERVICES	-25,000.00	-58,000.00	33,000.00
YOUTH BUREAU	A .7310.43820	YOUTH PROGRAMS	-91,443.00	-91,443.00	0.00
PLANNING	A .8020.43088	NYS PARKS SNOWMOBILE GRANT	-18,838.40	-10,271.80	-8,566.60
	A .8020.43404	GENESEE FL BROADBAND REIMB	0.00	-39,000.00	39,000.00
REFUSE	A .8160.43089	OTHER STATE AID	-4,500.00	-10,049.90	5,549.90
HIGHWAY	D .5110.43960	HOMELAND SECURITY-FEMA	0.00	-100,280.55	100,280.55
	D .5112.43089	OTHER STATE AID	-929,193.21	-929,193.21	0.00
	D .5112.43510	CONSOLIDATED HWY AID	-1,719,728.40	-1,719,728.40	0.00
	D .5120.43589	STATE AID DOT	0.00	-596.64	596.64
		Revenue Total	-12,974,078.11	-14,374,106.71	1,400,028.60
		% Collected		111%	-11%

2026 Appropriations:

General Fund:

Grants:

Department	Grant Name	Amount	Carryover	Res. #
Finance	Community Center-Assigned Fund Balance	400,000.00	No	44-26
Community Services	Opioid Settlement	2,019.40	No	93-26
Community Services	Mental Health Federal Sharing Funds	26,034.00	No	94-26
Sheriff	FY23 DTP	172,413.00	Yes	97-26
Sheriff	SICG FY24	30,689.95	Yes	98-26
Public Health	JUUL Settlement	84,376.58	Yes	99-26
Public Health	Public Health Infrastructure Grant	337,694.00	Yes	100-26
Community Services	Suicide Prevention Grant	7,958.10	Yes	101-26
Community Services	Opioid Settlement	246,611.92	Yes	102-26
Community Services	Columbia University	20,229.81	Yes	103-26
Community Services	Mental Health Federal Sharing Funds	101,906.89	Yes	104-26
Planning	NYS Park Snowmobile	5,792.04	Yes	105-26
Finance	Community Center-Assigned Fund Balance	400,000.00	No	107-26
Cannabis	Q4 2025 Cannabis Tax	9,772.16	No	108-26
Finance	Community Center-Assigned Fund Balance	200,000.00	No	147-26
Treasurer	Commercial Cutting	2,412.60	No	148-26
Social Services	Code Blue	40,117.00	No	149-26
Youth Bureau	Youth Development Program 2025-2026	58,145.00	No	150-26
		<u>1,007,672.29</u>	Carryover	
		1,138,500.16	Current	
			Year	
		\$2,146,172.45		

Other Appropriations:

Source	Amount	
General: Purchase Order Encumbrances	<u>597,683.13</u>	\$2,743,855.58
	\$597,683.13	
Contingent Fund: A1990 Beginning Balance:	1,000,000.00	
Budget Transfers Res#146-26	<u>(241,623.88)</u>	
	\$758,376.12	\$758,376.12
Road: Purchase Order Encumbrances	<u>1,790,176.25</u>	
	\$1,790,176.25	\$1,790,176.25
Road Machinery: Purchase Order Encumbrances	<u>-</u>	
	\$-	\$ -
		\$5,292,407.95

2024	Sales Tax	Month Total	% Change	2025	Sales Tax	Month Total	% Change	2026	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
2/7/2024	1,053,156.19	1,277,178.76	-2.19%	2/7/2025	1,154,298.41	1,423,658.99	11.47%	2/6/2026	1,237,603.42	1,496,553.38	5.12%
2/13/2024	224,022.57	1,277,178.76	-2.19%	2/13/2025	269,360.58	1,423,658.99	11.47%	2/13/2026	258,949.96	1,496,553.38	5.12%
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%	3/6/2026	984,749.13	1,175,516.31	-0.73%
3/13/2024	210,868.36	2,442,103.72	0.41%	3/13/2025	176,171.81	2,607,801.74	6.79%	3/13/2026	190,767.18	2,672,069.69	2.46%
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%	4/7/2026	-	-	-100.00%
4/15/2024	347,981.16	4,017,732.83	-7.11%	4/14/2025	355,274.05	4,417,344.64	9.95%	4/13/2026	-	2,672,069.69	-39.51%
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%	5/7/2026	-	-	-100.00%
5/13/2024	243,725.27	5,713,305.40	0.41%	5/13/2025	287,454.55	5,942,418.48	4.01%	5/13/2026	-	2,672,069.69	-55.03%
6/7/2024	1,208,004.92			6/6/2025	1,242,169.97			6/5/2026	-		
6/13/2024	229,621.29	1,959,276.85	-27.67%	6/13/2025	240,628.26	2,453,952.52	25.25%	6/15/2026	-	-	-100.00%
6/28/2024	521,650.64	7,672,582.25	-8.65%	6/30/2025	971,154.29	8,396,371.00	9.43%	6/30/2026	-	2,672,069.69	-68.18%
7/1/2024	750,106.16	1,474,953.02	6.23%	7/1/2025	792,522.12	1,416,065.09	-3.99%	7/1/2026	-	-	-100.00%
7/15/2024	724,846.86	9,147,535.27	-6.54%	7/14/2025	623,542.97	9,812,436.09	7.27%	7/13/2026	-	2,672,069.69	-72.77%
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%	8/7/2026	-	-	-100.00%
8/13/2024	260,925.92	10,843,761.72	-5.34%	8/13/2025	633,818.61	11,903,340.80	9.77%	8/13/2026	-	2,672,069.69	-77.55%
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%	9/8/2026	-	-	-100.00%
9/13/2024	260,183.73	12,424,084.00	-4.84%	9/15/2025	(42,480.97)	13,320,765.06	7.22%	9/14/2026	-	2,672,069.69	-79.94%
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%	10/7/2026	-	-	-100.00%
10/15/2024	555,394.10	14,880,282.91	-4.40%	10/14/2025	760,305.26	16,426,445.30	10.39%	10/13/2026	-	2,672,069.69	-83.73%
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%	11/6/2025	-	-	-100.00%
11/13/2024	222,900.81	16,275,540.93	-3.70%	11/13/2025	530,735.74	18,205,829.30	11.86%	11/13/2026	-	2,672,069.69	-85.32%
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%	12/7/2026	-	-	-100.00%
12/13/2024	259,411.41	17,758,597.26	-3.76%	12/15/2025	234,493.03	19,680,627.29	10.82%	12/14/2026	-	2,672,069.69	-86.42%
12/31/2024	1,012,262.25			12/31/2025	1,186,452.74			12/31/2026	-		
1/2/2025	624,513.63	2,183,280.13	3.36%	1/2/2026	673,988.54	2,452,491.27	12.33%	1/2/2027	-	-	-100.00%
1/13/2025	546,504.25	19,941,877.39	-3.03%	1/13/2026	592,049.99	22,133,118.56	10.99%	1/13/2027	-	2,672,069.69	-87.93%
Total		19,941,877.39		Total		22,133,118.56		Total		2,672,069.69	
Budget Estimate		21,000,000.00		Budget Estimate		18,500,000.00		Budget Estimate		19,250,000.00	
\$ Over/Under Budget		(1,058,122.61)		\$ Over/Under Budget		3,633,118.56		\$ Over/Under Budget		(16,577,930.31)	
\$ Over/Under 2023		(622,094.41)		\$ Over/Under 2024		2,191,241.17		\$ Over/Under 2025		(19,461,048.87)	

**AMEND RESOLUTION NO. 146-26
2026 BUDGET TRANSFERS**

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

From:	To:	Amount:
A1990.54905 Contingent	A1420.51644 Secretary to Cty Atty	\$ 1,268.00
A1990.54905 Contingent	A1165.51109 Secretary to DA	\$ 2,706.00
A1990.54905 Contingent	A3110.51770 Secretary to Sheriff	\$ 2,666.00
A1990.54905 Contingent	A1450.51595 Deputy Elect. Comm.	\$ 3,903.00
A1990.54905 Contingent	A1430.51156 Conf. Adm. Asst.	\$ 2,787.00
A1990.54905 Contingent	A1170.51646 Conf. Asst. Pub. Def.	\$ 2,953.00
A1990.54905 Contingent	A1165.51108 LE Liaison	\$ 2,865.00
A1990.54905 Contingent	A1310.51237 Payroll Specialist	\$ 5,629.00
A1990.54905 Contingent	A8020.51087 Planner Assistant	\$ 2,745.00
A1990.54905 Contingent	A1430.51140 Civil Svs/HR Manager	\$ 4,051.00
A1990.54905 Contingent	A3020.51781 Comm. Support Spec	\$ 3,806.00
A1990.54905 Contingent	A3110.51105 Conf. Asst. to Sheriff	\$ 6,305.00
A1990.54905 Contingent	A1410.51110 Deputy Cty Clerk	\$ 4,701.00
A1990.54905 Contingent	A1310.51032 Deputy Dir of Finance	\$ 4,081.00
A1990.54905 Contingent	A1165.51410 DA Investigator	\$ 4,003.00
A1990.54905 Contingent	A1410.51135 DMV Supervisor	\$ 3,026.00
A1990.54905 Contingent	A3645.51195 Deputy Dir OES	\$ 3,521.00
A1990.54905 Contingent	A4540.51196 Deputy Dir Med Svs	\$ 3,521.00
A1990.54905 Contingent	A1450.51050 Election Comm.	\$ 2,219.00
A1990.54905 Contingent	A1450.51051 Election Comm.	\$ 2,219.00
A1990.54905 Contingent	A1010.51045 Clerk to Legislature	\$ 5,392.00
A1990.54905 Contingent	A6510.51061 Director Veterans Svs	\$ 6,206.00
A1990.54905 Contingent	A3150.51791 Chief Corr. Officer	\$ 4,978.00
A1990.54905 Contingent	A4010.51153 Deputy Dir. Public Hth	\$ 4,315.00
A1990.54905 Contingent	A1410.51005 County Clerk	\$ 3,934.00
A1990.54905 Contingent	A1625.51040 B&G Superintendent	\$ 6,000.00
A1990.54905 Contingent	A3645.51070 Director OES	\$ 6,000.00
A1990.54905 Contingent	A6010.51125 Director of Inc. Maint.	\$ 4,643.00
A1990.54905 Contingent	A6010.51102 Director of Services	\$ 6,000.00
A1990.54905 Contingent	A3140.51090 Director Probation	\$ 4,161.00
A1990.54905 Contingent	A1355.51060 Director Real Property	\$ 4,441.00
A1990.54905 Contingent	A1310.51031 Director of Finance	\$ 6,181.00
A1990.54905 Contingent	A1430.51080 Director of HR	\$ 10,279.00
A1990.54905 Contingent	A1680.51076 Director of IT	\$ 6,605.00
A1990.54905 Contingent	A8020.51085 Director of Planning	\$ 4,602.00
A1990.54905 Contingent	A3110.51155 Undersheriff	\$ 6,225.00
A1990.54905 Contingent	A6010.51052 Commissioner DSS	\$ 12,681.00
A1990.54905 Contingent	A4320.51605 Director Comm. Svcs	\$ 4,737.00
A1990.54905 Contingent	A3110.51025 Sheriff	\$ 11,456.00

A1990.54905 Contingent	A1230.51035 County Administrator	\$ 6,245.00
A1990.54905 Contingent	A1340.51575 Budget Officer	\$ 361.00
A1990.54905 Contingent	A1010.51000 Chair of Legislature	\$ 328.00
A1990.54905 Contingent	A1010.51020 Legislators	\$ 4,599.00
A1990.54905 Contingent	A1165.51038 Assistant DA	\$ 3,150.00
A1990.54905 Contingent	A1165.51039 Assistant DA	\$ 3,395.70
A1990.54905 Contingent	A1170.51636 Assistant PD (PT)	\$ 2,192.40
A1990.54905 Contingent	A1170.51565 Assistant PD	\$ 3,617.29
A1990.54905 Contingent	A1170.51564 Assistant PD	\$ 3,605.00
A1990.54905 Contingent	A1170.51566 Assistant PD	\$ 3,524.50
A1990.54905 Contingent	A1170.51567 Assistant PD	\$ 3,500.00
A1990.54905 Contingent	A6010.51645 Social Services Atty	\$ 3,629.68
A1990.54905 Contingent	A1165.51037 1 st Assistant DA	\$ 3,629.68
A1990.54905 Contingent	A1170.51647 1 st Assistant PD	\$ 3,710.00
A1990.54905 Contingent	A1170.51640 Public Defender	\$ 4,123.91
A1990.54905 Contingent	A1420.51590 County Attorney	\$ 4,201.72
D9010.58400 State Retirement	D5010.51074 Highway Super.	\$ 7,896.00
D9010.58400 State Retirement	D5010.51119 Deputy Highway Sup.	\$ 6,453.00

And be it further

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

2026 BUDGET TRANSFERS

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

From:	To:	Amount:
A3020.51660 Ins Buyout-Non-Un	A3020.58305 Medical Ins Non-Un	\$ 1,948.00
A3021.58304 Med Ins CO82 Oth.	A3020.58305 Medical Ins Non-Un	\$ 8,729.16
A1990.54905 Contingent	A6410.54205 PY Hotel Occ Tax	\$ 14,616.24
A1990.54905 Contingent	A1985.54909 Sales Tax Sharing	\$ 0.09

And be it further

RESOLVED, that copies of this resolution be provided to the Sheriff, 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 sixth and final draw will commence in April 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	\$200,000.00
Appropriation:	
A7120.54369 - Parks & Recreation: Yates Community Center	\$200,000.00

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 AID
(PUBLIC HEALTH)**

WHEREAS, the Public Health Department has received DePaul Grant revenue over the 2026 budget amount 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 as tabulated below:

Revenue:	
A4010.43402 PH- NYSHF COVID Response Funding	\$2,800.00
Appropriation:	
A4010.54115 PH- NYSHF COVID Response Funding	\$2,800.00

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
(VETERANS)**

WHEREAS, the Veteran's Services Department has received Indigent Veteran Burial revenue over the 2026 budget amount 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 as tabulated below:

Revenue:	
A6510.43710 VET- Veteran's Services	\$5,000.00
Appropriation:	
A6510.54924 VET- Veteran's Burial Expense	\$5,000.00

And be it further

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



**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-March 2026

TAX COLLECTION 2026

- State Land Processed-Townships Notified
- **Received information from TCS regarding cost etc. for County and Towns for on-line payments. Have reached out to the other townships for their input. Sherry has processed 380 on line payments for a total of \$1,107,002.39. Would like to discuss if the County continues receiving on-line payments for other towns for tax collection**

MISCELLANEOUS ITEMS

Delivered Schedule "A" for delinquent taxes for Years 2023, 2024, 2025 to Attorney Falvey-to begin auction procedure.

No Update Attorney Falvey will be recording with the court the surplus funds from 2025 auction.

No Update Received another request for public administrator for an estate-have not yet begun that request or the other estates administrator on file.

On going Worked with Emily Page-Records Management on retention schedule for certain items. Have prepared 4 boxes for storage.

Attended a zoom meeting with Auction International regarding Tax Foreclosure on-line. This is a very viable option. Also spoke with Retired Ontario Treasurer who highly recommends Auction International.

**AUTHORIZE AND APPROVE OPIOID SETTLEMENT AGREEMENTS
(Certain Opioid Regional Distributor/Dispenser Defendants – Associated Pharmacies, Inc.
(and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug
Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company,
Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage
Logistics))**

WHEREAS, the County of Yates (hereinafter referred to as “County”) is a named plaintiff in a civil action regarding the opioid addiction crisis, against several defendants, including manufacturers of opioids, distributors of opioids and chain pharmacies (said civil action hereinafter referred to as the “Action”); and

WHEREAS, the County’s attorney in the Action is the law firm of Napoli Shkolnik, PLLC (hereinafter referred to as “Napoli Shkolnik”); and

WHEREAS, the Action alleges several causes of action against the following opioid regional distributor/dispenser defendants: **Associated Pharmacies, Inc. (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage Logistics)** (hereinafter collectively referred to as the “Distributors/Dispensers”) based on claims that the Distributors/Dispensers contributed to the opioid epidemic, which contributed to a public health crisis in the County; and

WHEREAS, the Distributors/Dispensers have offered to settle the County’s claims against it by paying settlements, to which the County may participate; and

WHEREAS, the County wishes to resolve this matter with respect to the Distributors/Dispensers without further litigation and enter into such settlement with the Distributors/Dispensers, wherein it will settle all allegations against the Distributors/Dispensers and avoid protracted litigation; and

WHEREAS, in order to effectuate the County’s settlement with the Distributors/Dispensers, the County would need to execute various proposed documents respective to each of the Distributors/Dispensers, including any applicable settlement agreements and/or Combined Subdivision Participation and Release Form(s), and any and all other participant agreements, claims releases and other required supporting documents/sharing agreements necessary and appropriate to effectuate the settlement with the Distributors/Dispensers (all of the above proposed documents hereinafter collectively referred to as the “Participation Agreements”);

NOW, THEREFORE, BE IT RESOLVED, that the County is authorized to enter into said Participation Agreements; and be it further

RESOLVED, that in light of the foregoing, the Chairman of the Legislature is hereby authorized on behalf of the County, to execute and deliver the Participation Agreements; and be it further

RESOLVED, that moreover, and in light of the foregoing, Napoli Shkolnik is also hereby authorized on behalf of the County, to execute and deliver the Participation Agreements; and be it further

RESOLVED, that copies of this resolution be given to the County Administrator, County Attorney, Napoli Shkolnik PLLC and any other person/entity deemed necessary.